



STATE OF OREGON  
**LEGISLATIVE REVENUE OFFICE**  
State Capitol Building, 900 Court St. NE, Room 143  
Salem, Oregon 97301-1347  
PHONE (503) 986-1266 — FAX (503) 986-1770  
<http://www.leg.state.or.us>  
Legislative Revenue Officer  
Paul Warner

## **Agency Presentation To General Government Subcommittee Joint Committee on Ways and Means**

### **Agency Mission and Goals**

- Mission: Provide high quality, unbiased analysis on revenue issues for the Legislature and the general public.
- Goal: Continually improve quality of analysis while maintaining objectivity.
- Steps to achieve goal:
  - Maintain highly skilled staff.
  - Improve agency use of technology.
  - Refine and upgrade methodological tools.

### **Agency Programs and Target Groups**

- Provide research and analysis, including direct information, revenue impact statements, research reports and oral communication for:
  - The House Revenue Committee and the Senate Finance and Revenue Committee.
  - The Legislature in general.
  - Local governments.
  - The general public.

### **Performance Measure**

- Biennial survey of user groups consisting of legislators and staff. Most recent survey conducted in 2014.

### **Environmental Factors**

- Recovery from extended period of budget limitations caused by Great Recession. Proposed 2015-17 budget at current service level.
- Tax credit review process and establishment of Joint Committee on Tax Credits. Economist position added in 2013-15 to expand tax credit analysis capability.
- Increased prevalence of revenue related voter initiatives.
- Continued interest in tax reform options and their implications.
- Adaptation to annual sessions.

**Impact of 10% Budget Reduction**

- Since 85% of LRO's budget is personnel costs, a 10% reduction would likely result in the loss of one of the agency's six economist positions.

**Potential Legislation**

- HB 2494 calls on the Legislative Revenue Office to provide employment impact analysis for certain proposed legislation.
- SB 800 requires LRO to participate in analysis the state's reserve fund policies.
- SB 927 directs LRO to study tax reform options and analyze their implications.

LRO: 4-7-15

# 2015 Organizational Chart

## Legislative Revenue Office

State Capitol Building  
900 Court Street N.E., Room 143  
Salem, OR 97301  
503-986-1266

<http://www.oregonlegislature.gov/lro>

**Senate Finance & Revenue  
Chair  
Senator Mark Hass**

**House Revenue Chair  
Representative  
Phil Barnhart**

**LEGISLATIVE REVENUE OFFICER  
PAUL WARNER**

Expertise: State Finance, Reserve Funds, 2%  
Kicker, Tax Reform Proposals, Consumption Taxes  
503 986-1263  
Paul.d.Warner@state.or.us

**Sr. Economist - Mazen Malik**

Expertise: Transportation, Lottery, Bonds,  
OLCC, Court Fees, 911 and Other Excise  
Taxes, Marijuana  
503-986-1260  
mazen.g.malik@state.or.us

**Sr. Economist - Chris Allanach**

Expertise: Personal Income Tax, Corporate  
Income Tax, Tax Credits, General Business  
Taxes  
503 986-1261  
christopher.allanach@state.or.us

**Economist - Christine Broniak**

Expertise: Personal Income Tax, Natural  
Resource Taxes/Fees, Marijuana  
503 986-1262  
Christine.broniak@state.or.us

**Economist - Dae Baek**

Expertise: School Finance, Unemployment  
taxes, Health Care Taxes, Revenue Forecast  
503 986-1265  
dae.h.baek@state.or.us

**Office Manager – Corinne Gavette**

Expertise: general office issues,  
committee scheduling, bill process  
503-986-1264  
corinne.gavette@state.or.us

**Economist – Kyle Easton**

Expertise: Property Taxes, Tobacco Taxes,  
Estate Tax  
503-986-1267  
Kyle.easton@state.or.us

**Committee Assistant-Anna Grimes**

Expertise: Senate Committee Business  
503-986-1269  
Anna.Grimes@state.or.us

**Committee Assistant – Edward Klein**

Expertise: House Committee Business  
503-986-1268  
Edward.Klein@state.or.us

**Receptionist- Ranithri Perera**

503-986-1266  
Ranithri.Perera@state.or.us

**LRO/LFO IT Analyst- June Starkey**

Expertise: Legislative Systems, IT Functions  
503-986-1272  
june.m.starkey@state.or.us

# **LEGISLATIVE REVENUE OFFICE**

## **Annual Performance Progress Report (APPR) for Fiscal Year (2013-2014)**

Original Submission Date: 2014

Finalize Date:

<b>2013-2014 KPM #</b>	<b>2013-2014 Approved Key Performance Measures (KPMs)</b>
1	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

<b>New Delete</b>	<b>Proposed Key Performance Measures (KPM's) for Biennium 2015-2017</b>
	<b>Title:</b>  <b>Rationale:</b>

**LEGISLATIVE REVENUE OFFICE**

**I. EXECUTIVE SUMMARY**

**Agency Mission:** As defined in ORS 173.820 under "duties and powers" the legislative revenue officer is to: (1) prepare or assist in the preparation of studies and reports and provide information and research assistance on matters relating to taxation and to the revenue of this state (2) ascertain facts concerning revenues and make estimates concerning state revenues (3) ascertain facts and make recommendations to the legislative assembly concerning the governor's tax expenditure report. (4) prepare analysis of and recommendations on the fiscal impact of all revenue measures before the legislative assembly and all other measures affecting the revenue of this state. Under ORS 173.025 the legislative revenue officer is to prepare a revenue impact statement on each measure introduced in the legislative assembly that could have any effect on revenues of local governmental units, including school districts.

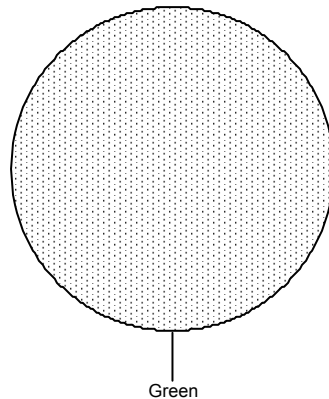
**Contact:** Corinne Gavette

**Contact Phone:** 503-986-1264

**Alternate:** Paul Warner

**Alternate Phone:** 503-986-1263

**Performance Summary**



Green	100.0%
Total:	100.0%

**Green**  
= Target to -5%

**Yellow**  
= Target -6% to -15%

**Red**  
= Target > -15%

**Exception**  
Can not calculate status (zero entered for either Actual or

**1. SCOPE OF REPORT**

This report informs on the Legislative Revenue Offices (LRO) performance related to the Key Performance Measures (KPM) approved by the 2011 Legislature. LRO's primary business functions are as a non partisan, legislative branch agency that provides revenue impact statements and analyzes matters pertaining to state revenues, property taxes, and school finance to the Legislature.

## **2. THE OREGON CONTEXT**

LRO Mission:

- Provide objective, unbiased research and analysis on revenue issues for the House and Senate Revenue Committees, the Joint Tax Credits Committee, the Legislature in general and the public.
- Prepare revenue impact statements on proposed legislation.
- Prepare research reports on initiatives and major public finance issues with revenue implications.
- Staff the House and Senate Revenue Committees, the Joint Tax Credit Committee, interim revenue committees and designated task forces and work groups.

## **3. PERFORMANCE SUMMARY**

LRO is in the process of developing new KPMs.

## **4. CHALLENGES**

Since the role of the agency is to provide high quality, objective information and analysis to the legislature, only the users of that information can judge the effectiveness of the agency. Therefore, the agency's performance is best measured by evaluations performed by legislative leadership and members of the house and senate revenue committees. The challenge would be to obtain participation from these groups and to find other ways to measure agency performance from other facets of work.

## **5. RESOURCES AND EFFICIENCY**



<b>KPM #1</b>	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	2008
<b>Goal</b>	Better informed and objective decision making processes; clearly defined legislative intent and a balanced state budget	
<b>Oregon Context</b>	LRO mission: ·Provide objective, unbiased research and analysis on revenue issues for the House and Senate Revenue Committees, the Joint Tax Credits Committee, the Legislature in general and the public. ·Prepare revenue impact statements on proposed legislation. ·Prepare research reports on initiatives and major public finance issues with revenue implications. ·Staff the House and Senate Revenue Committees, the Joint Tax Credits Committee, interim revenue committees and designated task forces and work groups.	
<b>Data Source</b>	LROs internally conducted customer service survey.	
<b>Owner</b>	Corinne Gavette, Office Manager, Phone: 503-986-1264	



**1. OUR STRATEGY**

LRO is committed to providing excellent customer service to legislators and their staff. Also assist the public in finding materials and informations relating to Committee meetings, Bills and other information.

**2. ABOUT THE TARGETS**

Target was set at 98% for each service component based on baseline data.

**3. HOW WE ARE DOING**

The majority of survey respondents rated overall service in 2014 at 92.5%.

**4. HOW WE COMPARE**

LRO has not identified a reasonable comparable entity where similar survey information is readily available.

**5. FACTORS AFFECTING RESULTS**

LRO's survey sample included legislative members and legislative staff. The sample size is still relatively small; n=57.

**6. WHAT NEEDS TO BE DONE**

LRO needs to conduct future surveys to gather specific information about product quality and to gather more concrete suggestions for improvement.

**7. ABOUT THE DATA**

The survey was conducted using SurveyMonkey, with data being stored in the program files.

**LEGISLATIVE REVENUE OFFICE****III. USING PERFORMANCE DATA**

**Agency Mission:** As defined in ORS 173.820 under "duties and powers" the legislative revenue officer is to: (1) prepare or assist in the preparation of studies and reports and provide information and research assistance on matters relating to taxation and to the revenue of this state (2) ascertain facts concerning revenues and make estimates concerning state revenues (3) ascertain facts and make recommendations to the legislative assembly concerning the governor's tax expenditure report. (4) prepare analysis of and recommendations on the fiscal impact of all revenue measures before the legislative assembly and all other measures affecting the revenue of this state. Under ORS 173.025 the legislative revenue officer is to prepare a revenue impact statement on each measure introduced in the legislative assembly that could have any effect on revenues of local governmental units, including school districts.

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**The following questions indicate how performance measures and data are used for management and accountability purposes.**

**1. INCLUSIVITY**

\* **Staff :** Overall, LROs KPM process is in its infancy. At this time involvement has largely been internal, involving LRO staff. During the 2015-17 biennium, LRO will explore ways to broaden involvement in future agency planning efforts.

\* **Elected Officials:**

\* **Stakeholders:**

\* **Citizens:**

**2 MANAGING FOR RESULTS**

LRO is working on developing internal measures to ensure effective management of key business process.

**3 STAFF TRAINING****4 COMMUNICATING RESULTS**

\* **Staff :**

\* **Elected Officials:**

\* **Stakeholders:**

\* **Citizens:**