

# 2017-19 Governor's Budget



# Oregon State Board of Tax Practitioners

## TABLE OF CONTENTS

### INTRODUCTION

Table of Contents .....	2
Certification (107BF01) .....	4

### LEGISLATIVE ACTION

Budget Report(s) .....	
Emergency Board Minutes (if applicable) .....	N/A

### AGENCY SUMMARY

1. Agency Summary Narrative (107BF02).....	5
Budget Summary Graphics .....	6
Mission Statement and Statutory Authority.....	7
Agency Two Year Plan .....	8
Program Descriptions .....	8
Environmental Factors.....	11
Criteria for 2017-19 Budget Development .....	14
Major Information Technology Projects/Initiatives .....	N/A
Links to Oregon Benchmarks .....	16
Performance Measures .....	17
Other Considerations.....	
2. Summary of 2015-17 Budget (Agency-wide and Program Unit Levels) (ORBITS).....	19
3. Program Prioritization for 2017-19 (107BF23) .....	26
4. Reduction Options (107BF02 and 107BF17) .....	
5. 2015-2017 Organizational Chart .....	27
6. 2017-2019 Organizational Chart .....	28

### REVENUES

1. Revenue Forecast Narrative/Graphics (107BF02) .....	30
2. Detail of Fee, License, or Assessment Revenue Proposed for Increase (107BF08).....	N/A
3. Detail of Lottery Funds, Other Funds, and Federal Funds Revenue (Agency-wide level 107BF07) .....	31

# Oregon State Board of Tax Practitioners

---

## PROGRAM UNITS

1. Program Unit Organizational Chart .....	
2. Program Unit Executive Summary (107BF02) .....	35
3. Program Unit Narrative (107BF02).....	
4. Essential and Policy Package Narrative and Fiscal Impact Summary (ORBITS BPR013).....	36

## CAPITAL BUDGETING

There is no capital budgeting to report.....	44
--	----

## SPECIAL REPORTS

1. Annual Performance Progress Report.....	46
2. Affirmative Action Report.....	55
3. Summary Cross Reference Listing Packages (BSU-003A).....	56
4. Policy Package List by Priority .....	57
5. Agency Worksheet – Revenues & Expenditures .....	58
6. Detailed Revenues & Expenditures – Requested Budget .....	70

# CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Oregon State Board of Tax Practitioners

3218 Pringle Rd SE, Ste 250, Salem OR 97302

**AGENCY NAME**

**AGENCY ADDRESS**

*Susan Gallagher-Smith*  
1/17/17

**SIGNATURE**

Susan Gallagher-Smith, Board Chair

**TITLE**

Notice: Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.



## Agency Summary

# BUDGET NARRATIVE

---

## State Board of Tax Practitioners

### Agency Summary

The Board of Tax Practitioners is a consumer protection licensing board that oversees individuals and businesses that prepare personal income tax returns for a fee.

The board consists of seven members appointed by the Governor to three-year terms. Six board members must be Licensed Tax Consultants and one member represents the general public.

The Board has three full-time staff to administer its programs: an executive director, an exam & education coordinator, and a licensing specialist/administrative specialist.

The Board issues two levels of individual licenses. Tax Preparers are apprentice practitioners who must work under the supervision of a Tax Consultant. Tax Consultants are required to have at least 1,100 hours of work experience in personal income tax preparation and may work independently. There are approximately 1,700 Licensed Tax Preparers and 1,800 Licensed Tax Consultants.

Tax firms and their branch offices also must be registered by the Board. There are roughly 1,200 tax preparation businesses and 220 branch offices registered in Oregon.

# BUDGET NARRATIVE

---

## Mission Statement & Statutory Authority

### Mission Statement

***“The Board of Tax Practitioners protects Oregon consumers by ensuring Oregon tax practitioners are competent and ethical in their professional activities.”***

### Statutory Authority

The Board's authority is derived from Chapter 673 Oregon Revised Statutes, Sections 673.605 through 673.740. The Board is authorized to:

- Determine the qualifications of applicants for licensing as a tax consultant or tax preparer;
- Issue, renew, revoke or suspend a tax consultant or tax preparer license;
- Register tax preparation businesses and branch offices;
- Develop, administer and grade licensing examinations;
- Investigate and respond to consumer complaints;
- Enforce provisions of Chapter 800, Oregon Administrative Rules

107BF02

# BUDGET NARRATIVE

---

## 2015-17 Two Year Agency Plan

### AGENCY PROGRAMS

The Board of Tax Practitioners is funded entirely by Other Funds derived from the issuance of licenses, business registrations, examination fees, and civil fines & penalties. There are four program areas within the Board, but all expenses are budgeted as a single program. The four program areas are licensing, exam and education, compliance/consumer protection, and administration.

#### Licensing

This program processes applications, annual renewals and payments for tax preparer licenses, tax consultant licenses, and tax preparation business registrations. One FTE, a licensing specialist, performs these tasks.

Primary customers of this program are current and prospective licensees and tax preparation businesses. Members of the public are also customers when they seek to verify the status or credentials of a licensee or request public records.

There are approximately 1,700 licensed tax preparers, 1,800 licensed tax consultants, 1,200 registered tax preparation businesses, and 220 registered branch offices.

#### Examination and Education

This program area ensures licensed tax practitioners have and maintain the necessary knowledge and skills to prepare tax returns completely and accurately. A full-time exam and education coordinator manages this process.

Prospective tax preparers are required to successfully complete an 80-hour basic tax course. The exam and education coordinator works with the Board to develop course requirements and approve course sponsors and instructors.

Upon completion of the basic tax course, applicants must pass, with a score of 75% or higher, a state-administered exam that covers state and federal tax laws, policies and forms. Licensed tax preparers seeking to become tax consultants must pass a more rigorous state-administered exam, also with a score of at least 75%. The exam and education coordinator works with the Board to develop, review and validate exam questions. Approximately 900 exams are taken each year.

All licensees are required to complete 30 hours of continuing education each year. The Exam and education coordinator oversees this process and verifies compliance with the continuing education requirement.



# BUDGET NARRATIVE

---

The customers of this program are current and prospective licensees, basic tax education providers, and continuing education providers.

## **Compliance and Consumer Protection**

The Board investigates complaints against tax preparers and businesses. The Board typically receives roughly 100 complaints each year. The Board has the authority to regulate and discipline anyone in Oregon who prepares individual income tax returns for a fee, unless they are exempt from licensure, i.e. attorneys or certified public accountants. Approximately one half of the complaints the Board investigates are related to unlicensed/unregistered tax preparation activities. The other half are concerns regarding licensee conduct, such as incompetence, negligence, fraud, etc.

Depending on the severity, frequency, and harm to the public, the Board has the authority to assess significant civil fines and penalties, issue cease and desist orders, revoke or suspend a license, require additional education or training, issue a warning, or seek restitution for the consumer.

During calendar year 2016, the Board disciplined 28 individuals for a total of 6,690 violations of Oregon law. Civil penalties assessed in 2016 exceeded \$750,000. In calendar year 2015, the totals were 18 individuals, 207 violations, and \$57,200 in civil penalties. In 2014 the Board disciplined 22 individuals for a total of 1,068 violations and assessed \$127,775 in civil penalties.

The Board works cooperatively with state and federal agencies, such as the Department of Revenue, Secretary of State and the Internal Revenue Service, to stay abreast of emerging threats and issues, address potential problem areas before they spread, and limit the damage caused by identity theft and tax fraud.

Customers of this program are the public, law-abiding tax practitioners and tax preparation businesses, and partnering agencies.

## **ADMINISTRATION**

The agency's executive director is appointed by the Board and is responsible for the day-to-day operations of the agency. The director works with the Board to establish the agency's strategic direction and achieve its mission. The director oversees all Board activities and works with the Department of Justice to ensure compliance with public meeting laws, public records laws, and other legal requirements. The director is also responsible for budget planning, development, and execution, as well as legislative affairs, media relations and contract management.

## BUDGET NARRATIVE

---

Many of the agency's human resource, information technology and accounting functions are managed directly by the Department of Administrative Services via interagency agreement.

### **The Board**

The Board is an independent body consisting of seven members appointed by the Governor to staggered three-year terms. Six of the seven members must be Licensed Tax Consultants with at least five years' experience in tax preparation. The seventh member comes from the general public. Board members are citizen volunteers who receive a modest stipend for their service. The Board hires and oversees the executive director.

The Board sets policy for the agency, establishes roles and responsibilities for the profession, and promotes consumer protection through education and enforcement actions. All civil penalties and compliance actions are reviewed and approved by the Board. Decisions are made in a public meeting by majority vote. The chair is elected to a one-year term by incumbent board members and presides over public meetings. The chair also has the authority to sign legal orders and notices for the agency and approve biennial budget submissions.

The Board places a high priority on citizen and stakeholder involvement. No less than five public meetings are held each year, and the Board makes every effort to schedule Board meetings in conjunction with tax practitioner association meetings and similar events to encourage public participation and promote transparency. The Board posts its meeting packets online at least one week prior to each meeting. Draft meeting minutes are posted online within two weeks following each Board meeting.

# BUDGET NARRATIVE

---

## ENVIRONMENTAL FACTORS

The Board has identified four environmental trends that have a significant impact on the agency, its licensees, and Oregon consumers: Identity theft, tax preparation software, IRS budget cuts, and demographic trends:

### Identity Theft

Identity theft is a clear and present danger to each of us. Approximately 17.6 million Americans (7% of the adult population) were victims of identity theft in 2014, according to the federal Bureau of Justice Statistics. Unfortunately, consumers seeking assistance with their taxes are ideal targets for identity theft. Preparing and filing a personal income tax return involves unfettered access to our most vital and confidential information – social security numbers, birth dates, names of spouses and children, bank account numbers, medical information, sources of income, investment information, etc. Filing a federal income tax return is also the largest single financial transaction most Americans make each year.

Oregon's extensive licensing and regulation of tax preparers helps to protect consumers from identity theft by requiring all tax practitioners and tax preparation businesses to be licensed and monitored, and adhere to a stringent code of professional conduct. It is much more difficult for unscrupulous individuals to operate a fly-by-night "tax preparation" business in Oregon than in most other states. As such, Oregonians can have confidence that the person they hand over their personal and financial records to is licensed, competent, and ethical.

### Tax Preparation Software & Tax Fraud

The IRS estimates 27 million Americans used tax preparation software in 2014. Unfortunately, the availability of relatively inexpensive tax preparation software has made it easier for criminals to defraud individuals and steal tax refunds. Senior citizens, low-income individuals, and recent immigrants are particularly vulnerable to scams offering low-cost tax preparation and/or guaranteed refunds. This type of fraud is devastating to individuals and extremely costly to the federal and state government.

The following are examples of tax fraud that have been facilitated by the availability of tax preparation software:

- Misstating the consumer's income, deductions, credits or dependents in order to generate fraudulent refunds.
- Filing a tax return and stealing the consumer's refund by having it directly deposited into the preparer's account. One variation on this scam includes giving the consumer a false copy of a return showing no (or a very small) refund due. An even more sinister approach is to give the client a false copy of a return showing taxes due, collecting the "taxes due" from the client, keeping the funds, and then filing a fraudulent return and having the fraudulent refund deposited in the preparer's account.
- Submitting a non-fraudulent return and providing the client a copy of the non-fraudulent return. Then, filing an amended, fraudulent return without the client's knowledge or consent. The amended return would claim fraudulent deductions or credits and the refund would be stolen by the preparer.

# BUDGET NARRATIVE

---

Even in situations where a well-intentioned individual offers to file taxes for a friend or acquaintance, the results can be significant and costly. Inexperienced and unknowledgeable preparers often make mistakes that can cost consumers thousands of dollars – both in qualified, but unclaimed deductions and credits, as well as mistaken or misstated income and expenses that result in inappropriately inflated refunds. When such mistakes are identified by the IRS and state Department of Revenue, the taxpayer is responsible for any additional taxes owed, as well as penalties and interest. This can pose a serious financial hardship for senior citizens and other vulnerable populations with limited resources.

Because individual income tax preparers in Oregon are required to be licensed, it is much more difficult for the aforementioned types of fraud to occur. If and when it does arise, the Board takes immediate action.

## **IRS Budget Cuts**

The IRS budget has been reduced by approximately 18 percent in real (inflation-adjusted dollars) terms since 2010. The agency has also lost roughly 13,000 employees over the same period. These cutbacks have had a dramatic effect on taxpayer services. For example, 60 percent of taxpayer phone calls to the IRS in 2015 went unanswered, according to congressional testimony by Nina Olson, National Taxpayer Advocate. Even when taxpayers are able to get through to the IRS on the phone, the agency will only answer the most basic questions.

The inability of taxpayers to get assistance from the IRS will most likely result in greater numbers of Oregonians utilizing the services of tax practitioners and tax preparation businesses. One concern is that unprofessional and/or unlicensed individuals may view this increased demand for tax preparation services as a “business opportunity” to be exploited. An increased risk of identity theft and tax fraud is also a real possibility. The Board may need to increase its compliance enforcement and consumer outreach activities in response to these anticipated changes in the tax preparation market.

## **Demographic Trends**

Oregon's population recently reached 4 million and continues to grow each day. The state's Office of Economic Analysis projects net population growth of approximately 50,000 people per year through 2020. This increase in population translates into more tax returns being filed, and an increasing demand for tax preparation services.

The Board's licensee population is also directly impacted by demographic trends. The average age of the Board's licensees continues to increase. In 2016, the average age of Licensed Tax Consultants was 61 and the average age of Licensed Tax Preparers was 53. The total number of active licensees decreased steadily between 2010 and 2015, but has since stabilized. During the period of June 2015 to June 2016, there was a net decrease in licensees of only 23 (out of a total population of more than 3,500).

The number of licensees generally increases or decreases in inverse relation to the state's economy, i.e. during a growing economy, fewer individuals are interested in part-time tax preparation activities whereas recessions increase the number of part-time workers. Therefore, the state of Oregon's economy in the upcoming biennium will likely impact the number of licensed tax practitioners.

# BUDGET NARRATIVE

---

## 2017-23 Six-Year Agency Plan

The Board of Tax Practitioners is committed to protecting consumers, providing excellent service, and operating at the lowest possible cost. To continue that practice, the Board will focus on the following strategies over the next six years.

- Automate business processes
  - Online license renewal and registration
  - Online licensing exams
  - Online payment processing
  - Online account maintenance
- Expand pro-active compliance activities
  - Conduct more site visits
  - Increase information sharing with state and federal agencies
  - Improve oversight of basic tax education courses
- Improve communication with stakeholders
  - Publish monthly newsletter for licensees
  - Provide robust FAQ section on web site for licensees and consumers
  - Increase outreach to at-risk and vulnerable populations
  - Hold more Board meetings outside of Salem

# BUDGET NARRATIVE

---

## Criteria for 2017-19 Budget Development

The most significant factor impacting the Board's budget in the next biennium is the number of active licensees, and the direct affect that has on licensing revenue. Licensing revenue comprises approximately 88 percent of the Board's total revenue. A 20 percent reduction in active licensees since 2010 has reduced licensing revenues by roughly \$200,000 in the 15-17 biennium.

Also impacting the Board's budget are escalating service charges and cost-recovery fees. As a small agency, the Board contracts with DAS for accounting, human resource and information technology services. The Board also receives services from the Department of Justice and pays other fees for enterprise functions such as the Legislature and Secretary of State. These are all essential functions and the services provided by the various agencies has been very good. However, the recent methodologies used to allocate costs across all state agencies has increased costs for small boards and commissions significantly and disproportionately.

In response to the decline in revenues and increase in overhead costs, the Board recently reduced its total operating expenses by 16.9%. Savings were achieved through a number of initiatives, including reducing lease costs by 31%, eliminating one FTE that was no longer needed due to automated workflows and a new online licensing and payment processing system, and streamlining the compliance resolution process.

## BUDGET NARRATIVE

---

### **Major Information Technology Projects \$500,000+**

N/A

### **Other Considerations**

#### **Inmate Work Opportunities**

The Tax Board has reviewed its work processes throughout the last biennium for possible inmate work opportunities. With the limited size of our agency and the majority of our positions being technical or dealing with confidential taxpayer information, we have not found ways to incorporate inmates into our workforce.

#### **Dispute Resolution**

The Tax Board uses an informal dispute resolution system. It is the preferred method in resolving disputes between tax practitioners and clients. The Board also seeks stipulated agreements from individuals who may have violated Oregon tax practitioner statutes or rules, but posed little or no harm to the public as a result of their actions.

#### **Productivity Improvement Revolving Fund**

N/A

107BF02

# BUDGET NARRATIVE

---

## LINKS TO OREGON BENCHMARKS

**Agency Name:** State Board of Tax Practitioners

**Contact Person:** Howard Moyes

**Phone:** (503) 378-4733

**Alternate Contact:** Heather Shepherd

**Phone:** (503) 378-4860

---

### PRIMARY LINKS

Benchmark No.	Benchmark Description	Program Description / Discussion
Number 33	<b>Taxes:</b> <i>Percentage of Oregonians who understand the Oregon tax system and where tax money is spent.</i>	<p>Licensed tax professionals assist their clients in understanding how the tax system works by their preparation and explanation of people's returns. Professionals interview clients and explain why they can or can not claim items. They also take the time to review the return with the client to ensure their understanding of their return. As a result, people gain an understanding of what is and is not deductible, as well as how their tax dollars work.</p> <p>Practitioner Licensing has a direct bearing on the quality of returns received by the Department of Revenue and in the tax knowledge passed on to the consumer. With Practitioners assisting in the preparation of 39% of all returns filed, they are a crucial means of dispersing tax knowledge to the general public. Knowledgeable practitioners result in a lower audit rate of Oregon tax returns.</p>

107BF02



## BUDGET NARRATIVE

### PERFORMANCE MEASURE DATA SOURCES

<b>Agency Name:</b> State Board of Tax Practitioners	<b>Date Submitted:</b>
<b>Contact Person:</b> Howard Moyes	<b>Phone:</b> (503) 378-4733
<b>Alternate Contact:</b> Heather Shepherd	<b>Phone:</b> (503) 378-4860

**Repeat Agency Name:** Oregon State Board of Tax Practitioners

**Agency No.:** 119

Key Performance Measure (KPM)	PM No.	Data Source
Number of practitioner assisted tax returns per licensed practitioner (measure of overload, which adversely affects competency and ethics)	1	Requested form Department of Revenue
Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal)	2	Department records
Average number of hours to make an initial response to a consumer complaint	3	Department records
Number of consumer complaints handled satisfactorily	4	Department records
Customer service and satisfaction survey	5	Department records
Agency monitoring of best practices for effective governance	6	Department records

#### Key Performance Measure Criteria

In this environment, the State Board of Tax Practitioners has a critical role in educating the consuming public through its practitioners. The need for consumer protection is greater than ever before in this economy and environment. In addition, the proactive nature of the Board in insuring the proper amount of General Fund tax dollars being collected is of critical importance.

The Board must provide adequate consumer protections while still ensuring that the Board credential is indicative of safe and reliable service for customers. Balance is maintained to allow practitioners to respond to the highly competitive market. The Board seeks to address the Governor's priorities in its ongoing activities.

Performance Measures assist the agency in monitoring progress in critical areas and, as time progresses, they will provide a historical perspective on the agency's success in meeting benchmarks.

107BF02

## BUDGET NARRATIVE

---

The Board has 6 main performance measures:

Performance Measure #1 monitors the number of practitioner assisted Oregon personal income tax returns filed compared with the actual number of practitioners. More consumers are using the services of licensed tax practitioners in filing their taxes. The Board is seeking to improve the availability of competent and ethical tax preparation services to the consumer.

Performance Measure #2 indicates the average number of continuing education hours licensees receive. The Board seeks to ensure a well-educated workforce who can provide accurate service to the public. The Board requires 30 hours of continuing education as a contingency to license renewal annually. Most practitioners earn many more hours voluntarily to stay abreast with the profession.

Performance Measure #3 tracks the initial response time to consumer complaints. Because tax season provides a unique opportunity for a single fraudulent operator to cause widespread harm in a short period of time, the Board seeks to respond to a complaint or lead within 24 hours of its receipt. This practice will result in a prevention of further harm and an expedited resolution of complaints.

Performance Measure #4 quantifies the number of consumers complaints handled satisfactorily per year. The Board is seeking to make consumers aware of the protections that Oregon's licensing law affords them. This measure tracks the actual number of consumers known to the Board who have been harmed in some way by tax preparation law violations during the year. As the Board seeks to be proactive in its response, fraudulent operations are stopped before further consumer damages are experienced.

Performance Measure #5 is the mandated customer service measure. The Board surveys all licensees, complainants, and other members of the public affected by the Board of its actions. The measure is new this past year. The Board will be monitoring this data to create a plan to better serve Oregonians.

Performance Measure #6 The agency has established a process in which the Director reviews the agency's strategic plan and policy development, in addition to ensuring compliance with the agency's fiscal responsibilities. A self assessment of the agency's best practices is monitored annually. The agency will develop a statistical analysis report to include best practices for effective governance.

107BF02

**Summary of 2017-19 Biennium Budget**

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2017-19 Biennium**

**Agency Request Budget  
Cross Reference Number: 11900-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2015-17 Leg Adopted Budget	4	4.00	1,235,571	-	-	1,235,571	-	-	-
2015-17 Emergency Boards	-	-	25,337	-	-	25,337	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>4</b>	<b>4.00</b>	<b>1,260,908</b>	<b>-</b>	<b>-</b>	<b>1,260,908</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	(9,094)	-	-	(9,094)	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>4</b>	<b>4.00</b>	<b>1,251,814</b>	<b>-</b>	<b>-</b>	<b>1,251,814</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(878)	-	-	(878)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(878)</b>	<b>-</b>	<b>-</b>	<b>(878)</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	72,841	-	-	72,841	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	5,537	-	-	5,537	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>78,378</b>	<b>-</b>	<b>-</b>	<b>78,378</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2017-19 Biennium**

**Agency Request Budget  
Cross Reference Number: 11900-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>4</b>	<b>4.00</b>	<b>1,329,314</b>	-	-	<b>1,329,314</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2017-19 Biennium**

**Agency Request Budget  
Cross Reference Number: 11900-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal: 2017-19 Current Service Level</b>	<b>4</b>	<b>4.00</b>	<b>1,329,314</b>	-	-	<b>1,329,314</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(1)	(1.50)	(268,459)	-	-	(268,459)	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>3</b>	<b>2.50</b>	<b>1,060,855</b>	-	-	<b>1,060,855</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2017-19 Agency Request Budget</b>	<b>3</b>	<b>2.50</b>	<b>1,060,855</b>	-	-	<b>1,060,855</b>	-	-	-

Percentage Change From 2015-17 Leg Approved Budget	-25.00%	-37.50%	-15.87%	-	-	-15.87%	-	-	-
Percentage Change From 2017-19 Current Service Level	-25.00%	-37.50%	-20.20%	-	-	-20.20%	-	-	-

**Summary of 2017-19 Biennium Budget**

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2017-19 Biennium**

**Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2015-17 Leg Adopted Budget	4	4.00	1,235,571	-	-	1,235,571	-	-	-
2015-17 Emergency Boards	-	-	25,337	-	-	25,337	-	-	-
<b>2015-17 Leg Approved Budget</b>	<b>4</b>	<b>4.00</b>	<b>1,260,908</b>	<b>-</b>	<b>-</b>	<b>1,260,908</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2017-19 Base Budget Adjustments</b>									
<b>Net Cost of Position Actions</b>									
Administrative Biennialized E-Board, Phase-Out	-	-	(9,094)	-	-	(9,094)	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2017-19 Base Budget</b>	<b>4</b>	<b>4.00</b>	<b>1,251,814</b>	<b>-</b>	<b>-</b>	<b>1,251,814</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
<b>010 - Non-PICS Pers Svc/Vacancy Factor</b>									
Non-PICS Personal Service Increase/(Decrease)	-	-	(878)	-	-	(878)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(878)</b>	<b>-</b>	<b>-</b>	<b>(878)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>020 - Phase In / Out Pgm &amp; One-time Cost</b>									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>030 - Inflation &amp; Price List Adjustments</b>									
Cost of Goods & Services Increase/(Decrease)	-	-	72,841	-	-	72,841	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	5,537	-	-	5,537	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>78,378</b>	<b>-</b>	<b>-</b>	<b>78,378</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2017-19 Biennium Budget**

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2017-19 Biennium**

**Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2017-19 Current Service Level</b>	<b>4</b>	<b>4.00</b>	<b>1,329,314</b>	-	-	<b>1,329,314</b>	-	-	-

**Summary of 2017-19 Biennium Budget**

**Tax Practitioners, State Board of  
Tax Practitioners, State Board of  
2017-19 Biennium**

**Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
<b>Subtotal: 2017-19 Current Service Level</b>	<b>4</b>	<b>4.00</b>	<b>1,329,314</b>	-	-	<b>1,329,314</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(1)	(1.50)	(268,459)	-	-	(268,459)	-	-	-
<b>Modified 2017-19 Current Service Level</b>	<b>3</b>	<b>2.50</b>	<b>1,060,855</b>	-	-	<b>1,060,855</b>	-	-	-
080 - E-Boards									
080 - May 2016 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2017-19 Agency Request Budget</b>	<b>3</b>	<b>2.50</b>	<b>1,060,855</b>	-	-	<b>1,060,855</b>	-	-	-

Percentage Change From 2015-17 Leg Approved Budget	-25.00%	-37.50%	-15.87%	-	-	-15.87%	-	-	-
Percentage Change From 2017-19 Current Service Level	-25.00%	-37.50%	-20.20%	-	-	-20.20%	-	-	-



## Program Prioritization for 2017-19

<b>Agency Name:</b> State Board of Tax Practitioners																			
<b>2017-19 Biennium</b>																			<b>Agency Number: XXXXX</b>
<b>Program 1</b>																			
<b>Program/Division Priorities for 2017-19 Biennium</b>																			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation	
Agcy	Prgm/ Div																		
1		OBTP	LIC	Licensing and Registration	1, 5	3		277,869				\$ 277,869	1	0.50	N	Y	S	ORS 673.605 to 673.740 and ORS 673.990	
2		OBTP	EXED	Exam & Education	2, 4, 5	3		381,316			\$ 381,316	1	1.00	N	N	S			
3		OBTP	COMP	Compliance	3, 5	3		219,118			\$ 219,118		0.00	N	Y	S			
4		OBTP	ADMIN	Administration	5, 6	3		182,552			\$ 182,552	1	1.00	N	N	S			
												\$ -							
												\$ -							
												\$ -							
								1,060,855	-	-	-	\$ 1,060,855	3	2.50					

**7. Primary Purpose Program/Activity Exists**

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

**19. Legal Requirement Code**

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requiremen
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

**Document criteria used to prioritize activities:**

The Board of Tax Practitioners is required by Chapter 673, Oregon Revised Statutes, to ensure all tax preparers and tax preparation businesses in the state are properly trained and licensed, or are exempt from licensure. The licensing and registration process is the foundation on which all other agency processes are built. Next in importance is the examination and education process. All licensees are required to pass a state-administered exam with a score of 75% or higher to obtain a license. They are also required to complete 30 hours of continuing education each year. The compliance process verifies that licensees are current with all licensing, exam and education requirements. The compliance process also investigates consumer complaints against practitioners and works with the Board to impose fines and civil penalties against practitioners when and where appropriate. The administration process includes the day-to-day supervision of Board operations and staff. It is also responsible for all other functions, including budget, legislative affairs, public affairs, procurement, human resources, etc.

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agencywide Program Unit Summary  
2017-19 Biennium**

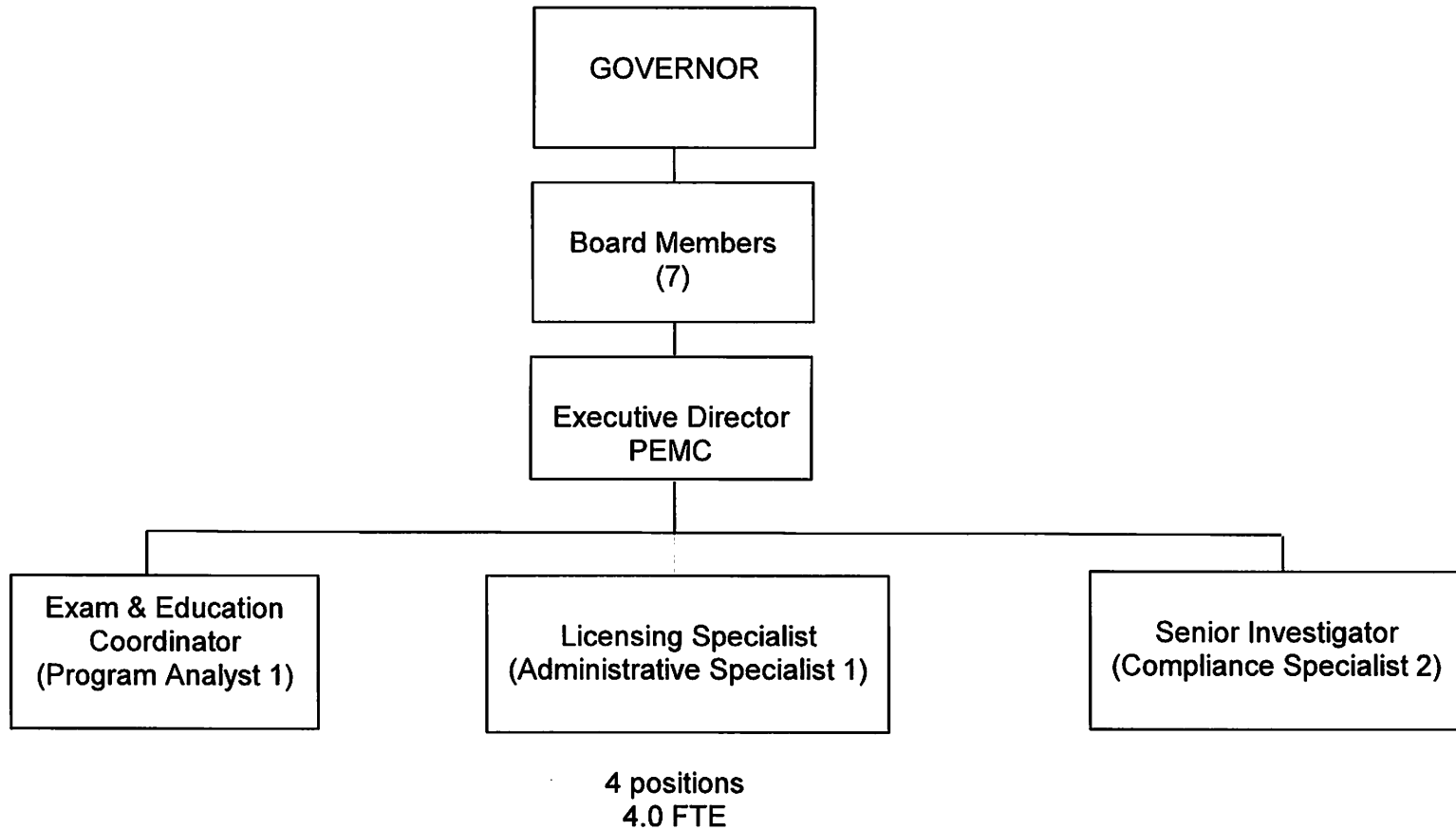
**Version: V - 01 - Agency Request Budget**

<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Agency Request Budget</b>	<b>2017-19 Governor's Budget</b>	<b>2017-19 Leg Adopted Budget</b>
001-00-00-00000	Tax Practitioners, State Board of						
	Other Funds	1,088,661	1,235,571	1,260,908	1,060,855	-	-
<b>TOTAL AGENCY</b>							
	Other Funds	1,088,661	1,235,571	1,260,908	1,060,855	-	-

# BUDGET NARRATIVE

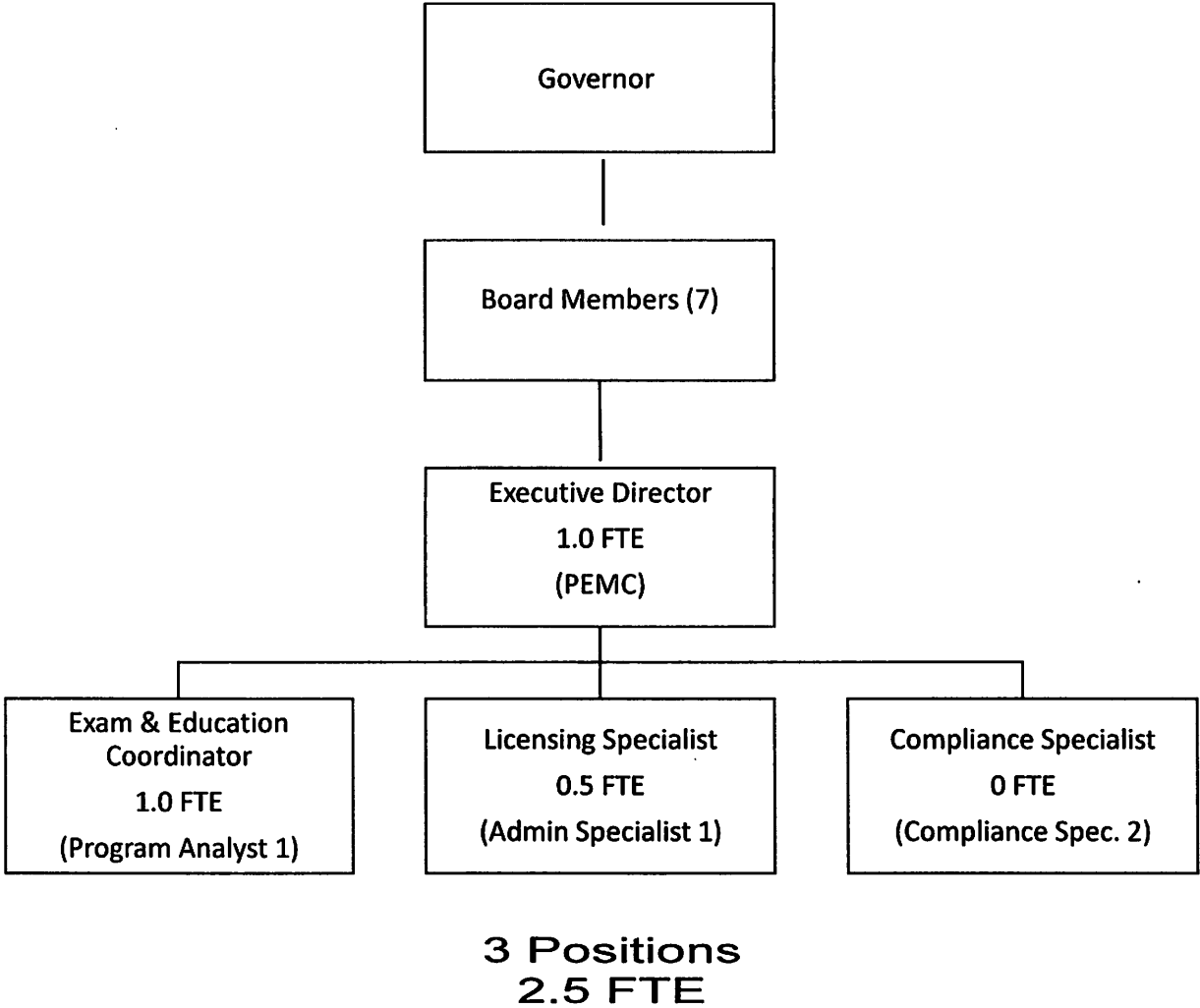
## Organization Chart(s)

### Board of Tax Practitioners Organization Chart 2015-2017 Legislatively Adopted Budget



107BF02

**State Board of Tax Practitioners  
Organization Chart  
2017-2019 Agency Request Budget**





# Revenues

# BUDGET NARRATIVE

---

## State Board of Tax Practitioners

### Revenue Forecast Narrative/Graphics

The Board derives its revenue entirely from Other Funds, generated by license and business registration fees, examination fees and the assessment of civil penalties. Revenues are dedicated to carrying out the functions of the Board under ORS 670.335.

As of June 2016, the Board has approximately 1,700 actively Licensed Tax Consultants and over 1,800 actively Licensed Tax Preparers. Approximately 1,300 Tax Businesses are registered. The Board administers over 2,900 examinations biennially.

The projections are based on the assumption that the number of tax consultant licenses issued will increase slightly each year. The projected budget conservatively estimates the number of tax preparer licenses, business registrations and examinations to remain at relatively constant levels. The civil penalty collections program is expected to result in the same level of revenues from fines and penalties.

The Board increased the licensing fees by approximately 20% beginning in the fall of 2007. This was the first fee increase since 2001. The fee increases included the fees for licenses, examinations, business registrations and late fees. The increased revenues were used to cover the agency's Department of Administrative Services assessments, Department of Justice assessments, inflation, salary increases, and rent increases. The remaining revenues were used to add an additional staff member; upgrade the agency's database to include the compliance program and replace the agency's computer hardware per the Department of Administrative Services schedule which was included in the Policy Option Packages in the 2007 Legislatively Adopted Budget.

This package also included the authority for the Board to adopt administrative rules necessary to carry out the provisions of ORS 673.605 to 673.740. The agency in the past has added implied authority to adopt rules from the legislature. This concept clarified the Board's authority.

The Board will continue with this program of mentoring Licensed Tax Preparers to become Licensed Tax Consultants. This will result in an increased number of Licensed Tax Consultants increasing the long-term stability of the Board's revenue source. The Board continues to identify barriers to enter the profession and to reduce or eliminate these barriers. In November 2008 the Board of Directors changed the policy for the Licensed Tax Preparer exam to be open book exam. In 2015 the Board of Directors reduced the preparer exam by 20% by removing overly advanced questions from the exam. This allows the exam to be administered in four hours. This program will also increase the number of licensees in the long-term.

In the 2017-19 biennium the Board will rely on license fees, exam fees, proctor fees and fines and penalties to fully fund its programs.

107BF02

**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Tax Practitioners, State Board of  
2015-17 Biennium**

**Agency Number: 11900  
Cross Reference Number: 11900-000-00-00-00000**

<b>Source</b>	<b>2011-13 Actuals</b>	<b>2013-15 Leg Adopted Budget</b>	<b>2013-15 Leg Approved Budget</b>	<b>2015-17 Agency Request Budget</b>	<b>2015-17 Governor's Budget</b>	<b>2015-17 Leg Adopted Budget</b>
<b>Other Funds</b>						
Business Lic and Fees	981,710	1,010,592	1,010,592	1,139,850	1,139,850	1,044,370
Fines and Forfeitures	53,302	60,000	60,000	58,000	58,000	58,000
Interest Income	2,816	-	-	3,500	3,500	3,500
Other Revenues	82,766	79,408	79,408	-	-	-
<b>Total Other Funds</b>	<b>\$1,120,594</b>	<b>\$1,150,000</b>	<b>\$1,150,000</b>	<b>\$1,201,350</b>	<b>\$1,201,350</b>	<b>\$1,105,870</b>

**DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE**

**Tax Practitioners, State Board of  
2015-17 Biennium**

**Agency Number: 11900  
Cross Reference Number: 11900-001-00-00-00000**

<i>Source</i>	<b>2011-13 Actuals</b>	<b>2013-15 Leg Adopted Budget</b>	<b>2013-15 Leg Approved Budget</b>	<b>2015-17 Agency Request Budget</b>	<b>2015-17 Governor's Budget</b>	<b>2015-17 Leg Adopted Budget</b>
<b>Other Funds</b>						
Business Lic and Fees	981,710	1,010,592	1,010,592	1,139,850	1,139,850	1,044,370
Fines and Forfeitures	53,302	60,000	60,000	58,000	58,000	58,000
Interest Income	2,816	-	-	3,500	3,500	3,500
Other Revenues	82,766	79,408	79,408	-	-	-
<b>Total Other Funds</b>	<b>\$1,120,594</b>	<b>\$1,150,000</b>	<b>\$1,150,000</b>	<b>\$1,201,350</b>	<b>\$1,201,350</b>	<b>\$1,105,870</b>



# DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2013-2015 Actual	2015-17 Legislatively Adopted	2015-17 Estimated	2017-19		
						Agency Request	Governor's	Legislatively Adopted
Other Funds			\$972,090	\$1,105,870	\$985,505	\$943,050		

Agency Request

XXX Governor's Budget

Legislatively Adopted

Budget Page 33



# Program Units

# BUDGET NARRATIVE

---

## Package #70 – Revenue Decrease / Expense Reductions

### Purpose

Due to a decrease in the number of active licensees and an increase in state government service charges, the agency needs to reduce expenditures in FY17-19.

### How Achieved

Business processes have recently been automated and streamlined, which provides an opportunity to operate more cost-effectively without adversely impacting current services or programs. A new licensing database with online payment functionality has also been deployed, which reduces staff time required for processing license renewal forms and license renewal payments. Compliance investigations related to allegations of licensee incompetence, negligence, fraud and related concerns, which were previously handled by the Compliance Specialist 2, will be handled by the Board's Compliance Committee. Other allegations, such as those relating to unlicensed activity or inadequate supervision, will be handled by the Executive Director.

### Staffing Impact

The agency's Compliance Specialist 2 position was eliminated on July 31, 2016. The agency's Administrative Specialist 1 position will go from 1.0 FTE to 0.5 FTE on July 1, 2017.

### Quantifying Results

The Board's streamlining and automation strategies is expected to produce \$71,042 in FY15-17 savings and \$268,459 in FY17-19 savings. All of the FY15-17 savings will be generated by the elimination of the Compliance Specialist 2 position on July 31, 2016. The 2017-19 biennium savings include the following:

- Total Personal Services Reductions: \$212,783
- Total Services and Supplies Reductions: \$42,474
- Total Capital Outlay Reductions: \$13,202
  - Total FY17-19 Reductions: \$268,459

Despite these cost reductions, the agency will continue to meet its aggressive Key Performance Measures through the 17-19 biennium.

### Policy Packages

The Board of Tax Practitioners is not requesting any policy packages for the 2017-19 biennium.

107BF02

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Tax Practitioners, State Board of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
All Other Differential	-	-	72	-	-	-	72
Public Employees' Retire Cont	-	-	11	-	-	-	11
Pension Obligation Bond	-	-	2,588	-	-	-	2,588
Social Security Taxes	-	-	6	-	-	-	6
Mass Transit Tax	-	-	69	-	-	-	69
<b>Total Personal Services</b>	-	-	<b>\$2,746</b>	-	-	-	<b>\$2,746</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	2,746	-	-	-	2,746
<b>Total Expenditures</b>	-	-	<b>\$2,746</b>	-	-	-	<b>\$2,746</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(2,746)	-	-	-	(2,746)
<b>Total Ending Balance</b>	-	-	<b>(\$2,746)</b>	-	-	-	<b>(\$2,746)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Tax Practitioners, State Board of  
Pkg: 031 - Standard Inflation**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	618	-	-	-	618
Out of State Travel	-	-	51	-	-	-	51
Employee Training	-	-	215	-	-	-	215
Office Expenses	-	-	876	-	-	-	876
Telecommunications	-	-	474	-	-	-	474
State Gov. Service Charges	-	-	7,665	-	-	-	7,665
Data Processing	-	-	761	-	-	-	761
Publicity and Publications	-	-	555	-	-	-	555
Professional Services	-	-	1,971	-	-	-	1,971
Attorney General	-	-	9,242	-	-	-	9,242
Facilities Rental and Taxes	-	-	3,540	-	-	-	3,540
Other Services and Supplies	-	-	2,289	-	-	-	2,289
Expendable Prop 250 - 5000	-	-	270	-	-	-	270
<b>Total Services &amp; Supplies</b>	-	-	<b>\$28,527</b>	-	-	-	<b>\$28,527</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	28,527	-	-	-	28,527
<b>Total Expenditures</b>	-	-	<b>\$28,527</b>	-	-	-	<b>\$28,527</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(28,527)	-	-	-	(28,527)
<b>Total Ending Balance</b>	-	-	<b>(\$28,527)</b>	-	-	-	<b>(\$28,527)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Tax Practitioners, State Board of  
Pkg: 032 - Above Standard Inflation**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Transfers Out</b>							
Tsfr To Dept Post-Secondary Education	-	-	-	-	-	-	-
<b>Total Transfers Out</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
State Gov. Service Charges	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Publicity and Publications	-	-	-	-	-	-	-
Professional Services	-	-	197	-	-	-	197
Attorney General	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Other Services and Supplies	-	-	12,615	-	-	-	12,615
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	<b>\$12,812</b>	-	-	-	<b>\$12,812</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	12,812	-	-	-	12,812
<b>Total Expenditures</b>	-	-	<b>\$12,812</b>	-	-	-	<b>\$12,812</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Tax Practitioners, State Board of  
Pkg: 032 - Above Standard Inflation**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Ending Balance</b>							
Ending Balance	-	-	(12,812)	-	-	-	(12,812)
<b>Total Ending Balance</b>	-	-	<b>(\$12,812)</b>	-	-	-	<b>(\$12,812)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

**Tax Practitioners, State Board of  
Pkg: 801 - LFO Analyst Adjustments**

**Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Business Lic and Fees	-	-	(95,480)	-	-	-	(95,480)
<b>Total Revenues</b>	-	-	<b>(\$95,480)</b>	-	-	-	<b>(\$95,480)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(95,480)	-	-	-	(95,480)
<b>Total Ending Balance</b>	-	-	<b>(\$95,480)</b>	-	-	-	<b>(\$95,480)</b>



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Tax Practitioners, State Board of  
Pkg: 840 - SB 5507 End of Session

Cross Reference Name: Tax Practitioners, State Board of  
Cross Reference Number: 11900-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
State Gov. Service Charges	-	-	(2,027)	-	-	-	(2,027)
Attorney General	-	-	(5,080)	-	-	-	(5,080)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$7,107)</b>	-	-	-	<b>(\$7,107)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(7,107)	-	-	-	(7,107)
<b>Total Expenditures</b>	-	-	<b>(\$7,107)</b>	-	-	-	<b>(\$7,107)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	7,107	-	-	-	7,107
<b>Total Ending Balance</b>	-	-	<b>\$7,107</b>	-	-	-	<b>\$7,107</b>

07/14/16 REPORT NO.: PPDFISCAL  
 REPORT: PACKAGE FISCAL IMPACT REPORT  
 AGENCY:11900 TAX PRACTITIONERS BOARD  
 SUMMARY XREF:001-00-00 Tax Practitioners, State Board

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 1  
 PROD FILE

2017-19  
 PICS SYSTEM: BUDGET PREPARATION

PACKAGE: 070 - Revenue Shortfalls

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0000002	UA	C5247 AA COMPLIANCE SPECIALIST 2	1-	1.00-	24.00-	02	3,972.00		95,328- 58,953-			95,328- 58,953-
0000003	UA	C0107 AA ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	09	3,791.00		90,984- 57,791-			90,984- 57,791-
0000003	UA	C0107 AA ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	09	3,791.00		45,492 45,626			45,492 45,626
TOTAL PICS SALARY									140,820-			140,820-
TOTAL PICS OPE									71,118-			71,118-
TOTAL PICS PERSONAL SERVICES =			1-	1.50-	36.00-				211,938-			211,938-



# **Capital Budgeting and Facilities Maintenance**

**There is no capital budgeting to report**



## **Special Reports**

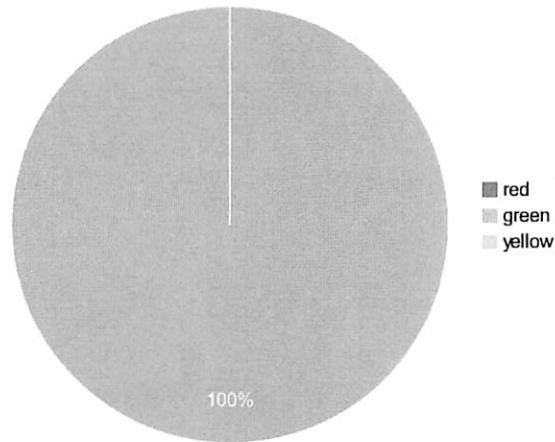
## **Tax Practitioners, Board of**

Annual Performance Progress Report

Reporting Year 2016

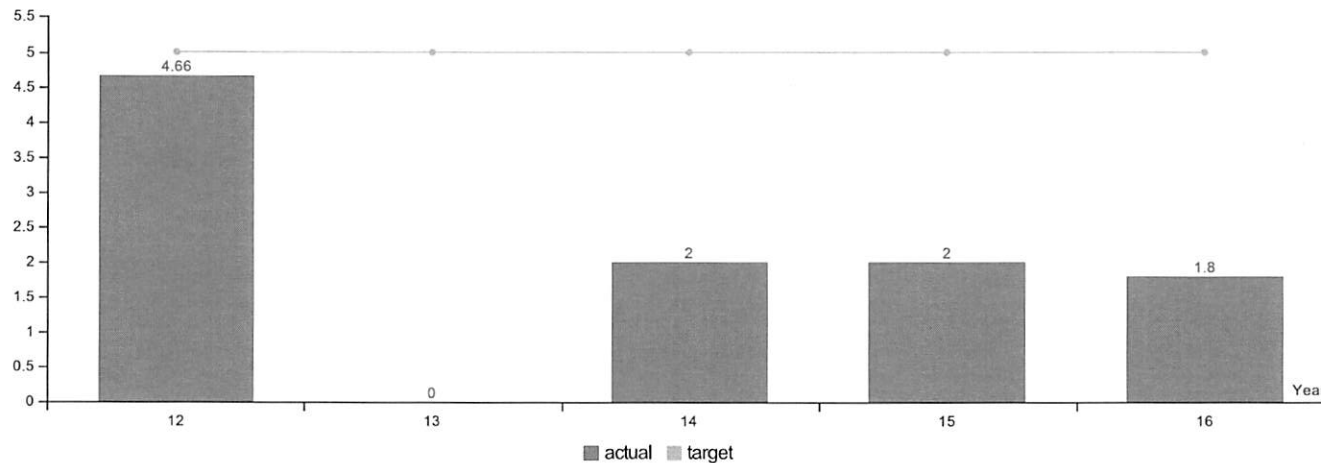
Published: 9/28/2016 2:34:12 PM

KPM #	Approved Key Performance Measures (KPMs)
1	The average number of days it takes the board to process annual license and registration renewals. -
2	The average number of days it takes the board to process exam applications. -
3	CONTINUING EDUCATION HOURS SUBMITTED - Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal).
4	RESPONSE TIME TO COMPLAINTS - Average number of hours to make an initial response to a consumer complaint.
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.
6	EFFECTIVE GOVERNANCE - Percent of total best practices by the agency.



	Green	Yellow	Red
	= Target to -5%	= Target -6% to -15%	= Target > -15%
Summary Stats:	100%	0%	0%

KPM #1 The average number of days it takes the board to process annual license and registration renewals. -  
 Data Collection Period: Jan 01 - Dec 31



Report Year	2012	2013	2014	2015	2016
number of days it takes board staff to process annual license and registration renewals					
Actual	4.66	No Data	2	2	1.80
Target	5	5	5	5	5

**How Are We Doing**

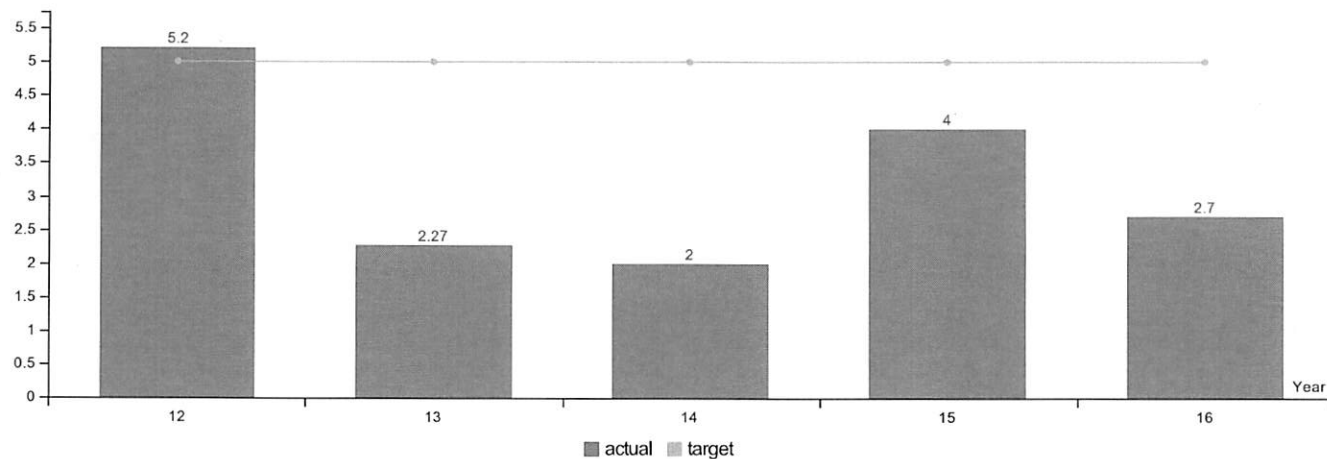
From January 1 2016 through July 31, 2016, the average number of days to process license and registration renewals was 1.9.

**Factors Affecting Results**

The renewal process was streamlined over the past year and several non-value added steps were eliminated. The new process allows the majority of license and registration renewals to be processed within 24 hours of receipt.



KPM #2 The average number of days it takes the board to process exam applications. -  
 Data Collection Period: Jan 01 - Jan 01



Report Year	2012	2013	2014	2015	2016
The average number of days it takes the board to process exam applications.					
Actual	5.20	2.27	2	4	2.70
Target	5	5	5	5	5

**How Are We Doing**

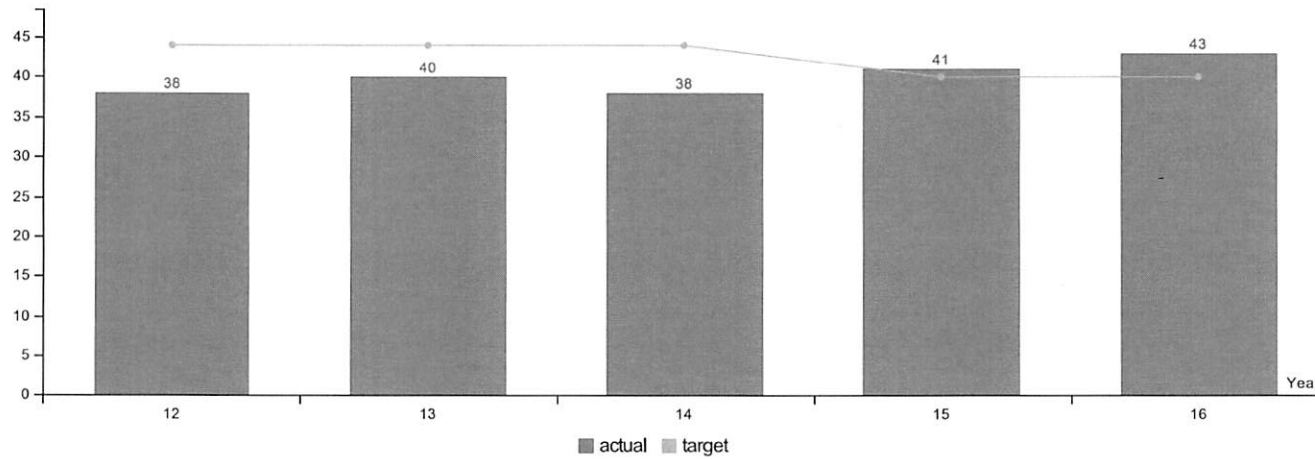
From January 1, 2016 through July 31, 2016, the average number of days to process an exam application was 2.4.

**Factors Affecting Results**

Exam applications require a thorough review by staff to ensure the applicant has met all ORS and OAR requirements. The majority of exam applications are processed within 24 hours of receipt.

KPM #3 CONTINUING EDUCATION HOURS SUBMITTED - Average number of continuing education hours licensees receive annually (at least 30 hours are required for annual renewal).

Data Collection Period: Jan 01 - Jan 01

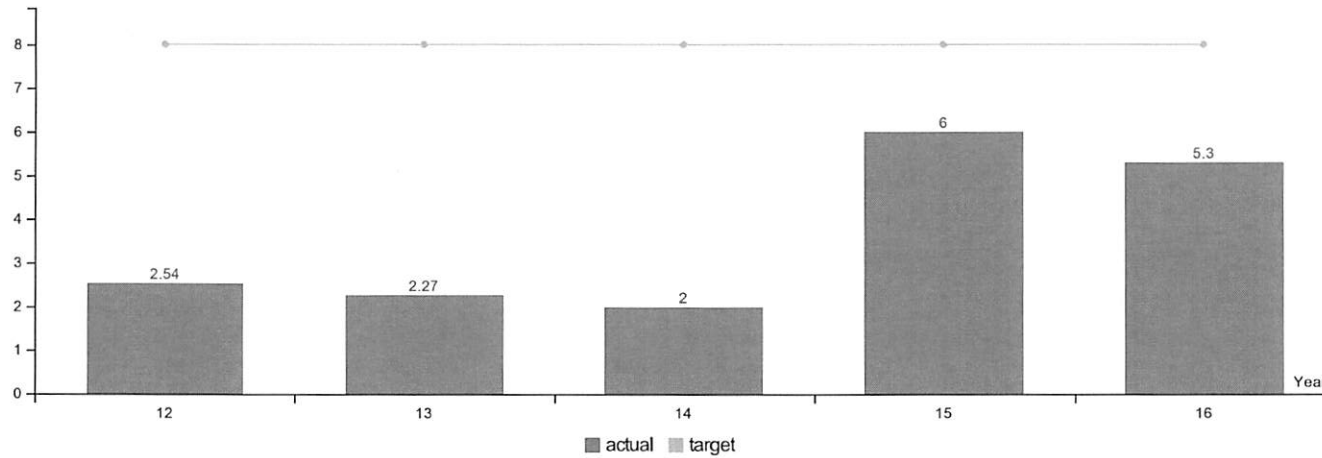


Report Year	2012	2013	2014	2015	2016
Metric Value					
Actual	38	40	38	41	43
Target	44	44	44	40	40

How Are We Doing

Factors Affecting Results

KPM #4 RESPONSE TIME TO COMPLAINTS - Average number of hours to make an initial response to a consumer complaint.  
 Data Collection Period: Jan 01 - Dec 31



Report Year	2012	2013	2014	2015	2016
<b>Average Response Time to Complaints</b>					
Actual	2.54	2.27	2	6	5.30
Target	8	8	8	8	8

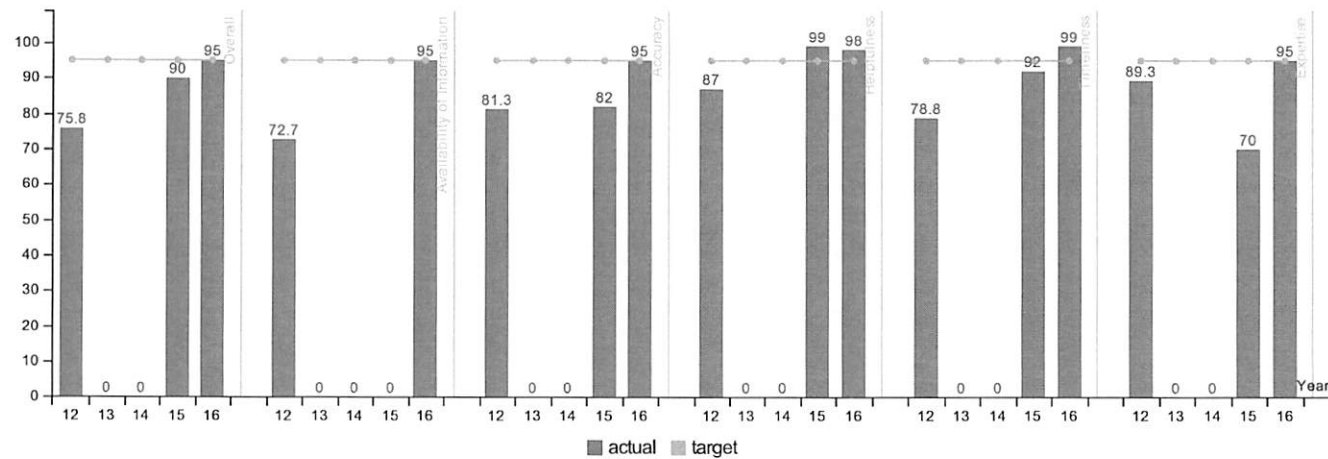
**How Are We Doing**

Most consumer complaints are acknowledged as received the same day they are submitted. All consumer complaints are reviewed immediately to determine the next appropriate action, such as contacting the consumer and/or licensee, requesting additional information, mediating the dispute, opening an investigation, referring the complaint to another agency, or closing the complaint (due to lack of jurisdiction or unable to contact consumer).

**Factors Affecting Results**

KPM #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.

Data Collection Period: Jan 01 - Jan 01



Report Year	2012	2013	2014	2015	2016
<b>Overall</b>					
Actual	75.80%	No Data	No Data	90%	95%
Target	95%	95%	95%	95%	95%
<b>Availability of Information</b>					
Actual	72.70%	No Data	No Data	No Data	95%
Target	95%	95%	95%	95%	95%
<b>Accuracy</b>					
Actual	81.30%	No Data	No Data	82%	95%
Target	95%	95%	95%	95%	95%
<b>Helpfulness</b>					
Actual	87%	No Data	No Data	99%	98%
Target	95%	95%	95%	95%	95%
<b>Timeliness</b>					
Actual	78.80%	No Data	No Data	92%	99%
Target	95%	95%	95%	95%	95%
<b>Expertise</b>					
Actual	89.30%	No Data	No Data	70%	95%
Target	95%	95%	95%	95%	95%

How Are We Doing

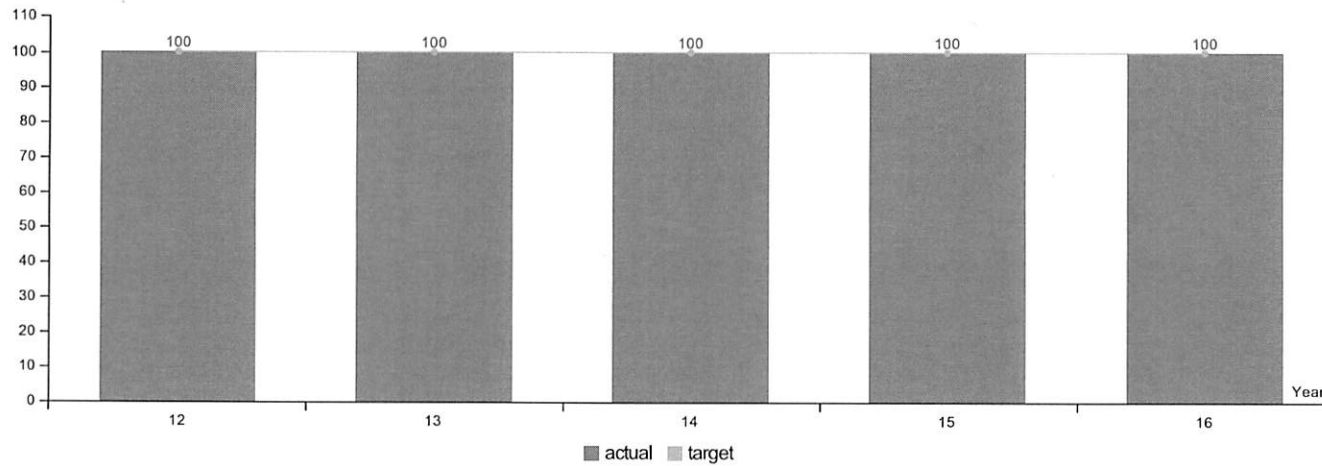
The Board has a customer satisfaction survey on its website. However, only one or two survey responses are received each year.

The true measures of how well the agency provides service are evident in the processing times of license applications, exam applications and consumer complaints - virtually all of which are processed within three days of receipt. In addition, nearly all phone calls to the Board's office are answered within two rings.

**Factors Affecting Results**

Lack of direct customer feedback.

KPM #6	EFFECTIVE GOVERNANCE - Percent of total best practices by the agency.
	Data Collection Period: Jan 01 - Jan 01



Report Year	2012	2013	2014	2015	2016
Metric Value					
Actual	100%	100%	100%	100%	100%
Target	100%	100%	100%	100%	100%

**How Are We Doing**

**Factors Affecting Results**



# Oregon

Kate Brown, Governor

## Board of Tax Practitioners

3218 Pringle Road SE #120

Salem, OR 97302-6308

(503) 378-4034

FAX (503) 585-5797

E-Mail: [tax.bd@oregon.gov](mailto:tax.bd@oregon.gov)

Web Site: [www.oregon.gov/OBTP](http://www.oregon.gov/OBTP)

September 26, 2016

### Affirmative Action Policy Statement: FY 2017-2019

The Oregon Board of Tax Practitioners does not tolerate discrimination or harassment in any form. The Board shall adhere to the spirit and letter of equal employment opportunity laws, rules, regulations and affirmative action concepts. The Board aggressively seeks to attract qualified Board members and employees from diverse backgrounds. All actions of the Board shall be administered according to this policy.

### Affirmative Action Goals and Outcomes: FY 2015-2017

Goal 1: Recruit qualified persons from diverse backgrounds and underrepresented classes.

Outcome: Membership of the Board reflects the diversity of Oregon's citizens.

Goal 2: Ensure all staff understand and follow the agency's affirmative action policy.

Outcome: Actions of the Board reflect the agency's affirmative action policy.

### Affirmative Action Goals: FY 2017-2019

Goal 1: Identify and Implement affirmative action best practices for small (10 or fewer employees) organizations.

Goal 2: Maintain highest level of compliance with all state and federal affirmative action laws, rules, regulations and concepts.

Goal 3: Work proactively and cooperatively with the Governor's Office and the Department of Administrative Services Chief Human Resources Office on affirmative action policies and procedures.

Howard Moyes  
Executive Director

**MISSION:** The Board of Tax Practitioners protects consumers by ensuring that Oregon tax professionals are competent and ethical in their professional activities

**Tax Practitioners, State Board of**

**Summary Cross Reference Listing and Packages  
2017-19 Biennium**

**Agency Number: 11900**

**BAM Analyst: Otero, Robert**

**Budget Coordinator: Rothweiler, Emily - (503)378-4581**

<b>Cross Reference Number</b>	<b>Cross Reference Description</b>	<b>Package Number</b>	<b>Priority</b>	<b>Package Description</b>	<b>Package Group</b>
001-00-00-00000	Tax Practitioners, State Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	021	0	Phase - In	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	080	0	May 2016 E-Board	Policy Packages



**Tax Practitioners, State Board of**

**Policy Package List by Priority  
2017-19 Biennium**

**Agency Number: 11900**

**BAM Analyst: Otero, Robert**

**Budget Coordinator: Rothweiler, Emily - (503)378-4581**

<b>Priority</b>	<b>Policy Pkg Number</b>	<b>Policy Pkg Description</b>	<b>Summary Cross Reference Number</b>	<b>Cross Reference Description</b>
0	070	Revenue Shortfalls	001-00-00-00000	Tax Practitioners, State Board of
	080	May 2016 E-Board	001-00-00-00000	Tax Practitioners, State Board of

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

<i>DESCRIPTION</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Emergency Boards</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Base Budget</i>	<i>2017-19 Current Service Level</i>
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	550,297	404,960	-	404,960	242,350	242,350
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	835,751	1,044,370	-	1,044,370	810,000	810,000
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	57,352	58,000	-	58,000	55,000	55,000
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	3,405	3,500	-	3,500	3,050	3,050
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	76,482	-	-	-	75,000	75,000
<b>REVENUES</b>						
3400 Other Funds Ltd	972,990	1,105,870	-	1,105,870	943,050	943,050
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	1,523,287	1,510,830	-	1,510,830	1,185,400	1,185,400

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
3400 Other Funds Ltd	419,522	495,900	18,156	514,056	488,268	488,268
<b>3170 Overtime Payments</b>						
3400 Other Funds Ltd	4,250	-	-	-	-	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	1,059	2,468	-	2,468	2,468	2,559
<b>TOTAL SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	424,831	498,368	18,156	516,524	490,736	490,827
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$424,831</b>	<b>\$498,368</b>	<b>\$18,156</b>	<b>\$516,524</b>	<b>\$490,736</b>	<b>\$490,827</b>

<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	112	176	-	176	171	171
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	60,284	77,034	2,867	79,901	91,677	91,694
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	26,300	30,844	(1,520)	29,324	29,324	28,486
<b>3230 Social Security Taxes</b>						

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
3400 Other Funds Ltd	32,000	38,127	1,389	39,516	37,543	37,550
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	8,235	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	247	276	-	276	276	276
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	2,589	2,990	109	3,099	3,099	2,944
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	114,332	122,112	4,336	126,448	133,344	133,344
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	244,099	271,559	7,181	278,740	295,434	294,465
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$244,099</b>	<b>\$271,559</b>	<b>\$7,181</b>	<b>\$278,740</b>	<b>\$295,434</b>	<b>\$294,465</b>
<b>TOTAL PERSONAL SERVICES</b>						
3400 Other Funds Ltd	668,930	769,927	25,337	795,264	786,170	785,292
<b>TOTAL PERSONAL SERVICES</b>	<b>\$668,930</b>	<b>\$769,927</b>	<b>\$25,337</b>	<b>\$795,264</b>	<b>\$786,170</b>	<b>\$785,292</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	18,146	21,214	-	21,214	21,214	21,999
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	85	1,746	-	1,746	1,746	1,811

07/14/16  
2:20 PM

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	2,594	7,383	-	7,383	7,383	7,656
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	26,209	30,067	-	30,067	30,067	31,179
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	10,641	16,286	-	16,286	16,286	16,889
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	81,826	26,396	-	26,396	34,131	39,668
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	16,472	26,118	-	26,118	26,118	46,712
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	9,352	19,061	-	19,061	19,061	19,766
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	48,552	67,880	-	67,880	67,880	70,663
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	2,717	-	-	-	-	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	67,548	52,295	-	52,295	52,295	59,167
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	6,807	-	-	-	-	-

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	115	-	-	-	-	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	77,734	83,992	-	83,992	83,992	89,787
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	9,183	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	21,318	91,205	-	91,205	83,470	115,910
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	10,137	9,270	-	9,270	9,270	9,613
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	10,295	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	419,731	452,913	-	452,913	452,913	530,820
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$419,731</b>	<b>\$452,913</b>	<b>-</b>	<b>\$452,913</b>	<b>\$452,913</b>	<b>\$530,820</b>
<b>CAPITAL OUTLAY</b>						
<b>5550 Data Processing Software</b>						
3400 Other Funds Ltd	-	2,408	-	2,408	2,408	2,497
<b>5600 Data Processing Hardware</b>						
3400 Other Funds Ltd	-	10,323	-	10,323	10,323	10,705

07/14/16  
2:20 PM

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>TOTAL CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	-	12,731	-	12,731	12,731	13,202
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>\$12,731</b>	<b>-</b>	<b>\$12,731</b>	<b>\$12,731</b>	<b>\$13,202</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,088,661	1,235,571	25,337	1,260,908	1,251,814	1,329,314
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	434,626	275,259	(25,337)	249,922	(66,414)	(143,914)
<b>TOTAL ENDING BALANCE</b>	<b>\$434,626</b>	<b>\$275,259</b>	<b>(\$25,337)</b>	<b>\$249,922</b>	<b>(\$66,414)</b>	<b>(\$143,914)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	4	4	-	4	4	4
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	4.00	4.00	-	4.00	4.00	4.00

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

<i>DESCRIPTION</i>	<i>2013-15 Actuals</i>	<i>2015-17 Leg Adopted Budget</i>	<i>2015-17 Emergency Boards</i>	<i>2015-17 Leg Approved Budget</i>	<i>2017-19 Base Budget</i>	<i>2017-19 Current Service Level</i>
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	550,297	404,960	-	404,960	242,350	242,350
<b>REVENUE CATEGORIES</b>						
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	835,751	1,044,370	-	1,044,370	810,000	810,000
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	57,352	58,000	-	58,000	55,000	55,000
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	3,405	3,500	-	3,500	3,050	3,050
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	76,482	-	-	-	75,000	75,000
<b>REVENUES</b>						
3400 Other Funds Ltd	972,990	1,105,870	-	1,105,870	943,050	943,050
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	1,523,287	1,510,830	-	1,510,830	1,185,400	1,185,400



DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
-------------	-----------------	----------------------------	--------------------------	-----------------------------	---------------------	-------------------------------

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	419,522	495,900	18,156	514,056	488,268	488,268
----------------------	---------	---------	--------	---------	---------	---------

3170 Overtime Payments

3400 Other Funds Ltd	4,250	-	-	-	-	-
----------------------	-------	---	---	---	---	---

3190 All Other Differential

3400 Other Funds Ltd	1,059	2,468	-	2,468	2,468	2,559
----------------------	-------	-------	---	-------	-------	-------

TOTAL SALARIES & WAGES

3400 Other Funds Ltd	424,831	498,368	18,156	516,524	490,736	490,827
----------------------	---------	---------	--------	---------	---------	---------

<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$424,831</b>	<b>\$498,368</b>	<b>\$18,156</b>	<b>\$516,524</b>	<b>\$490,736</b>	<b>\$490,827</b>
-----------------------------------	------------------	------------------	-----------------	------------------	------------------	------------------

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	112	176	-	176	171	171
----------------------	-----	-----	---	-----	-----	-----

3220 Public Employees' Retire Cont

3400 Other Funds Ltd	60,284	77,034	2,867	79,901	91,677	91,694
----------------------	--------	--------	-------	--------	--------	--------

3221 Pension Obligation Bond

3400 Other Funds Ltd	26,300	30,844	(1,520)	29,324	29,324	28,486
----------------------	--------	--------	---------	--------	--------	--------

3230 Social Security Taxes

Tax Practitioners, State Board of

Agency Number: 11900

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

DESCRIPTION	2013-15 Actuals	2015-17 Leg Adopted Budget	2015-17 Emergency Boards	2015-17 Leg Approved Budget	2017-19 Base Budget	2017-19 Current Service Level
3400 Other Funds Ltd	32,000	38,127	1,389	39,516	37,543	37,550
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	8,235	-	-	-	-	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	247	276	-	276	276	276
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	2,589	2,990	109	3,099	3,099	2,944
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	114,332	122,112	4,336	126,448	133,344	133,344
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	244,099	271,559	7,181	278,740	295,434	294,465
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$244,099</b>	<b>\$271,559</b>	<b>\$7,181</b>	<b>\$278,740</b>	<b>\$295,434</b>	<b>\$294,465</b>
<b>TOTAL PERSONAL SERVICES</b>						
3400 Other Funds Ltd	668,930	769,927	25,337	795,264	786,170	785,292
<b>TOTAL PERSONAL SERVICES</b>	<b>\$668,930</b>	<b>\$769,927</b>	<b>\$25,337</b>	<b>\$795,264</b>	<b>\$786,170</b>	<b>\$785,292</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	18,146	21,214	-	21,214	21,214	21,999
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	85	1,746	-	1,746	1,746	1,811

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	2,594	7,383	-	7,383	7,383	7,656
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	26,209	30,067	-	30,067	30,067	31,179
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	10,641	16,286	-	16,286	16,286	16,889
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	81,826	26,396	-	26,396	34,131	39,668
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	16,472	26,118	-	26,118	26,118	46,712
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	9,352	19,061	-	19,061	19,061	19,766
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	48,552	67,880	-	67,880	67,880	70,663
<b>4315 IT Professional Services</b>						
3400 Other Funds Ltd	2,717	-	-	-	-	-
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	67,548	52,295	-	52,295	52,295	59,167
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	6,807	-	-	-	-	-

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	115	-	-	-	-	-
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	77,734	83,992	-	83,992	83,992	89,787
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	9,183	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	21,318	91,205	-	91,205	83,470	115,910
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	10,137	9,270	-	9,270	9,270	9,613
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	10,295	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	419,731	452,913	-	452,913	452,913	530,820
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$419,731</b>	<b>\$452,913</b>	<b>-</b>	<b>\$452,913</b>	<b>\$452,913</b>	<b>\$530,820</b>
<b>CAPITAL OUTLAY</b>						
<b>5550 Data Processing Software</b>						
3400 Other Funds Ltd	-	2,408	-	2,408	2,408	2,497
<b>5600 Data Processing Hardware</b>						
3400 Other Funds Ltd	-	10,323	-	10,323	10,323	10,705

07/14/16  
2:20 PM

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Agency Worksheet - Revenues & Expenditures**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

<b>DESCRIPTION</b>	<b>2013-15 Actuals</b>	<b>2015-17 Leg Adopted Budget</b>	<b>2015-17 Emergency Boards</b>	<b>2015-17 Leg Approved Budget</b>	<b>2017-19 Base Budget</b>	<b>2017-19 Current Service Level</b>
<b>TOTAL CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	-	12,731	-	12,731	12,731	13,202
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>\$12,731</b>	<b>-</b>	<b>\$12,731</b>	<b>\$12,731</b>	<b>\$13,202</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,088,661	1,235,571	25,337	1,260,908	1,251,814	1,329,314
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	434,626	275,259	(25,337)	249,922	(66,414)	(143,914)
<b>TOTAL ENDING BALANCE</b>	<b>\$434,626</b>	<b>\$275,259</b>	<b>(\$25,337)</b>	<b>\$249,922</b>	<b>(\$66,414)</b>	<b>(\$143,914)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	4	4	-	4	4	4
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	4.00	4.00	-	4.00	4.00	4.00

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>BEGINNING BALANCE</b>					
<b>0025 Beginning Balance</b>					
3400 Other Funds Ltd	242,350	-	242,350	-	242,350
<b>REVENUE CATEGORIES</b>					
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	810,000	-	810,000	-	810,000
<b>FINES, RENTS AND ROYALTIES</b>					
<b>0505 Fines and Forfeitures</b>					
3400 Other Funds Ltd	55,000	-	55,000	-	55,000
<b>INTEREST EARNINGS</b>					
<b>0605 Interest Income</b>					
3400 Other Funds Ltd	3,050	-	3,050	-	3,050
<b>OTHER</b>					
<b>0975 Other Revenues</b>					
3400 Other Funds Ltd	75,000	-	75,000	-	75,000
<b>TOTAL REVENUES</b>					
3400 Other Funds Ltd	943,050	-	943,050	-	943,050
<b>AVAILABLE REVENUES</b>					
3400 Other Funds Ltd	1,185,400	-	1,185,400	-	1,185,400
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>3110 Class/Unclass Sal. and Per Diem</b>					
3400 Other Funds Ltd	488,268	-	488,268	(140,820)	347,448
<b>3190 All Other Differential</b>					
3400 Other Funds Ltd	2,468	91	2,559	-	2,559
<b>TOTAL SALARIES &amp; WAGES</b>					
3400 Other Funds Ltd	490,736	91	490,827	(140,820)	350,007
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
3400 Other Funds Ltd	171	-	171	(57)	114
<b>3220 Public Employees' Retire Cont</b>					
3400 Other Funds Ltd	91,677	17	91,694	(26,883)	64,811
<b>3221 Pension Obligation Bond</b>					
3400 Other Funds Ltd	29,324	(838)	28,486	-	28,486
<b>3230 Social Security Taxes</b>					
3400 Other Funds Ltd	37,543	7	37,550	(10,773)	26,777
<b>3250 Worker's Comp. Assess. (WCD)</b>					
3400 Other Funds Ltd	276	-	276	(69)	207
<b>3260 Mass Transit Tax</b>					
3400 Other Funds Ltd	3,099	(155)	2,944	(845)	2,099
<b>3270 Flexible Benefits</b>					
3400 Other Funds Ltd	133,344	-	133,344	(33,336)	100,008
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
3400 Other Funds Ltd	295,434	(969)	294,465	(71,963)	222,502

07/14/16  
2:20 PM

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>TOTAL PERSONAL SERVICES</b>					
3400 Other Funds Ltd	786,170	(878)	785,292	(212,783)	572,509
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
3400 Other Funds Ltd	21,214	785	21,999	(1,999)	20,000
<b>4125 Out of State Travel</b>					
3400 Other Funds Ltd	1,746	65	1,811	-	1,811
<b>4150 Employee Training</b>					
3400 Other Funds Ltd	7,383	273	7,656	(5,200)	2,456
<b>4175 Office Expenses</b>					
3400 Other Funds Ltd	30,067	1,112	31,179	(2,690)	28,489
<b>4200 Telecommunications</b>					
3400 Other Funds Ltd	16,286	603	16,889	(2,373)	14,516
<b>4225 State Gov. Service Charges</b>					
3400 Other Funds Ltd	34,131	5,537	39,668	-	39,668
<b>4250 Data Processing</b>					
3400 Other Funds Ltd	26,118	20,594	46,712	(14,912)	31,800
<b>4275 Publicity and Publications</b>					
3400 Other Funds Ltd	19,061	705	19,766	(317)	19,449
<b>4300 Professional Services</b>					
3400 Other Funds Ltd	67,880	2,783	70,663	-	70,663
<b>4325 Attorney General</b>					
3400 Other Funds Ltd	52,295	6,872	59,167	-	59,167



**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>4425 Facilities Rental and Taxes</b>					
3400 Other Funds Ltd	83,992	5,795	89,787	(4,000)	85,787
<b>4650 Other Services and Supplies</b>					
3400 Other Funds Ltd	83,470	32,440	115,910	(9,081)	106,829
<b>4700 Expendable Prop 250 - 5000</b>					
3400 Other Funds Ltd	9,270	343	9,613	(1,902)	7,711
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
3400 Other Funds Ltd	452,913	77,907	530,820	(42,474)	488,346
<b>CAPITAL OUTLAY</b>					
<b>5550 Data Processing Software</b>					
3400 Other Funds Ltd	2,408	89	2,497	(2,497)	-
<b>5600 Data Processing Hardware</b>					
3400 Other Funds Ltd	10,323	382	10,705	(10,705)	-
<b>TOTAL CAPITAL OUTLAY</b>					
3400 Other Funds Ltd	12,731	471	13,202	(13,202)	-
<b>TOTAL EXPENDITURES</b>					
3400 Other Funds Ltd	1,251,814	77,500	1,329,314	(268,459)	1,060,855
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	(66,414)	(77,500)	(143,914)	268,459	124,545
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	4	-	4	(1)	3
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	4.00	-	4.00	(1.50)	2.50

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>BEGINNING BALANCE</b>					
<b>0025 Beginning Balance</b>					
3400 Other Funds Ltd	242,350	-	242,350	-	242,350
<b>REVENUE CATEGORIES</b>					
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	810,000	-	810,000	-	810,000
<b>FINES, RENTS AND ROYALTIES</b>					
<b>0505 Fines and Forfeitures</b>					
3400 Other Funds Ltd	55,000	-	55,000	-	55,000
<b>INTEREST EARNINGS</b>					
<b>0605 Interest Income</b>					
3400 Other Funds Ltd	3,050	-	3,050	-	3,050
<b>OTHER</b>					
<b>0975 Other Revenues</b>					
3400 Other Funds Ltd	75,000	-	75,000	-	75,000
<b>TOTAL REVENUES</b>					
3400 Other Funds Ltd	943,050	-	943,050	-	943,050
<b>AVAILABLE REVENUES</b>					
3400 Other Funds Ltd	1,185,400	-	1,185,400	-	1,185,400
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget  
2017-19 Biennium**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>3110 Class/Unclass Sal. and Per Diem</b>					
3400 Other Funds Ltd	488,268	-	488,268	(140,820)	347,448
<b>3190 All Other Differential</b>					
3400 Other Funds Ltd	2,468	91	2,559	-	2,559
<b>TOTAL SALARIES &amp; WAGES</b>					
3400 Other Funds Ltd	490,736	91	490,827	(140,820)	350,007
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
3400 Other Funds Ltd	171	-	171	(57)	114
<b>3220 Public Employees' Retire Cont</b>					
3400 Other Funds Ltd	91,677	17	91,694	(26,883)	64,811
<b>3221 Pension Obligation Bond</b>					
3400 Other Funds Ltd	29,324	(838)	28,486	-	28,486
<b>3230 Social Security Taxes</b>					
3400 Other Funds Ltd	37,543	7	37,550	(10,773)	26,777
<b>3250 Worker's Comp. Assess. (WCD)</b>					
3400 Other Funds Ltd	276	-	276	(69)	207
<b>3260 Mass Transit Tax</b>					
3400 Other Funds Ltd	3,099	(155)	2,944	(845)	2,099
<b>3270 Flexible Benefits</b>					
3400 Other Funds Ltd	133,344	-	133,344	(33,336)	100,008
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
3400 Other Funds Ltd	295,434	(969)	294,465	(71,963)	222,502

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget  
2017-19 Biennium**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>TOTAL PERSONAL SERVICES</b>					
3400 Other Funds Ltd	786,170	(878)	785,292	(212,783)	572,509
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
3400 Other Funds Ltd	21,214	785	21,999	(1,999)	20,000
<b>4125 Out of State Travel</b>					
3400 Other Funds Ltd	1,746	65	1,811	-	1,811
<b>4150 Employee Training</b>					
3400 Other Funds Ltd	7,383	273	7,656	(5,200)	2,456
<b>4175 Office Expenses</b>					
3400 Other Funds Ltd	30,067	1,112	31,179	(2,690)	28,489
<b>4200 Telecommunications</b>					
3400 Other Funds Ltd	16,286	603	16,889	(2,373)	14,516
<b>4225 State Gov. Service Charges</b>					
3400 Other Funds Ltd	34,131	5,537	39,668	-	39,668
<b>4250 Data Processing</b>					
3400 Other Funds Ltd	26,118	20,594	46,712	(14,912)	31,800
<b>4275 Publicity and Publications</b>					
3400 Other Funds Ltd	19,061	705	19,766	(317)	19,449
<b>4300 Professional Services</b>					
3400 Other Funds Ltd	67,880	2,783	70,663	-	70,663
<b>4325 Attorney General</b>					
3400 Other Funds Ltd	52,295	6,872	59,167	-	59,167

**Tax Practitioners, State Board of**

**Agency Number: 11900**

**Detail Revenues & Expenditures - Requested Budget  
2017-19 Biennium**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

**Tax Practitioners, State Board of**

Description	2017-19 Base Budget	Essential Packages	2017-19 Current Service Level	Policy Packages	2017-19 Agency Request Budget
<b>4425 Facilities Rental and Taxes</b>					
3400 Other Funds Ltd	83,992	5,795	89,787	(4,000)	85,787
<b>4650 Other Services and Supplies</b>					
3400 Other Funds Ltd	83,470	32,440	115,910	(9,081)	106,829
<b>4700 Expendable Prop 250 - 5000</b>					
3400 Other Funds Ltd	9,270	343	9,613	(1,902)	7,711
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
3400 Other Funds Ltd	452,913	77,907	530,820	(42,474)	488,346
<b>CAPITAL OUTLAY</b>					
<b>5550 Data Processing Software</b>					
3400 Other Funds Ltd	2,408	89	2,497	(2,497)	-
<b>5600 Data Processing Hardware</b>					
3400 Other Funds Ltd	10,323	382	10,705	(10,705)	-
<b>TOTAL CAPITAL OUTLAY</b>					
3400 Other Funds Ltd	12,731	471	13,202	(13,202)	-
<b>TOTAL EXPENDITURES</b>					
3400 Other Funds Ltd	1,251,814	77,500	1,329,314	(268,459)	1,060,855
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	(66,414)	(77,500)	(143,914)	268,459	124,545
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	4	-	4	(1)	3
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	4.00	-	4.00	(1.50)	2.50

07/14/16  
2:20 PM

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 032 Above Standard Inflation  Priority: 00		
-------------	--------------------------	---	--	---	--	--

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3190 All Other Differential

3400 Other Funds Ltd	91	91	-	-
----------------------	----	----	---	---

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	17	17	-	-
----------------------	----	----	---	---

3221 Pension Obligation Bond

3400 Other Funds Ltd	(838)	(838)	-	-
----------------------	-------	-------	---	---

3230 Social Security Taxes

3400 Other Funds Ltd	7	7	-	-
----------------------	---	---	---	---

3260 Mass Transit Tax

3400 Other Funds Ltd	(155)	(155)	-	-
----------------------	-------	-------	---	---

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	(969)	(969)	-	-
----------------------	-------	-------	---	---

<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$969)</b>	<b>(\$969)</b>	-	-
-------------------------------------	----------------	----------------	---	---

PERSONAL SERVICES

3400 Other Funds Ltd	(878)	(878)	-	-
----------------------	-------	-------	---	---

<b>TOTAL PERSONAL SERVICES</b>	<b>(\$878)</b>	<b>(\$878)</b>	-	-
--------------------------------	----------------	----------------	---	---

SERVICES & SUPPLIES

4100 Instate Travel

Tax Practitioners, State Board of

Agency Number 11900

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 032 Above Standard Inflation  Priority: 00		
3400 Other Funds Ltd	785	-	785	-		
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	65	-	65	-		
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	273	-	273	-		
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	1,112	-	1,112	-		
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	603	-	603	-		
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	5,537	-	5,537	-		
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	20,594	-	966	19,628		
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	705	-	705	-		
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	2,783	-	2,783	-		
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	6,872	-	6,872	-		
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	5,795	-	5,795	-		
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	32,440	-	3,088	29,352		

07/14/16  
2:21 PM

Tax Practitioners, State Board of

Agency Number 11900

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 032 Above Standard Inflation  Priority: 00		
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	343	-	343	-		
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	77,907	-	28,927	48,980		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$77,907</b>	<b>-</b>	<b>\$28,927</b>	<b>\$48,980</b>		
<b>CAPITAL OUTLAY</b>						
<b>5550 Data Processing Software</b>						
3400 Other Funds Ltd	89	-	89	-		
<b>5600 Data Processing Hardware</b>						
3400 Other Funds Ltd	382	-	382	-		
<b>CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	471	-	471	-		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$471</b>	<b>-</b>	<b>\$471</b>	<b>-</b>		
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	77,500	(878)	29,398	48,980		
<b>TOTAL EXPENDITURES</b>	<b>\$77,500</b>	<b>(\$878)</b>	<b>\$29,398</b>	<b>\$48,980</b>		
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	(77,500)	878	(29,398)	(48,980)		
<b>TOTAL ENDING BALANCE</b>	<b>(\$77,500)</b>	<b>\$878</b>	<b>(\$29,398)</b>	<b>(\$48,980)</b>		



BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
-------------	--------------------------	---	---	---	--	--

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3190 All Other Differential

3400 Other Funds Ltd	91	91	-	-
----------------------	----	----	---	---

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	17	17	-	-
----------------------	----	----	---	---

3221 Pension Obligation Bond

3400 Other Funds Ltd	(838)	(838)	-	-
----------------------	-------	-------	---	---

3230 Social Security Taxes

3400 Other Funds Ltd	7	7	-	-
----------------------	---	---	---	---

3260 Mass Transit Tax

3400 Other Funds Ltd	(155)	(155)	-	-
----------------------	-------	-------	---	---

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	(969)	(969)	-	-
----------------------	-------	-------	---	---

<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$969)</b>	<b>(\$969)</b>	-	-
-------------------------------------	----------------	----------------	---	---

PERSONAL SERVICES

3400 Other Funds Ltd	(878)	(878)	-	-
----------------------	-------	-------	---	---

<b>TOTAL PERSONAL SERVICES</b>	<b>(\$878)</b>	<b>(\$878)</b>	-	-
--------------------------------	----------------	----------------	---	---

SERVICES & SUPPLIES

4100 Instate Travel

**Tax Practitioners, State Board of**

**Agency Number 11900**

**BDV004B  
2017-19 Biennium  
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	785	-	785	-		
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	65	-	65	-		
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	273	-	273	-		
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	1,112	-	1,112	-		
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	603	-	603	-		
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	5,537	-	5,537	-		
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	20,594	-	966	19,628		
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	705	-	705	-		
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	2,783	-	2,783	-		
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	6,872	-	6,872	-		
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	5,795	-	5,795	-		
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	32,440	-	3,088	29,352		

07/14/16  
2:21 PM

**Tax Practitioners, State Board of**

**Agency Number 11900**

**BDV004B  
2017-19 Biennium  
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	343	-	343	-		
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	77,907	-	28,927	48,980		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$77,907</b>	<b>-</b>	<b>\$28,927</b>	<b>\$48,980</b>		
<b>CAPITAL OUTLAY</b>						
<b>5550 Data Processing Software</b>						
3400 Other Funds Ltd	89	-	89	-		
<b>5600 Data Processing Hardware</b>						
3400 Other Funds Ltd	382	-	382	-		
<b>CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	471	-	471	-		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$471</b>	<b>-</b>	<b>\$471</b>	<b>-</b>		
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	77,500	(878)	29,398	48,980		
<b>TOTAL EXPENDITURES</b>	<b>\$77,500</b>	<b>(\$878)</b>	<b>\$29,398</b>	<b>\$48,980</b>		
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	(77,500)	878	(29,398)	(48,980)		
<b>TOTAL ENDING BALANCE</b>	<b>(\$77,500)</b>	<b>\$878</b>	<b>(\$29,398)</b>	<b>(\$48,980)</b>		

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	Total Policy Packages	Pkg: 070 Revenue Shortfalls  Priority: 00				
-------------	-----------------------	--	--	--	--	--

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd (140,820) (140,820)

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd (57) (57)

3220 Public Employees Retire Cont

3400 Other Funds Ltd (26,883) (26,883)

3230 Social Security Taxes

3400 Other Funds Ltd (10,773) (10,773)

3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd (69) (69)

3260 Mass Transit Tax

3400 Other Funds Ltd (845) (845)

3270 Flexible Benefits

3400 Other Funds Ltd (33,336) (33,336)

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd (71,963) (71,963)

TOTAL OTHER PAYROLL EXPENSES

(\$71,963) (\$71,963)

PERSONAL SERVICES

3400 Other Funds Ltd (212,783) (212,783)

07/14/16

Page 1 of 6

Detail Revenues & Expenditures - Policy Packages

2:22 PM

BDV004B

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-000-00-00-00000

Tax Practitioners, State Board of

Description	Total Policy Packages	Pkg: 070 Revenue Shortfalls  Priority: 00				
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$212,783)</b>	<b>(\$212,783)</b>				
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	(1,999)	(1,999)				
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	(5,200)	(5,200)				
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	(2,690)	(2,690)				
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	(2,373)	(2,373)				
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	(14,912)	(14,912)				
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	(317)	(317)				
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	(4,000)	(4,000)				
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	(9,081)	(9,081)				
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	(1,902)	(1,902)				
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	(42,474)	(42,474)				

**Tax Practitioners, State Board of**

**Agency Number 11900**

**BDV004B**

**Version: V - 01 - Agency Request Budget**

**2017-19 Biennium**

**Cross Reference Number: 11900-000-00-00-00000**

**Tax Practitioners, State Board of**

Description	Total Policy Packages	Pkg: 070 Revenue Shortfalls				
		Priority: 00				
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$42,474)</b>	<b>(\$42,474)</b>				
<b>CAPITAL OUTLAY</b>						
<b>5550 Data Processing Software</b>						
3400 Other Funds Ltd	(2,497)	(2,497)				
<b>5600 Data Processing Hardware</b>						
3400 Other Funds Ltd	(10,705)	(10,705)				
<b>CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	(13,202)	(13,202)				
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$13,202)</b>	<b>(\$13,202)</b>				
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	(268,459)	(268,459)				
<b>TOTAL EXPENDITURES</b>	<b>(\$268,459)</b>	<b>(\$268,459)</b>				
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	268,459	268,459				
<b>TOTAL ENDING BALANCE</b>	<b>\$268,459</b>	<b>\$268,459</b>				
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	(1)	(1)				
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	(1.50)	(1.50)				

BDV004B

Version: V - 01 - Agency Request Budget

2017-19 Biennium

Cross Reference Number: 11900-001-00-00-00000

Tax Practitioners, State Board of

Description	Total Policy Packages	Pkg: 070 Revenue Shortfalls  Priority: 00				
-------------	-----------------------	--	--	--	--	--

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd (140,820) (140,820)

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd (57) (57)

3220 Public Employees Retire Cont

3400 Other Funds Ltd (26,883) (26,883)

3230 Social Security Taxes

3400 Other Funds Ltd (10,773) (10,773)

3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd (69) (69)

3260 Mass Transit Tax

3400 Other Funds Ltd (845) (845)

3270 Flexible Benefits

3400 Other Funds Ltd (33,336) (33,336)

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd (71,963) (71,963)

**TOTAL OTHER PAYROLL EXPENSES (\$71,963) (\$71,963)**

PERSONAL SERVICES

3400 Other Funds Ltd (212,783) (212,783)

07/14/16

Page 4 of 6

Detail Revenues & Expenditures - Policy Packages

2:22 PM

BDV004B

Description	Total Policy Packages	Pkg: 070 Revenue Shortfalls  Priority: 00				
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$212,783)</b>	<b>(\$212,783)</b>				
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	(1,999)	(1,999)				
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	(5,200)	(5,200)				
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	(2,690)	(2,690)				
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	(2,373)	(2,373)				
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	(14,912)	(14,912)				
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	(317)	(317)				
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	(4,000)	(4,000)				
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	(9,081)	(9,081)				
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	(1,902)	(1,902)				
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	(42,474)	(42,474)				



**Tax Practitioners, State Board of**

**Agency Number 11900**

**BDV004B  
2017-19 Biennium  
Tax Practitioners, State Board of**

**Version: V - 01 - Agency Request Budget  
Cross Reference Number: 11900-001-00-00-00000**

Description	Total Policy Packages	Pkg: 070 Revenue Shortfalls  Priority: 00				
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
	<b>(\$42,474)</b>	<b>(\$42,474)</b>				
<b>CAPITAL OUTLAY</b>						
<b>5550 Data Processing Software</b>						
3400 Other Funds Ltd	(2,497)	(2,497)				
<b>5600 Data Processing Hardware</b>						
3400 Other Funds Ltd	(10,705)	(10,705)				
<b>CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	(13,202)	(13,202)				
<b>TOTAL CAPITAL OUTLAY</b>						
	<b>(\$13,202)</b>	<b>(\$13,202)</b>				
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	(268,459)	(268,459)				
<b>TOTAL EXPENDITURES</b>						
	<b>(\$268,459)</b>	<b>(\$268,459)</b>				
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	268,459	268,459				
<b>TOTAL ENDING BALANCE</b>						
	<b>\$268,459</b>	<b>\$268,459</b>				
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	(1)	(1)				
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	(1.50)	(1.50)				

07/14/16 REPORT NO.: PPDPLBUDCL  
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
 AGENCY:11900 TAX PRACTITIONERS BOARD  
 SUMMARY XREF:001-00-00 000 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 1  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		10,500			10,500
000	MEAHZ7004	HA	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	7,110.00		170,640			170,640
000	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	3,791.00		90,984			90,984
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	5,034.00		120,816			120,816
000	UA	C5247	AA COMPLIANCE SPECIALIST 2	1	1.00	24.00	3,972.00		95,328			95,328
000				4	4.00	96.00	1,809.72		488,268			488,268

07/14/16 REPORT NO.: PPDPLBUDCL  
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
 AGENCY:11900 TAX PRACTITIONERS BOARD  
 SUMMARY XREF:001-00-00 070 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 2  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
070	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1		.50-	12.00-	3,791.00		45,492-			45,492-
070	UA	C5247	AA COMPLIANCE SPECIALIST 2	1-	1.00-	24.00-	3,972.00		95,328-			95,328-
070				1-	1.50-	36.00-	3,851.33		140,820-			140,820-
				3	2.50	60.00	2,247.21		347,448			347,448
				3	2.50	60.00	2,247.21		347,448			347,448

07/14/16 REPORT NO.: PPDPLBUDCL  
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
 AGENCY:11900 TAX PRACTITIONERS BOARD  
 SUMMARY XREF:001-00-00 070 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 3  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				3	2.50	60.00	2,247.21		347,448			347,448

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	B	Y7500	AE BOARD AND COMMISSION MEMBER		.00	.00	0.00		10,500			10,500
000	MEAHZ7004	HA	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	7,110.00		170,640			170,640
070	UA	C0107	AA ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	3,791.00		45,492			45,492
000	UA	C0860	AA PROGRAM ANALYST 1	1	1.00	24.00	5,034.00		120,816			120,816
070	UA	C5247	AA COMPLIANCE SPECIALIST 2		.00	.00	3,972.00					
				3	2.50	60.00	2,247.21		347,448			347,448

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				3	2.50	60.00	2,247.21		347,448			347,448

07/14/16 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 11900 TAX PRACTITIONERS BOARD  
 SUMMARY XREF: 001-00-00 070 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 1  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
0000002	000718740	001-01-00-00000	070 0 PF UA	C5247 AA	25 02	1-	1.00-	3,972.00	24.00-		95,328-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
0000003	000718730	001-01-00-00000	070 0 PF UA	C0107 AA	17 09	1-	1.00-	3,791.00	24.00-		90,984-			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
0000003	000718730	001-01-00-00000	070 0 PP UA	C0107 AA	17 09	1	.50	3,791.00	12.00		45,492			
EST DATE: 2017/07/01 EXP DATE: 9999/01/01														
			070			1-	1.50-		36.00-		140,820-			
						1-	1.50-		36.00-		140,820-			
						1-	1.50-		36.00-		140,820-			

07/14/16 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 11900 TAX PRACTITIONERS BOARD  
 SUMMARY XREF: 001-00-00 070 Tax Practitioners, S

DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

PAGE 2  
 2017-19  
 PROD FILE  
 PICS SYSTEM: BUDGET PREPARATION

POSITION	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG P	POS	FTE	BUDGET	MOS	GF	OF	FF	LF	T
NUMBER			PKG Y TYP				CNT		RATE		SAL	SAL	SAL	SAL	R
															K
							1-	1.50-		36.00-				140,820-	