



# Oregon

Kate Brown, Governor

## Department of Administrative Services

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### MEMORANDUM

**To:** Senator Whitsett  
Joint Ways and Means Subcommittee on Public Safety

**From:** Art Ayre, Policy and Budget Analyst  
Budget and Management Section

**Date:** March 18, 2015

**Subject:** Department of Revenue's budget increase between 2011-13 and 2013-15 biennia

This memo is in response to Senator Whitsett's request for additional detail on the Department of Revenue's budget increase between the 2011-13 biennium and the 2013-15 biennium.

In slide 3 of my presentation on Thursday, March 12, the graph showed the Department of Revenue's budget grew from the 2011-13 biennium (actual expenditures) to the 2013-15 biennium (Legislatively Approved Budget) by \$20.3 million General Fund (from \$146.3 million to \$166.6 million). The following identifies the components of that growth.

#### General Fund growth of \$20.3 million

Personal Services	\$17.8 million	
Salaries and Wages		\$12.6 million
Other Payroll Expenses		\$8.7 million
Personal Services Budget Adjustments		\$-3.5 million
Services and Supplies	\$2.4 million	
General Fund Debt Service		\$1.6 million
All other General Fund		\$0.9 million
Capital Outlay	\$0.0 million	
Special Payments	\$0.2 million	

The Legislature approved 31 positions for the Enhanced Tax and Receivables Enforcement effort. These added to personal services expenditures.

My presentation also showed Other Funds expenditure limitation grew by \$35.2 million over the same period, rising from \$29.0 million actual expenditures in the 2011-13 biennium to \$64.2 million expenditure limitation in the 2013-15 biennium. The following identifies the components of that growth.

**Other Funds expenditure limitation growth of \$35.2 million**

Personal Services	\$10.6 million	
Salaries and Wages		\$7.0 million
Other Payroll Expenses		\$3.6 million
Personal Services Budget Adjustments		\$0.0 million
Services and Supplies	\$22.7 million	
Capital Outlay	\$1.9 million	
Special Payments	\$0.0 million	

The Legislature approved 31 positions for the Core Systems Replacement project. These added to personal services expenditures. The Core Systems Replacement project included \$26.5 million of bond proceeds, which represent the largest single addition to Other Funds expenditure limitation.

Please let me know if you would like any additional information on the department's budget.