

**77<sup>th</sup> OREGON LEGISLATIVE ASSEMBLY – 2013 Session  
BUDGET REPORT AND MEASURE SUMMARY**

**MEASURE: SB 5542**

**JOINT COMMITTEE ON WAYS AND MEANS**

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

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**Action:** Do Pass

**Vote:** 25 – 0 – 1

House

**Yeas:** Barker, Buckley, Frederick, Freeman, Hanna, Huffman, Jenson, Komp, McLane, Nathanson, Read, Richardson, Smith, Tomei, Williamson

**Nays:**

**Exc:**

Senate

**Yeas:** Burdick, Devlin, Edwards, Girod, Hansell, Rosenbaum, Steiner Hayward, Thomsen, Whitsett, Winters

**Nays:**

**Exc:** Johnson

**Prepared By:** Janet Savarro, Department of Administrative Services

**Reviewed By:** Matt Stayner, Legislative Fiscal Office

**Meeting Date:** May 17, 2013

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Agency

Board of Tax Practitioners

Biennium

2013-15

## **Budget Summary\***

	2011-13 Legislatively Approved Budget <sup>(1)</sup>	2013-15 Current Service Level	2013-15 Committee Recommendation	Committee Change from 2011- 13 Leg. Approved	
				\$ Change	% Change
Other Funds	\$1,098,646	\$1,181,895	\$1,164,493	\$65,847	6.0%
Total	\$1,098,646	\$1,181,895	\$1,164,493	\$65,847	6.0%

## **Position Summary**

Authorized Positions	4	4	4	0
Full-time Equivalent (FTE) positions	4.00	4.00	4.00	0.00

<sup>(1)</sup> Includes adjustments through December 2012

\* Excludes Capital Construction expenditures

## **Summary of Revenue Changes**

The agency is funded entirely with Other Fund revenues, supported by fees paid for professional licenses, and examinations, and miscellaneous revenue. The Subcommittee made no adjustments to the current fees or revenues. The proposed ending balance of \$468,384 is the equivalent of nine months of operating expenditures.

## **Summary of General Government Subcommittee Action**

The Subcommittee approved a budget of \$1,164,493 Other Funds and 4.00 full-time equivalent positions for 2013-15, which is 6.0 percent increase from the 2011-13 legislatively approved spending level.

The Subcommittee approved the following recommendations:

- Package 091, Statewide Administrative Savings, eliminates \$1,085 Other Funds expenditure limitation. This package is a placeholder for administrative efficiencies in finance, information technology, human resources, accounting, payroll, and procurement expenditures. The Department of Administrative Services will continue to work on details of these reductions with agencies and report back during the 2014 session.
- Package 092, PERS Tax Policy, eliminates \$1,815 Other Funds expenditure limitation. This package reflects the policy change in SB 822 that eliminates the increased retirement benefits resulting from Oregon income taxation of payments if the person receiving payments

does not pay Oregon income tax on those benefits and is not an Oregon resident. This change reduces state employer contribution rates by approximately 0.30 percent.

- Package 093, Other PERS Adjustments, eliminates \$14,502 Other Funds expenditure limitation. This package reflects the policy change in SB 822 that modifies the cost-of-living adjustment under the Public Employees Retirement System. This change reduces state employer contribution rates by approximately 2.2 percent.

An administrative action by the PERS Board, as directed by a budget note in the SB 822 budget report, will reduce state employer contribution rates by up to an additional 1.9 percent. However, no employer rate is reduced below its 2011-13 biennium rate.

### **Summary of Performance Measure Action**

See attached Legislatively Adopted 2013-15 Key Performance Measures form.

**DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION**

SB 5542

**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			
2011-13 Legislatively Approved Budget at Dec 2012 *	\$ 0	\$ 0	\$ 1,098,646	\$ 0	\$ 0	\$ 0	\$ 1,098,646	4	4.00
2013-15 ORBITS printed Current Service Level (CSL)*	\$ 0	\$ 0	\$ 1,181,895	\$ 0	\$ 0	\$ 0	\$ 1,181,895	4	4.00
<b>SUBCOMMITTEE ADJUSTMENTS (from CSL)</b>									
<b>SCR 001 - Board of Tax Practitioners</b>									
Package 091: Statewide Administrative Savings									
Services and Supplies	\$ 0	\$ 0	\$ (1,085)	\$ 0	\$ 0	\$ 0	\$ (1,085)	0	0.00
Package 092: PERS Tax Policy									
Personal Services	\$ 0	\$ 0	\$ (1,815)	\$ 0	\$ 0	\$ 0	\$ (1,815)	0	0.00
Package 093: Other PERS Adjustments									
Personal Services	\$ 0	\$ 0	\$ (14,502)	\$ 0	\$ 0	\$ 0	\$ (14,502)	0	0.00
<b>TOTAL ADJUSTMENTS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (17,402)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (17,402)</b>	<b>0</b>	<b>0.00</b>
<b>SUBCOMMITTEE RECOMMENDATION *</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,164,493</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,164,493</b>	<b>4</b>	<b>4.00</b>
% Change from 2011-13 Leg Approved Budget	0.0%	0.0%	6.0%	0.0%	0.0%	0.0%	6.0%		
% Change from 2013-15 Current Service Level	0.0%	0.0%	-1.5%	0.0%	0.0%	0.0%	-1.5%		

## Legislatively Approved 2013-2015 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 2014	Target 2015
1 - The average number of days it takes the board to process annual license and registration renewals.		Approved KPM	4.66	5.00	5.00
2 - The average number of days it takes the board to process exam applications.		Approved KPM	5.20	5.00	5.00
3 - CONTINUING EDUCATION HOURS SUBMITTED - Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal).		Approved KPM	38.00	44.00	44.00
4 - RESPONSE TIME TO COMPLAINTS - Average number of hours to make an intial response to a consumer complaint.		Approved KPM	2.54	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	81.30	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.	Availability of Information	Approved KPM	72.70	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	89.30	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	87.00	95.00	95.00

**Agency: TAX PRACTITIONERS, BOARD of**

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<b>Legislatively Proposed KPMs</b>	<b>Customer Service Category</b>	<b>Agency Request</b>	<b>Most Current Result</b>	<b>Target 2014</b>	<b>Target 2015</b>
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	75.80	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	78.80	95.00	95.00
6 - EFFECTIVE GOVERNANCE - Percent of total best practices by the agency.		Approved KPM	100.00	100.00	100.00

**LFO Recommendation:**

Recommend approval of key performance measures and targets as presented

**Sub-Committee Action:**

Approved LFO recommended key performance measures and targets