

2019-21 GR Budget



**Oregon State Board of
Tax Practitioners**

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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 arithmetic accuracy of all numerical information has been verified.

Oregon State Board of Tax Practitioners

3218 Pringle Road SE, Suite #250, Salem, Oregon 97302

AGENCY NAME

AGENCY ADDRESS

Stephanie Cumpton, Board Chair

SIGNATURE

TITLE

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

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Agency Summary

BUDGET NARRATIVE

Agency Summary

The Board of Tax Practitioners is a consumer protection licensing board overseeing individuals and businesses who prepare personal income tax returns for others for a fee. As of December 2018 the Board had 3,346 individual licensees and more than 1,200 registered businesses.

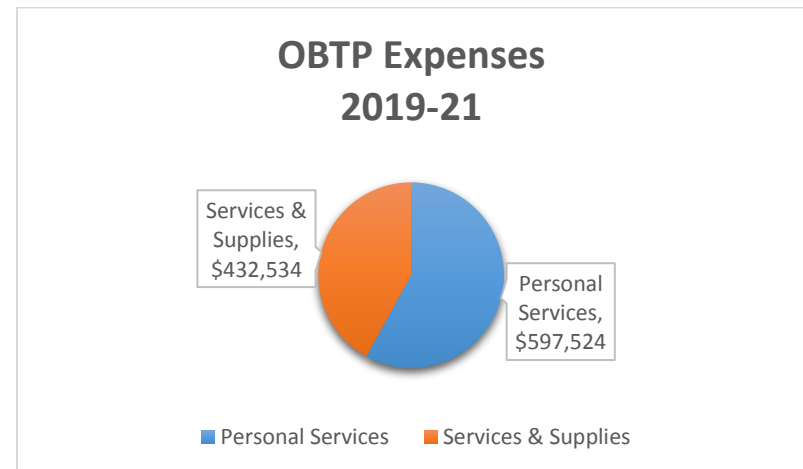
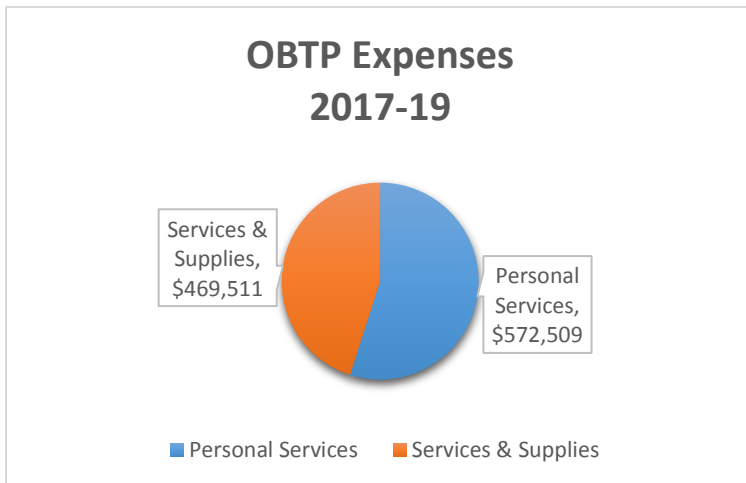
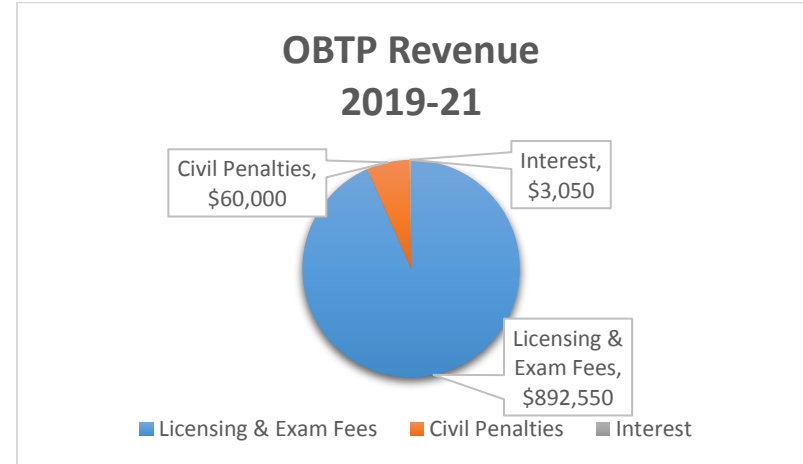
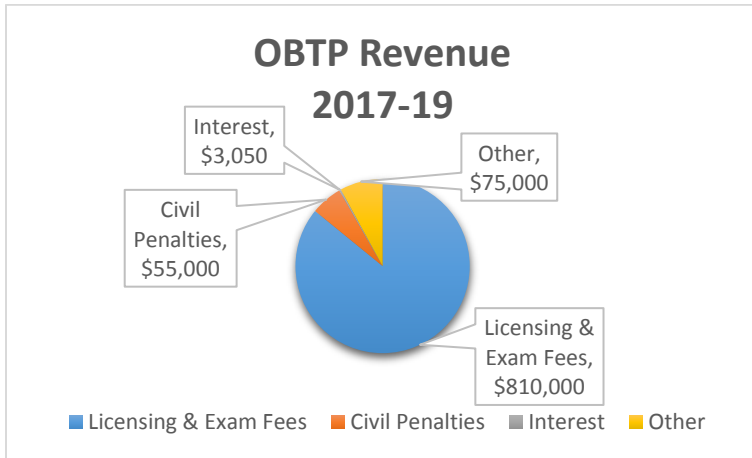
Oregon was the first state in the nation to license and oversee paid tax preparers and tax preparation businesses. Oregon's licensing and continuing education requirements are also the most stringent in the United States and are often viewed as the gold standard in tax preparer regulation.

The board consists of seven citizens appointed by the Governor to three-year terms with a statutory limit of three terms. Six Board Members must be Licensed Tax Consultants and one member shall be from the general public.

The Tax Board has two full-time employees and one half-time employee to administer its programs. Staff include an Executive Director, an Exam & Education Coordinator, and Licensing Specialist/Administrative Specialist.

The Tax Board issues two levels of individual licenses: Tax Preparer and Tax Consultant. Preparer level licensees are apprentice practitioners and must work under supervision of a Tax Consultant. Tax Consultants generally have at least two years and 1,100 hours of work experience in personal income tax preparation. Tax firms and their branch offices are also registered by the Board.

Budget Summary Graphics



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.”

The Board protects consumers from tax preparation fraud by providing public information on its website about licensees; ensuring licensed practitioners and consultants are properly trained; investigating complaints and using enforcement powers to ensure statutory compliance. Each year, the Board receives approximately sixty complaints from consumers or tax professionals. The Board investigates these complaints and maintains an effective enforcement program to protect consumers against fraudulent, deceptive and dishonest tax preparation practices.

The 2001 Legislative Session granted the Board authority to further protect the consumer. SB 301 passed providing the Board with cease and desist order authority resulting in a cost-effective way to stop illegal tax preparation activity. The Board was provided with the authority to order restitution for consumers who incurred monetary losses. The bill further increased civil penalty per violation amounts from \$1,000 to \$5,000.

The Tax Board also protects consumers by credentialing individuals and businesses that meet the statutory standard for competency and ethical conduct set forth by Oregon Statute and Rule. The Board works with practitioners, consumers, and the legislature to keep the standards current. The Tax Board actively balances its regulatory effort between the needs of consumers and the needs of the professional community.

Statutory Authority

The Board's authority rests within Oregon Revised Statutes, Chapter 673.605 through Chapter 673.740. The Board is authorized to determine the qualifications of applicants for licensing as a tax consultant or tax preparer; to develop, conduct and grade examinations; and to issue licenses. The Board also has the authority to proscribe and collect fees; exercise general supervision over tax consultant and tax preparer practices and to enforce the Board's code of conduct. In addition the Board has the authority to investigate complaints and enforce all provisions of tax practitioner statutes and rules.

Oregon Administrative Rules, Chapter 800, define the standards that the Tax Board uses to carry out its responsibilities. These rules deal with all aspects of regulation, including licensee conduct and business practices.

BUDGET NARRATIVE

2019-21 Two-Year Agency Plan

AGENCY PROGRAMS

The State Board of Tax Practitioners is funded entirely by Other Funds derived from the issuance of licenses and business registrations, examination fees, fines and penalties. There are several programs within the Board and all expenses are budgeted as a single program.

The Board employs 2.5 FTEs to accomplish its mission. Staff include a half-time Licensing Specialist/Administrative Specialist, a full-time Examination and Education Coordinator and a full-time Executive Director. Seven volunteer citizen Board Members receive the State of Oregon's standard daily stipend for the approximately 12 days a year when the Board is in session. On occasion, the Board enlists the service of licensees as volunteers or contracts with other professional service providers for specific tasks for example, examination review or proctoring exams.

The programs within the agency are: credential issuance, examination and education, consumer protection, and administration.

Credential Issuance

The purpose of this program is to review candidate applications for each level of licensure and determine whether candidates meet the statutory qualifications, including competency, and past compliance with federal and state laws. When all criteria are met, a license is issued permitting the individual to prepare, advise or assist in the preparation of personal income tax returns for a fee. This program is mandated by Oregon Revised Statutes 673.605 through 673.740. One half-time FTE is focused primarily on the issuance of these credentials. Funding for this program is derived entirely by Other Funds generated by license fees and business registrations.

Customers of this program are the licensee population and consumers seeking licensure. Licensees work with the Board to maintain their licensed status. Consumers contact the Board to verify the status of their practitioner or to file complaints against a tax practitioner.

The Tax Board licenses approximately 3,400 individuals and 1,200 businesses annually. There are two levels of licensure. The first level is a Licensed Tax Preparer. Approximately 1,700 preparer licenses are issued or renewed every year. A preparer is an apprentice who has completed an 80-hour basic tax course and demonstrated a basic level of competency by passing an examination on federal and state tax laws prior to licensure. Licensed Tax Preparers must work under the supervision of a Licensed Tax Consultant or CPA.

BUDGET NARRATIVE

The second level is a Licensed Tax Consultant. These licensees have demonstrated a higher level of knowledge in tax preparation by passing an advanced examination covering federal and state tax law, and they generally must have at least 1,100 hours of relevant work experience at the preparer level in order to qualify to take the examination. There are approximately 1,700 Licensed Tax Consultants. This level of licensure indicates the practitioner is proficient in tax law to the extent that he/she may work without supervision or operate their own tax preparation business. Licensed Tax Consultants are also authorized to supervise Licensed Tax Preparers.

The third function of the Credential Issuance program is Business Registry. Businesses offering personal income tax preparation services must register with the Board. There are approximately 1,200 registered businesses. Each business must designate a Licensed Tax Consultant to oversee tax preparation activities and supervise tax preparation staff.

Examination and Education

The purpose of this program is to ensure competency across the population that prepares individual income tax returns for a fee. This program affords the consumer a high level of trust in a Board licensee's ability to accurately prepare their personal tax returns. The Board administers roughly 1,700 credentialing examinations each biennium.

The Board's stringent continuing education requirement works to ensure that all licensees maintain current understanding and awareness of current tax laws and practices. As a condition of renewal, each licensee must attest to at least 30 hours of acceptable continuing education each year. Continuing education is audited by the Board for compliance.

This program also approves organizations seeking to offer an 80-hour tax course, passage of which is required prior to licensure as a Tax Preparer, to ensure the course meets all Board standards and requirements.

One FTE is devoted to this program. Funding is derived entirely from Other Fund examination fees. The customers of this program are primarily those desiring a license from the Tax Board. Consumers also benefit from this program as the competency standards maintained through the Examination and Education Program are central to maintaining high quality service provided by their practitioner.

State examinations ensure that Licensed Tax Preparers have the basic knowledge sufficient to prepare individual tax returns under supervision. Licensed Tax Consultant examinations demonstrate that a licensee has advanced understanding of the theories

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and principles of taxation, skill making accurate computations, ability to independently operate a tax practice, and knowledge to supervise the work of Licensed Tax Preparers.

Consumer Protection & Compliance Enforcement

Consumer Protection is a central focus of the Board. All Board staff assist in consumer protection activities by discussing, and if possible, resolving initial complaints or concerns with consumers. The Executive Director oversees the compliance process and investigates and responds to complaints and issues regarding tax preparation activities as required. The Board strives to resolve consumer complaints as quickly as possible and is often able to close a case within 30 days of the original complaint. Since the Board does not have a backlog of compliance cases, each new complaint is acted upon immediately.

The customers of this program are the citizens of Oregon who receive assistance with and resolution of their complaints. The state of Oregon as a whole also benefits from this program as tax filings are more accurate and instances of tax fraud are deterred and addressed.

The Board works cooperatively with several other agencies to protect consumers:

Oregon Department of Revenue. Senate Bill 690, passed by the 2009 Legislature, allows the Board to receive full copies of tax returns from the Department of Revenue (DOR) based on a Memorandum of Understanding (MOU). When DOR identifies suspicious returns allegedly prepared by an unlicensed person, the information is referred to the Tax Board. This relationship has been very helpful in the Board's investigations. Similarly, the Board supports the DOR on possible cases for audit consideration.

Internal Revenue Service. The Board works closely with the IRS Return Preparer Office to identify and share best practices. The Board also collaborates with the IRS Criminal Investigation Division when it appears an individual or business may involve in preparing fraudulent returns or theft of taxpayer refunds. In August 2008 the GAO issued their Report to the Committee on Finance, U.S. Senate indicating "Oregon's returns were more likely to be accurate... compared to the rest of the country..." The cover of the report reads "Oregon's Regulatory Regime May Lead to Improved Federal Tax Return Accuracy and Provides a Possible Model for National Regulation".

Oregon Department of Justice (DOJ). The DOJ plays an indispensable role in our consumer protection activities. The Department's attorneys and staff review complex investigations and final orders, ensure the Board adheres to public meeting laws and rulemaking procedures, and assists with negotiating fines and penalties on large cases.

Local Police Departments, County Courts and District Attorneys. In addressing cases with serious criminal harm to the public, these agencies have partnered with us to provide a swift and effective means of consumer protection.

ADMINISTRATION

The Board's full-time Executive Director is responsible for the day-to-day operation of the agency. This activity is funded entirely by Other Funds derived from license and registration fees, examination fees, fines and penalties. The Director oversees all Board activities and promotes compliance with Oregon statutes and rules. The Director manages agency workload, and sets goals and strategies, and is directly responsible for budget planning, development, and execution. The administration section encompasses most support functions, basic human resources, training and development, affirmative action, and employee relations.

The Board's Executive Director assists with legal matters, makes visits to tax preparation businesses, creates consumer awareness materials, and speaks at public events. The Director also investigates all compliance cases and works with the Board to find appropriate resolutions or disciplinary actions.

The Board

The Board is an independent body consisting of seven individuals 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 the State of Oregon standard stipend for their service. The Board sets policy for the agency and licensing requirements for the profession. The Board also takes final action on contested cases within the Board's jurisdiction.

Decisions are made by majority vote. The chair is selected by incumbent board members, presides over public meetings, and serves as Chair for one year. The chair also has the authority to sign final legal orders after the Board votes its decision.

The Board places a high priority on soliciting citizen involvement given the impact its decisions have on Oregonians and the profession. The Board conducts at least five regular public meetings a year. Prior to action by the Board, the Board receives input from professional staff, regulated individuals and businesses, consumers and legal counsel.

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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 include 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.

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 by contacting the unlicensed preparer and issuing a cease and desist order if necessary.

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 2018, the average age of Licensed Tax Consultants was 61 and the average age of Licensed Tax Preparers was 51. The total number of active licensees decreased steadily between 2010 and 2015, but has since stabilized.

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

INITIATIVES & ACCOMPLISHMENTS

Between July 1, 2015 and June 30, 2017, the Board reduced operating expenses by more than 20 percent. It accomplished this by automating and streamlining business processes, reducing leased office space by more than 30 percent, and realigning job duties.

The Board successfully implemented a new licensing database in 2016 for a total cost of only \$6,000. With this new database the Board was also able to offer online license renewals for the first time in early 2017. More than 97 percent of licenses are now renewed online. This significantly reduces workload and cuts the processing time for license renewals from several days to just minutes.

Eliminating a backlog in compliance cases is another recent accomplishment. At the beginning of the 2015-17 biennium, the Board had more than 50 open compliance cases, some of which were more than a year old. By the end of the biennium, the backlog in compliance cases was completely eliminated. There is now no waiting period between the time the Board receives a complaint and it is investigated. Most compliance cases are now resolved within a matter of weeks.

The agency has also been very successful recently in collecting civil penalties assessed by the Board. In FY2013-15, for example, the Board collected \$57,352 in civil penalties. This increased to \$75,916 in FY2015-17. Current projections for FY2017-19 estimate civil penalty collections of \$178,286.

As a result of these and other initiatives, the Board has not had to increase fees since 2008.

BUDGET NARRATIVE

Criteria for 2019-21 Budget Development

One year and five year objectives are set and reviewed annually by the Board.

The Board's FY 2019-21 objectives include:

- Making a substantial contribution to the tax compliance of Oregon citizens through competent income tax practitioners.
- Implementing improved licensing exams and streamlining the licensing exam process.
- Providing prompt complaint resolution that includes mediation and arbitration when appropriate.
- Operating the Board in a sound fiscal manner to further minimize costs and reduce the need for fee increases.
- Fostering a stakeholder process to assess the appropriate responses to anticipated trends in the profession.

BUDGET NARRATIVE

Major Information Technology Projects \$500,000+

The Board of Tax Practitioners has no technology initiatives above the \$500,000 threshold.

The agency will continue to expand its web page to provide electronic access to more agency information, increase the public's opportunity to participate in Board issues and activities, and establish systems for communication with consumers. The Board hopes to process certain transactions over the Internet within the next biennium.

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 standard workforce.

Dispute Resolution

The Tax Board uses an informal dispute resolution system and regularly uses it as a preferred method in resolving contested cases. Dispute resolution has become an important component of our daily work processes. Approximately 90% of all Board cases are resolved through some form of mediation and dispute resolution.

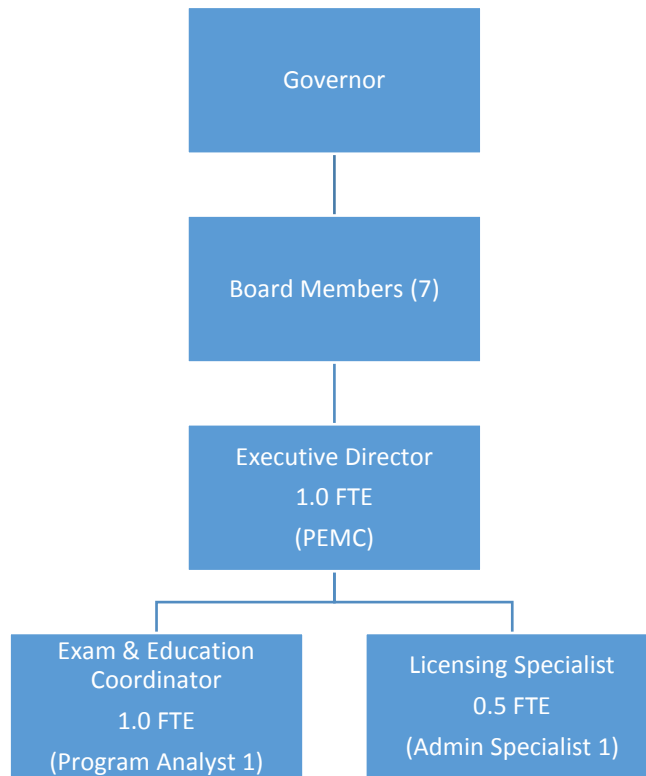
Productivity Improvement Revolving Fund

The Tax Board did not use this fund for any of its activities this biennium.

BUDGET NARRATIVE

Organization Chart

Oregon State Board of Tax Practitioners 2017-2019 Organization Chart



Summary of 2019-21 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2019-21 Biennium**

**Governor's 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>
2017-19 Leg Adopted Budget	3	2.50	1,042,020	-	-	1,042,020	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	3	2.50	1,042,020	-	-	1,042,020	-	-	-
2019-21 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	31,969	-	-	31,969	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2019-21 Base Budget	3	2.50	1,073,989	-	-	1,073,989	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(6,954)	-	-	(6,954)	-	-	-
Subtotal	-	-	(6,954)	-	-	(6,954)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	26,903	-	-	26,903	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	10,099	-	-	10,099	-	-	-
Subtotal	-	-	37,002	-	-	37,002	-	-	-

Summary of 2019-21 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2019-21 Biennium**

**Governor's Budget
Cross Reference Number: 11900-000-00-00-00000**

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040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	3	2.50	1,104,037	-	-	1,104,037	-	-	-

Summary of 2019-21 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2019-21 Biennium**

**Governor's Budget
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<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>
Subtotal: 2019-21 Current Service Level	3	2.50	1,104,037	-	-	1,104,037	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	3	2.50	1,104,037	-	-	1,104,037	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(5,091)	-	-	(5,091)	-	-	-
092 - Statewide AG Adjustment	-	-	(3,888)	-	-	(3,888)	-	-	-
100 - Licensing Exam Fee Changes	-	-	(65,000)	-	-	(65,000)	-	-	-
Subtotal Policy Packages	-	-	(73,979)	-	-	(73,979)	-	-	-
Total 2019-21 Governor's Budget	3	2.50	1,030,058	-	-	1,030,058	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-1.15%	-	-	-1.15%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-6.70%	-	-	-6.70%	-	-	-

Summary of 2019-21 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2019-21 Biennium**

**Governor's 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>
2017-19 Leg Adopted Budget	3	2.50	1,042,020	-	-	1,042,020	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	3	2.50	1,042,020	-	-	1,042,020	-	-	-
2019-21 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	31,969	-	-	31,969	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2019-21 Base Budget	3	2.50	1,073,989	-	-	1,073,989	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	(6,954)	-	-	(6,954)	-	-	-
Subtotal	-	-	(6,954)	-	-	(6,954)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	26,903	-	-	26,903	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	10,099	-	-	10,099	-	-	-
Subtotal	-	-	37,002	-	-	37,002	-	-	-

Summary of 2019-21 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2019-21 Biennium**

**Governor's 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	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	3	2.50	1,104,037	-	-	1,104,037	-	-	-

Summary of 2019-21 Biennium Budget

**Tax Practitioners, State Board of
Tax Practitioners, State Board of
2019-21 Biennium**

**Governor's 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>
Subtotal: 2019-21 Current Service Level	3	2.50	1,104,037	-	-	1,104,037	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	3	2.50	1,104,037	-	-	1,104,037	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(5,091)	-	-	(5,091)	-	-	-
092 - Statewide AG Adjustment	-	-	(3,888)	-	-	(3,888)	-	-	-
100 - Licensing Exam Fee Changes	-	-	(65,000)	-	-	(65,000)	-	-	-
Subtotal Policy Packages	-	-	(73,979)	-	-	(73,979)	-	-	-
Total 2019-21 Governor's Budget	3	2.50	1,030,058	-	-	1,030,058	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-1.15%	-	-	-1.15%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-6.70%	-	-	-6.70%	-	-	-

Tax Practitioners, State Board of

Agency Number: 11900

Agencywide Program Unit Summary
2019-21 Biennium

Version: Y - 01 - Governor's Budget

Summary Cross Reference Number	Cross Reference Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
001-00-00-00000	Tax Practitioners, State Board of						
	Other Funds	1,106,894	1,042,020	1,042,020	1,104,037	1,030,058	-
	Other Funds	1,106,894	1,042,020	1,042,020	1,104,037	1,030,058	-
TOTAL AGENCY							

REVENUES

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

**Tax Practitioners, State Board of
2019-21 Biennium**

Agency Number: 11900

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	867,950	810,000	810,000	849,475	849,475	-
Fines and Forfeitures	75,916	55,000	55,000	55,000	55,000	-
Interest Income	75	3,050	3,050	3,000	3,000	-
Other Revenues	66,854	75,000	75,000	-	-	-
Total Other Funds	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-

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

**Tax Practitioners, State Board of
2019-21 Biennium**

Agency Number: 11900

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	867,950	810,000	810,000	849,475	849,475	-
Fines and Forfeitures	75,916	55,000	55,000	55,000	55,000	-
Interest Income	75	3,050	3,050	3,000	3,000	-
Other Revenues	66,854	75,000	75,000	-	-	-
Total Other Funds	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-

PROGRAM UNITS

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
Personal Services							
All Other Differential	-	-	97	-	-	-	97
Public Employees' Retire Cont	-	-	16	-	-	-	16
Pension Obligation Bond	-	-	(7,238)	-	-	-	(7,238)
Social Security Taxes	-	-	7	-	-	-	7
Mass Transit Tax	-	-	164	-	-	-	164
Total Personal Services	-	-	(\$6,954)	-	-	-	(\$6,954)
Total Expenditures							
Total Expenditures	-	-	(6,954)	-	-	-	(6,954)
Total Expenditures	-	-	(\$6,954)	-	-	-	(\$6,954)
Ending Balance							
Ending Balance	-	-	6,954	-	-	-	6,954
Total Ending Balance	-	-	\$6,954	-	-	-	\$6,954

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
Services & Supplies							
Instate Travel	-	-	600	-	-	-	600
Out of State Travel	-	-	62	-	-	-	62
Employee Training	-	-	93	-	-	-	93
Office Expenses	-	-	1,000	-	-	-	1,000
Telecommunications	-	-	543	-	-	-	543
State Gov. Service Charges	-	-	10,099	-	-	-	10,099
Data Processing	-	-	1,195	-	-	-	1,195
Publicity and Publications	-	-	739	-	-	-	739
Professional Services	-	-	2,968	-	-	-	2,968
IT Professional Services	-	-	1,512	-	-	-	1,512
Attorney General	-	-	10,953	-	-	-	10,953
Facilities Rental and Taxes	-	-	1,968	-	-	-	1,968
Other Services and Supplies	-	-	3,838	-	-	-	3,838
Expendable Prop 250 - 5000	-	-	293	-	-	-	293
Total Services & Supplies	-	-	\$35,863	-	-	-	\$35,863
Total Expenditures							
Total Expenditures	-	-	35,863	-	-	-	35,863
Total Expenditures	-	-	\$35,863	-	-	-	\$35,863
Ending Balance							
Ending Balance	-	-	(35,863)	-	-	-	(35,863)
Total Ending Balance	-	-	(\$35,863)	-	-	-	(\$35,863)

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
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	1,139	-	-	-	1,139
Total Services & Supplies	-	-	\$1,139	-	-	-	\$1,139
Total Expenditures							
Total Expenditures	-	-	1,139	-	-	-	1,139
Total Expenditures	-	-	\$1,139	-	-	-	\$1,139
Ending Balance							
Ending Balance	-	-	(1,139)	-	-	-	(1,139)
Total Ending Balance	-	-	(\$1,139)	-	-	-	(\$1,139)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 091 - Statewide Adjustment DAS Chgs**

**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
Services & Supplies							
Office Expenses	-	-	(264)	-	-	-	(264)
State Gov. Service Charges	-	-	(4,286)	-	-	-	(4,286)
Data Processing	-	-	(1,858)	-	-	-	(1,858)
Other Services and Supplies	-	-	1,317	-	-	-	1,317
Total Services & Supplies	-	-	(\$5,091)	-	-	-	(\$5,091)
Total Expenditures							
Total Expenditures	-	-	(5,091)	-	-	-	(5,091)
Total Expenditures	-	-	(\$5,091)	-	-	-	(\$5,091)
Ending Balance							
Ending Balance	-	-	5,091	-	-	-	5,091
Total Ending Balance	-	-	\$5,091	-	-	-	\$5,091

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 092 - Statewide AG Adjustment**

**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
Services & Supplies							
Attorney General	-	-	(3,888)	-	-	-	(3,888)
Total Services & Supplies	-	-	(\$3,888)	-	-	-	(\$3,888)
Total Expenditures							
Total Expenditures	-	-	(3,888)	-	-	-	(3,888)
Total Expenditures	-	-	(\$3,888)	-	-	-	(\$3,888)
Ending Balance							
Ending Balance	-	-	3,888	-	-	-	3,888
Total Ending Balance	-	-	\$3,888	-	-	-	\$3,888

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 100 - Licensing Exam Fee Changes**

**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
Revenues							
Business Lic and Fees	-	-	(4,875)	-	-	-	(4,875)
Other Revenues	-	-	(65,000)	-	-	-	(65,000)
Total Revenues	-	-	(\$69,875)	-	-	-	(\$69,875)
Services & Supplies							
Professional Services	-	-	(65,000)	-	-	-	(65,000)
Total Services & Supplies	-	-	(\$65,000)	-	-	-	(\$65,000)
Total Expenditures							
Total Expenditures	-	-	(65,000)	-	-	-	(65,000)
Total Expenditures	-	-	(\$65,000)	-	-	-	(\$65,000)
Ending Balance							
Ending Balance	-	-	(4,875)	-	-	-	(4,875)
Total Ending Balance	-	-	(\$4,875)	-	-	-	(\$4,875)

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

**Tax Practitioners, State Board of
2019-21 Biennium**

Agency Number: 11900

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	867,950	810,000	810,000	849,475	849,475	-
Fines and Forfeitures	75,916	55,000	55,000	55,000	55,000	-
Interest Income	75	3,050	3,050	3,000	3,000	-
Other Revenues	66,854	75,000	75,000	-	-	-
Total Other Funds	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-

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

**Tax Practitioners, State Board of
2019-21 Biennium**

Agency Number: 11900

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	867,950	810,000	810,000	849,475	849,475	-
Fines and Forfeitures	75,916	55,000	55,000	55,000	55,000	-
Interest Income	75	3,050	3,050	3,000	3,000	-
Other Revenues	66,854	75,000	75,000	-	-	-
Total Other Funds	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-

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

Source	Fund	ORBITS Revenue Acct	2015-2017 Actual	2017-19 Legislatively Adopted	2017-19 Estimated	2019-21		
						Agency Request	Governor's	Legislatively Adopted
Other Funds			1,018,987	943,050	1,058,927	955,500		

CAPITAL BUDGET

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
Personal Services							
All Other Differential	-	-	97	-	-	-	97
Public Employees' Retire Cont	-	-	16	-	-	-	16
Pension Obligation Bond	-	-	(7,238)	-	-	-	(7,238)
Social Security Taxes	-	-	7	-	-	-	7
Mass Transit Tax	-	-	164	-	-	-	164
Total Personal Services	-	-	(\$6,954)	-	-	-	(\$6,954)
Total Expenditures							
Total Expenditures	-	-	(6,954)	-	-	-	(6,954)
Total Expenditures	-	-	(\$6,954)	-	-	-	(\$6,954)
Ending Balance							
Ending Balance	-	-	6,954	-	-	-	6,954
Total Ending Balance	-	-	\$6,954	-	-	-	\$6,954

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
Services & Supplies							
Instate Travel	-	-	600	-	-	-	600
Out of State Travel	-	-	62	-	-	-	62
Employee Training	-	-	93	-	-	-	93
Office Expenses	-	-	1,000	-	-	-	1,000
Telecommunications	-	-	543	-	-	-	543
State Gov. Service Charges	-	-	10,099	-	-	-	10,099
Data Processing	-	-	1,195	-	-	-	1,195
Publicity and Publications	-	-	739	-	-	-	739
Professional Services	-	-	2,968	-	-	-	2,968
IT Professional Services	-	-	1,512	-	-	-	1,512
Attorney General	-	-	10,953	-	-	-	10,953
Facilities Rental and Taxes	-	-	1,968	-	-	-	1,968
Other Services and Supplies	-	-	3,838	-	-	-	3,838
Expendable Prop 250 - 5000	-	-	293	-	-	-	293
Total Services & Supplies	-	-	\$35,863	-	-	-	\$35,863
Total Expenditures							
Total Expenditures	-	-	35,863	-	-	-	35,863
Total Expenditures	-	-	\$35,863	-	-	-	\$35,863
Ending Balance							
Ending Balance	-	-	(35,863)	-	-	-	(35,863)
Total Ending Balance	-	-	(\$35,863)	-	-	-	(\$35,863)

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
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	1,139	-	-	-	1,139
Total Services & Supplies	-	-	\$1,139	-	-	-	\$1,139
Total Expenditures							
Total Expenditures	-	-	1,139	-	-	-	1,139
Total Expenditures	-	-	\$1,139	-	-	-	\$1,139
Ending Balance							
Ending Balance	-	-	(1,139)	-	-	-	(1,139)
Total Ending Balance	-	-	(\$1,139)	-	-	-	(\$1,139)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 091 - Statewide Adjustment DAS Chgs**

**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
Services & Supplies							
Office Expenses	-	-	(264)	-	-	-	(264)
State Gov. Service Charges	-	-	(4,286)	-	-	-	(4,286)
Data Processing	-	-	(1,858)	-	-	-	(1,858)
Other Services and Supplies	-	-	1,317	-	-	-	1,317
Total Services & Supplies	-	-	(\$5,091)	-	-	-	(\$5,091)
Total Expenditures							
Total Expenditures	-	-	(5,091)	-	-	-	(5,091)
Total Expenditures	-	-	(\$5,091)	-	-	-	(\$5,091)
Ending Balance							
Ending Balance	-	-	5,091	-	-	-	5,091
Total Ending Balance	-	-	\$5,091	-	-	-	\$5,091

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 092 - Statewide AG Adjustment**

**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
Services & Supplies							
Attorney General	-	-	(3,888)	-	-	-	(3,888)
Total Services & Supplies	-	-	(\$3,888)	-	-	-	(\$3,888)
Total Expenditures							
Total Expenditures	-	-	(3,888)	-	-	-	(3,888)
Total Expenditures	-	-	(\$3,888)	-	-	-	(\$3,888)
Ending Balance							
Ending Balance	-	-	3,888	-	-	-	3,888
Total Ending Balance	-	-	\$3,888	-	-	-	\$3,888

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Tax Practitioners, State Board of
Pkg: 100 - Licensing Exam Fee Changes**

**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
Revenues							
Business Lic and Fees	-	-	(4,875)	-	-	-	(4,875)
Other Revenues	-	-	(65,000)	-	-	-	(65,000)
Total Revenues	-	-	(\$69,875)	-	-	-	(\$69,875)
Services & Supplies							
Professional Services	-	-	(65,000)	-	-	-	(65,000)
Total Services & Supplies	-	-	(\$65,000)	-	-	-	(\$65,000)
Total Expenditures							
Total Expenditures	-	-	(65,000)	-	-	-	(65,000)
Total Expenditures	-	-	(\$65,000)	-	-	-	(\$65,000)
Ending Balance							
Ending Balance	-	-	(4,875)	-	-	-	(4,875)
Total Ending Balance	-	-	(\$4,875)	-	-	-	(\$4,875)

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

**Tax Practitioners, State Board of
2019-21 Biennium**

Agency Number: 11900

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	867,950	810,000	810,000	849,475	849,475	-
Fines and Forfeitures	75,916	55,000	55,000	55,000	55,000	-
Interest Income	75	3,050	3,050	3,000	3,000	-
Other Revenues	66,854	75,000	75,000	-	-	-
Total Other Funds	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-

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

**Tax Practitioners, State Board of
2019-21 Biennium**

Agency Number: 11900

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Business Lic and Fees	867,950	810,000	810,000	849,475	849,475	-
Fines and Forfeitures	75,916	55,000	55,000	55,000	55,000	-
Interest Income	75	3,050	3,050	3,000	3,000	-
Other Revenues	66,854	75,000	75,000	-	-	-
Total Other Funds	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-

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

Source	Fund	ORBITS Revenue Acct	2015-2017 Actual	2017-19 Legislatively Adopted	2017-19 Estimated	2019-21		
						Agency Request	Governor's	Legislatively Adopted
Other Funds			1,018,987	943,050	1,058,927	955,500		

SPECIAL REPORTS

Tax Practitioners, State Board of

**Summary Cross Reference Listing and Packages
2019-21 Biennium**

Agency Number: 11900

BAM Analyst: Morse-Miller, Haylee

Budget Coordinator: Tennimon, Amy - (503)373-1606

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Tax Practitioners, State Board of	081	0	September 2018 Emergency Board	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	091	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Tax Practitioners, State Board of	100	0	Licensing Exam Fee Changes	Policy Packages

Tax Practitioners, State Board of

**Policy Package List by Priority
2019-21 Biennium**

Agency Number: 11900

BAM Analyst: Morse-Miller, Haylee

Budget Coordinator: Tennimon, Amy - (503)373-1606

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	081	September 2018 Emergency Board	001-00-00-00000	Tax Practitioners, State Board of
	090	Analyst Adjustments	001-00-00-00000	Tax Practitioners, State Board of
	091	Statewide Adjustment DAS Chgs	001-00-00-00000	Tax Practitioners, State Board of
	092	Statewide AG Adjustment	001-00-00-00000	Tax Practitioners, State Board of
	100	Licensing Exam Fee Changes	001-00-00-00000	Tax Practitioners, State Board of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	434,626	242,350	242,350	347,616	347,616	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	64,435	64,435	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	434,626	306,785	306,785	347,616	347,616	-
TOTAL BEGINNING BALANCE	\$434,626	\$306,785	\$306,785	\$347,616	\$347,616	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	867,950	810,000	810,000	849,475	849,475	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	75,916	55,000	55,000	55,000	55,000	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	75	3,050	3,050	3,000	3,000	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	66,854	75,000	75,000	-	-	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,010,795	943,050	943,050	907,475	907,475	-

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
TOTAL REVENUE CATEGORIES	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,445,421	1,249,835	1,249,835	1,255,091	1,255,091	-
TOTAL AVAILABLE REVENUES	\$1,445,421	\$1,249,835	\$1,249,835	\$1,255,091	\$1,255,091	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	404,770	347,448	347,448	374,448	374,448	-
3170 Overtime Payments						
3400 Other Funds Ltd	318	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,559	2,559	2,656	2,656	-
SALARIES & WAGES						
3400 Other Funds Ltd	405,088	350,007	350,007	377,104	377,104	-
TOTAL SALARIES & WAGES	\$405,088	\$350,007	\$350,007	\$377,104	\$377,104	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	115	114	114	122	122	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	60,329	64,811	64,811	62,212	62,212	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	22,707	28,486	28,486	21,248	21,248	-

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3230 Social Security Taxes						
3400 Other Funds Ltd	30,406	26,777	26,777	28,849	28,849	-
3240 Unemployment Assessments						
3400 Other Funds Ltd	2,745	-	-	-	-	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	212	207	207	174	174	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,430	2,099	2,099	2,263	2,263	-
3270 Flexible Benefits						
3400 Other Funds Ltd	117,696	100,008	100,008	105,552	105,552	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	236,640	222,502	222,502	220,420	220,420	-
TOTAL OTHER PAYROLL EXPENSES	\$236,640	\$222,502	\$222,502	\$220,420	\$220,420	-
PERSONAL SERVICES						
3400 Other Funds Ltd	641,728	572,509	572,509	597,524	597,524	-
TOTAL PERSONAL SERVICES	\$641,728	\$572,509	\$572,509	\$597,524	\$597,524	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	13,215	15,800	15,800	16,400	16,400	-
4125 Out of State Travel						
3400 Other Funds Ltd	514	1,630	1,630	1,692	1,692	-
4150 Employee Training						
3400 Other Funds Ltd	370	2,456	2,456	2,549	2,549	-

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
4175 Office Expenses						
3400 Other Funds Ltd	24,447	26,309	26,309	27,309	27,045	-
4200 Telecommunications						
3400 Other Funds Ltd	12,962	14,288	14,288	14,831	14,831	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	26,877	36,565	36,565	46,664	42,378	-
4250 Data Processing						
3400 Other Funds Ltd	36,705	31,455	31,455	32,650	30,792	-
4275 Publicity and Publications						
3400 Other Funds Ltd	3,520	19,449	19,449	20,188	20,188	-
4300 Professional Services						
3400 Other Funds Ltd	83,355	70,663	70,663	73,631	8,631	-
4315 IT Professional Services						
3400 Other Funds Ltd	23,000	36,000	36,000	37,512	37,512	-
4325 Attorney General						
3400 Other Funds Ltd	63,398	54,386	54,386	65,339	61,451	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	80	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	73,848	51,787	51,787	54,894	54,894	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	9,545	-	-	-	-	-
4650 Other Services and Supplies						

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	88,677	101,012	101,012	104,850	106,167	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	148	7,711	7,711	8,004	8,004	-
4715 IT Expendable Property						
3400 Other Funds Ltd	4,505	-	-	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	465,166	469,511	469,511	506,513	432,534	-
TOTAL SERVICES & SUPPLIES	\$465,166	\$469,511	\$469,511	\$506,513	\$432,534	-
EXPENDITURES						
3400 Other Funds Ltd	1,106,894	1,042,020	1,042,020	1,104,037	1,030,058	-
TOTAL EXPENDITURES	\$1,106,894	\$1,042,020	\$1,042,020	\$1,104,037	\$1,030,058	-
ENDING BALANCE						
3400 Other Funds Ltd	338,527	207,815	207,815	151,054	225,033	-
TOTAL ENDING BALANCE	\$338,527	\$207,815	\$207,815	\$151,054	\$225,033	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	4	3	3	3	3	-
TOTAL AUTHORIZED POSITIONS	4	3	3	3	3	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	4.00	2.50	2.50	2.50	2.50	-
TOTAL AUTHORIZED FTE	4.00	2.50	2.50	2.50	2.50	-

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	434,626	242,350	242,350	347,616	347,616	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	64,435	64,435	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	434,626	306,785	306,785	347,616	347,616	-
TOTAL BEGINNING BALANCE	\$434,626	\$306,785	\$306,785	\$347,616	\$347,616	-
REVENUE CATEGORIES						
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	867,950	810,000	810,000	849,475	849,475	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	75,916	55,000	55,000	55,000	55,000	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	75	3,050	3,050	3,000	3,000	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	66,854	75,000	75,000	-	-	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,010,795	943,050	943,050	907,475	907,475	-

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
TOTAL REVENUE CATEGORIES	\$1,010,795	\$943,050	\$943,050	\$907,475	\$907,475	-
AVAILABLE REVENUES						
3400 Other Funds Ltd	1,445,421	1,249,835	1,249,835	1,255,091	1,255,091	-
TOTAL AVAILABLE REVENUES	\$1,445,421	\$1,249,835	\$1,249,835	\$1,255,091	\$1,255,091	-
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	404,770	347,448	347,448	374,448	374,448	-
3170 Overtime Payments						
3400 Other Funds Ltd	318	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	-	2,559	2,559	2,656	2,656	-
SALARIES & WAGES						
3400 Other Funds Ltd	405,088	350,007	350,007	377,104	377,104	-
TOTAL SALARIES & WAGES	\$405,088	\$350,007	\$350,007	\$377,104	\$377,104	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	115	114	114	122	122	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	60,329	64,811	64,811	62,212	62,212	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	22,707	28,486	28,486	21,248	21,248	-

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3230 Social Security Taxes						
3400 Other Funds Ltd	30,406	26,777	26,777	28,849	28,849	-
3240 Unemployment Assessments						
3400 Other Funds Ltd	2,745	-	-	-	-	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	212	207	207	174	174	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	2,430	2,099	2,099	2,263	2,263	-
3270 Flexible Benefits						
3400 Other Funds Ltd	117,696	100,008	100,008	105,552	105,552	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	236,640	222,502	222,502	220,420	220,420	-
TOTAL OTHER PAYROLL EXPENSES	\$236,640	\$222,502	\$222,502	\$220,420	\$220,420	-
PERSONAL SERVICES						
3400 Other Funds Ltd	641,728	572,509	572,509	597,524	597,524	-
TOTAL PERSONAL SERVICES	\$641,728	\$572,509	\$572,509	\$597,524	\$597,524	-
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	13,215	15,800	15,800	16,400	16,400	-
4125 Out of State Travel						
3400 Other Funds Ltd	514	1,630	1,630	1,692	1,692	-
4150 Employee Training						
3400 Other Funds Ltd	370	2,456	2,456	2,549	2,549	-

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
4175 Office Expenses						
3400 Other Funds Ltd	24,447	26,309	26,309	27,309	27,045	-
4200 Telecommunications						
3400 Other Funds Ltd	12,962	14,288	14,288	14,831	14,831	-
4225 State Gov. Service Charges						
3400 Other Funds Ltd	26,877	36,565	36,565	46,664	42,378	-
4250 Data Processing						
3400 Other Funds Ltd	36,705	31,455	31,455	32,650	30,792	-
4275 Publicity and Publications						
3400 Other Funds Ltd	3,520	19,449	19,449	20,188	20,188	-
4300 Professional Services						
3400 Other Funds Ltd	83,355	70,663	70,663	73,631	8,631	-
4315 IT Professional Services						
3400 Other Funds Ltd	23,000	36,000	36,000	37,512	37,512	-
4325 Attorney General						
3400 Other Funds Ltd	63,398	54,386	54,386	65,339	61,451	-
4400 Dues and Subscriptions						
3400 Other Funds Ltd	80	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	73,848	51,787	51,787	54,894	54,894	-
4575 Agency Program Related S and S						
3400 Other Funds Ltd	9,545	-	-	-	-	-
4650 Other Services and Supplies						

Tax Practitioners, State Board of

Agency Number: 11900

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Tax Practitioners, State Board of

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
3400 Other Funds Ltd	88,677	101,012	101,012	104,850	106,167	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	148	7,711	7,711	8,004	8,004	-
4715 IT Expendable Property						
3400 Other Funds Ltd	4,505	-	-	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	465,166	469,511	469,511	506,513	432,534	-
TOTAL SERVICES & SUPPLIES	\$465,166	\$469,511	\$469,511	\$506,513	\$432,534	-
EXPENDITURES						
3400 Other Funds Ltd	1,106,894	1,042,020	1,042,020	1,104,037	1,030,058	-
TOTAL EXPENDITURES	\$1,106,894	\$1,042,020	\$1,042,020	\$1,104,037	\$1,030,058	-
ENDING BALANCE						
3400 Other Funds Ltd	338,527	207,815	207,815	151,054	225,033	-
TOTAL ENDING BALANCE	\$338,527	\$207,815	\$207,815	\$151,054	\$225,033	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	4	3	3	3	3	-
TOTAL AUTHORIZED POSITIONS	4	3	3	3	3	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	4.00	2.50	2.50	2.50	2.50	-
TOTAL AUTHORIZED FTE	4.00	2.50	2.50	2.50	2.50	-

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	347,616	347,616	0	-
REVENUE CATEGORIES				
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	846,350	854,350	8,000	0.95%
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	55,000	55,000	0	-
INTEREST EARNINGS				
0605 Interest Income				
3400 Other Funds Ltd	3,000	3,000	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	-	65,000	65,000	100.00%
TOTAL REVENUES				
3400 Other Funds Ltd	904,350	977,350	73,000	8.07%
AVAILABLE REVENUES				
3400 Other Funds Ltd	1,251,966	1,324,966	73,000	5.83%
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	374,448	374,448	0	-
3190 All Other Differential				
3400 Other Funds Ltd	2,559	2,559	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	377,007	377,007	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	122	122	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	62,196	62,196	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	28,486	28,486	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	28,842	28,842	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	174	174	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	2,099	2,099	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	105,552	105,552	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	227,471	227,471	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	604,478	604,478	0	-

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	15,800	15,800	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	1,630	1,630	0	-
4150 Employee Training				
3400 Other Funds Ltd	2,456	2,456	0	-
4175 Office Expenses				
3400 Other Funds Ltd	26,309	26,309	0	-
4200 Telecommunications				
3400 Other Funds Ltd	14,288	14,288	0	-
4225 State Gov. Service Charges				
3400 Other Funds Ltd	36,565	36,565	0	-
4250 Data Processing				
3400 Other Funds Ltd	31,455	31,455	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	19,449	19,449	0	-
4300 Professional Services				
3400 Other Funds Ltd	70,663	70,663	0	-
4315 IT Professional Services				
3400 Other Funds Ltd	36,000	36,000	0	-
4325 Attorney General				
3400 Other Funds Ltd	54,386	54,386	0	-
4425 Facilities Rental and Taxes				

Description	Agency Request Budget (V-01) 2019-21 Base Budget	Governor's Budget (Y-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	51,787	51,787	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	101,012	101,012	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	7,711	7,711	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	469,511	469,511	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	1,073,989	1,073,989	0	-
ENDING BALANCE				
3400 Other Funds Ltd	177,977	250,977	73,000	41.02%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	3	3	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	2.50	2.50	0	-

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3190 All Other Differential

3400 Other Funds Ltd	97	97	0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	16	16	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	(7,238)	(7,238)	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	7	7	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	164	164	0	0.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	(7,051)	(7,051)	0	0.00%
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TOTAL OTHER PAYROLL EXPENSES	(\$7,051)	(\$7,051)	\$0	0.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	(6,954)	(6,954)	0	0.00%
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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

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

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL PERSONAL SERVICES	(\$6,954)	(\$6,954)	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(6,954)	(6,954)	0	0.00%
TOTAL EXPENDITURES	(\$6,954)	(\$6,954)	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	6,954	6,954	0	0.00%
TOTAL ENDING BALANCE	\$6,954	\$6,954	\$0	0.00%

Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

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

2019-21 Biennium

Package: Standard Inflation

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd 600 600 0 0.00%

4125 Out of State Travel

3400 Other Funds Ltd 62 62 0 0.00%

4150 Employee Training

3400 Other Funds Ltd 93 93 0 0.00%

4175 Office Expenses

3400 Other Funds Ltd 1,000 1,000 0 0.00%

4200 Telecommunications

3400 Other Funds Ltd 543 543 0 0.00%

4225 State Gov. Service Charges

3400 Other Funds Ltd 10,099 10,099 0 0.00%

4250 Data Processing

3400 Other Funds Ltd 1,195 1,195 0 0.00%

4275 Publicity and Publications

3400 Other Funds Ltd 739 739 0 0.00%

4300 Professional Services

Tax Practitioners, State Board of

Agency Number: 11900

**Package Comparison Report - Detail
2019-21 Biennium**

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

Package: Standard Inflation

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	2,968	2,968	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	1,512	1,512	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	10,953	10,953	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	1,968	1,968	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	3,838	3,838	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	293	293	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	35,863	35,863	0	0.00%
TOTAL SERVICES & SUPPLIES	\$35,863	\$35,863	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	35,863	35,863	0	0.00%
TOTAL EXPENDITURES	\$35,863	\$35,863	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(35,863)	(35,863)	0	0.00%

Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

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

2019-21 Biennium

Package: Standard Inflation

Tax Practitioners, State Board of

Pkg Group: ESS Pkg Type: 030 Pkg Number: 031

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL ENDING BALANCE	(\$35,863)	(\$35,863)	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	1,139	1,139	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,139	1,139	0	0.00%
TOTAL SERVICES & SUPPLIES	\$1,139	\$1,139	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,139	1,139	0	0.00%
TOTAL EXPENDITURES	\$1,139	\$1,139	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(1,139)	(1,139)	0	0.00%
TOTAL ENDING BALANCE	(\$1,139)	(\$1,139)	\$0	0.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	-	(264)	(264)	100.00%
4225 State Gov. Service Charges				
3400 Other Funds Ltd	-	(4,286)	(4,286)	100.00%
4250 Data Processing				
3400 Other Funds Ltd	-	(1,858)	(1,858)	100.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	1,317	1,317	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(5,091)	(5,091)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$5,091)	(\$5,091)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(5,091)	(5,091)	100.00%
TOTAL EXPENDITURES	-	(\$5,091)	(\$5,091)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	5,091	5,091	100.00%
TOTAL ENDING BALANCE	-	\$5,091	\$5,091	100.00%

Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail
2019-21 Biennium

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

Package: Statewide AG Adjustment

Tax Practitioners, State Board of

Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	-	(3,888)	(3,888)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(3,888)	(3,888)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$3,888)	(\$3,888)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(3,888)	(3,888)	100.00%
TOTAL EXPENDITURES	-	(\$3,888)	(\$3,888)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	3,888	3,888	100.00%
TOTAL ENDING BALANCE	-	\$3,888	\$3,888	100.00%

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees

3400 Other Funds Ltd	3,125	(4,875)	(8,000)	(256.00%)
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OTHER

0975 Other Revenues

3400 Other Funds Ltd	-	(65,000)	(65,000)	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	3,125	(69,875)	(73,000)	(2,336.00%)
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TOTAL REVENUE CATEGORIES	\$3,125	(\$69,875)	(\$73,000)	(2,336.00%)
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AVAILABLE REVENUES

3400 Other Funds Ltd	3,125	(69,875)	(73,000)	(2,336.00%)
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TOTAL AVAILABLE REVENUES	\$3,125	(\$69,875)	(\$73,000)	(2,336.00%)
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EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

3400 Other Funds Ltd	-	(65,000)	(65,000)	100.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	-	(65,000)	(65,000)	100.00%
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Tax Practitioners, State Board of

Agency Number: 11900

Package Comparison Report - Detail

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

2019-21 Biennium

Package: Licensing Exam Fee Changes

Tax Practitioners, State Board of

Pkg Group: POL Pkg Type: POL Pkg Number: 100

Description	Agency Request Budget (V-01)	Governor's Budget (Y-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	-	(\$65,000)	(\$65,000)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(65,000)	(65,000)	100.00%
TOTAL EXPENDITURES	-	(\$65,000)	(\$65,000)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	3,125	(4,875)	(8,000)	(256.00%)
TOTAL ENDING BALANCE	\$3,125	(\$4,875)	(\$8,000)	(256.00%)

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:11900 TAX PRACTITIONERS BOARD

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 000 Tax Practitioners, S

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	HP	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	7,680.00		184,320			184,320
000	UA	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	4,095.00		49,140			49,140
000	UA	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	5,437.00		130,488			130,488
000				3	2.50	60.00	1,721.20		374,448			374,448
				3	2.50	60.00	1,721.20		374,448			374,448
				3	2.50	60.00	1,721.20		374,448			374,448

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:11900 TAX PRACTITIONERS BOARD

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:001-00-00 000 Tax Practitioners, S

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	1,721.20		374,448			374,448

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	HP	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	7,680.00		184,320			184,320
000	UA	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	.50	12.00	4,095.00		49,140			49,140
000	UA	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	5,437.00		130,488			130,488
				3	2.50	60.00	1,721.20		374,448			374,448

