

# **OREGON DEPARTMENT OF REVENUE**

**2019–2021**

## **Governor’s Recommended Budget**



**Oregon Department of Revenue**  
**2019–21 Governor’s Budget**  
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# CERTIFICATION

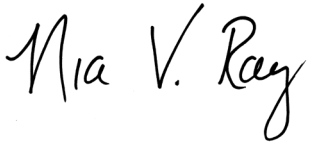
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Oregon Department of Revenue

**AGENCY NAME**

955 Center Street NE, Salem OR 97301

**AGENCY ADDRESS**



**SIGNATURE**

Director

**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 Request

Governor's Budget

Legislatively Adopted

**SB 5535 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Sen. Manning Jr

**Joint Committee On Ways and Means**

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**Action Date:** 06/30/17

**Action:** Do pass with amendments. (Printed A-Eng.)

**Senate Vote**

**Yeas:** 12 - DeBoer, Devlin, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, Roblan, Steiner Hayward, Thomsen, Winters

**House Vote**

**Yeas:** 8 - Gomberg, Holvey, Huffman, Nathanson, Rayfield, Smith G, Smith Warner, Williamson

**Nays:** 3 - McLane, Stark, Whisnant

**Prepared By:** Patrick Heath, Department of Administrative Services

**Reviewed By:** John Borden, Legislative Fiscal Office

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**Department of Revenue  
2017-19**

**Budget Summary\***

	2015-17 Legislatively Approved Budget <sup>(1)</sup>	2017-19 Current Service Level	2017-19 Committee Recommendation	Committee Change from 2015-17 Leg. Approved	
				\$ Change	% Change
General Fund	\$ 180,674,524	\$ 187,589,529	\$ 179,690,188	\$ (984,336)	(0.5%)
General Fund Debt Service	\$ 12,709,466	\$ 22,481,445	\$ 21,296,288	\$ 8,586,822	67.6%
Other Funds Limited	\$ 135,288,951	\$ 115,770,126	\$ 112,041,563	\$ (23,247,388)	(17.2%)
Other Funds Debt Service	\$ -	\$ -	\$ 1,185,157	\$ 1,185,157	100.0%
Total	\$ 328,672,941	\$ 325,841,100	\$ 314,213,196	\$ (14,459,745)	(4.4%)

**Position Summary**

Authorized Positions	1,092	1,079	966	(126)
Full-time Equivalent (FTE) positions	1,025.49	1,020.37	920.60	(104.89)

<sup>(1)</sup> Includes adjustments through December 2016

\* Excludes Capital Construction expenditures

**Summary of Revenue Changes**

The Department of Revenue (DOR) collects personal income taxes, corporate excise and income taxes and many taxes and fees on behalf of other state agencies. Total revenue collected by the department for the 2017-19 biennium, is projected at \$20.7 billion, of which 83.9 percent is from personal income taxes, 4.8 percent is from corporate excise and income taxes, 3.8 percent is from other employer and employee taxes, 1.9 percent is from cigarette taxes, and 5.7 percent is from a variety of other small sources such as inheritance taxes, General Fund appropriation, transfers from the Judicial Department and charges for services. The department’s budget transfers 90.8 percent of this revenue to the General Fund, 4.0 percent to counties, and 3.5 percent to other state agencies. The remaining 1.7 percent of revenues, plus the department’s beginning balance, provide for the department’s operations and ending balance.

DOR receives Other Funds revenues from a variety of taxes to pay for the cost of administering those taxes, including: Cigarette Tax, Other Tobacco Products Tax, Other Employee-Employer Taxes, Marijuana Tax and a host of smaller taxes. These costs are subject to expenditure limitation. In addition to these tax revenues supporting administrative work, the Property Tax program receives fees for maintaining tax maps for counties, as well as document recording fees and a portion of the interest on delinquent properties.

**Summary of General Government Subcommittee Action**

DOR administers more than 30 tax programs, collecting more than 95 percent of the state’s General Fund revenue. DOR oversees the county property tax function and collects and distributes taxes and fees for other state agencies and local governments. The department operates two tax

relief programs for the elderly and persons with disabilities: the Elderly Rental Assistance Program and the Senior Citizens' and Disabled Citizens' Property Tax Deferral Program. The Subcommittee approved a total funds budget of \$314,213,196 and 966 positions (920.60 FTE) for the 2017-19 biennium. The budget consists of a General Fund appropriation of \$200,986,476 and \$113,226,720 in Other Funds expenditure limitation. This represents a 4.4 percent decrease in total funds from the 2015-17 Legislatively Approved Budget.

#### Executive Division

The Executive Division staff provide overall leadership and direction for the agency's programs and divisions. They also coordinate the department's legislative, rule-making and internal auditor activities. The Communications unit provides the means for the agency to educate and communicate with taxpayers, stakeholders and external partners. This unit creates forms and publications, maintains the agency's Web site, and handles media contacts. The Human Resources Unit provides general oversight of the agency's relationship with its employees of more than 1,000. The Subcommittee recommended a budget of \$8,710,788 General Fund, \$1,131,254 Other Funds limitation, 39 positions and 38.20 FTE.

The Subcommittee recommended approval of Package 802, Marijuana Program Consolidation. The package reduces Other Funds limitation by \$12,306, in order to consolidate marijuana-related expenditures from across the agency into a single program.

The Subcommittee recommended approval of Package 804: Financial Management Resources. The package increases General Fund by \$138,000 and Other Fund limitation by \$12,000, on a one-time basis to contract for a comprehensive external audit of the agency. The audit and the agency's response should be submitted to the Joint Committee on Legislative Audits, by May 2018.

#### **Budget Note**

The Department of Revenue, under the guidance of the Secretary of State Audits Division, and based upon the direction of the Joint Committee on Legislative Audits, is directed to contract for a comprehensive external audit of the agency. The Department of Revenue is to submit the audit, and the agency's response, to the Joint Committee on Legislative Audits no later than May 2018.

The Subcommittee recommended approval of Package 805, Outcome-Based Management Assessment. This package increases General Fund by \$322,000 and Other Funds limitation by \$28,000, on a one-time basis, to fund a contract for an outcome based management assessment of the agency, by a private firm. The objective of this investment is to independently assess and validate the department's current key goals and objectives, core business processes and practices, and process measures and outcomes.

#### **Budget Note**

The Department of Revenue, under the direction of the Department of Administrative Services – Office of the Director, is directed to contract for an outcome based management assessment of the agency by a private firm. The Department of Revenue, and the director of the Department of Administrative, are to jointly report on the status of

the assessment to the Legislature in 2018 and the Emergency Board in May 2018. The assessment, upon completion, is to be submitted to either the Emergency Board during the interim or Interim Joint Committee on Ways and Means by no later the December of 2019.

**Budget Note**

The Department of Revenue, under the direction of the state’s Chief Human Resources Office (CHRO), is directed to undertake a comprehensive review of the Department of Revenue’s personnel practices and legislatively authorized positions. This review is meant to achieve alignment between legislatively authorized position authority and the agency’s use of positions. The Department of Revenue, is to undertake immediate steps to remedy any misalignment of positions identified by the review. The expectation is that this review will substantially reduce the number of vacant, double-filled, work-out-of-class, and “temporary work assignment” positions within the agency. The Department of Revenue and the Department of Administrative Service – Chief Human Resource Office are to jointly report their findings and actions to the Joint Committee on Ways and Means during the Legislative session in 2018.

**Budget Note**

The Department of Revenue is to submit a feasibility study related to the establishment of a combined collections division. The feasibility study is to be submitted to the Interim Joint Committee on Ways and Means during Legislative Days in November 2017.

**Budget Note**

The Department of Revenue is to report the agency’s readiness status for the tax processing season in 2018 to the Interim Joint Committee on Ways and Means in September of 2017.

**General Services Division**

This program unit accounts for certain agency-wide service expenditures and fees managed centrally, including postage, county property lien recording and release fees, private collection firm fees and merchant fees. It also contains the Program Management Office (PMO), which leads and facilitates the ongoing transformation of the department through the Core System Replacement project. The main PMO functions include project management, portfolio reporting, process improvement and metrics. The Subcommittee recommended a budget of \$6,560,096 General Fund, \$3,181,384 Other Funds limitation, 10 positions (10.00 FTE).

The Subcommittee recommended approval of Package 802, Marijuana Program Consolidation. The package reduces Other Funds limitation by \$38,832, one position (0.25 FTE), in order to consolidate marijuana-related expenditures from across the agency into a single program.



The Subcommittee recommended approval of Package 803, Attorney General Program Cost. This package reduces General Fund by \$5,592,314 and Other Funds limitation by \$619,888, in order to transfer the Attorney General line-item from the General Services program to the operating programs, which the budget is attributed in order to better reflect the actual budget and expenditures of each program.

The Subcommittee recommended approval of Package 812, Vacant Position Elimination. This package eliminates \$702,500 in General Fund, \$67,512 in Other Funds limitation and three positions (3.00 FTE) to eliminate vacant positions and associated Services and Supplies proposed for elimination as part of the agency's most recent reduction plan.

#### Administrative Services Division

The Administrative Services Division (ASD) supports the work of the rest of the department through its three sections: the Processing Center, Information Technology Services and Finance. The Processing Center processes all physical returns, correspondence, and payments sent to the department for all tax programs. Information Technology Services provides desktop support, systems support analysis, and production control. Finance provides accounting, budgeting, procurement and payroll services to the department. The Subcommittee recommended a budget of \$52,106,385 General Fund, \$8,747,290 Other Funds limitation, 213 positions (183.49 FTE).

The Subcommittee recommended approval of Package 102, Post CSR Implementation. The package increases General Fund by \$4,564,245 and Other Funds by \$869,380, to fund two critical investments for the Core Systems Replacement project: \$3.6 million, on a one-time basis, for post-implementation Gentax software maintenance, support and upgrades, as well as on-site contractor personnel. This funds the highest level of support offered by the vendor (Level #3) and \$1.8 million to pay for additional data center charges due to the system's need for additional server space at the State Data Center. The objective of this investment is to improve the revenue management and compliance of the department.

#### **Budget Note**

The Department of Revenue and the Department of Administrative Services – Office of the State Chief Information Officer, are to jointly report on the status of the Core Systems Replacement project, and any related Secretary of State audits, to both the Interim Joint Legislative Committee on Information Management and Technology and the Interim Joint Committee on Ways and Means during Legislative Days in September and November of 2017, and to the Joint Legislative Committee on Information Management and Technology and the Joint Committee on Ways and Means during the Legislative session in 2018.

The Subcommittee recommended approval of Package 112, Processing Center Lifecycle. The package increases General Fund by \$1,380,000 and Other Funds limitation by \$120,000, on a one-time basis, to purchase the software needed to integrate the department's document scanners with Gentax, the department's core system. This work was started in the 2015-17 biennium but was delayed due to vendor issues and the needs

of tax processing season. The success of this project is critical to the department's ability to process tax returns. The objective of this legislative investment is to improve the revenue management and compliance of the department.

**Budget Note**

The Department of Revenue, under the Direction of the Department of Administrative Services – Office of the State Chief Information Officer, is directed to re-initiate the Processing Center Modernization Project. The Department of Revenue and the Department of Administrative Services – Office of the State Chief Information Officer are to jointly report the status of the project to the Joint Legislative Committee on Information Management and Technology and the Joint Committee on Ways and Means during the Legislative Session in 2018.

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package eliminates \$601,479 in General Fund, with \$250,000 coming from lower postage costs and \$177,160 from Information Services contracts. The package also reduces \$19,868 in associated Other Funds.

The Subcommittee recommended approval of Package 802, Marijuana Program Consolidation. The package reduces Other Funds limitation by \$979,619, five positions (5.00 FTE), in order to consolidate marijuana-related expenditures from across the agency into a single program.

The Subcommittee recommended approval of Package 804, Financial Management Resources. The package increases General Fund by \$430,429, Other Funds limitation by \$37,428 and two positions (2.00 FTE) for a permanent, full-time Accounting Manager and a permanent, full-time Fiscal Analyst 2 position to address ongoing financial management issues within the agency, including Secretary of State audits and budget issues. The object of this legislative investment is to improve the financial management of the department. The Subcommittee instructed the Department to report to the Interim Joint Committee on Ways and Means during Legislative Days in September of 2017 on the status of the recruitment and hiring of these positions.

**Budget Note**

The Department of Revenue, under the Direction of the Department of Administrative Services – Chief Financial Office, is directed to undertake a comprehensive review of the Department of Revenue's accounting practices and Statewide Financial Management Application structure and its alignment with the Oregon Budget Information Tracking System. This review is to include the Department of Revenue's cost allocation system. The Department of Revenue and the Department of Administrative Services – Chief Financial Office are to jointly report their findings to the Joint Committee on Ways and Means during the Legislative session in 2018.

The Subcommittee recommended approval of Package 812, Vacant Position Elimination. This package eliminates \$2,994,611 General Fund, \$255,499 Other Funds limitation and 28 positions (20.80 FTE) to eliminate vacant positions and the associated Services and Supplies proposed for elimination as part of the agency's most recent reduction plan.

The Subcommittee recommended approval of Package 814, IT Security Positions Consolidation. This package eliminates \$751,437 General Fund, \$105,335 Other Funds limitation and three positions (3.00 FTE) to account for the move of three information security positions to the Department of Administrative Services – Office of the Chief Information Officer, in accordance with Executive Order 16-13 and Senate Bill 90.

#### Property Tax Division

The Property Tax Division (PTD) oversees the property tax function of Oregon county government, which generates over \$5.0 billion a year to fund public schools, police and fire departments and other local government services. PTD's main functions include oversight of county property tax systems, the valuation of industrial and utility properties, the valuation of forestland and the collection of timber taxes and the maintenance of cadastral information systems. The Subcommittee recommends a budget of \$15,226,068 General Fund, \$42,989,093 Other Funds limitation and 81 positions (77.87 FTE).

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package eliminates \$350,000 General Fund for Attorney General costs and increases Other Funds limitation by \$1,458,498, for the distribution of special payments to counties for County Assessment Function Funding Account (CAFFA) grants.

The Subcommittee recommended approval of Package 803, Attorney General Program Cost. This package increases General Fund by \$1,960,807 and Other Funds limitation by \$187,275, in order to transfer the Attorney General line-item from the General Services program to the operating programs, which the budget is attributed in order to better reflect the actual budget and expenditure of each program.

The Subcommittee recommended approval of Package 812, Vacant Position Elimination. This package eliminates \$978,415 General Fund, \$149,872 Other Funds limitation and seven positions (6.05 FTE) to eliminate vacant positions and the associated Services and Supplies proposed for elimination as part of the agency's most recent reduction plan.

#### Personal Tax and Compliance Division

The Personal Tax and Compliance Division (PTAC) is responsible for administering the Personal Income Tax. It also provides enforcement and collection services for the TriMet and Lane Transit District Self-Employment taxes. The Subcommittee recommends a budget of \$72,322,560 General Fund, \$1,649,689 Other Funds limitation and 399 positions (391.90 FTE).

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package eliminates \$134,613 General Fund for the remodeling of the Portland Office building as part of the agency's most recent reduction plan.

The Subcommittee recommended approval of Package 803, Attorney General Program Cost. This package increases General Fund by \$2,179,638 and Other Funds limitation by \$3,748, in order to transfer the Attorney General line-item from the General Services program to the operating programs, which the budget is attributed in order to better reflect the actual budget and expenditure of each program.

The Subcommittee recommended approval of Package 806, Customer Service Resources. The package increases General Fund by \$149,190 General Fund and \$3,045 Other Funds limitation and establishes a new permanent, full-time Public Service Representative 4 position to improve customer service for tax practitioners. The objective of this legislative investment is to improve the customer service of the department.

**Budget Note**

The Department of Revenue is to identify deficiencies in the current delivery of effective taxpayer assistance and develop a plan for addressing deficiencies and increasing agency performance under Key Performance Measure #5 – Effective Taxpayer Assistance. The Department of Revenue is to report its findings to the Joint Committee on Ways and Means during the Legislative session in 2018.

The Subcommittee recommended approval of Package 812, Vacant Position Elimination. This package eliminates \$4,899,554 General Fund, \$99,987 Other Funds limitation and 30 positions (30.00 FTE) to eliminate vacant positions and the associated Services and Supplies proposed for elimination as part of the agency's most recent reduction plan.

**Business Division**

The Business Division administers the Corporation Income and Excise Taxes, Employer Income Tax Withholdings, Transit Payroll Taxes, Fiduciary, Inheritance, Other Agency Accounts, Cigarette Tax, Tobacco Tax, Marijuana Tax, other Special Program, and other taxes. The Business Division also collects debts owed to other state agencies through the Other Agency Accounts (OAA) section. The Subcommittee recommended a budget of \$21,537,927 General Fund, \$17,138,195 Other Funds limitation and 200 positions (196.39 FTE).

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package reduces other revenues by \$134,245 as a technical adjustment to remove a revenue source no longer received by the program. There is no expenditure impact.

The Subcommittee recommended approval of Package 802, Marijuana Program Consolidation. The package reduces Other Funds limitation by \$1,358,822 and three positions (3.00 FTE), in order to consolidate marijuana-related expenditures from across the agency into a single program.

The Subcommittee recommended approval of Package 803, Attorney General Program Cost. This package increases General Fund by \$1,451,869 and Other Funds limitation by \$428,865, in order to transfer the Attorney General line-item from the General Services program to the operating programs, which the budget is attributed in order to better reflect the actual budget and expenditures of each program.

The Subcommittee recommended approval of Package 812, Vacant Position Elimination. This package eliminates \$2,370,596 in General Fund, \$106,431 Other Funds limitation and 14 positions (13.02 FTE) to eliminate vacant positions and the associated Services and Supplies proposed for elimination as part of the agency's most recent reduction plan.

#### Marijuana Program

The Marijuana Program is a new program in the department's budget to account for the costs of administering the Marijuana Tax, including administration, accounting staff, processing staff and contracts for services. The Subcommittee recommends a budget of \$4,306,884 Other Funds limitation and 15 positions (14.25 FTE).

The Subcommittee recommended approval of Package 080, May 2016 Emergency Board. The package includes \$873,305 Other Funds limitation, five permanent full-time Accounting Tech 2 positions (5.00 FTE) and one permanent, full-time Safety Specialist position (1.00 FTE) to provide for the needs of the department related to the Marijuana Tax. Revenue for these positions comes from the Marijuana Tax.

The Subcommittee recommended approval of Package 110, CTU Construction. This package provides one-time funding to continue the construction of space on the first floor of DOR's Salem headquarters for the processing of cash receipts, many of which come from the Marijuana Tax. Total construction costs will be \$1.33 million, of which \$1 million will be expended during the 2017-19 biennium. The work will be funded with Marijuana Tax receipts.

The Subcommittee recommended approval of Package 111, OSP Security Contract. This package provides \$164,000 Other Funds limitation for the agency to increase the security of the cash handling facility. The funds will be used to hire additional retirees from the Oregon State Police to provide physical security in DOR's Salem facility due to expanded hours and higher than anticipated costs for the existing services in the 2015-17 biennium. The contract will be funded with Marijuana Tax receipts.

The Subcommittee recommended approval of Package 802, Marijuana Program Consolidation. The package increases Other Funds limitation by \$2,389,579 and nine positions (8.25 FTE) in order to consolidate marijuana-related expenditures from across the agency into a single program.

#### Multistate Tax Commission

The Multistate Tax Commission (MTC) is an organization composed of 17 states joined in an effort to promote uniformity in state taxation of corporate income. By adopting MTC, the member states attempt to eliminate double taxation, bring about full accountability and reduce the risk of federal legislation restricting state taxation. The Subcommittee recommended a budget of \$295,488 Other Funds limitation for the program.

### Elderly Rental Assistance

The Nonprofit Homes for the Elderly Program within the Elderly Rental Assistance program reimburses counties for the costs of a property tax exemption for certain nonprofit homes for the elderly. The Subcommittee recommends a budget of \$3,226,364 General Fund for this program.

The Subcommittee recommends approval of Package 090, Analyst Adjustments. The package reduces the Nonprofit Housing Program on a one-time basis by \$1.1 million General Fund, leaving \$3.2 million General Fund available for distribution. This reduction aligns the program budget with forecasted expenditures. A similar reduction was taken in the Governor's Budget. The Department is instructed to return to a meeting of the Emergency Board, if the Nonprofit Housing program appropriation is insufficient to adequately fund the second tax year's reimbursement of the 2017-19 biennium.

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package reduces revenues by \$3,350,409 as a technical adjustment to remove a transfer from the General Fund no longer received by the program. There is no expenditure impact.

### Senior Citizens Property Tax Deferral

The department administers the Senior Citizens' Property Tax Deferral program, the Senior Citizens' Special Assessment Deferral Program, and the Disabled Citizens' Property Tax Deferral Program. These programs pay the property taxes and special property assessments for qualified senior and disabled citizens, in exchange for a lien against the property in the amount of the deferred taxes. The deferred taxes are repaid when either the participant no longer lives in their home, sells the home or the participant dies. The Subcommittee recommended a budget of \$32,602,286 Other Funds limitation and nine positions (8.50 FTE).

The Subcommittee recommended approval of Package 081, September 2016 Emergency Board. This package includes \$368,735 Other Funds limitation and 2.10 FTE, to fund the Senior and Disabled Property Tax Deferral work undertaken by the department.

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package reduces beginning balances by \$27.1 million as a technical adjustment to eliminate a Nonlimited Other Funds beginning balance no longer received by the program. The program is budgeted is Other Funds limited. There is no expenditure impact.

The Subcommittee recommended approval of Package 812, Vacant Position Elimination. This package eliminates \$322,274 Other Funds limitation and four positions (2.00 FTE) to eliminate vacant positions and the associated services and supplies proposed for elimination as part of the agency's most recent reduction plan.

### Core System Replacement

The department is in the final biennium of a multi-biennia effort to replace their legacy tax processing system with a new, integrated system called GenTax. The new core tax system is to improve efficiency, reduce the risk of system failure and enhance the ability to improve performance and

generate revenue. Three successful rollouts have been completed to date. In keeping with the practice of past biennia, the project has been phased out pending final legislative decisions on bond funding.

The Subcommittee recommended approval of Package 070, Revenue Shortfalls. This package reduces Other Funds limitation by \$6,944,840 and eliminates 33 positions (33.00 FTE) related to one-time funding of the Core Systems Replacement project. Funding for the 2017-19 biennium may be considered as part of Senate Bill 5505 (2017) – Bonding and House Bill 5006 (2017) the end-of-session omnibus budget measure.

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package adjusts the beginning balance of the Core Systems Replacement project to reflect the program's actual 2017-19 beginning balance of \$3.0 million. There is no expenditure impact.

#### Capital Debt Service and Related Costs

The Capital Debt Service and Related Costs accounts for the department's debt service, Treasury costs and cost of issuance for bonds. The Subcommittee recommended a budget of \$21,296,288 General Fund and \$1,185,157 Other Funds limitation.

The Subcommittee recommended approval of Package 801, LFO Analyst Adjustments. This package fund shifts debt service costs, decreasing General Fund debt service by \$1,185,157 and increasing Other Funds debt service limitation by \$1,185,157, to reflect debt service costs now being allocated via the department's cost allocation model. The package also eliminates \$471,835 Other Funds limitation related to the cost of issuance of previously issued bonds.

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

See attached Legislatively Adopted 2017-19 Key Performance Measures form.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue  
Patrick Heath 503-378-3742

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE	
			LIMITED	NONLIMITED	LIMITED	NONLIMITED				
2015-17 Legislatively Approved Budget at Dec 2016 *	\$ 193,383,990	\$ -	\$ 135,288,951	\$ -	\$ -	\$ -	328,672,941	1,092	1,025.49	
2017-19 Current Service Level (CSL)*	\$ 210,070,974	\$ -	\$ 115,770,126	\$ -	\$ -	\$ -	325,841,100	1,079	1,020.37	
<b>SUBCOMMITTEE ADJUSTMENTS (from CSL)</b>										
<b>SCR 001 - Executive Division</b>										
Package 802: Marijuana Program Consolidation										
Personal Services	\$ -	\$ -	\$ (12,306)	\$ -	\$ -	\$ -	(12,306)	0	0.00	
Package 804: Financial Management Resources										
Services and Supplies	\$ 138,000	\$ -	\$ 12,000	\$ -	\$ -	\$ -	150,000			
Package 805: Outcome-Based Management Assessment										
Services and Supplies	\$ 322,000	\$ -	\$ 28,000	\$ -	\$ -	\$ -	350,000			
<b>SCR 002 - General Services Division</b>										
Package 802: Marijuana Program Consolidation										
Personal Services	\$ -	\$ -	\$ (38,832)	\$ -	\$ -	\$ -	(38,832)	(1)	(0.25)	
Package 803: Attorney General Program Cost										
Services and Supplies	\$ (5,592,314)	\$ -	\$ (619,888)	\$ -	\$ -	\$ -	(6,212,202)			
Package 812: Vacant Position Elimination										
Personal Services	\$ (669,458)	\$ -	\$ (64,051)	\$ -	\$ -	\$ -	(733,509)	(3)	(3.00)	
Services and Supplies	\$ (33,042)	\$ -	\$ (3,461)	\$ -	\$ -	\$ -	(36,503)			
<b>SCR 003 - Administrative Services Division</b>										
Package 102: Post CSR Implementation										
Services and Supplies	\$ 4,564,245	\$ -	\$ 869,380	\$ -	\$ -	\$ -	5,433,625			
Package 112: Processing Center Lifecycle										
Services and Supplies	\$ 1,380,000	\$ -	\$ 120,000	\$ -	\$ -	\$ -	1,500,000			
Package 801: LFO Analyst Adjustment										
Services and Supplies	\$ (601,479)	\$ -	\$ (19,369)	\$ -	\$ -	\$ -	(620,848)			
Package 802: Marijuana Program Consolidation										
Personal Services	\$ -	\$ -	\$ (686,118)	\$ -	\$ -	\$ -	(686,118)	(5)	(5.00)	
Services and Supplies	\$ -	\$ -	\$ (293,501)	\$ -	\$ -	\$ -	(293,501)			
Package 804: Financial Management Resources										
Personal Services	\$ 412,243	\$ -	\$ 35,848	\$ -	\$ -	\$ -	448,091	2	2.00	
Services and Supplies	\$ 18,186	\$ -	\$ 1,580	\$ -	\$ -	\$ -	19,766			
Package 812: Vacant Position Elimination										
Personal Services	\$ (2,897,345)	\$ -	\$ (247,361)	\$ -	\$ -	\$ -	(3,144,706)	(28)	(20.80)	
Services and Supplies	\$ (97,266)	\$ -	\$ (8,138)	\$ -	\$ -	\$ -	(105,404)			

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(28) (20.80)

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DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
Package 814: IT Security Positions Consolidation									
Personal Services	\$ (719,866)	\$ -	\$ (100,811)	\$ -	\$ -	\$ -	\$ (820,677)	(3)	(3.00)
Services and Supplies	\$ (31,571)	\$ -	\$ (4,524)	\$ -	\$ -	\$ -	\$ (36,095)		
<b>SCR 004 - Property Tax Division</b>									
Package 801: LFO Analyst Adjustment									
Services and Supplies	\$ (350,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (350,000)		
Special Payments (Dist. to Counties)	\$ -	\$ -	\$ 1,458,498	\$ -	\$ -	\$ -	\$ 1,458,498		
Package 803: Attorney General Program Cost									
Services and Supplies	\$ 1,960,807	\$ -	\$ 187,275	\$ -	\$ -	\$ -	\$ 2,148,082		
Package 812: Vacant Position Elimination									
Personal Services	\$ (949,059)	\$ -	\$ (145,171)	\$ -	\$ -	\$ -	\$ (1,094,230)	(7)	(6.05)
Services and Supplies	\$ (29,356)	\$ -	\$ (4,701)	\$ -	\$ -	\$ -	\$ (34,057)		
<b>SCR 005 - Personal Tax and Compliance Division</b>									
Package 801: LFO Analyst Adjustment									
Services and Supplies	\$ (134,613)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (134,613)		
Package 803: Attorney General Program Cost									
Services and Supplies	\$ 2,179,638	\$ -	\$ 3,748	\$ -	\$ -	\$ -	\$ 2,183,386		
Package 806: Customer Service Resources									
Personal Services	\$ 143,285	\$ -	\$ 2,924	\$ -	\$ -	\$ -	\$ 146,209	1	1.00
Services and Supplies	\$ 5,905	\$ -	\$ 121	\$ -	\$ -	\$ -	\$ 6,026		
Package 812: Vacant Position Elimination									
Personal Services	\$ (4,711,353)	\$ -	\$ (96,150)	\$ -	\$ -	\$ -	\$ (4,807,503)	(30)	(30.00)
Services and Supplies	\$ (188,201)	\$ -	\$ (3,837)	\$ -	\$ -	\$ -	\$ (192,038)		
<b>SCR 006 - Business Division</b>									
Package 802: Marijuana Program Consolidation									
Personal Services	\$ -	\$ -	\$ (483,053)	\$ -	\$ -	\$ -	\$ (483,053)	(3)	(3.00)
Services and Supplies	\$ -	\$ -	\$ (530,029)	\$ -	\$ -	\$ -	\$ (530,029)		
Capital Outlay	\$ -	\$ -	\$ (345,740)	\$ -	\$ -	\$ -	\$ (345,740)		
Package 803: Attorney General Program Cost									
Services and Supplies	\$ 1,451,869	\$ -	\$ 428,865	\$ -	\$ -	\$ -	\$ 1,880,734		
Package 812: Vacant Position Elimination									
Personal Services	\$ (2,207,930)	\$ -	\$ (100,133)	\$ -	\$ -	\$ -	\$ (2,308,063)	(14)	(13.02)
Services and Supplies	\$ (162,666)	\$ -	\$ (6,298)	\$ -	\$ -	\$ -	\$ (168,964)		
<b>SCR 014 - Marijuana Program</b>									
Package 110: CTU Construction									
Capital Outlay	\$ -	\$ -	\$ 880,000	\$ -	\$ -	\$ -	\$ 880,000		

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
Package 111: OSP Security Contract Services and Supplies	\$ -	\$ -	\$ 164,000	\$ -	\$ -	\$ -	\$ 164,000		
Package 080: May 2016 E-Board Personal Services	\$ -	\$ -	\$ 873,305	\$ -	\$ -	\$ -	\$ 873,305	6	6.00
Package 802: Marijuana Program Consolidation Personal Services	\$ -	\$ -	\$ 1,220,310	\$ -	\$ -	\$ -	\$ 1,220,310	9	8.25
Services and Supplies	\$ -	\$ -	\$ 823,529	\$ -	\$ -	\$ -	\$ 823,529		
Capital Outlay	\$ -	\$ -	\$ 345,740	\$ -	\$ -	\$ -	\$ 345,740		
<b>SCR 019 - Elderly Rental Assistance</b>									
Package 090: Analyst Adjustments Special Payments (Intra-Agency Gen Fund Transfer)	\$ (1,100,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,100,000)		
<b>SCR 025 - Senior Citizens Property Tax Deferral</b>									
Package 081: September 2016 Emergency Board Personal Services	\$ -	\$ -	\$ 368,735	\$ -	\$ -	\$ -	\$ 368,735	0	2.10
Package 812: Vacant Position Elimination Personal Services	\$ -	\$ -	\$ (314,540)	\$ -	\$ -	\$ -	\$ (314,540)	(4)	(2.00)
Services and Supplies	\$ -	\$ -	\$ (7,734)	\$ -	\$ -	\$ -	\$ (7,734)		
<b>SCR 030 - Core System Replacement</b>									
Package 070: Revenue Shortfalls Personal Services	\$ -	\$ -	\$ (6,944,840)	\$ -	\$ -	\$ -	\$ (6,944,840)	(33)	(33.00)
<b>SCR 087 - Capital Debt Service and Related Costs</b>									
Package 801: LFO Analyst Adjustments Services and Supplies	\$ -	\$ -	\$ (471,835)	\$ -	\$ -	\$ -	\$ (471,835)		
Debt Service	\$ (1,185,157)	\$ -	\$ 1,185,157	\$ -	\$ -	\$ -	\$ -		
<b>TOTAL ADJUSTMENTS</b>	<b>\$ (9,084,498)</b>	<b>\$ -</b>	<b>\$ (2,543,406)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (11,627,904)</b>	<b>(113)</b>	<b>(99.77)</b>
<b>SUBCOMMITTEE RECOMMENDATION *</b>	<b>\$ 200,986,476</b>	<b>\$ -</b>	<b>\$ 113,226,720</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 314,213,196</b>	<b>966</b>	<b>920.60</b>
% Change from 2015-17 Leg Approved Budget	3.9%	0.0%	(16.3%)	0.0%	0.0%	0.0%	(4.4%)	(11.5%)	(10.2%)
% Change from 2017-19 Current Service Level	(4.3%)	0.0%	(2.2%)	0.0%	0.0%	0.0%	(3.6%)	(10.5%)	(9.8%)

\*Excludes Capital Construction Expenditures

# Legislatively Approved 2017 - 2019 Key Performance Measures

Published: 6/29/2017 2:20:08 PM

Agency: Revenue, Department of

**Mission Statement:**

We make tax systems work to fund the public services that preserve and enhance the quality of life for all citizens.

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2018	Target 2019
1. Average Days to Process Personal Income Tax Refund.		Approved	16	8	8
2. Percent of Personal Income Tax Returns Filed Electronically		Approved	85.90%	88%	90%
3. Employee Training Per Year (percent receiving 20 hours per year).		Approved	74%	80%	85%
4. Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.	Overall	Approved	13%	98%	98%
	Availability of Information		20%	97%	97%
	Helpfulness		18%	98%	98%
	Timeliness		15%	97%	97%
	Accuracy		24%	97%	97%
	Expertise		19%	97%	97%
5. Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.		Approved	60.70	80	90
6. Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.		Approved	95%	98%	98%
7. Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.		Approved	28.75%	30%	32%
8. Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.		Approved	\$0.28	\$0.25	\$0.20
9. Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.		Approved	\$0.12	\$0.10	\$0.10
10. Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.		Approved	0.21%	0.20%	0.18%
11. Employee Engagement - Index of employees considered actively engaged by a standardized survey.		Approved	59	80	85

**LFO Recommendation:**

The Legislative Fiscal Office recommends approval of the proposed Key Performance Measures and targets with direction that the agency will work with the Department of Administrative Services - Chief Financial Office to conduct a comprehensive review of existing Key Performance Measures, data, and targets and report back to the Legislature in 2019.

SB 5535 A

**SubCommittee Action:**

The Subcommittee adopted the Legislative Fiscal Office recommendation.

**HB 5006 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Sen. Devlin

**Joint Committee On Ways and Means**

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**Action Date:** 07/03/17

**Action:** Do pass the A-Eng bill.

**Senate Vote**

**Yeas:** 11 - DeBoer, Devlin, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, Roblan, Steiner Hayward, Winters

**Nays:** 1 - Thomsen

**House Vote**

**Yeas:** 7 - Gomberg, Holvey, Huffman, Nathanson, Rayfield, Smith Warner, Williamson

**Nays:** 1 - McLane

**Exc:** 3 - Smith G, Stark, Whisnant

**Prepared By:** Laurie Byerly and Gregory Jolivette, Legislative Fiscal Office

**Reviewed By:** Paul Siebert, Legislative Fiscal Office

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**Emergency Board**

**2017-19**

**Various Agencies**

**2015-17**

**Budget Summary\***

	<u>2015-17 Legislatively Approved Budget</u>	<u>2017-19 Committee Recommendation</u>	<u>Committee Change</u>
<b><u>Public Employees Retirement System,</u></b>			
Other Funds	-	\$ (2,508,616)	\$ (2,508,616)
<b><u>Racing Commission</u></b>			
Other Funds	-	\$ (89,929)	\$ (89,929)
<b><u>Department of Revenue</u></b>			
General Fund	-	\$ (5,581,902)	\$ (5,581,902)
General Fund Debt Service	-	\$ (6,870,670)	\$ (6,870,670)
Other Funds	-	\$ 7,676,661	\$ 7,676,661
<b><u>Secretary of State</u></b>			
General Fund	-	\$ (346,704)	\$ (346,704)
Other Funds	-	(1,030,747)	\$ (1,030,747)
Federal Funds	-	\$ (472,720)	\$ (472,720)
<b><u>State Library</u></b>			
General Fund	-	\$ 128,123	\$ 128,123
Other Funds	-	\$ (137,871)	\$ (137,871)
Federal Funds	-	\$ (1,625)	\$ (1,625)
<b><u>State Treasurer</u></b>			
General Fund	-	\$ 1,013,497	\$ 1,013,497
Other Funds	-	\$ (1,557,357)	\$ (1,557,357)
<b><u>CONSUMER AND BUSINESS SERVICES PROGRAM AREA</u></b>			
<b><u>State Board of Accountancy</u></b>			
Other Funds	-	\$ (56,046)	\$ (56,046)
<b><u>Chiropractic Examiners Board</u></b>			
Other Funds	-	\$ (51,085)	\$ (51,085)

## 2017-19 Position Summary

	<u>2015-17 Legislatively Approved Budget</u>	<u>2017-19 Committee Recommendation</u>	<u>Committee Change</u>
<b>ADMINISTRATION PROGRAM AREA</b>			
<b><u>Department of Administrative Services</u></b>			
Authorized Positions	-	6	6
Full-time Equivalent (FTE) positions	-	6.00	6.00
<b><u>Public Employees Retirement System</u></b>			
Authorized Positions	-	1	1
Full-time Equivalent (FTE) positions	-	0.92	0.92
<b><u>Department of Revenue</u></b>			
Authorized Positions	-	33	33
Full-time Equivalent (FTE) positions	-	9.00	9.00
<b><u>State Treasurer</u></b>			
Authorized Positions	-	2	2
Full-time Equivalent (FTE) positions	-	2.34	2.34
<b>CONSUMER AND BUSINESS SERVICES PROGRAM AREA</b>			
<b><u>Consumer and Business Services</u></b>			
Authorized Positions	-	11	11
Full-time Equivalent (FTE) positions	-	9.68	9.68
<b><u>Bureau of Labor and Industries</u></b>			
Authorized Positions	-	3	3
Full-time Equivalent (FTE) positions	-	2.50	2.50
<b>ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA</b>			
<b><u>Housing and Community Services Department</u></b>			
Authorized Positions	-	3	3
Full-time Equivalent (FTE) positions	-	0.75	0.75

### **Public Employees Retirement System**

An Other Funds expenditure limitation increase of \$209,443 was approved by the Subcommittee, which supports one permanent full-time Principal Executive Manager G (0.92 FTE) to serve as the agency's Chief Financial Officer, with the understanding that the agency competitively recruit for, and hire, a Certified Public Accountant for this position.

### **Department of Revenue**

The Subcommittee approved funding for the final project phase to replace most of the agency's core information technology systems (Core Systems Replacement project). The final phase includes: Timber tax; electrical cooperative tax; rail car tax; gas and oil production tax; County Assessment Funding Assistance; Green Light; Non-profit homes; court fines and assessments; and revenue accounting. The scheduled implementation date is November 13, 2017.

The Subcommittee approved \$8,383,109 of Other Funds expenditure limitation and the establishment of 32 limited duration positions (8.00 FTE), which is to be mostly financed with Article XI-Q bonds approved in SB 5505 (\$4,781,944). Project revenues also include an estimated \$3,501,165 in bond proceeds that were authorized and issued during the 2015-17 biennium, but remained unexpended, and \$100,000 of state marijuana tax revenue. The Department of Administrative Services is directed to unschedule \$276,599 of Other Funds expenditure limitation associated with the Core Systems Replacement project, which may be rescheduled upon the approval of the Legislative Fiscal Office.

The Subcommittee appropriated \$1,000,000 General Fund for vendor contract maintenance costs to support the ongoing maintenance of the vendor product after installation and \$60,000 General Fund for non-bondable expenditures related to the project; these are one-time costs that should be phased out for 2019-21.

To support repayment of Article XI-Q General Obligation bond proceeds approved in SB 5505 for the project, the Subcommittee appropriated \$796,311 in additional General Fund Debt Service and added \$73,056 Other Funds expenditure limitation for the cost of issuance of the bonds.

The Subcommittee increased the General Fund appropriation by \$276,906 and Other Funds expenditure limitation by \$24,079 for one permanent full-time Principal Executive Manager F position (1.00 FTE) to restore funding for the agency's Finance Manager position, a long-term vacancy that was eliminated in SB 5535, with the understanding that the agency competitively recruit for, and fill, this position.

To balance available revenues with Other Funds expenditure limitation, the Subcommittee decreased Other Funds expenditure limitation by \$187,277 for services and supplies in the Property Tax Division.

The Subcommittee increased Other Funds expenditure limitation by \$244,058 for services and supplies in the Marijuana Program. Of the increase, \$200,000 is for a remodel of the cash transaction space in the Salem headquarters building. This will bring the total estimated project



costs to \$1.33 million, of which \$1 million will be funded during the 2017-19 biennium. This is a one-time expense. The remaining \$44,058 is for services and supplies approved by the Emergency Board in May of 2016.

### **Oregon Advocacy Commissions Office**

To restore a reduction in services and supplies included in the budget bill for the Oregon Advocacy Commissions Office (SB 5501), the Subcommittee approved \$17,000 General Fund.

### **State Library**

The Subcommittee approved a \$197,488 General Fund appropriation to restore a reduction to the Ready to Read Grant program included in the budget bill for the State Library (HB 5018). The Ready to Read Grant program provides grants to public libraries for early literacy services and summer reading programs.

### **State Treasurer**

For the Oregon Retirement Savings Board, the Subcommittee increased General Fund by \$1,056,224 and established three permanent full-time positions (2.84 FTE) for additional implementation work. The positions are: one permanent full-time Operations and Policy Analyst 4 to serve as a Public Engagement Manager (1.00 FTE); one permanent full-time Operations and Policy Analyst 3 to serve as a Compliance Manager (0.92 FTE); and one permanent full-time Executive Support Special 1 (0.92 FTE). The Subcommittee abolished one permanent part-time Program Analyst 1 position, a long-term vacant position (-0.50 FTE). A General Fund appropriation is required to fund the Board's operating expenses until the Retirement Savings Plan Administrative Fund has sufficient revenue to support the Board. General Fund expenditures are to be repaid with future administrative fees.

## **CONSUMER AND BUSINESS SERVICES**

### **Department of Consumer and Business Services**

The Subcommittee approved an increase in Other Funds expenditure limitation of \$154,056 for the Department of Consumer and Business Services (DCBS), Division of Financial Regulation and authorized the establishment of a limited duration Operation and Policy Analyst 3 position (0.88 FTE). This position will support work required by the passage of HB 2391, which requires DCBS to establish a reinsurance program for individual and group health insurance policies. The position will assist existing staff at the agency with the additional rulemaking process required to establish the reinsurance program and with the application to the US Department of Health and Human Services for a 1332 waiver to implement the Oregon Reinsurance Program.

The Subcommittee approved an increase in Other Funds expenditure limitation of \$1,748,149 for the DCBS Building Codes Division and the establishment of 10 positions (8.80 FTE). Three of the positions, two Operations and Policy Analyst 3 and a Professional Engineer 2, are for building code development. These positions will provide policy and technical research, analysis, and subject matter expertise related to developing statewide standards, and provide support on special projects related to statewide consistency and uniformity within the building

**HB 2017 A STAFF MEASURE SUMMARY****Carrier:** Sen. Boquist, Sen. Beyer**Joint Committee On Transportation Preservation and Modernization****Action:** Do pass the A-Eng bill.**Senate Vote****Yeas:** 5 - Beyer, Boquist, Monroe, Taylor, Winters**Nays:** 2 - Girod, Johnson**House Vote****Yeas:** 7 - Bentz, Lively, McKeown, McLain, Olson, Smith G, Smith Warner**Fiscal:** Fiscal impact issued**Revenue:** Revenue impact issued**Prepared By:** Patrick Brennan, LPRO Analyst**WHAT THE MEASURE DOES:**

Clarifies members of Oregon Transportation Commission (OTC) serve at pleasure of Governor and may be removed by Governor following notice and public hearing. Modifies meeting requirements and duties for OTC, including 20-year multimodal plan, plan for each transportation mode, and 20-year project list. Clarifies that OTC may exercise power statutorily granted to Oregon Department of Transportation (ODOT). Directs OTC to maintain an inventory of real property owned by ODOT. Establishes Continuous Improvement Advisory Committee (CIAC) to advise OTC. Requires OTC, cities, and counties to report and maintain information on condition of transportation infrastructure. Directs OTC to maintain website of transportation projects within Statewide Transportation Improvement Program (STIP). Requires written cost-benefit analysis be prepared on STIP projects over \$15 million and modifies STIP selection criteria to include seismic resiliency and proximity to aggregate source. Modifies duties and oversight of ODOT internal auditor and directs OTC to report to Legislative Assembly regarding audits. Designates OTC as appointing authority for ODOT Director. Directs OTC to conduct studies on adequacy of funding in measure to meet state's transportation infrastructure needs, on I-205 Abernethy Bridge project and I-205 widening project, on I-5 Rose Quarter project, and upgrade of inner Powell Boulevard and its transfer to the City of Portland.

Establishes a Joint Committee on Transportation (JCT), consisting of members appointed by the Senate President and the Speaker of the House, which has a continuous existence and meets during legislative sessions and interim. Outlines duties of the Joint Committee on Transportation, which includes oversight of the Department of Transportation.

Creates additional registration fee and title fee surcharges of \$13 effective January 1, 2018; institutes four tiers of vehicle registration fee and title fee increases, based on vehicle fuel efficiency rating (\$18 for 0-19 mpg, \$23 for 20-39 mpg, \$33 for 40+ mpg, and \$110 for plug-in electric vehicles not enrolled in OReGO program) beginning January 1, 2020, increasing to \$20/\$25/\$35/\$115 on January 1, 2022. Increases registration fees for other types and classifications of vehicles. Increases motor fuel tax by four cents effective January 1, 2018 and provides additional two-cent increases effective January 1, 2020, 2022, and 2024, provided that the Oregon Transportation Commission certifies that certain conditions have been met. Makes commensurate increases to trip permits, variance permits, and weight-mile tax schedules. Specifies allocation of revenues from above taxes and fees by formula to ODOT, cities, and counties and for specified projects, including allocation of \$10 million (\$15 million after 2022) for Safe Routes to Schools Fund and \$30 million for bonds to finance the I-5 Rose Quarter project after 2021 prior to the state-local split. In addition, \$10 million of state portion is designated for safety projects. Lists priority projects that must be funded from the state portion.

## HB 2017 A STAFF MEASURE SUMMARY

Increases State Highway Fund small city allotment from \$1 million to \$5 million and directs ODOT to establish a small city advisory committee to review applications and make recommendations for allocations from Fund. Increases from \$750,000 to \$5.75 million the State Highway Fund small county allotment and allocates moneys, to specified counties and by formula, to all counties with fewer than 200,000 registered vehicles.

Directs OTC to conduct study on proportionate share that users of vehicles powered by different means should pay for maintenance, operation, and improvement of highways and to report results to the JCT.

Makes allocations to specified multimodal projects from moneys within the Connect Oregon Fund, subject to submission of plans to OTC. Increases from 30 percent to 50 percent required match for Class I Railroads for *Connect Oregon* funds. Directs OTC to divide *Connect Oregon* into two parts: Part One (55 percent) consists of air, marine, rail, bicycle, and pedestrian projects; Part Two (45 percent) consists of projects of statewide significance in air, marine or rail modes. Outlines criteria to be considered when awarding Part Two grants. Directs Parks and Recreation Department to reimburse ODOT for up to \$4 million for bicycle and pedestrian grants from *Connect Oregon*.

Funds maintenance dredging at Oregon ports and marinas through the Marine Navigation Improvement Fund and allocates two cents per gallon of fuel equivalent to Fund, to be appropriated to the Oregon Business Development Department for that purpose.

Imposes a privilege tax of 0.5 percent of the retail sales price of new taxable motor vehicles with a gross vehicle weight of 26,000 or fewer pounds sold in this state. Imposes a use tax of 0.5 percent of the retail price of a new taxable motor vehicle purchased from any seller outside of Oregon and brought into the state. Imposes excise tax of \$15 on the sale of taxable bicycles valued at \$200 or more at retail in this state. Deposits revenues from privilege tax as follows: \$12 million annually to the Zero-Emission Incentive Fund established by this measure; and remaining moneys transferred to the Connect Oregon Fund. Deposits moneys from use tax to State Highway Fund. Deposits moneys from bicycle excise tax into Connect Oregon Fund for grants for bicycle and pedestrian transportation projects. Establishes collection procedures for privilege, use, and excise taxes. Prohibits local governments from imposing privilege tax on sale of taxable motor vehicles unless authorized by statute or approved by governing body on or before measure's effective date.

Asserts legislative intent that privilege tax revenues are not subject to provisions of Article IX, section 3a of the Oregon Constitution and provides process for expedited judicial review should assertion be subject to legal challenge. Provides that if measure or any part thereof is referred to voters and not approved, all specified sections are repealed.

Sets schedule of incremental increases to per-mile tax rate under OReGO road usage charge program, beginning January 1, 2018, and culminating January 1, 2024.

Directs Department of Administrative Services (DAS) to conduct feasibility study on performing highway cost allocation study within boundaries of Metro, Tri-Met, or a county, regarding revenue raised within said boundaries subject to Article IX, section 3a of the Oregon Constitution. Directs DAS to submit report to JCT by September 15, 2018.

## HB 2017 A STAFF MEASURE SUMMARY

Directs OTC to establish a traffic congestion relief program. Directs OTC to seek necessary approval from Federal Highway Administration (FHWA) to implement value pricing. Requires that value pricing be implemented, upon receipt of FHWA approval, on Interstate 205 and on Interstate 5 between the interchange with Interstate 205 and the Washington border; authorizes OTC to implement congestion pricing in other areas of the state. Creates Congestion Relief Fund and specifies that revenues from value pricing are to be deposited into the Fund.

Creates a Task Force on Mega Transportation Projects to study how the State of Oregon selects and approves mega transportation projects, defined as those costing at least \$360 million, that attract public attention or public interest, or that require a high level of attention to manage.

Creates a Statewide Transportation Improvement Fund (STIF). Imposes a statewide tax of 0.1 percent on employee wages, to be withheld by employers, remitted to Department of Revenue, and deposited into the STIF. Directs OTC to distribute moneys from STIF to mass transit districts, transportation districts, counties that do not include a mass transit district or transportation district, and federally recognized Indian tribes, as follows: 90 percent by formula; five percent by competitive grant; four percent to provide funding assistance for improving public transportation services between two or more communities; and one percent to ODOT to establish a statewide public transportation technical resource center. Outlines eligibility requirements for formula distribution and grant eligibility and criteria for evaluation of requests. Requires OTC to report to JCT on implementations and outcomes of program.

Authorizes OTC to provide matching grants for safety improvement projects near schools. Requires 40 percent match by grant applicants, or 20 percent match for schools in small cities, projects within safety corridors, and Title I schools. Designates projects located within one mile of schools as priorities for grant awards and outlines uses for matching grant moneys.

Expands list of roadside rest areas managed and maintained by the Travel Information Council (TIC) in two phases and allocates \$8.005 million (2018-19) and \$9.16 million annually thereafter from State Highway Fund to TIC for management of rest areas. Makes annual allocations to TIC from State Highway Fund for capital improvements to rest areas beginning July 1, 2018, and ending June 30, 2026. Directs TIC to report to JCT on transition plan by September 15, 2018.

Provides for the following jurisdictional transfers: two segments of Pacific Highway West, State Highway 91, from ODOT to City of Eugene; Springfield Highway, State Highway 228, from ODOT to City of Springfield; portions of Powell Boulevard from ODOT to City of Portland; portions of Territorial Highway, State Highway 200, within Lane County from ODOT to Lane County; portion of of Springfield-Creswell Highway, State Highway 222, from ODOT to Lane County; portion of Delta Highway from Lane County to ODOT; and portion of Cornelius Pass Road from Multnomah and Washington counties to ODOT.

Directs OTC to develop a statewide winter maintenance strategy that includes the use of rock salt or similar solid rock product and to submit report to JCT.

Abolishes the Urban Trail Fund and deposits unexpended moneys therein to Connect Oregon Fund.

## HB 2017 A STAFF MEASURE SUMMARY

Directs Department of Environmental Quality (DEQ) to establish rebate program for purchase of new, light-duty, zero-emission, or plug-in electric vehicles with retail price less than \$50,000. Permits rebate of \$750 to \$2,500, based on battery storage capacity. Directs DEQ to establish Charge Ahead Oregon Program to provide rebates to low- and moderate-income households that voluntarily retire high-emission passenger vehicles and replace them with new or used light-duty zero-emission vehicles. Permits Charge Ahead rebate of \$1,250 to \$2,500. Permits rebates of \$375 to \$750 for neighborhood electric vehicles and zero-emission motorcycles, effective January 1, 2019. Requires periodic updates of rebate programs. Establishes the Zero-Emission Incentive Fund and deposits \$12 million annually from vehicle privilege tax to Fund for purposes of rebate program.

Directs DEQ to monitor the availability of fuels needed for compliance with the low carbon fuel standard (LCFS), calculate annual cost or cost savings per gallon of gasoline and greenhouse gas (GHG) emissions reductions, and make the information available on its website. Directs DAS and DEQ to coordinate on fuel supply forecast for compliance with LCFS and directs DEQ to declare forecast deferral if forecast projects that number of credits will be less than necessary for regulated parties to comply. Specifies actions that may be taken under forecast deferral. Directs DEQ to order emergency deferral if magnitude of shortage is more than five percent of amount forecasted to be available or upon declaration of the Governor of an energy emergency. Outlines procedure for termination of forecast deferrals and emergency deferrals. Directs clean fuels program to include provisions necessary for DEQ to hold credit clearance to facilitate compliance with LCFS and specifies process for sale of credits of up to \$200 in 2018, and adjusted for inflation in subsequent years. Permits DEQ to make adjustments to address market stability if prices increase by 100 percent or more in a three-month period. Directs DEQ to complete a review of clean fuels program by February 1, 2022, and report to legislative interim committees. Allows gas stations to disclose cost of LCFS and concurrent GHG emission reductions attributable to LCFS.

Takes effect on 91st day following adjournment sine die.

### ISSUES DISCUSSED:

- Work of Committee and Governor's Vision Panel on Transportation to develop legislation
- Accountability provisions of measure
- Importance of addressing traffic congestion
- Measure will help make Oregon more economically competitive with its neighbors
- Importance of addressing maintenance and preservation needs
- Importance of small city program
- Need for intermodal freight facilities to move Oregon products
- Need for additional funding for transit and passenger rail
- Changes over time in cost of construction materials and labor
- Importance of biking, walking, and active transportation options
- Strategies for meeting state's greenhouse gas emission goals
- Addressing safety concerns in high-risk corridors and near schools
- Cost estimates for major highway projects
- Impact of increased taxes and fees on public
- Use of tolling and congestion pricing to address traffic
- Privilege tax and bicycle excise tax impacts on dealers
- Need for incentive program for electric and hybrid vehicles

**EFFECT OF AMENDMENT:**

No amendment.

**BACKGROUND:**

The Legislative Assembly appointed the Joint Committee on Transportation Preservation and Modernization in May of 2016 to gather information regarding transportation needs and concerns in communities across Oregon. Formation of the Committee was driven in part by the Governor's Vision Panel on Transportation, which released its final report in May 2016, following more than a year of study and analysis, which recommended making significant investments to address highway maintenance and preservation, highway bottlenecks, reduce gaps in transit service, boost support for bicycle and pedestrian facilities, solidify and increase multimodal transportation investment, improve seismic resilience, provide a process for jurisdictional transfer of transportation facilities, improve transportation innovation, and track impacts of carbon emissions.

To that end, the Committee held 13 meetings in 10 communities throughout Oregon, where they toured transportation facilities, met with local elected officials and stakeholders, and held public hearings. The Committee also formed work groups in five areas (accountability, highway preservation and seismic upgrade, traffic congestion and freight mobility, public transportation and transportation safety, and multimodal freight) to research and develop policy initiatives, funding options and statutory changes. House Bill 2017-A is the product of these efforts.

**FISCAL IMPACT OF PROPOSED LEGISLATION**

79th Oregon Legislative Assembly – 2017 Regular Session  
Legislative Fiscal Office

**Measure: HB 2017 - A**

*Only Impacts on Original or Engrossed Versions are Considered Official*

Prepared by: Nick Herrera  
Reviewed by: John Borden, Ken Rocco, Paul Siebert, Matt Stayner, Gregory Jolivet  
Date: 7/3/2017

**Measure Description:**

Requires Department of Transportation to study improving this state's transportation system.

**Government Unit(s) Affected:**

Business Development Department (Business Oregon), Cities, Counties, Department of Administrative Services (DAS), Department of Aviation, Department of Revenue(DOR), Housing and Community Services Department, Judicial Department, Legislative Assembly, Legislative Policy and Research Office (LPRO), Oregon Parks and Recreation Department (OPRD), Oregon State Treasurer, Oregon Travel Information Council [Semi-Privatized], Oregon Department of Transportation (ODOT), Employment Department, Department of Consumer and Business Services (DCBS), Department of Energy, Department of Environmental Quality (DEQ), Department of Geology and Mineral Industries (DOGAMI), Department of Land Conservation and Development, Oregon Department of Fish and Wildlife (ODFW), Oregon State Marine Board, Public Utility Commission (PUC)

**Summary of Expenditure Impact:** See Analysis

**Summary of Revenue Impact:** See Analysis

**Analysis:**

HB 2017-A implements a variety of initiatives for the transportation funding package of 2017. The bill contains several provisions that have a fiscal impact on the Oregon Department of Transportation (ODOT). The total fiscal impact to ODOT is much greater than this analysis reflects. However, the Legislative Fiscal Office recommends the authorization of the positions and expenditure limitations outlined in the table below, and is requesting that ODOT seek approval for any additional positions and expenditure limitation during the 2018 and 2019 legislative sessions. The bill includes the following:

- Makes various changes to the Oregon Transportation Commission (OTC). Directs the OTC to maintain a real property inventory of ODOT, to develop and maintain a comprehensive 20 year plan, creates the Continuous Improvement Advisory Committee, directs the OTC to develop a set of uniform standards for traffic infrastructure, and to develop a website to include project information.
- Establishes an internal auditor within ODOT.
- Makes permanent the Joint Committee on Transportation.
- Provides for new revenue from increased fees and taxes, and the creation of a payroll, privilege, and use tax. Distribution of new revenue is as follows:
  - For calendar years beginning on or after January 1, 2022, \$30 million for the I5 Rose Quarter Project.
  - \$10 million for Safe Routes to Schools

After these distributions, funds will be distributed as follows:

- 50% to ODOT
- 30% to Counties
- 20% to Cities

- Of the funds made available to ODOT, they will be allocated as follows:
  - First, \$10 million for safety, and the remainder split as listed below:
    - 40% for bridges
    - 30% for seismic improvements related to highways and bridges
    - 24% for state highway pavement preservation and culverts
    - 6% for state highway maintenance and safety improvements

Additionally, the bill authorizes ODOT to issue higher user bonds not to exceed \$480 million. These bond proceeds will be distributed to the following regions, for a variety of projects:

- Region 1: \$249,700,000
  - Region 2: \$201,950,000
  - Region 3: \$75,000,000
  - Region 4: \$76,493,000
  - Region 5: \$43,647,000
- Increases the distribution of funds to small cities and counties through the Small Cities and Counties Program. And creates the small city advisory committee.
  - The bill establishes requirements for the distribution of ConnectOregon funds, to the following projects:
    - Mid-Willamette Valley Intermodal Facility, \$25 million
    - Treasure Valley Intermodal Facility, \$26 million
    - Rail expansion in Each Beach Industrial Park at the Port of Morrow, \$6.55 million
    - Extend Brooks rail siding, \$2.6 million
  - Transfers the jurisdiction of various highways to local governments.

2017-19 Initial Request	Position Count	FTE	PS	S&S - Employees	Other/Consultant Services	
Accountability	0	0	0	0	\$10,000,000	\$10,000,000
Highway Maint., Pres., and Seismic	44	31.13	\$6,173,016	\$493,841	\$217,000	\$6,883,857
Small Cities and Counties	0	0	0	0	\$2,200,000	\$2,200,000
Multimodal	1	1	\$168,048	\$13,444	0	\$181,492
Congestion Relief	4	3	\$589,950	\$47,196	\$3,000,000	\$3,637,146
Public Transportation & Public Safety	2	1	\$90,924	\$7,274	0	\$98,198
Rest Area Transfer & Capital Improvement					\$55,000	\$55,000
<b>Sub-Total</b>	<b>51</b>	<b>36.13</b>	<b>\$7,021,938</b>	<b>\$561,755</b>	<b>\$15,472,000</b>	<b>\$23,055,693</b>
Projects - Section 71					\$36,391,622	
Projects - Multimodal					\$12,527,596	
<b>Total</b>						<b>\$71,974,911</b>



## **Parks and Recreation Department and Travel Information Council**

Section 84 of the bill authorizes ODOT to request up to \$4 million in reimbursement from OPRD for grants made under the Connect Oregon Program.

Sections 126 and 127 transfers responsibility for multiple roadside rest areas from OPRD to the Travel Information Council (TIC), and directs ODOT to allocate funds to TIC for the management and maintenance of those rest areas in the following amounts:

- January 1, 2018 to June 30, 2018, \$3.33 million
- July 1, 2018 to June 30, 2019, \$8.005 million
- July 1 of each following year, \$9.16 million

OPRD is currently receiving funds from ODOT for the management and maintenance of these rest areas. Funding provided to OPRD is anticipated to decrease by \$512,000 for both the 2017-19 and 2019-21 biennia.

Additionally, the bill mandates that ODOT allocate to TIC the following amounts for capital improvements at roadside rest areas:

- July 1, 2018 to June 30, 2019, \$2.8 million
- July 1, 2019 to June 30, 2020, \$5.8 million
- July 1, 2020 to June 30, 2021, \$1.5 million
- July 1, 2021 to June 30, 2022, \$443,900
- July 1, 2022 to June 30, 2023, \$3.6 million
- July 1, 2023 to June 30, 2024, \$1.3 million
- July 1, 2024 to June 30, 2025, \$3.3 million
- July 1, 2025 to June 30, 2026, \$766,000

TIC anticipates adding 13 positions in the 2017-19 biennium, and 6 positions in the 2019-21 biennium, equivalent to 10.90 and 5.20 FTE respectively. The Legislative Fiscal Office notes that the Travel Information Council is a semi-independent state agency subject to ORS 182.456 to 182.472. The agency's budget is not subject to Executive Branch review, or approval or modification by the Legislative Assembly.

Required expenditure limitation increases related to section 126 for ODOT are reflected in the table above.

## **Oregon Department of Revenue**

The bill requires DOR to collect the Payroll, Privilege, and Use Taxes prescribed in the bill, for deposit in various accounts.

The agency estimates that \$3,873,120 of Other Funds expenditure limitation and the establishment of two limited duration positions (0.88 FTE) and six permanent full-time positions (3.37 FTE) would be sufficient resources for the agency to implement the measure until the Legislative session in 2018, at which point additional resources may be required.

## **Oregon Business Development Department and Oregon State Marine Board**

Both the Oregon Business Development Department and the Oregon State Marine Board will receive additional revenue from the bill. The expenditure impact to both agencies is indeterminate at this time.

## **Department of Environmental Quality**

DEQ is responsible for ensuring that ODOT complies with a variety of state and federal environmental regulations related to construction work. This work includes certifying compliance with state water quality standards and updating and maintaining ODOT's MS4 permit. DEQ is requesting one additional position (1.00 FTE), classified as a Natural Resource Specialist 4, to conduct this work and to assist with the development of the Statewide Winter Maintenance Strategy discussed below. For the 2017-19 biennium, Personal Services costs are estimated to be \$186,720 Other Funds. DEQ assumes that an interagency agreement will be instituted to transfer revenue from ODOT to DEQ to cover the costs of this position.

### **Cities and Counties**

The expenditure impact the Cities and Counties is indeterminate.

### **Statewide Winter Maintenance Strategy - Section 136 and Section 137**

The bill directs the OTC to study and develop a statewide winter maintenance strategy and policy that includes the use of rock salt or similar solid state products, and report its findings no later than September 15, 2019.

### **Zero-Emission and Electric Vehicle Rebates and Charge Ahead Oregon Program - Sections 148 and 150**

DEQ is also impacted by the sections of the bill relating to the Zero-Emission and Electric Vehicle Rebates program. DEQ is required to establish a program for providing rebates to persons that purchase qualifying vehicles, and is authorized to contract with a third party nonprofit organization to implement and administer the program.

The Charge Ahead Oregon Program requires DEQ to provide rebates to low and moderate income households that voluntarily retire or scrap high-emission passenger motor vehicles and replaces those vehicles with new or used light-duty, zero-emission vehicles. The bill authorizes DEQ to contract with a third party nonprofit organization to implement and administer the program. The bill requires that DEQ conduct periodic audits of the programs established under sections 149 and 150.

DEQ has indicated that it will need an additional position, classified as a Program Analyst 3, to develop and manage these programs, but is able to use existing revenue to fund this position until program funds become available. This position will be equivalent to 0.75 FTE in the 2017-19 biennium and 1.00 FTE in the 2019-21 biennium. Personal Services costs are estimated to be \$135,752 Other Funds in the 2017-19 biennium, and \$181,002 Other Funds in the 2019-21 biennium. Associated Services and Supplies costs for this position, and the Natural Resource Specialist 4 above, are estimated to be \$68,650 Other Funds in the 2017-19 biennium, and \$70,000 Other Funds in the 2019-21 biennium.

### **Low Carbon Fuel Standards - Section 158**

Section 158 makes various changes to the Low Carbon Fuel Standards program and requires DEQ to:

- Coordinate with the Department of Administrative Services to annually forecast the availability of fuels in Oregon.
- Implement compliance deferral mechanisms if the forecast demonstrates the availability of fuels is insufficient to comply with the low carbon fuel standards.
- Implement emergency deferrals that address compliance issues associated with a short-term emergency disruptions in fuel availability.
- Establish a Credit Clearance Market allowing regulated parties to buy the credits they need to come into compliance with the standards.
- Implement measures to enhance program and market transparency.

DEQ is requesting an additional position, classified as an Operations and Policy Analyst 2, equivalent to 0.75 FTE in the 2017-19 biennium and 1.00 FTE in the 2019-21 biennium. This position will be responsible for the management of the program. Personal Services costs are estimated to be \$185,596 General Fund in the 2017-19 biennium, and \$247,460 General Fund in the 2019-21 biennium. Associated Services and Supplies costs are estimated to be \$51,691 General Fund in the 2017-19 biennium and \$68,922 General Fund in the 2019-21 biennium.

Section 163 mandates that the Department of Administrative Services (DAS) coordinate with DEQ to develop a fuel supply forecast to project the availability of fuels to Oregon necessary for compliance with the low carbon fuel standards. DAS has indicated that one additional limited duration position (0.50 FTE), classified as an Economist 2, is required to conduct the work. Personal Services costs are estimated to be \$178,539 in the 2017-19 biennium. Associated Services and Supplies costs are estimated to be \$80,000. DAS has also indicated that this forecast will require the hiring of a contracted consultant, which is estimated to be \$150,000 in the 2017-19 biennium.

#### **Indication of Influence of Low Carbon Fuel Standards on Cost of Gasoline - Section 171**

Authorizes gas station owners to disclose to customers the cost, per gallon of gasoline or diesel, of the low carbon fuel standards adopted by rule after viewing on the DEQ website or receiving from the Department of Agriculture. These provisions will have a minimal impact on the Department of Agriculture.

**HB 5201 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Sen. Johnson

**Joint Committee On Ways and Means**

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**Action Date:** 03/02/18

**Action:** Do pass the A-Eng bill.

**Senate Vote**

**Yeas:** 11 - DeBoer, Frederick, Girod, Hansell, Johnson, Manning Jr, Monroe, President Courtney, Roblan, Steiner Hayward, Thomsen

**Exc:** 1 - Winters

**House Vote**

**Yeas:** 10 - Gomberg, Holvey, McLane, Nathanson, Noble, Rayfield, Smith Warner, Stark, Whisnant, Williamson

**Exc:** 1 - Smith G

**Prepared By:** Linda Ames and Gregory Jolivette, Legislative Fiscal Office

**Reviewed By:** Paul Siebert, Legislative Fiscal Office

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**Emergency Board**

**2017-19**

**Various Agencies**

**2017-19**

**\* CORRECTED \***

**Budget Summary\***

	2017-19 Legislatively Adopted Budget	2018 Committee Recommendation	Committee Change from 2017-19 Leg. Adopted	
			\$ Change	% Change
<b><u>Oregon Government Ethics Commission</u></b>				
Other Funds	\$ 2,705,247	\$ 2,758,688	\$ 53,441	2.0%
<b><u>Office of the Governor</u></b>				
General Fund	\$ 12,947,791	\$ 13,660,135	\$ 712,344	5.5%
Lottery Funds	\$ 3,689,100	\$ 3,723,949	\$ 34,849	0.9%
Other Funds	\$ 3,322,288	\$ 3,413,769	\$ 91,481	2.8%
Federal Funds	\$ 6,907,780	\$ 3,585,152	\$ (3,322,628)	-48.1%
<b><u>Oregon Liquor Control Commission</u></b>				
Other Funds	\$ 206,250,022	\$ 212,267,011	\$ 6,016,989	2.9%
<b><u>Public Employees Retirement System,</u></b>				
Other Funds	\$ 98,448,004	\$ 101,458,179	\$ 3,010,175	3.1%
<b><u>Racing Commission</u></b>				
Other Funds	\$ 6,353,396	\$ 6,422,599	\$ 69,203	1.1%
<b><u>Department of Revenue</u></b>				
General Fund	\$ 188,533,904	\$ 194,469,572	\$ 5,935,668	3.1%
Other Funds	\$ 124,776,501	\$ 129,820,700	\$ 5,044,199	4.0%
<b><u>Secretary of State</u></b>				
General Fund	\$ 10,426,561	\$ 12,649,135	\$ 2,222,574	21.3%
Other Funds	\$ 56,998,482	\$ 58,170,519	\$ 1,172,037	2.1%
Federal Funds	\$ 4,721,387	\$ 4,882,166	\$ 160,779	3.4%
<b><u>State Library</u></b>				
General Fund	\$ 3,990,257	\$ 4,060,172	\$ 69,915	1.8%
Other Funds	\$ 6,717,774	\$ 6,842,189	\$ 124,415	1.9%
Federal Funds	\$ 5,275,247	\$ 5,309,791	\$ 34,544	0.7%

Position Summary	2017-19 Legislatively Adopted Budget	2018 Committee Recommendation	Committee Change from 2017-19 Leg. Adopted	
			Change	% Change
<b>ADMINISTRATION PROGRAM AREA</b>				
<b><u>Department of Administrative Services</u></b>				
Authorized Positions	908	914	6	0.7%
Full-time Equivalent (FTE) positions	903.38	906.96	3.58	0.4%
<b><u>Office of the Governor</u></b>				
Authorized Positions	59	61	2	3.4%
Full-time Equivalent (FTE) positions	58.50	59.13	0.63	1.1%
<b><u>Oregon Liquor Control Commission</u></b>				
Authorized Positions	304	321	17	5.6%
Full-time Equivalent (FTE) positions	298.82	310.16	11.34	3.8%
<b><u>Public Employees Retirement System</u></b>				
Authorized Positions	373	376	3	0.8%
Full-time Equivalent (FTE) positions	372.29	374.30	2.01	0.5%
<b><u>Department of Revenue</u></b>				
Authorized Positions	1,007	1,101	94	9.3%
Full-time Equivalent (FTE) positions	933.85	963.28	29.43	3.2%
<b><u>Secretary of State</u></b>				
Authorized Positions	213	215	2	0.9%
Full-time Equivalent (FTE) positions	212.77	214.03	1.26	0.6%
<b>CONSUMER AND BUSINESS SERVICES PROGRAM AREA</b>				
<b><u>Consumer and Business Services</u></b>				
Authorized Positions	965	966	1	0.1%
Full-time Equivalent (FTE) positions	957.36	958.03	0.67	0.1%

## Emergency Board

As part of the 2017-19 biennium statewide rebalance plan, HB 5201 adjusts the Emergency Board's special purpose appropriations as follows:

- Eliminates the special purpose appropriation for state agencies for compensation of state employees of \$100 million, and makes General Fund appropriations to various state agencies of \$96.9 for state employee compensation changes and adjustments for Pension Obligation Bond payments.
- Eliminates the \$10 million special purpose appropriation for compensation driven by collective bargaining costs of workers who are not state employees; the bulk of these funds are appropriated to the Department of Human Services. Details on how the funding is being used is found under that agency's section of this budget report.
- Eliminates the \$200,000 special purpose appropriation to the Emergency Board for costs associated with the public guardian program and makes a corresponding appropriation to the Long Term Care Ombudsman to provide the program additional resources.
- Eliminates the \$750,000 special purpose appropriation to the Emergency Board for foster parent supports and adds the same amount of General Fund to the Child Welfare program budget within the Department of Human Services.
- Eliminates the \$3,972,118 special purpose appropriation to the Emergency Board for funding the second year of the biennium for the Chief Education Office. This bill does appropriate General Fund for the full biennium for the Chief Education Office. The Office is set to sunset at the end of the current biennium.
- Reduces the special purpose appropriation for the Department of Forestry for fire protection expenses by \$2.0 million in conjunction with a corresponding General Fund appropriation to the Department of Forestry for emergency firefighting costs during the 2017 fire season.
- Establishes a \$650,000 special purpose appropriation for the Department of Revenue for potential position reconciliation costs with the priority assigned to those in the Property Tax Division.
- Establishes a \$2,000,000 special purpose appropriation for the Oregon Health Authority for rate increases for certain residential mental health service providers.
- Establishes a \$1,656,115 special purpose appropriation to be allocated to the Secretary of State for reimbursement of Elections Division and county costs of conducting the January 2018 Special Election. The appropriation is available to reimburse eligible costs that were not reimbursed through a similar appropriation made directly to the Secretary of State for this purpose in this bill.
- Establishes a \$300,000 special purpose appropriation for Department of Human Services to increase access to ventilator-assisted services in nursing facilities.

## **Department of Revenue**

The Subcommittee approved a combined increase of \$2,380,791 Other Funds expenditure limitation for the Administration and Business Divisions, a \$497,420 decrease for the Core Systems Replacement program, and establishment of 13 permanent full-time positions (5.59 FTE), and 30 limited duration positions (9.38 FTE) for the implementation of HB 2017 (2017), a comprehensive transportation initiative which relies on the establishment of four new taxes. The Department of Revenue (DOR) requires supplemental funding over what was already included in the 2017-19 adopted budget for communications and outreach, information technology, return and payment processing, collections, compliance, and customer assistance. Revenue to support these expenditures will come from gross transportation tax receipts. The Legislature in 2019 will re-evaluate the ratio of electronic vs. manual filing of the payroll transit tax and the long-term need for positions. A one-time increase of \$50,000 Other Funds expenditure limitation was also approved for the Administration Division for costs related to the implementation of HB 2017. This funding is for the Processing Center Modernization project and the electronic imaging of paper documents; revenue to support this expenditure is from transportation taxes. The reduction to the Core Systems Replacement program budget of \$497,420 Other Funds expenditure limitation is to account for final contract savings.

An increase of \$1,787,696 Other Funds expenditure limitation and 11 permanent full-time positions (5.79 FTE) was established for the implementation of SB 1067 (2017), a measure to reduce and control future government costs. One element of this measure was to centralize most debt collection activity in state government within DOR. As a result, DOR requires funding for additional staff and to pay for information technology needs to manage the increase in debtor accounts. A fee will be charged to debtors to offset the cost.

An increase of \$377,227 General Fund and \$94,427 Other Funds expenditure limitation was approved for the implementation of SB 254 (2017), which requires financial institutions to participate in a data match program with DOR. Financial institutions compare a list of delinquent debtors with the names of account holders. If a match is found, DOR may administratively garnish the debtor's account. Funding is required for the initial setup as well as ongoing costs to pay financial institutions for data matching and vendor service fees. The Department of Administrative Services is directed to unschedule \$377,227 General Fund, which may be rescheduled based upon actual costs incurred by DOR.

The Subcommittee approved a decrease of \$604,613 General Fund and \$52,575 Other Funds for services and supplies expenditures as a result of savings in the Processing Center Modernization project and a re-estimation of State Data Center charges.

A one-time increase of \$604,613 General Fund and \$52,575 Other Funds expenditure limitation and the establishment of a limited duration Operations and Policy Analyst 4 in the Director's Office, two limited duration Accountant 4 positions, and one limited duration Fiscal Analyst 3 position in the Finance Unit were approved (2.42 FTE). These resources are to address the following issues: (a) any Financial Management Review findings, comprehensive external financial audit findings; (b) Secretary of State financial audit(s) findings; (c) alignment of agency



operations with state budget and accounting systems; (d) transition to the use of the state’s payroll system; (e) revamping of the cost allocation system; and (f) support for 2019-21 budget development activities.

The Subcommittee approved the following position reclassification changes, abolishments, and establishments related to the post-implementation of the Core Systems Replacement (CSR) project and Research Sections activities. The Department is able to self-fund this action by moving General Fund and Other Funds between programs, resulting in a net reduction of 6 positions (4.97 FTE). The following position actions were approved: reclassification of a Tax Audit 2 to an Operations and Policy Analyst 3; Tax Audit 2 to an Operations and Policy Analyst 3; an Administrative Specialist 1 to an Operations and Policy Analyst 3; an Operations and Policy Analyst 1 to an Operations and Policy Analyst 3; an Information Specialist 4 to an Operations and Policy Analyst 3; an Information Specialist 4 to an Operations and Policy Analyst 3; and the establishment of two Economist 4 positions. Additional funding for these changes comes from the abolishment of: one Administrative Specialist 2, two Office Specialist 1 positions, one Office Assistant 1, one Information Systems Specialist 3, one Office Specialist 2, and two Revenue Agent 1 positions. The six Operations and Policy Analyst 3 positions are to be assigned to the Administrative Services Division and Project Management Office and will resolve CSR issues by serving as an interface between operating programs, information technology staff, and the CSR vendor. The two Economist 4 positions are to be assigned to the Administrative Services Division and the Research Section to provide internally-focused CSR research for agency management and performance purposes.

The bill includes an increase of \$928,651 General Fund and \$192,204 Other Funds expenditure limitation and the establishment of seven permanent full-time positions (4.51 FTE) and 27 seasonal full-time positions (3.29 FTE). At the direction of the Legislature, the Department of Administrative Services, Chief Human Resources Office undertook a review of DOR’s personnel policies and DOR internally reviewed positions from the budget perspective. These reviews identified numerous misalignments of human resource policy and practice, as well as positions being either: (a) unbudgeted; (b) double-filled; (c) underbudgeted; (d) misclassified; (e) a result of budgeting errors; or (f) critically needed for financial management purposes. The following table reflects the actions to remedy most of these issues and achieve needed alignment with the legislatively approved budget:

Category	General Fund	Other Fund	Position	FTE
Financial Management positions	\$220,327	\$20,646	2	1.33
Misclassifications/Reclassifications	(\$6,252)	(\$3,647)	<1>	<0.49>
Unbudgeted Positions	\$98,243	\$12,738	1	0.50
New Positions - Permanent Full-time	\$227,097	\$16,034	5	1.50
New Positions - Seasonal Full-Time	\$353,347	\$30,726	27	3.29
Unbudgeted Full-time Equivalent	\$9,268	\$8,359	--	0.25
Other Adjustments	\$26,621	\$107,347	--	1.42
Total	\$928,651	\$192,204	34	7.80

With this realignment, DOR should now return to relying upon the regular administrative process for rectifying any remaining position misalignments. The Legislature can expect that prior to the start of the 2019-21 biennium, DOR will be able to have positions: (a) correctly classified in the state's human resource and budget applications; (b) properly assigned to the correct program and subprogram; (c) appropriately funded, by revenue source, and fund-type; (d) correctly budgeted in the state's budget system; and (e) appropriately expensed in the state's payroll and accounting systems.

A special purpose appropriation to the Emergency Board in the amount of \$650,000 was approved for additional position adjustments, with the priority being given to those in the Property Tax Division. Systemic financial management and funding issues within this Division have remained unaddressed for multiple biennia. Action to address these issues had to be deferred once again due to the lack of complete and accurate financial information. The Department's request for an allocation from the special purpose appropriation will need to be based upon a comprehensive plan to permanently address the systemic issues within the Property Tax Division. The Department of Administrative Services is directed to unschedule \$339,034 General Fund in the Property Tax Division related to compensation plan changes. The funds may be rescheduled as part of the Department's submission of a comprehensive plan.

The Subcommittee approved an increase of \$184,140 Other Funds expenditure limitation and the establishment of one permanent full-time Principal Executive Manager G position (0.50 FTE) to serve as the agency's Collections Administrator and, eventually, as the Collections Division Administrator once the division is formally established next biennium. DOR is directed to move the Other Agency Accounts Section in the Business Division into a new Summary Cross Reference Program beginning with the 2019-21 biennium.

In addition, the Subcommittee directed the Department to report to the Legislature in 2019 on the following:

- A feasibility study, as directed by a budget note in SB 5535 (2017), related to the establishment of a collections division.
- Report on what collection functions were consolidated under SB 1067 (2017), from which agencies, and identify which agencies were exempt from consolidation and why. The Department is also to prepare a detailed revenue estimate, by agency and fund-type, for SB 1067 (2017) and those agency accounts subject to consolidation.
- Report on the agency's use of private collection firms and private collection firm's rates as compared to the agency's internal collection activities and rates.

The Subcommittee approved an increase of \$524,929 General Fund and \$10,713 Other Funds expenditure limitation and the establishment of seven permanent full-time positions (2.92 FTE) for a remote customer service call center.

### **Secretary of State**

The Subcommittee established a one-time \$1,663,885 General Fund appropriation for reimbursement of Elections Division and county costs of conducting the January 2018 Special Election. These costs were not previously budgeted. The funds will reimburse costs documented as of



## Summary of Emergency Board Action September 2018

The Legislative Emergency Board met on September 26, 2018 and considered an agenda of 94 items. The Emergency Board approved 14 allocations from the Emergency Fund and one allocation from a special purpose appropriation made to the Emergency Board. Three additional requests for allocations from the Emergency Fund and one request for a special purpose appropriation were considered but either deferred or denied. A total of \$18.4 million was allocated from the Emergency Fund and \$300,000 was allocated from a special purpose appropriation. Details on these actions are described below. After the Emergency Board actions, the unallocated and unreserved balance in the Emergency Fund is \$31 million. An additional \$47.3 million remains in various special purpose appropriations, including \$30 million for caseload costs or other unbudgeted expenses of the Oregon Health Authority and the Department of Human Services. Unused special purpose appropriations become available for any lawful use (including the original purpose) by the Emergency Board on December 1, 2018.

The agenda included 31 items that received additional 2017-19 biennium authority to spend (or transfer) Lottery Funds, Other Funds, and Federal Funds. The Emergency Board approved expenditure limitation increases of approximately \$8.1 million Lottery Funds, \$131.6 million Other Funds, and \$23.4 million Federal Funds. The Emergency Board also authorized the establishment of 28 positions (9.28 FTE).

The agenda included 16 agency reports, which the Emergency Board acknowledged receiving. The Emergency Board heard 44 requests for the submission of federal grant applications, one of which was deferred until December and 32 of which were on a single consent agenda item.

The following is a summary of significant Emergency Board actions taken at the September 2018 meeting. Detailed information is available at <https://olis.leg.state.or.us/liz/201711/Committees/EB/2018-09-26-08-30/Agenda>

### **Education**

- Increased the Federal Funds expenditure limitation for the Department of Education by \$7,207,837 and authorized the establishment of 12 limited duration positions (3.96 FTE) for the expenditure of additional Child Care Development Block Grant funding. The agency was directed to return with further information on remaining program needs.
- Allocated \$352,234 from the Emergency Fund to the Department of Education for grants to school districts for connecting schools to high-speed telecommunications and the internet and for related administrative costs.
- Increased the Other Funds expenditure limitation for the Department of Education by \$163,889 and

authorized the establishment of three limited duration positions (0.87 FTE) to increase the capacity of business services staff.

### **Human Services**

- Allocated \$300,000 from a special purpose appropriation made to the Emergency Board for the Department of Human Services to increase access to ventilator-assisted services.
- Allocated \$160,450 from the Emergency Fund to the Oregon Health Authority and authorized the establishment of two positions (0.66 FTE) in the Drinking Water Services Program to increase current capacity related to new and emerging drinking water contaminants.

### **Public Safety and Judicial Branch**

- Allocated \$134,709 from the Emergency Fund to the Department of State Police to pay for the balance of the implementation costs for the technology platform chosen for the Statistical Transparency of Policing (STOP) program.
- Allocated \$9,865,644 from the Emergency Fund to the Department of State Police and increased the Other Funds expenditure limitation by \$7,104,707 to address costs incurred during the 2018 wildfire season.
- Allocated \$123,275 from the Emergency Fund to the Military Department to reimburse costs incurred during two drinking water delivery missions in Salem during May and June 2018.
- Deferred action on a request by the Military Department to allocate \$50,000 from the Emergency Fund to establish a position for coordination of emergency drinking water resources until the 2019 legislative session.
- Transferred \$87,193 General Fund between divisions within the Department of Justice to continue funding for the Regional Automated Information Network (RAIN) coordinator position.
- Allocated \$2,640,456 from the Emergency Fund to the Department of Justice for an agency budget shortfall related to the federal Temporary Assistance to Needy Families (TANF) program.
- Increased the Federal Funds expenditure limitation for the Department of Justice by \$14,430,275 and transferred \$5,553,521 Federal Funds expenditure limitation between divisions for expenditure of federal grant funding in the Crime Victims Services Division.
- Increased the Other Funds expenditure limitation for the Department of Justice by \$2,493,909 and transferred \$196,115 General Fund and \$500,000 Other Funds expenditure limitation between divisions for intra-agency charges necessary to fund the Administration program.
- Allocated \$1,343,260 from the Emergency Fund to the Department of Justice and transferred \$1,440,319 Other Funds expenditure limitation between divisions for various Child Support Enforcement Automated System budget adjustments.
- Deferred action on a request by the District Attorneys and Their Deputies to allocate General Fund from a special purpose appropriation made to the Emergency Board for costs associated with Grand Jury recordation.

- Increased the Federal Funds expenditure limitation for the Department of Public Safety Standards and Training by \$325,955 for expenditure of an Assistance to Firefighters federal grant.
- Increased the Other Funds expenditure limitation for the Department of Public Safety Standards and Training by \$77,282 and authorized the establishment of a limited duration position in the Private Security Program.
- Allocated \$188,000 from the Emergency Fund to the Military Department to fund emergency preparedness equipment for fuel distribution facilities.

### **Natural Resources**

- Allocated \$18,000 from the Emergency Fund to the Columbia River Gorge Commission to match the 2017-19 budget provided by the state of Washington for operational costs of the Commission.
- Established a Federal Funds Capital Construction expenditure limitation of \$550,000 for the Department of Fish and Wildlife for the acquisition of 564 acres near the Summer Lake Wildlife Area.
- Increased the Lottery Funds expenditure limitation for the Department of Agriculture by \$1,359,653 to fund efforts to eradicate Japanese Beetle in northwest Portland.
- Allocated \$100,000 from the Emergency Fund to the Department of Agriculture and authorized the establishment of three seasonal limited duration positions (0.75 FTE) for the initial phase of the Gypsy Moth eradication plan.
- Allocated \$730,295 from the Emergency Fund to the Department of Agriculture and authorized the establishment of a limited duration position (0.38 FTE) to purchase laboratory equipment and conduct method development on a potential test for the presence of cyanotoxins in manufactured food products.
- Acknowledged receipt of a preliminary report by the Department of Forestry on the 2018 fire season and increased the Other Funds expenditure limitation by \$68,379,072 for fire suppression costs. A related request for an allocation of \$1,425,825 from the Emergency Fund for fire costs was deferred until 2014 fire season costs are finalized.
- Allocated \$1,000,000 from a reservation established within the Emergency Fund to the

Department of Forestry for the direct treatment of the EU1 lineage of Sudden Oak Death infested sites, with instructions that funding not required for direct treatment of the EU1 lineage is to be used for NA1 lineage infected sites.

- Increased the Other Funds expenditure limitation for the Department of Geology and Mineral Industries by \$450,000 for costs associated with permitting a proposed chemical gold mine operation in Malheur County.
- Increased the Lottery Funds expenditure limitation for the Parks and Recreation Department by \$1,900,000 for facilities investment projects.
- Increased the Lottery Funds expenditure limitation for the Parks and Recreation Department by \$2,000,000 for maintenance projects on state park property.
- Increased the Lottery Funds expenditure limitation for the Parks and Recreation Department by \$100,000 for enforcement officer training.
- Increased the Other Funds expenditure limitation for the Parks and Recreation Department by \$455,448 to spend funds received from the Oregon State Parks Foundation for the construction of the Cottonwood Canyon Experience Center.
- Increased the Lottery Funds expenditure limitation for the Parks and Recreation Department by \$1,208,230 for increased costs in merchant services and phone reservation fees.
- Increased the Lottery Funds expenditure limitation for the Parks and Recreation Department by \$1,500,000 for the acquisition of state park property.
- Allocated \$1,352,526 from the Emergency Fund to the Water Resources Department for anticipated legal costs through the end of the 2017-19 biennium.
- Allocated \$380,000 from the Emergency Fund to the Department of Environmental Quality and authorized the establishment of four limited duration positions (1.50 FTE) for lab testing of cyanotoxins in the state's drinking water supply.

#### **Economic and Community Development**

- Increased the Other Funds expenditure limitation for the Oregon Business Development Department by \$3,999,999 for project support and acknowledged receipt of a report on Regional Solutions project proposals.

#### **Transportation**

- Deferred action on a request by the Department of Aviation to apply for a federal grant from the Federal Aviation Administration to be used for a runway extension project at the Aurora State Airport until the next meeting of the Emergency Board in December. The agency was directed to coordinate with Oregon Solutions at Portland State University for a stakeholder discussion prior to the December meeting.
- Increased the Other Funds expenditure limitation for the Department of Transportation by \$3,331,972 for the construction of nine salt sheds on I-5 and I-84.
- Increased the Other Funds expenditure limitation for the Department of Transportation by \$5,078,026 for the Emerging Small Business Program.
- Increased the Other Funds expenditure limitation for the Department of Transportation by \$7,200,000 for replacement of the Meacham Maintenance Station.
- Increased the Other Funds expenditure limitation for the Department of Transportation by \$19,895,997 to offset costs associated with wildfire and winter storm damages.

#### **Administration**

- Increased the Other Funds expenditure limitation for the Public Employees Retirement System by \$79,291 and authorized the establishment of one position (0.38 FTE) for additional investment accounting activities related to moving the Individual Account Program to a target-date fund solution and other programs enacted to reduce the Unfunded Accrued Liability.
- Transferred \$458,244 Other Funds expenditure limitation between various divisions of the Public Employees Retirement System as part of an agency rebalance.
- Increased the Other Funds expenditure limitation for the Oregon Liquor Control Commission by \$800,000 for fees associated with the Cannabis Tracking System and increased the Other Funds expenditure limitation by \$1,182,058 for administrative expenses related to replacement and administration of agency Information Technology systems.
- Increased the Other Funds expenditure limitation for the Department of Revenue by \$91,124 for the Business Division and authorized the establishment of one limited duration position

(0.40 FTE) and increased the Other Funds expenditure limitation by \$4,500 for the Property Tax Division for implementation of the Heavy Equipment Rental Tax.

- Increased the Other Funds expenditure limitation for the Department of Revenue by \$18,098 for the implementation of a state and local transient lodging taxes exchange of data.
- Increased the Other Funds expenditure limitation for the Department of Administrative Services by \$1,505,301 for the purchase of 70 vehicles by Fleet and Parking Services.
- Established a Federal Funds expenditure limitation of \$847,000 for the Department of

Administrative Services to accommodate grants and contracts for statewide aerial imagery by the Office of the State Chief Information Officer.

- Increased the Other Funds expenditure limitation for the Department of Administrative Services by \$9,300,000 and transferred \$10,000,000 Other Funds expenditure limitation between budget categories as part of a State Data Center rebalance.
- Acknowledged receipt of a statutorily required report by the Department of Administrative Services on uniform rent rates.

Emergency Fund Balance Summary		
	Agency Requests	Emergency Board Action
<b>General Purpose Emergency Fund</b>		
Appropriation (after 2018 Session adjustments)	50,000,000	50,000,000
Allocations to date	(589,032)	(589,032)
<b>Unallocated Balance</b>	49,410,968	49,410,968
Reservations (within General Purpose)	1,000,000	1,000,000
Reservations allocated to date	0	0
<b>Unallocated Reservations</b>	1,000,000	1,000,000
<b># September 2018 Requests - General Purpose</b>		
4 Department of Education - E-Rate Program Matching Funds	(357,196)	(352,234)
21 Oregon Health Authority - Drinking Water Program Testing Capacity	(724,889)	(160,450)
33 Oregon State Police - Contract Costs for Information Technology System	(134,709)	(134,709)
34 Oregon State Police - 2017-18 Fire Season Costs	(11,525,082)	(9,865,644)
36 Oregon Military Department - Marion County Drinking Water Costs	(123,275)	(123,275)
37 Oregon Military Department - Drinking Water Issues Coordination	(50,000)	-
38 Department of Justice - RAIN Coordinator Salary Supplement	(87,193)	-
39 Department of Justice - TANF Collections Decline Offset	(2,640,456)	(2,640,456)
43 Department of Justice - Child Support Enforcement Automated System Non-Bondable Expenses	(1,343,260)	(1,343,260)
50 Columbia River Gorge Commission - Supplemental Matching Funding	(18,000)	(18,000)
54 Department of Agriculture - Gypsy Moth Eradication	(395,603)	(100,000)
55 Department of Agriculture - Cyantoxin Mitigation in Food Processing	(730,925)	(730,295)
56 Department of Forestry - Fire Insurance Premium and 2018 Fire Suppression	(1,415,825)	-
57 Department of Forestry - EU1 Strain Sudden Oak Death Eradication (from Reservation)	(1,000,000)	(1,000,000)
69 Water Resources Department - Litigation Costs	(1,400,000)	(1,352,526)
70 Department of Environmental Quality - Harmful Algal Blooms Testing and Mitigation	(380,000)	(380,000)
99 Legislative Fiscal Office for Oregon Military Department - Grants for Fuel Distribution Facilities	(188,000)	(188,000)
Total Requests - General Purpose	(22,514,413)	(18,388,849)
<b>General Purpose Unallocated/Unreserved Balance after 9/2018 (if requests approved)</b>	26,896,555	31,022,119
<b>Special Purpose Appropriations - Agency Specific (after 2018 Session actions)</b>	49,006,115	49,006,115
Allocations/Transfers to Date	(1,371,527)	(1,371,527)
<b>Unallocated Balance</b>	47,634,588	47,634,588
<b># September 2018 Requests - Special Purpose Appropriations - Agency Specific</b>		
17 Department of Human Services - Ventilator-Assisted Services in Nursing Facilities	(300,000)	(300,000)
44 District Attorneys and Their Deputies - SB 505 Costs Associated with Grand Jury Recordation	(924,837)	-
Total Requests - Special Purpose - Agency Specific	(1,224,837)	(300,000)
<b>Special Purpose - Agency Specific - Unallocated Balance after 9/2018 (if requests approved)</b>	46,409,751	47,334,588

## Legislative Fiscal Office

900 Court St. NE, H-178  
Salem OR 97301  
503-986-1828



## Oregon Legislative Emergency Board

Sen. Peter Courtney, Senate Co-Chair  
Rep. Tina Kotek, House Co-Chair

### Certificate

September 26, 2018

Pursuant to the provisions of ORS 291.328, and acting under the authority of ORS 276.390; ORS 291.326(1)(a), (b), (c), and (d); and ORS 291.375; this hereby certifies that the Emergency Board, meeting on September 26, 2018, took the following actions:

**1. Treasurer of State**

Acknowledged receipt of a report on investment expenses related to the Oregon Public Employees Retirement Fund.

**2. Secretary of State**

Acknowledged receipt of a report on Help America Vote Act funds, with the understanding that the agency will include an update on the actions taken to enhance elections security with its 2019-21 biennium agency request budget.

**3. Department of Education**

**Department of Human Services**

Increased the Federal Funds expenditure limitation established for the Department of Education by section 5(1), chapter 590, Oregon Laws 2017, Early learning programs, by \$7,207,837 and authorized the establishment of 12 limited duration positions (3.96 FTE) for the expenditure of additional federal Child Care Development Block Grant funding.

**4. Department of Education**

Allocated \$13,547 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Education by section 1(1), chapter 590, Oregon Laws 2017, Operations, and allocated \$338,687 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Education by section 2(4), chapter 590, Oregon Laws 2017, Other K-12 grant-in-aid programs, for grants to school districts for connecting schools to high-speed telecommunications and the internet and for related administrative costs.

**5. Department of Education**

Increased the Other Funds expenditure limitation established for the Department of Education by section 3(1), chapter 590, Oregon Laws 2017, Operations, by \$163,889 and authorized the establishment of three limited duration positions (0.87 FTE) to increase the capacity of business services staff.

- 6. Department of Education**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Agriculture, Food Nutrition Service in the amount of \$100,000 for the Child and Adult Care Food Program Meal Service Training grant.
- 7. Department of Education**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Education in the amount of up to \$750,000 for the Grants to States for School Emergency Management Program.
- 8. Department of Education**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Education in the amount of \$642,435 for the Pathways to STEM Apprenticeship for High School Career and Technical Students grant.
- 10. Higher Education Coordinating Commission**  
Acknowledged receipt of a report on the statewide criteria developed to evaluate and prioritize public university capital requests proposed in the Commission’s agency request budget.
- 11. Higher Education Coordinating Commission**  
Approved, retroactively, the submission of a federal grant application to the Corporation for National Community Services Training and Technical Assistance in the amount of \$161,537 for the Oregon Volunteers AmeriCorps program.
- 12. Department of Human Services**  
Acknowledged receipt of a report on the agency’s workforce-related efforts in the child welfare program.
- 13. Department of Human Services**  
Acknowledged receipt of a report on efforts to curb costs in the Intellectual and Developmental Disabilities program.
- 14. Department of Human Services**  
Approved, retroactively, the submission of a federal grant application to the Administration for Community Living in the amount of up to \$560,000 annually over two years, to support business case development for the No Wrong Door System within the Aging and People with Disabilities Program.
- 15. Department of Human Services**  
Approved, retroactively, the submission of a federal grant application to the Administration for Community Living in the amount of \$350,000 over 18 months, to expand dementia-capable services offered in home and community-based settings by the Aging and People with Disabilities Program.
- 16. Department of Human Services**  
Acknowledged receipt of a report on the agency’s work to improve position management practices.



- 17. Department of Human Services**  
Acknowledged receipt of a report and allocated \$300,000 from the special purpose appropriation made to the Emergency Board by section 132(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Department of Human Services by section 1(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs, for ventilator-assisted services in nursing facilities.
- 18. Department of Human Services**  
Approved, retroactively, the submission of a federal grant application to the Administration on Children, Youth and Families for one-time funding in the amount of \$301,558 to support kinship navigator efforts for the Child Welfare program.
- 19. Department of Human Services**  
Acknowledged receipt of a report on increasing rural jobs in Oregon.
- 20. Department of Justice  
Department of Human Services**  
Acknowledged receipt of a report on the phased-in implementation of full legal representation for child welfare caseworkers.
- 21. Oregon Health Authority**  
Allocated \$160,450 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Oregon Health Authority by section 1(1), chapter 545, Oregon Laws 2017, Programs, for the Drinking Water Services Program and authorized the establishment of one permanent Natural Resources Specialist 4 position and one limited duration Natural Resources Specialist 3 position for a total of 0.66 FTE to work on emerging contaminants and emergency preparedness related to water quality.
- 22. Oregon Health Authority**  
Approved, retroactively, the submission of a federal grant application to the Centers for Disease Control and Prevention, State Physical Activity and Nutrition (SPAN) Program, in the amount of up to \$1.3 million annually over five years, to support the state in its continued efforts to improve nutrition and increase safe and accessible physical activities.
- 23. Oregon Health Authority**  
Approved, retroactively, the submission of a federal grant application to the Centers for Disease Control and Prevention, State Actions to Improve Oral Health Outcomes, in the amount of up to \$3,125,000 over five years, to support the state in its efforts to decrease dental caries and oral health disparities.
- 24. Oregon Health Authority**  
Approved, retroactively, the submission of a federal grant application to the Substance Abuse and Mental Health Services Administration, Improving Life Trajectories for Youth and Young Adults with Serious Mental Disorders Program, in the amount of up to \$1 million per year for up to five years, to improve access to developmentally appropriate

and culturally and linguistically competent treatment and support services for Oregonians between the ages of 16 and 25 who have serious mental disorders.

**25. Oregon Health Authority**

Approved, retroactively, the submission of a federal grant application to the Substance Abuse and Mental Health Services Administration in the amount of up to \$400,000 per year for four years to identify youth who are at high risk for developing psychosis and to provide early interventions.

**26. Oregon Health Authority**

Approved, retroactively, the submission of a federal grant application to the Centers for Disease Control and Prevention in the amount of up to \$80,000 over a 19-month period to supplement the current Pregnancy Risk Assessment Monitoring System grant.

**27. Department of State Police**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, Office of Sex Offender Sentencing, Monitoring, Apprehending, Registering, and Tracking (SMART) program in the amount of \$397,166 over a three-year period to improve Oregon's sex offender registration and notification processes and systems.

**28. Department of State Police**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, National Institute of Justice in the amount of \$288,605 to improve the quality and timeliness of forensic science and medical examiner's office services.

**29. Department of State Police**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, National Institute of Justice in the amount of \$841,009 over a two-year period to increase the ability of the state's forensic laboratory to process and analyze DNA samples more quickly and efficiently.

**30. Department of State Police**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, National Institute of Justice in the amount of \$805,650 over a three-year period to increase the ability of the state's forensic laboratory to analyze and identify skeletal, decomposed, and/or partial human remains in the possession of the Department of State Police.

**31. Department of State Police**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, Bureau of Justice Statistics in the amount of \$848,741 over a two-year period to improve the completeness, automation, and transmittal of records to state and federal systems used by the National Instant Criminal Background Check System for firearm background checks.

- 32. Department of State Police**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, Bureau of Justice Statistics in the amount of \$159,520 over a two-year period to purchase finger- and palm-print biometric scanning equipment for local criminal justice agencies.
- 33. Department of State Police**  
Allocated \$134,709 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of State Police by section 1(4), chapter 581, Oregon Laws 2017, Administrative services, agency support, criminal justice information services and office of the State Fire Marshal, to pay for the balance of the agency's implementation costs for the technology solution chosen for the STOP program.
- 34. Department of State Police**  
Allocated \$9,865,644 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of State Police by section 1(4), chapter 581, Oregon Laws 2017, Administrative services, agency support, criminal justice information services and office of the State Fire Marshal, and increased the expenditure limitation established for the Department of State Police by section 2(4), chapter 581, Oregon Laws 2017, Administrative services, agency support, criminal justice information services and office of the State Fire Marshal, by \$7,104,707, to address costs incurred during the 2018 wildfire season, with instructions.
- 35. Military Department**  
Acknowledged receipt of a report on the agency's assessment of its processes, policies, and practices for internal control over grants management.
- 36. Military Department**  
Allocated \$123,275 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Military Department by section 1 (4), chapter 566, Oregon Laws 2017, Community Support, to reimburse the agency for costs associated with state activation of the Oregon National Guard to support two drinking water delivery missions for the City of Salem during May and June 2018.
- 37. Military Department**  
Deferred action on the request for a \$50,000 Emergency Fund allocation and a limited duration position to coordinate emergency drinking water resources until the 2019 legislative session.
- 38. Department of Justice**  
Authorized the transfer of \$87,193 from the General Fund appropriation established for the Department of Justice, by section 1(2), chapter 576, Oregon Laws 2017, Civil Enforcement Division, to the General Fund appropriation established for the Department of Justice, by section 1(3), chapter 576, Oregon Laws 2017, Criminal Justice Division, for the Regional Automated Information Network (RAIN) coordinator position.

**39. Department of Justice**

Allocated \$2,640,456 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Justice by section 1(6), chapter 576, Oregon Laws 2017, Division of Child Support, for a revenue shortfall in Temporary Assistance for Needy Families (TANF) recoveries and additional various program budget shortfalls, with the understanding that the Department of Administrative Services will unschedule \$1,250,000 for the TANF shortfall.

**40. Department of Justice**

Increased the Federal Funds expenditure limitation for the Department of Justice established by section 3(3), chapter 576, Oregon Laws 2017, Crime Victims' Services Division, by \$14,430,275; authorized the transfer of \$5,000,000 from the Federal Funds expenditure limitation established by section 3(4), chapter 576, Oregon Laws 2017, Division of Child Support, to the Federal Funds expenditure limitation established by section 3(3), chapter 576, Oregon Laws 2017, Crime Victims' Services Division; and authorized the transfer of \$553,521 from the Federal Funds expenditure limitation established by section 36, chapter 702, Oregon Laws 2017, for the child support enforcement automated system in the child support enforcement automated program, to the Federal Funds expenditure limitation established by section 3(3), chapter 576, Oregon Laws 2017, Crime Victims' Services Division, for expenditure of federal grant funding.

**41. Department of Human Services**

**Department of Justice**

**Judicial Department**

**Public Defense Services Commission**

Acknowledged receipt of a report on progress made toward implementing strategies to improve juvenile dependency systems.

**42. Department of Justice**

Increased the Other Funds expenditure limitation established for the Department of Justice by section 2(2), chapter 576, Oregon Laws 2017, Appellate Division, by \$507,367; increased the Other Funds expenditure limitation established for the Department of Justice by section 2(3), chapter 576, Oregon Laws 2017, Civil Enforcement Division, by \$356,936; increased the Other Funds expenditure limitation established for the Department of Justice by section 2(6), chapter 576, Oregon Laws 2017, General Counsel Division, by \$1,185,059; increased the Other Funds expenditure limitation established for the Department of Justice by section 2(7), chapter 576, Oregon Laws 2017, Trial Division, by \$444,547; authorized the transfer of \$196,115 General Fund from the appropriation made to the Department of Justice by section 1(2), chapter 576, Oregon Laws 2017, Civil Enforcement Division, to the appropriation made to the Department of Justice by section 1(3), chapter 576, Oregon Laws 2017, Criminal Justice Division; and authorized, within the Other Funds expenditure limitations established for the Department of Justice by section 2, chapter 576, Oregon Laws 2017, the transfer of \$500,000 from subsection (5), Crime Victims' Services Division, to subsection (3), Civil Enforcement Division; for intra-agency charges to fund the Administration Division.

**43. Department of Justice**

Allocated \$1,343,260 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Justice by section 1(6), chapter 576, Oregon Laws 2017, Division of Child Support, for the Child Support Enforcement Automated System Project; authorized the transfer of \$553,521 from the Other Funds expenditure limitation established for the Department of Justice by section 2(5), chapter 576, Oregon Laws 2017, Crime Victims' Services Division, to supplement the expenditure limitation established for the Department of Justice by section 33, chapter 702, Oregon Laws 2017, for the child support enforcement automated system in the child support enforcement automated program; authorized the transfer of \$886,798 from the Other Funds expenditure limitation established for the Department of Justice by section 2(8), chapter 576, Oregon Laws 2017, Division of Child Support, to supplement the expenditure limitation established for the Department of Justice by section 33, chapter 702, Oregon Laws 2017, for the child support enforcement automated system in the child support enforcement automated program; for project expenditures.

**44. District Attorneys and Their Deputies**

Deferred action on the request to allocate funds from the special purpose appropriation made to the Emergency Board for costs related to grand jury recordation until the December 2018 meeting of the Emergency Board.

**45. Department of Public Safety Standards and Training**

Increased the Federal Funds expenditure limitation established for the Department of Public Safety Standards and Training by section 3, chapter 583, Oregon Laws 2017, by \$325,955, for expenditure of a grant award from the federal Assistance to Firefighters grant program.

**46. Department of Public Safety Standards and Training**

Increased the Other Funds expenditure limitation established for the Department of Public Safety Standards and Training by section 2(1), chapter 583, Oregon Laws 2017, Operations, by \$77,282 and authorized the establishment of one limited duration Training and Development Specialist 2 position (0.38 FTE) in the Private Security Program.

**47. Criminal Justice Commission**

Approved, retroactively, a grant application to the U.S. Department of Justice, Bureau of Justice Assistance in the amount of \$181,887 for a Project Safe Neighborhoods grant.

**48. Department of Corrections**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, Bureau of Justice Assistance in the amount of \$750,000 over a three-year period to provide treatment to both adults in custody and offenders re-entering the community who suffer from co-occurring substance abuse and mental health disorders.

- 49. Department of Corrections**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Justice, Office of Juvenile Justice and Delinquency Prevention in the amount of \$750,000 over a three-year period to pilot Phase II of the *Parenting Inside Out* program at three agency institutions.
- 50. Columbia River Gorge Commission**  
Allocated \$18,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Columbia River Gorge Commission by section 1, chapter 474, Oregon Laws 2017, for operational expenses.
- 51. Department of Fish and Wildlife**  
Established a Federal Funds Capital Construction expenditure limitation of \$550,000 for the Department of Fish and Wildlife for the acquisition of 564 acres near the Summer Lake Wildlife Area.
- 53. Department of Agriculture**  
Increased the Lottery Funds expenditure limitation established for the Department of Agriculture by section 3, chapter 562, Oregon Laws 2017, by \$1,359,653 to fund efforts to eradicate Japanese Beetle in northwest Portland.
- 54. Department of Agriculture**  
Allocated \$100,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Agriculture by section 1(3), chapter 562, Oregon Laws 2017, Natural resources, and authorized the establishment of three seasonal limited duration survey biotechnician positions (0.75 FTE) for the initial phase of the Gypsy moth eradication plan.
- 55. Department of Agriculture**  
Allocated \$730,295 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Agriculture by section 1(2), chapter 562, Oregon Laws 2017, Food safety, and authorized the establishment of one limited duration position (0.38 FTE) to purchase laboratory equipment and conduct method development on a potential test for the presence of cyanotoxins in manufactured food products.
- 56. Department of Forestry**  
Acknowledged receipt of a preliminary report on the 2018 fire season and increased the Other Funds expenditure limitation established for the Department of Forestry by section 2(2), chapter 592, Oregon Laws 2017, Fire protection, by \$68,379,072 for fire suppression costs; and deferred action on the request for a \$1,415,825 Emergency Fund allocation until the 2014 fire season costs are finalized.
- 57. Department of Forestry**  
Allocated \$1,000,000 from the amount reserved in the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Forestry by section 1(3), chapter 592, Oregon Laws 2017, Private

forests, for the direct treatment of the EU1 lineage of Phytophthora Ramorum (Sudden Oak Death) infested sites, with instructions.

**58. Department of Energy**

Approved, retroactively, the submission of a federal grant application to the U.S. Department of Energy in the amount of \$600,248 for data collection and research toward developing industry standard practices for energy efficient residential building energy codes.

**59. Department of Geology and Mineral Industries**

Approved, retroactively, the submission of a federal grant application to the U.S. Geological Survey in the amount of \$274,000 for the 3D Elevation Program initiative.

**60. Department of Geology and Mineral Industries**

Approved, retroactively, the submission of a federal grant application to the Federal Emergency Management Agency in the amount of \$1,150,000 for the Cooperating Technical Partners Program.

**61. Department of Geology and Mineral Industries**

Approved, retroactively, the submission of a federal grant application to the National Oceanic and Atmospheric Administration in the amount of \$361,295 for the National Tsunami Hazard Mitigation Program.

**62. Department of Geology and Mineral Industries**

Increased the Other Funds expenditure limitation established for the Department of Geology and Mineral Industries by section 2(2), chapter 508, Oregon Laws 2017, Mined land reclamation, by \$450,000 for the Mined Land Regulation and Reclamation Program.

**63. Parks and Recreation Department**

Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(3), chapter 547, Oregon Laws 2017, Parks development, by \$1,900,000 for facilities investment projects.

**64. Parks and Recreation Department**

Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(4), chapter 547, Oregon Laws 2017, Direct services, by \$2,000,000 for maintenance projects on state park property.

**65. Parks and Recreation Department**

Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(4), chapter 547, Oregon Laws 2017, Direct services, by \$100,000 for enforcement officer training.

**66. Parks and Recreation Department**

Increased the Other Funds expenditure limitation established for the Parks and Recreation Department by section 1(4), chapter 547, Oregon Laws 2017, Direct services, by \$455,448 to expend funds received from the Oregon State Parks Foundation for the construction of the Cottonwood Canyon Experience Center.

- 67. Parks and Recreation Department**  
Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(2), chapter 547, Oregon Laws 2017, Central services, by \$1,208,230 for increased costs in merchant services and phone reservation fees.
- 68. Parks and Recreation Department**  
Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(3), chapter 547, Oregon Laws 2017, Parks development, by \$1,500,000 for the acquisition of state park property.
- 69. Water Resources Department**  
Allocated \$1,352,526 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Water Resources Department by section 1(5), chapter 606, Oregon Laws 2017, Director's office, for anticipated legal costs through the end of the 2017-19 biennium.
- 70. Department of Environmental Quality**  
Allocated \$380,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Environmental Quality by section 1(2), chapter 591, Oregon Laws 2017, Water quality, and authorized the establishment of four limited duration positions (1.50 FTE) for the lab testing of cyanotoxins in the state's drinking water.
- 71. Department of Aviation**  
Deferred action on the request to retroactively approve the submission of a federal grant application to the Federal Aviation Administration in the amount of \$37 million for a runway extension project at the Aurora State Airport until the December 2018 meeting of the Emergency Board, with instructions the agency coordinate with Oregon Solutions at Portland State University for a stakeholder discussion.
- 72. Department of Transportation**  
Approved, retroactively, the submission of a federal grant application to the Federal Transit Administration in the amount of up to \$5,166,470 for a Bus and Bus Facilities Infrastructure Discretionary grant on behalf of rural transit providers.
- 73. Department of Transportation**  
Approved, retroactively, the submission of a federal grant application to the Federal Transit Administration in the amount of up to \$3,926,885 for a Low or No Emissions Bus Discretionary grant for the purchase of buses.
- 74. Department of Transportation**  
Approved, retroactively, the submission of a federal grant application to the Federal Rail Administration in the amount of \$3 million for a 2017 Consolidated Rail Infrastructure and Safety Improvements grant to complete significant rail safety and efficiency improvements aimed at reducing congestion and delays for passenger and freight trains at the North Portland and Peninsula Junctions of the Union Pacific line.



- 75. Department of Transportation**  
Approved, retroactively, the submission of a federal grant application to the Federal Rail Administration in the amount of \$3 million for a 2018 Consolidated Rail Infrastructure and Safety Improvements grant to complete significant rail safety and efficiency improvements aimed at reducing congestion and delays for passenger and freight trains at the North Portland and Peninsula Junctions of the Union Pacific line.
- 76. Department of Transportation**  
Increased the Other Funds expenditure limitation established for the Department of Transportation by section 4(1), chapter 604, Oregon Laws 2017, Capital improvement, by \$3,331, 972 for the construction of salt sheds.
- 77. Department of Transportation**  
Increased the Other Funds expenditure limitation established for the Department of Transportation by section 4(15), chapter 604, Oregon Laws 2017, Central services, by \$5,078,026 to increase use of the Emerging Small Business Program.
- 78. Department of Transportation**  
Increased the Other Funds expenditure limitation established for the Department of Transportation by section 1(6)(b), chapter 808, Oregon Laws 2015, Meacham Maintenance Station, by \$7,200,000 for the replacement of the Meacham Maintenance Station.
- 79. Department of Transportation**  
Increased the Other Funds expenditure limitation established for the Department of Transportation by section 4(2), chapter 604, Oregon Laws 2017, Maintenance and emergency relief programs, by \$19,895,997 to offset expenses resulting from the Eagle Creek fire and winter storm damages.
- 80. Oregon Business Development Department**  
Increased the Other Funds expenditure limitation established for the Oregon Business Development Department by section 55(9), chapter 702, Oregon Laws 2017, regional solutions, by \$3,999,999 for project support.
- 81. Employment Department**  
Acknowledged receipt of a report on specific aspects of the agency's liquidated and delinquent accounts receivable.
- 82. Department of Consumer and Business Services**  
Approved, retroactively, the submission of a federal grant application to the Centers for Medicare and Medicaid Services in the amount of \$282,754 to research health insurance plan affordability and availability.
- 84. Public Employees Retirement System**  
Increased the Other Funds expenditure limitation established for the Public Employees Retirement System by section 1(2), chapter 600, Oregon Laws 2017, Financial and Administrative Services Division, by \$79,291, and authorized the establishment of one investment accountant position (0.38 FTE), with the understanding that the Department

of Administrative Services will unschedule the limitation pending Public Employees Retirement System updating the position duties to only include trust fund-related activities.

**86. Public Employees Retirement System**

Authorized, within the Other Funds expenditure limitations established for the Public Employees Retirement System by section 1, chapter 600, Oregon Laws 2017, the transfer of \$258,244 and four positions (1.50 FTE) from subsection (4), Operations Division, to subsection (1), Central Administration Division; the transfer of \$100,000 from subsection (4), Operations Division, to subsection (2), Financial and Administrative Services Division; and the transfer of \$100,000 from subsection (4), Operations Division, to subsection (5), Compliance, Audit, and Risk Division, for an agency rebalance.

**87. Oregon Liquor Control Commission**

Increased the Other Funds expenditure limitation established for the Oregon Liquor Control Commission by section 1(2), chapter 578, Oregon Laws 2017, Marijuana regulation, by \$800,000 for fees associated with the Cannabis Tracking System; and increased the Other Funds expenditure limitation established for the Oregon Liquor Control Commission by section 1(1), chapter 578, Oregon Laws 2017, Administrative expenses, by \$1,182,058 for administrative expenses related to replacement and administration of agency information technology systems, with the understanding that the Department of Administrative services will unschedule \$728,596 of the limitation for administrative expenses pending a negotiated contract that demonstrates utilization of the funds.

**88. Department of Revenue**

Acknowledged receipt of a report on the agency's progress to develop an outcome-based assessment.

**89. Department of Revenue**

Increased the Other Funds expenditure limitation established for the Department of Revenue by section 2(4), chapter 601, Oregon Laws 2017, Business Division, by \$91,124 and authorized the establishment of one limited duration position (0.40 FTE), and increased the Other Funds expenditure limitation established for the Department of Revenue by section 2(2), chapter 601, Oregon Laws 2017, Property Tax Division, by \$4,500 for the implementation of HB 4139 (2018).

**90. Department of Revenue**

Increased the Other Funds expenditure limitation established for the Department of Revenue by section 2(4), chapter 601, Oregon Laws 2017, Business Division, by \$18,098 for the implementation of HB 3180 (2017).

**92. Department of Administrative Services**

Increased the Other Funds expenditure limitation established for the Department of Administrative Services by section 2(6), chapter 572, Oregon Laws 2017, Enterprise Asset Management, by \$1,505,301 for the purchase of 70 vehicles.

- 93. Department of Administrative Services**  
Established a Federal Funds expenditure limitation of \$847,000 for the Department of Administrative Services, Office of the State Chief Information Officer – Policy, to accommodate grants and contracts for statewide aerial imagery.
- 94. Department of Administrative Services**  
Increased the Other Funds expenditure limitation established for the Department of Administrative Services by section 2(5)(a), chapter 572, Oregon Laws 2017, Office of the State Chief Information Officer – State Data Center, Operations, by \$9,300,000, and authorized the transfer of \$10,000,000 from the Other Funds expenditure limitation established for the Department of Administrative Services by section 2(5)(b), chapter 572, Oregon Laws 2017, Office of the State Chief Information Officer – State Data Center, Pass-through expenditures, to the Other Funds expenditure limitation established for the Department of Administrative Services by section 2(5)(a), chapter 572, Oregon Laws 2017, Office of the State Chief Information Officer – State Data Center, Operations, for increased services.
- 95. Department of Administrative Services**  
Acknowledged receipt of a report on uniform rent rates and recommended to the 2019 Legislative Assembly that it approve, for each agency, an amount sufficient to pay rentals required under the final schedule for uniform rent based on the 2019-21 legislatively adopted budget for the Department of Administrative Services as required under ORS 276.390.
- 96. Department of Public Safety Standards and Training**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Commerce, National Institute of Standards and Technology in the amount of \$214,006 to develop three-dimensional maps of indoor public spaces in Oregon.
- 97. Oregon Business Development Department**  
Approved, retroactively, the submission of a federal grant application to the U.S. Environmental Protection Agency in the amount of \$500,000 for additional capitalization of Oregon Brownfields Cleanup Fund which provides cleanup financing for sites contaminated by hazardous substances and petroleum.
- 98. Oregon Business Development Department**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Agriculture in the amount of \$300,000 to support targeted technical assistance and other training leading to the development or expansion of small and emerging private businesses in rural areas.
- 99. Military Department**  
Allocated \$188,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Military Department by section 1(3), chapter 566, Oregon Laws 2017, Emergency management, for emergency preparedness equipment for fuel distribution facilities.



## Summary of Emergency Board Action

December 2018

The Legislative Emergency Board met on December 14, 2018 and considered an agenda of 51 items. The Emergency Board approved four allocations from the Emergency Fund and six allocations from special purpose appropriations made to the Emergency Board. A request by the Legislative Fiscal Office to transfer unused special purpose appropriations from the Emergency Board to the Emergency Fund was also approved. A total of \$8.2 million was allocated from the Emergency Fund and \$12.9 million was allocated from special purpose appropriations. The transfer of unused special purpose appropriations totaled \$34.5 million. Additional details on these actions are described below. After the Emergency Board actions, the total balance in the Emergency Fund is \$57.3 million and will be available to the Legislature during the 2019 session. Any amount remaining in the Emergency Fund at the end of the current biennium will revert to the General Fund ending balance.

The agenda included 22 items that received additional 2017-19 biennium authority to spend (or transfer) Lottery Funds, Other Funds, and Federal Funds. The Emergency Board approved expenditure limitation increases of approximately \$200,000 Lottery Funds, \$1.09 billion Other Funds, and \$461.1 million Federal Funds. The Emergency Board also authorized the establishment of 47 positions (12.44 FTE).

The agenda included 15 agency reports, which the Emergency Board acknowledged receiving. The Emergency Board heard ten requests for the submission of federal grant applications, eight of which were on a single consent agenda item.

The following is a summary of significant Emergency Board actions taken at the December 2018 meeting. Detailed information is available at <https://olis.leg.state.or.us/liz/201711/Committees/EB/2018-12-14-08-30/Agenda>

### Education

- Increased the Federal Funds expenditure limitation for the Department of Education by \$7,316,943 and authorized the establishment of 4 limited duration positions (0.84 FTE) for the expenditure of additional Child Care Development Block Grant funding (and increased the Other Funds expenditure limitation for the Department of Human Services; see Human Services).

### Human Services

- Increased the Other Funds expenditure limitation for the Department of Human Services by \$7,122,984 as part of the action on the additional Child Care Development Block Grant funding received by the Department of Education.
- Increased the Other Funds expenditure limitation

for the Oregon Health Authority by \$1,053,018,458, increased the Federal Funds expenditure limitation by \$431,648,088, approved transfers between appropriations and expenditure limitations, and authorized the establishment of 11 positions (3.34 FTE), to rebalance the agency's 2017-19 budget, with the understanding that the Department of Administrative Services will unschedule \$11,879,295 General Fund.

- Allocated \$260,949 from the Emergency Fund to the Oregon Health Authority, increased the Other Funds expenditure limitation by \$32,282, increased the Federal Funds expenditure limitation by \$180,359, and authorized the establishment of 6 positions (1.76 FTE) to support ombuds services for individuals eligible for

medical assistance programs for the remainder of the 2017-19 biennium.

- Allocated \$1,500,000 from the special purpose appropriation made to the Emergency Board for human services program budget challenges to the Oregon Health Authority to invest in community programs aimed at reducing the number of Aid and Assist patients sent to the Oregon State Hospital.
- Acknowledged receipt of reports by the Oregon Health Authority on mental health residential rates and on creating a single plan of shared accountability for behavioral health coordination within each geographic area.
- Acknowledged receipt of reports by the Department of Human Services on the agency's workforce-related efforts in the child welfare program, on efforts to curb costs and manage the Intellectual and Development Disabilities' budget, and on agency efforts to improve position management practices.
- Allocated \$2,500,000 from the special purpose appropriation made to the Emergency Board to the Department of Human Services for the agency's child welfare program.
- Allocated \$6,343,891 from the special purpose appropriation made to the Emergency Board for human services program budget challenges to the Department of Human Services, increased the Other Funds expenditure limitation by \$5,0465,564, and approved transfers between appropriations and expenditure limitations to rebalance the agency's 2017-19 budget.
- Allocated \$255,882 from the special purpose appropriation made to the Emergency Board for human services program budget challenges to the Department of Human Services, increased the Federal Funds expenditure limitation by \$969,092, and authorized the establishment of 15 positions (3.75 FTE) to comply with a federal mandate on nursing facility complaint investigations.
- Increased the Other Funds expenditure limitation for the Department of Human Services by \$246,504 and authorized the establishment of 4 positions (1.00 FTE) to embed case managers in four hospitals.

#### **Public Safety and Judicial Branch**

- Allocated \$6,300,000 from the Emergency Fund to the Department of State Police, State Fire Marshal, to manage cash flow due to

extraordinary costs incurred responding to wildfires in the 2017-19 biennium.

- Established a Federal Funds capital construction expenditure limitation of \$5,300,000 for the Military Department for the Oregon Youth Challenge program expansion project.
- Established a Federal Funds capital construction expenditure limitation of \$1,300,000 for the Military Department to construct a pistol qualification range at Camp Najaf.
- Increased the Federal Funds expenditure limitation for the Military Department by \$4,000,000 for demolition projects at Camp Umatilla.
- Established a Federal Funds capital construction expenditure limitation of \$9,000,000 for the Military Department for the Camp Umatilla Regional Training Institute re-set project.
- Established an Other Funds capital improvement expenditure limitation of \$500,000 for the Military Department to purchase real property adjacent to the Camp Rilea Armed Forces Training Center in Warrenton.
- Acknowledged receipt of a report by the Military Department's Office of Emergency Management on its analysis of internal controls on federal grant management.
- Acknowledged receipt of a report by the Department of Justice on its Legal Tools Replacement Project.
- Increased the Other Funds expenditure limitation for the Criminal Justice Commission by \$200,948 and authorized the establishment of 2 positions (0.50 FTE) to spend a grant award on the Statistical Transparency of Policing program.
- Increased the Other Funds expenditure limitation for the Department of Public Safety Standards and Training by \$244,264 for wildland firefighter training expenses.
- Increased the Federal Funds expenditure limitation for the Department of Corrections by \$741,924 to spend a grant award for the Second Chance Act program.
- Allocated \$66,000 from the Emergency Fund to the Public Defense Services Commission to address workload needs in the Contract and Business Services Division for the remainder of the 2017-19 biennium.
- Allocated \$386,107 from the special purpose appropriation made to the Emergency Board for costs related to grand jury recordation to the District Attorneys and Their Deputies for

reimbursement of costs for the three counties initially implementing grand jury recordation.

- Acknowledged receipt of reports by the Public Defense Services Commission and the Judicial Department on the implementation of SB 505 (2017) related to grand jury recordation.
- Acknowledged receipt of a report by the Public Defense Services Commission on the status of the Professional Services Account.

#### **Natural Resources**

- Allocated \$1,886,696 from the special purpose appropriation made to the Emergency Board for fire severity resources to the Department of Forestry, allocated \$1,601,221 from the Emergency Fund for interest expense and district deductibles for the 2018 fire season, increased the Other Funds expenditure limitation for the Department of Forestry by \$14,835,726 for 2018 fire season costs and timely processing of payments related to the fire season, and recommended that an appropriation of \$31,545,752 General Fund be made to the Department of Forestry in an early 2019 session rebalance bill to cover the remaining portion of the state's large-fire costs related to the 2018 fire season.
- Acknowledged receipt of a report by the Water Resources Department on publicly owned high-hazard dams in Oregon that have unsatisfactory or poor condition ratings.

#### **Economic and Community Development**

- Increased the Lottery Funds expenditure limitation for the Department of Veterans' Affairs by \$201,550 and authorized the establishment of 3 positions (0.75 FTE) to establish the agency as the U.S. Department of Veterans' Affairs State Approving Agency for veterans' education programs after the federal government found the Higher Education Coordinating Commission not qualified to continue serving that role beginning on October 1, 2019.

#### **Transportation**

- Approved, retroactively, the submission of a federal grant application by the Department of Aviation to the Federal Aviation Administration in the amount of \$37,000,000 for a runway extension project at the Aurora State Airport, with instructions to the agency on actions to take if the grant is awarded.

#### **Consumer and Business Services**

- Acknowledged receipt of a report by the Department of Consumer and Business Services on workers' compensation premium assessment rates.

#### **Administration**

- Transferred \$424,500 Other Funds expenditure limitation between divisions of the Public Employees Retirement System for administration of the Oregon Savings Growth Plan.
- Increased the Other Funds expenditure limitation for the Public Employees Retirement System by \$119,542, authorized the establishment of 2 positions (0.50 FTE), and transferred \$500,000 Other Funds expenditure limitation between divisions to facilitate completion of work on the agency's cybersecurity, business continuity, and disaster recovery programs.
- Deferred a request by the Department of Revenue to transfer \$262,712 General Fund between divisions to accommodate a projected budget shortfall in the Administration Division.
- Transferred \$687,519 General Fund between divisions of the Department of Revenue to accommodate a projected budget shortfall in the Property Tax Division.
- Acknowledged receipt of a report by the Department of Administrative Services on compensation plan changes.
- Increased the Other Funds capital construction expenditure limitation for the Department of Administrative Services by \$6,782,000 for the State Data Center upgrades project.
- Increased the Federal Funds expenditure limitation for the Department of Administrative Services by \$599,795 to complete two Lidar projects through the Oregon Lidar Consortium.

#### **Legislative Branch**

- Transferred specified unallocated balances from special purpose appropriations totaling \$34,462,012 to the Emergency Fund legal citation to facilitate access to these resources during the 2019 legislative session; after this action there is a total of \$57,255,961 available in the Emergency Fund for use in the 2019 session or for reversion to the General Fund 2019-21 biennium ending balance if not used.

Emergency Fund Balance Summary			Agency Requests	Emergency Board Action
<b>General Purpose Emergency Fund</b>				
	Appropriation (after 2018 Session adjustments)		50,000,000	50,000,000
	Allocations to date		(18,977,881)	(18,977,881)
	<b>Unallocated Balance</b>		31,022,119	31,022,119
	Reservations (within General Purpose)		1,000,000	1,000,000
	Reservations allocated to date		(1,000,000)	(1,000,000)
	<b>Unallocated Reservations</b>		0	0
#	<b>December 2018 Requests - General Purpose</b>			
1	Public Defense Services Commission - Workflow Needs		(66,000)	(66,000)
10	Oregon Health Authority - Ombudspersons Services for Medical Assistance Program		(430,776)	(260,949)
11	Oregon Health Authority - Open New 25-Bed Unit at Oregon State Hospital Junction City Campus		(2,714,077)	(see SPA below)
19	Department of Human Services - Compliance with Centers for Medicare and Medicaid Services Directive		(255,882)	(see SPA below)
21	Oregon State Police - 2017-19 Fire Season Extraordinary Costs		(6,300,000)	(6,300,000)
34	Oregon Department of Veterans' Affairs - Certification as State Approving Agency for Federal Veterans' Education		(201,550)	(approved LF)
36	Department of Forestry - 2018 Fire Season Costs and Treasury Interest Costs for Cashflow Loan (and SPA below)		(33,146,973)	(1,601,221)
54	Legislative Fiscal Office - Transfer of Unused Special Purpose Appropriations to Emergency Fund		34,462,012	34,462,012
	Total Requests - General Purpose		(8,653,246)	26,233,842
	<b>General Purpose Unallocated/Unreserved Balance after 12/2018 (if requests approved)</b>		22,368,873	57,255,961
	<b>Special Purpose Appropriations - Agency Specific (after 2018 Session actions)</b>		49,006,115	49,006,115
	Allocations/Transfers to Date		(1,671,527)	(1,671,527)
	<b>Unallocated Balance</b>		47,334,588	47,334,588
#	<b>December 2018 Requests - Special Purpose Appropriations - Agency Specific</b>			
11	Oregon Health Authority - Open New 25-Bed Unit at Oregon State Hospital Junction City Campus		0	(1,500,000)
17	Department of Human Services - Rebalance for Child Welfare, Self Sufficiency, and Vocational Rehabilitation		(7,343,891)	(6,343,891)
18	Department of Human Services - Child Welfare Issues		(2,500,000)	(2,500,000)
19	Department of Human Services - Compliance with Centers for Medicare and Medicaid Services Directive		0	(255,882)
33	District Attorney's and Their Deputies - Grand Jury Recordation Costs		(882,932)	(386,107)
36	Department of Forestry - 2018 Fire Severity Costs (and Emergency Fund above)		(1,886,696)	(1,886,696)
54	Legislative Fiscal Office - Transfer of Unused Special Purpose Appropriations to Emergency Fund		(34,462,012)	(34,462,012)
	Total Requests - Special Purpose - Agency Specific		(47,075,531)	(47,334,588)
	<b>Special Purpose - Agency Specific - Unallocated Balance after 12/2018 (if requests approved)</b>		259,057	0

## Legislative Fiscal Office

900 Court St. NE, H-178  
Salem OR 97301  
503-986-1828



## Oregon Legislative Emergency Board

Sen. Peter Courtney, Senate Co-Chair  
Rep. Tina Kotek, House Co-Chair

### Certificate

December 14, 2018

Pursuant to the provisions of ORS 291.328, and acting under the authority of ORS 291.326(1)(a), (b), (c), and (d); ORS 291.371; ORS 291.375; and ORS 656.612(6) this hereby certifies that the Emergency Board, meeting on December 14, 2018, took the following actions:

- 1. Public Defense Services Commission**  
Allocated \$66,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Public Defense Services Commission by section 1(3), chapter 582, Oregon Laws 2017, Contracts and Business Services Division, to address workflow needs through the end of the biennium.
- 2. Public Defense Services Commission**  
Acknowledged receipt of a report on the status of the Professional Services Account.
- 3. Public Defense Services Commission**  
Acknowledged receipt of a report on the implementation of SB 505 (2017), related to grand jury recordation.
- 4. Judicial Department**  
Acknowledged receipt of a report on the implementation of SB 505 (2017), related to grand jury recordation, and authorized the use of funds appropriated by section 16, chapter 650, Oregon Laws 2017, for statewide implementation of SB 505.
- 5. Judicial Department**  
Approved, retroactively, the submission of a federal grant application to the State Justice Institute in the amount of \$50,000 for development of a two-year strategic plan.
- 6. Department of Education**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Health and Human Services in the amount of up to \$6,000,000 for the Preschool Development Grant Birth-to-Five.
- 8. Department of Education  
Department of Human Services**  
Increased the Federal Funds expenditure limitation established for the Department of Education by section 4(1), chapter 590, Oregon Laws 2017, Operations, by \$1,874,873, increased the Federal Funds expenditure limitation established for the Department of



Education by section 5(1), chapter 590, Oregon Laws 2017, Early learning programs, by \$5,442,069, and authorized the establishment of 4 limited duration positions (0.84 FTE); and increased the Other Funds expenditure limitation established for the Department of Human Services by section 2(2), chapter 597, Oregon Laws 2017, Child welfare, self-sufficiency and vocational rehabilitation services, by \$7,122,984; for the expenditure of additional federal Child Care Development Block Grant funding.

**9. Oregon Health Authority**

Approved the transfer of General Fund appropriations, increased and transferred Other Funds expenditure limitations, increased Federal Funds expenditure limitation, and established and transferred positions, per the attached table, with the understanding that the Department of Administrative Services will unschedule \$11,879,295 General Fund.

**10. Oregon Health Authority**

Allocated \$260,949 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Oregon Health Authority by section 1(2), chapter 545, Oregon Laws 2017, Central services, statewide assessments and enterprise-wide costs; increased the Other Funds expenditure limitation established for the Oregon Health Authority by section 2(2), chapter 545, Oregon Laws 2017, Central services, statewide assessments and enterprise-wide costs, by \$32,282; increased the Federal Funds expenditure limitation established for the Oregon Health Authority by section 4(2), chapter 545, Oregon Laws 2017, Central services, statewide assessments and enterprise-wide costs, by \$180,359; and authorized the establishment of 6 permanent positions (1.76 FTE) to support ombuds services for individuals eligible for medical assistance programs.

**11. Oregon Health Authority**

Allocated \$1,500,000 from the special purpose appropriation made to the Emergency Board by section 130(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Oregon Health Authority by section 1(1), chapter 545, Oregon Laws 2017, Programs, to invest in community programs aimed at reducing the number of Aid and Assist patients sent to the Oregon State Hospital.

**12. Oregon Health Authority**

Acknowledged receipt of a report on mental health residential rate standardization.

**13. Oregon Health Authority**

Acknowledged receipt of a report on creating a single plan of shared accountability for behavioral health coordination within each geographic service area.

**14. Department of Human Services**

Acknowledged receipt of a report on the agency's workforce-related efforts in the child welfare program.

**15. Department of Human Services**

Acknowledged receipt of a report on efforts to curb costs in the Intellectual and Developmental Disabilities program.

- 16. Department of Human Services**  
Acknowledged receipt of a report on the agency’s work to improve position management practices.
- 17. Department of Human Services**  
Allocated \$6,343,891 from the special purpose appropriation made to the Emergency Board by section 130(1), chapter 99, Oregon Laws 2018, to supplement appropriations made to the Department of Human Services, approved the transfer of General Fund appropriations, increased and transferred Other Funds expenditure limitations, transferred Federal Funds expenditure limitations, and transferred positions; per the attached table.
- 18. Department of Human Services**  
Allocated \$2,500,000 from the special purpose appropriation made to the Emergency Board by section 179(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Department of Human Services by section 1(2), chapter 597, Oregon Laws 2017, Child welfare, self-sufficiency, and vocational rehabilitation, for the child welfare program.
- 19. Department of Human Services**  
Allocated \$255,882 from the special purpose appropriation made to the Emergency Board by section 130(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Department of Human Services by section 1(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs; increased the Federal Funds expenditure limitation established for the Department of Human Services by section 3(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs, by \$969,092; and authorized the establishment of 15 permanent positions (3.75 FTE), to comply with a federal directive on nursing facility complaint investigations.
- 20. Department of Human Services**  
Increased the Other Funds expenditure limitation established for the Department of Human Services by section 2(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs, by \$246,504, and authorized the establishment of 4 permanent positions (1.00 FTE), to embed dedicated case managers in four hospitals.
- 21. Department of State Police**  
Allocated \$6,300,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of State Police by section 1(4), chapter 581, Oregon Laws 2017, Administrative services, agency support, criminal justice information services and office of the State Fire Marshal, to support cash flow depleted by extraordinary wildfire fighting costs incurred during the 2017 and 2018 wildfire seasons, with instructions.

- 22. Military Department**  
Established a Federal Funds Capital Construction expenditure limitation of \$5,300,000 for the Military Department, Capital Construction program, for the Oregon Youth Challenge Program expansion project.
- 23. Military Department**  
Established a Federal Funds Capital Construction expenditure limitation of \$1,300,000 for the Military Department, Capital Construction program, to construct an outdoor combat pistol qualification course at Camp Najaf in Corvallis, Oregon.
- 24. Military Department**  
Increased the Federal Funds expenditure limitation established for the Military Department by section 3(1), chapter 566, Oregon Laws 2017, Operations, by \$4,000,000 for the demolition of structures at Camp Umatilla in Umatilla, Oregon.
- 25. Military Department**  
Established a Federal Funds Capital Construction expenditure limitation of \$9,000,000 for the Military Department, Capital Construction program, for the Camp Umatilla Regional Training Institute Re-Set Project at Camp Umatilla in Umatilla, Oregon.
- 26. Military Department**  
Established an Other Funds Capital Improvement expenditure limitation of \$500,000 for the Military Department, Capital Improvement program, to purchase real property adjoining the Camp Rilea Armed Forces Training Center in Warrenton, Oregon.
- 27. Military Department**  
Acknowledged receipt of a report on the agency's assessment of its processes, policies, and practices for internal control over grants management.
- 28. Department of Justice**  
Acknowledged receipt of a report on the Legal Tools Replacement project.
- 29. Criminal Justice Commission**  
Increased the Other Funds expenditure limitation established for the Criminal Justice Commission by section 2, chapter 505, Oregon Laws 2017, by \$200,498, and authorized the establishment of 2 limited duration positions (0.50 FTE) to spend a grant award on the Statistical Transparency of Policing program.
- 30. Department of Public Safety Standards and Training**  
Increased the Other Funds expenditure limitation established for the Department of Public Safety Standards and Training by section 2(1), chapter 583, Oregon Laws 2017, Operations, by \$244,264, for wildland firefighter training expenses incurred during the 2018 fire season.
- 31. Department of Public Safety Standards and Training**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Homeland Security in the amount of \$498,850 for firefighter training equipment.

- 32. Department of Corrections**  
Increased the Federal Funds expenditure limitation established for the Department of Corrections by section 3, chapter 573, Oregon Laws 2017, by \$741,924, for expenditure of a federal Second Chance Act grant on the Parenting Inside Out family visiting program.
- 33. District Attorneys and Their Deputies**  
Established a General Fund appropriation for grand jury recordation by allocating \$386,107 from the special purpose appropriation made to the Emergency Board by section 17(1), chapter 650, Oregon Laws 2017, to the Department of Justice for the payment of expenses of District Attorneys and Their Deputies; and directed the Department of Justice to reimburse counties for eligible grand jury recordation expenses, as approved by the Emergency Board.
- 34. Department of Veterans' Affairs**  
Increased the Lottery Funds expenditure limitation established for the Department of Veterans' Affairs by section 2(1), chapter 585, Oregon Laws 2017, For services provided by the Department of Veterans' Affairs, by \$201,550, and authorized the establishment of 3 permanent positions (0.75 FTE) to establish the agency as the U.S. Department of Veterans' Affairs State Approving Agency for veterans' education programs; and recommended that the Department's Veterans' Services Program Lottery Funds allocation be increased by \$201,550 during the 2019 legislative session.
- 36. Department of Forestry**  
Acknowledged receipt of a report on the 2018 fire season; allocated \$1,886,696 from the special purpose appropriation made to the Emergency Board by section 5(1), chapter 592, Oregon Laws 2017, to supplement the appropriation made to the Department of Forestry by section 1(2), chapter 592, Oregon Laws 2017, Fire protection; allocated \$1,601,221 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Forestry by section 1(2), chapter 592, Oregon Laws 2017, Fire protection, for interest expenses and district deductibles associated with the 2018 fire season; increased the Other Funds expenditure limitation established for the Department of Forestry by section 2(2), chapter 592, Oregon Laws 2017, Fire protection, by \$1,107,962 for 2018 fire season costs and by \$13,727,764 to support the timely processing of payments related to the 2018 fire season; and recommended an increase of \$31,545,752 General Fund appropriation for large fire costs be included in a budget rebalance bill during the 2019 legislative session.
- 37. Water Resources Department**  
Acknowledged receipt of a report on publicly owned high-hazard dams in Oregon that have unsatisfactory or poor condition ratings.
- 38. Water Resources Department**  
Approved, retroactively, the submission of a federal grant application to the U.S. Geological Survey for a grant of up to \$150,000 for activities related to the National Groundwater Monitoring Network Data Providers program.

- 39. Department of Geology and Mineral Industries**  
Approved, retroactively, the submission of a federal grant application to the U.S. Geological Survey in the amount of \$300,000 for the 2019 State Geological Survey project.
- 40. Department of Aviation**  
Approved, retroactively, the submission of a grant application to the Federal Aviation Administration in the amount of \$37,000,000 for a runway extension project at Aurora State Airport, with instructions.
- 41. Department of Transportation**  
Approved, retroactively, the submission of a federal grant application to the Federal Transit Administration in the amount of up to \$500,000 for the Innovative Coordinated Access and Mobility Program.
- 42. Department of Transportation**  
Approved, retroactively, the submission of a federal grant application to the Federal Highway Administration, Competitive Highway Bridge Program in the amount of \$44,500,000 for replacement and rehabilitation of deficient bridges.
- 43. Department of Consumer and Business Services**  
Acknowledged receipt of a report on workers' compensation premium assessment rates.
- 44. Public Utility Commission**  
Approved, retroactively, the submission of a federal grant application to the U.S. Department of Transportation, Pipeline and Hazardous Materials Safety Administration in the amount of up to \$58,000 for inspections of underground natural gas storage facilities in Oregon.
- 45. Public Employees Retirement System**  
Authorized the transfer of \$424,500 from the Other Funds expenditure limitation established for the Public Employees Retirement System by section 1(4), chapter 600, Oregon Laws 2017, Operations Division, to the Other Funds expenditure limitation established by section 1(2), chapter 600, Oregon Laws 2017, Financial and Administrative Services Division, for the Oregon Savings Growth Plan.
- 46. Public Employees Retirement System**  
Increased the Other Funds expenditure limitation established for the Public Employees Retirement System by section 1(5), chapter 600, Oregon Laws 2017, Compliance, Audit and Risk Division, by \$119,542 and authorized the establishment of 2 permanent positions (0.50 FTE) for cybersecurity and business continuity planning; and authorized the transfer of \$500,000 from the Other Funds expenditure limitation established for the Public Employees Retirement System by section 1(3), chapter 600, Oregon Laws 2017, Information Services Division to the Other Funds expenditure limitation established by section 1(5), chapter 600, Oregon Laws 2017, Compliance, Audit and Risk Division, for a disaster recovery program.

- 47. Department of Revenue**  
Deferred action on the request to transfer \$262,712 General Fund from the Personal Tax and Compliance appropriation to the Administration appropriation to fund a projected budget shortfall.
- 48. Department of Revenue**  
Authorized the transfer of \$687,519 from the General Fund appropriation established for the Department of Revenue by section 1(3), chapter 601, Oregon Laws 2017, Personal Tax and Compliance Division, to the General Fund appropriation established for the Department of Revenue by section 1(2), chapter 601, Oregon Laws 2017, Property Tax Division, for a budget shortfall.
- 49. Department of Administrative Services**  
Acknowledged receipt of a report on compensation plan changes.
- 51. Department of Administrative Services**  
Increased the Other Funds Capital Construction expenditure limitation established for the Department of Administrative Services by section 1(1)(k), chapter 747, Oregon Laws 2017, State Data Center Power Upgrades, by \$6,782,000 to complete the State Data Center Power Upgrades project.
- 52. Department of Administrative Services**  
Increased the Federal Funds expenditure limitation established for the Department of Administrative Services, Office of the State Chief Information Officer–Policy, by the Emergency Board at its September 2018 meeting, by \$599,795 to accommodate grants and contracts for Lidar aerial imagery.
- 53. Department of Geology and Mineral Industries**  
Approved, retroactively, the submission of a federal grant application to the U.S. Geological Survey in the amount of \$200,000 for the 3D Elevation Program initiative.
- 54. Legislative Fiscal Office**  
Transferred unallocated balances in the amount of \$34,462,012 from special purpose appropriations made to the Emergency Board to the Emergency Fund appropriation legal citation, per the attached table.

**ATTACHMENT  
Item 9: Oregon Health Authority**

<b>OREGON HEALTH AUTHORITY 2017-19</b>				
<b>December 2018</b>				
<b>Division/Appropriation Reference</b>	<b>Fund Type</b>	<b>Adjustments to Legislatively Approved Budget</b>	<b>Adjustments to Position Authority</b>	
<b><u>Transfers, Allocations, and Expenditure Limitation Adjustments:</u></b>				
<b>Health Care for All Oregon Children</b>				
Ch 652 4, OL 2017	General	(10,259,512)		
<b>Programs</b>				
Ch 545 2(1), OL 2017	Other	895,921,748		
Ch 545 4(1), OL 2017	Federal	430,552,061		
	Total	895,921,748		11 pos / 3.34 FTE
<b>Central Services, Statewide Assessments &amp; Enterprise-wide Costs</b>				
Ch 545 1(2), OL 2017	General	10,259,512		
Ch 545 2(2), OL 2017	Other	(3,903,290)		
Ch 545 4(2), OL 2017	Federal	1,096,027		
	Total	7,452,249		
<b>Public Employees' Benefit Board</b>				
Ch 545 6, OL 2017	Other	80,000,000		
<b>Oregon Educators Benefit Board</b>				
Ch 545 7, OL 2017	Other	81,000,000		
<b>Agency Total</b>				
	General	-		
	Other	1,053,018,458		
	Federal	431,648,088		
	Total	1,484,666,546		11 pos / 3.34 FTE
<b><u>Request Department of Administrative Services to unschedule:</u></b>				
<b>Health Care for All Oregon Children</b>				
Ch 652 4, OL 2017	General	7,004,243		
<b>Programs</b>				
Ch 545 1(1), OL 2017	General	4,875,052		

**ATTACHMENT  
Item 17: Department of Human Services**

<b>DEPARTMENT OF HUMAN SERVICES 2017-19</b>			
<b>December 2018</b>			
<b>Division/Appropriation Reference</b>	<b>Fund Type</b>	<b>Adjustments to Legislatively Approved Budget</b>	<b>Adjustments to Position Authority</b>
<b>Transfers, Allocations, and Expenditure Limitation Adjustments:</b>			
<b>Child welfare, self-sufficiency, and vocational rehabilitation services</b>			
Ch 597 1(2), OL 2017	General	22,030,592	
Ch 597 2(2), OL 2017	Other	(577,409)	
Ch 597 3(2), OL 2017	Federal	6,505,565	
	Total	27,958,748	(12) pos / (12.00) FTE
<b>Aging and people with disabilities and intellectual/developmental disabilities programs</b>			
Ch 597 1(3), OL 2017	General	(13,946,216)	
Ch 597 2(3), OL 2017	Other	3,549,816	
Ch 597 3(3), OL 2017	Federal	13,862,387	
	Total	3,465,987	7 pos / 7.00 FTE
<b>Central Services, state assessments, and enterprise-wide costs</b>			
Ch 597 1(1), OL 2017	General	(1,740,485)	
Ch 597 2(1), OL 2017	Other	2,296,942	
Ch 597 3(1), OL 2017	Federal	(20,367,952)	
	Total	(19,811,495)	8 pos / 8.00 FTE
<b>Shared services</b>			
Ch 597 2(4), OL 2017	Other	(222,785)	(3) pos / (3.00) FTE
<b>Department Total</b>			
	General	6,343,891	
	Other	5,046,564	
	Federal	-	
	Total	11,390,455	0 pos / 0.00 FTE

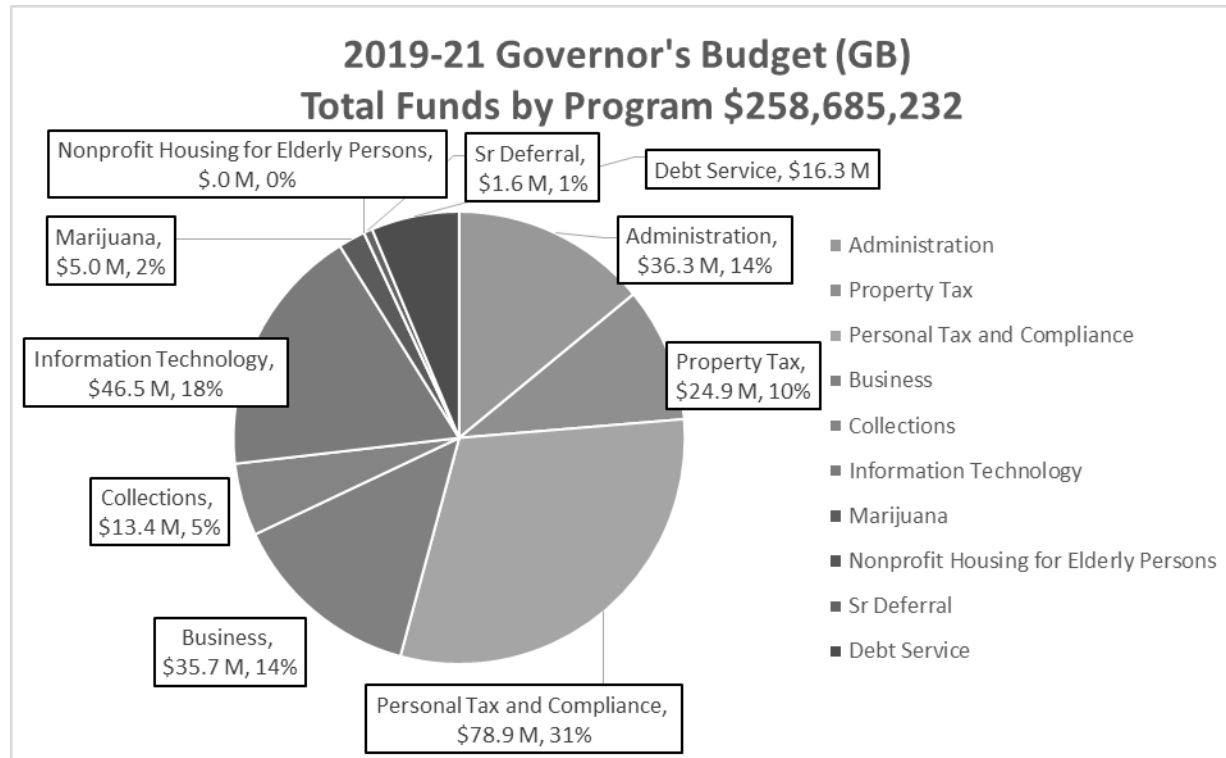


**Special Purpose Appropriation Transfer Detail**

<b>Oregon Laws 2017 &amp; 2018 Chapter/Section</b>	<b>Agency/Purpose</b>	<b>Amount</b>
Chapter 592, sec. 5(1), 2017	Department of Forestry for fire severity suppression costs	(2,113,304)
Chapter 650, sec. 17(1), 2017	State agencies for Grand Jury recording costs	(7,513,893)
Chapter 99, sec. 127(1), 2018	Oregon Health Authority for Mental Health residential rates	(2,000,000)
Chapter 99, sec. 130(1), 2018	Oregon Health Authority/Department of Human Services for Caseload and Cost Per Case Issues	(21,900,227)
Chapter 99, sec. 156(1), 2018	Secretary of State for January 2018 Special Election County costs	(284,588)
Chapter 99, sec. 169(1), 2018	Department of Revenue for position reconciliation	(650,000)
<b>Total transfers from special purpose appropriations</b>		<b>(34,462,012)</b>
Chapter 702, sec. 1, 2017	Emergency Board -- General Purpose	34,462,012
Net General Fund Change		0

# BUDGET NARRATIVE

## Department of Revenue



### Agency Summary

The agency administers nearly 40 tax programs. The largest tax programs in terms of budget to administer and revenue received are Personal Income Tax and the associated withholding program, Corporation Excise Tax, Property Tax, Cigarette and Other Tobacco Tax, Estate Transfer Tax, and Marijuana Tax programs.

## BUDGET NARRATIVE

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The main functions for the **Personal Income, Corporation Excise, Cigarette and Other Tobacco, Estate Transfer Tax, and Marijuana Tax** programs include:

- Processing returns.
- Accounting for and banking payments, including a large volume of cash transactions.
- Assisting and educating taxpayers.
- Performing audits.
- Enforcing filing requirements.
- Collecting delinquent taxes.
- Developing policy.

Administrative duties include collection and distribution of taxes and fees for other state agencies and local governments. These include the state lodging tax, 911 emergency communications tax, transit district taxes, marijuana tax, vehicle privilege and use taxes, bicycle excise tax, and court fines and fees. Service as the primary collection agency for more than 160 state agencies and local governments is provided through the **Other Agency Accounts** program. This program was previously under the Business Division has now been put under a new program unit (Collections Division) in the 2019–21 Agency Request Budget.

The **Cigarette and Other Tobacco Tax** programs work with tobacco retailers and distributors to ensure they comply with laws governing tobacco taxes.

The **Marijuana Tax** program has been working with this newly regulated industry in Oregon to educate and assist business owners in complying with tax requirements. A unique component of this industry is the challenge of access to traditional banking for business accounts. In many cases, business owners must pay their taxes and other expenses in cash. This has created challenges for both marijuana business owners and the agency in managing the volume of cash. It also creates safety and security concerns for taxpayers and staff in delivering and processing tax payments. The department's payment center was established to mitigate these concerns. The payment center receives payments for all tax programs and accepts multiple methods of payment, but sets specific appointments for marijuana businesses to make payments in cash. The center follows dual-control cash handling standards and has appropriate physical safety standards and security protocols to manage the volume of cash received.

The **Property Tax** program is responsible for the overall supervision of the statewide property tax system, appraisal of large industrial properties with values of more than \$1 million, appraisal of centrally assessed companies designated by ORS 308.515, and support of county property tax administration.

The program also establishes and monitors statewide standards for county implementation of the assessment and collection of property taxes, and tax-lot map maintenance. They also administer the timber tax, senior and disabled citizen property tax deferral programs, the Forest Products Harvest Tax, and the Small Tract Forestland Severance Tax.

## BUDGET NARRATIVE

These programs are organized for ease of administration into seven divisions:

**Administration** directs the activities of the other divisions and coordinates financial, legislative, rulemaking, outcome-based performance management, communications, human resources, safety and security, research, and internal audit activities.

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 24,331,873	\$ 7,528,338	\$ 31,860,211	67	62.37
CSL 19-21	\$ 29,902,812	\$ 8,064,389	\$ 37,967,201	72	72.00
ARB 19-21	\$ 31,509,713	\$ 8,194,925	\$ 39,704,638	76	76.00
GB 19-21	\$ 28,588,792	\$ 7,744,681	\$ 36,333,473	72	72.00
Difference	\$ 4,256,919	\$ 216,343	\$ 4,473,262	5	9.63
Pct Change	14.9%	2.8%	12.3%	6.9%	13.4%

The **Information Technology Services Division** provides project and portfolio management, technology and support services including maintenance and support of our core systems, and return and payment remittance processing.

Information Technology	GF	OF	TF	POS	FTE
LAB 17-19	\$ 42,266,535	\$ 7,874,331	\$ 50,140,866	270	192.62
CSL 19-21	\$ 36,051,227	\$ 5,138,808	\$ 41,190,035	227	178.62
ARB 19-21	\$ 45,187,786	\$ 7,433,534	\$ 52,621,320	249	200.62
GB 19-21	\$ 39,641,931	\$ 6,808,856	\$ 46,450,787	233	185.75
Difference	\$ (2,624,604)	\$ (1,065,475)	\$ (3,690,079)	(37)	(6.87)
Pct Change	-6.6%	-15.6%	-7.9%	-15.9%	-3.7%

## BUDGET NARRATIVE

The **Personal Tax and Compliance Division** directs and manages the state's personal income tax program, including tax policy, collection, audit, and filing enforcement functions.

Personal Tax and Compliance	GF	OF	TF	POS	FTE
LAB 17-19	\$ 72,024,086	\$ 1,652,483	\$ 73,676,569	400	390.02
CSL 19-21	\$ 80,053,791	\$ 1,829,203	\$ 81,882,994	393	392.17
ARB 19-21	\$ 83,218,213	\$ 2,384,373	\$ 85,602,586	402	401.17
GB 19-21	\$ 77,134,762	\$ 1,811,468	\$ 78,946,230	384	383.17
Difference	\$ 5,110,676	\$ 158,985	\$ 5,269,661	(16)	(6.85)
Pct Change	6.6%	8.8%	6.7%	-4.2%	-1.8%

The **Business Division** performs collection, audit, filing enforcement, and tax policy functions for corporations, partnerships, or entities other than individuals for income taxes, and administers a growing group of tax and fee programs that fund dedicated programs for other state entities.

Business	GF	OF	TF	POS	FTE
LAB 17-19	\$ 21,350,670	\$ 20,248,850	\$ 41,599,520	227	209.65
CSL 19-21	\$ 23,775,091	\$ 11,621,735	\$ 35,396,826	154	152.75
ARB 19-21	\$ 24,229,958	\$ 11,893,147	\$ 36,123,105	155	153.75
GB 19-21	\$ 23,296,473	\$ 12,361,552	\$ 35,658,025	154	152.65
Difference	\$ 1,945,803	\$ (7,887,298)	\$ (5,941,495)	(73)	(57.00)
Pct Change	8.4%	-63.8%	-16.7%	-47.4%	-37.3%

## BUDGET NARRATIVE

The **Property Tax Division** administers the statewide property tax system through partnerships with Oregon’s 36 counties, and directly administers timber and forestland, senior citizens property tax deferral, non-profit housing for the elderly, and several other related programs.

Property Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 15,221,355	\$ 42,786,514	\$ 58,007,869	81	77.87
CSL 19-21	\$ 16,486,789	\$ 44,587,367	\$ 61,074,156	81	77.93
ARB 19-21	\$ 17,584,672	\$ 6,507,835	\$ 24,092,507	81	80.50
GB 19-21	\$ 16,682,740	\$ 8,241,481	\$ 24,924,221	87	80.72
Difference	\$ 1,461,385	\$ (34,545,033)	\$ (33,083,648)	6	2.85
Pct Change	8.8%	-419.2%	-132.7%	6.9%	3.5%

The **Collections Division** acts as the central collection agency for other state agencies, boards, commissions, and local governments. The Other Agency Accounts unit is now under the Collections Division for the 2019–21 biennium. It previously was under the Business Division.

Collections	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	-	-
CSL 19-21	\$ 190,154	\$ 13,195,426	\$ 13,385,580	73	73.00
ARB 19-21	\$ 190,154	\$ 13,532,364	\$ 13,722,518	73	73.00
GB 19-21	\$ -	\$ 13,426,715	\$ 13,426,715	73	73.00
Difference	\$ -	\$ 13,426,715	\$ 13,426,715	73	73.00
Pct Change	0.0%	100.0%	100.0%	100.0%	100.0%

## BUDGET NARRATIVE

The **Marijuana Tax Division** administers the tax on recreational marijuana products including processing a large number of cash payments, distributes funds to statutory recipients, and assesses marijuana tax amounts on retailers that haven't filed returns.

Marijuana	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 4,659,957	\$ 4,659,957	15	14.25
CSL 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
ARB 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
GB 19-21	\$ -	\$ 5,020,026	\$ 5,020,026	19	18.25
Difference	\$ -	\$ 360,069	\$ 360,069	4	4.00
Pct Change	0.0%	7.2%	7.2%	21.1%	21.9%

These divisions are described in more detail under their individual tabs.

The Oregon Department of Revenue provides services for the general public, tax preparation professionals, counties, local taxing districts, and other state agencies through these program units:

**Tax Administration:**

- 003—Administration Division
- 004—Property Tax Division
- 005—Personal Tax and Compliance Division
- 006—Business Division
- 007—Collections
- 009—Information Technology Services Division
- 015—Multistate Tax Commission

**Property Tax Relief:**

- 019—Nonprofit Housing for Elderly Persons (NPH)
- 025—Senior and Disabled Citizen Property Tax Deferral

**Other:**

- 014—Marijuana Program
- 030—Core Systems Replacement
- 087—Capital Debt Service and Related Costs

# BUDGET NARRATIVE

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The Agency Request Budget for the 2019–21 biennium is:

Department of Revenue	GF	OF	TF	POS	FTE
LAB 17-19	\$ 193,906,501	\$ 129,826,552	\$ 323,733,053	1,101	963.28
CSL 19-21	\$ 204,875,450	\$ 123,681,615	\$ 328,557,065	1,024	969.22
ARB 19-21	\$ 220,336,082	\$ 56,898,685	\$ 277,234,767	1,060	1,007.79
GB 19-21	\$ 200,411,318	\$ 58,273,914	\$ 258,685,232	1,031	974.04
Difference	\$ 6,504,817	\$ (71,552,638)	\$ (65,047,821)	(70)	10.76
Pct Change	3.2%	-122.8%	-25.1%	-6.8%	1.1%

## Mission Statement & Statutory Authority

**Mission:** “We make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens.”

**Statutory Authority:** ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state, except as specifically otherwise provided in such laws.”

## 2019–21 Two-year agency plan

Tax administration across the country is rapidly changing. The public demands to do business when it’s convenient to their schedules, using tools that are commonplace in the private sector. Businesses are changing, and more are using complex and sophisticated tax planning practices. State agencies must partner together to address issues that affect all citizens.

Meeting the expectations and demands of the public can be challenging at the best of times, but solutions do not lie simply in adding more staff doing more of the same work. Any viable solution requires business transformation. The Department of Revenue has recently updated its core technology systems, and is continuing to modernize business processes and other technology platforms to meet the changing needs of the public.

**Mission:** “We make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens.”

**Vision:** “We are a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration.”



# BUDGET NARRATIVE

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**Values:** In pursuit of the mission and vision, the agency values:

- **Highly ethical conduct**—honesty, fairness, and courage to do the “right” thing to protect integrity at the highest level.
- **Service and operational excellence**—doing our part, supporting others’ success, and pursuing ways to improve service delivery.
- **Fiscal responsibility**—prudent stewards of public dollars, effective financial controls, and information transparency.
- **Quality in relationships**—respectful, supportive, and authentic collaborators.
- **Accountability**—deliver on our commitments to establish credibility and trust.
- **Continuous improvement**—monitor performance results, be open to change, and reinforce an improvement mindset.

The mission, vision, and values set the direction and tone for the organization’s activities. The agency’s two-year plan outlines specific unit-level initiatives and actions to realize our agency vision. Execution of the plan requires coordination across the agency, transformation within our systems and processes, and partnerships among agencies and other governments. Each biennium, we will review and update the plan and extend it for the ensuing two-year period.

The agency achieves its vision through five outcome areas. Each outcome is a focal point for decisions, provides clarity to the vision, and helps determine success:

1. **Employee engagement**—We engage employees so they care about their work and the performance of the organization and they recognize how their efforts make a difference.
2. **Customer experience**—We provide clear, accurate, and timely information and services that yield an appropriate customer experience.
3. **Voluntary compliance**—We remove barriers and provide incentives, tools, and education to encourage taxpayers to meet their obligation to pay taxes.
4. **Enforcement**—We enforce compliance to generate revenue and promote long-term voluntary compliance.
5. **Equity & uniformity**—We administer statutes and rules consistently and treat all taxpayers fairly.

During the 17–19 biennium, the agency completed its main strategic priority of the previous seven years in completing the Core Systems Replacement Project. With that priority completed, the agency embarked on a process of defining new strategic priorities for the 2017–21 timeframe.

Along with the findings of completed budget notes, preparatory work for an outcome based management assessment has focused agency leadership and identified three strategic priorities representing short-term, cross-agency improvement opportunities. Goals are being identified for each priority.

# BUDGET NARRATIVE

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## Strategic priorities:

- **Optimize Collections Efforts**—clarify collections potential, improve methods, and more effectively communicate results.
- **Enhance Taxpayer Assistance**—create the tools and environment that make paying taxes an understandable and satisfactory experience for taxpayers.
- **Cultivate Operational Excellence**—clarify roles and responsibilities, promote data driven decisions, and leverage staff potential to optimize agency performance.



The agency’s strategic priorities were heavily influenced from findings revealed during the development of legislative budget notes. The 2017 Legislature identified nine budget note reports targeting improvement opportunities within the agency. Overall, the agency has completed six of the

# BUDGET NARRATIVE

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budget notes; three are still actively being developed. A budget note is considered “complete” when the agency receives approval from the legislative body for specific reports or deliverables identified within the budget note. While most of the budget notes are completed, the agency recognizes that it may take months or years to fully implement budget note recommendations resulting from reviews and/or audits completed.

Each completed budget note has identified findings and areas for improvement that are informing the strategic and business plans for the agency. Further development of plans will attempt to incorporate findings, and operationalize improvements.

Please see the Budget Note Summary report included in the “Special Reports” section of the Agency Request Budget. The budget notes are categorized as impacting customer service, operations, or core business delivery. The table below summarizes the status of each budget note:

<b>Budget Note</b>	<b>Status</b>
<b>Customer Service</b> —Improving Delivery of Taxpayer Assistance	Complete
<b>Operational Improvements</b>	
• Comprehensive External Audit	Active
• State Accounting and Budget Review	Complete
• Review of Personnel Practices and Legislatively Authorized Positions	Complete
• Outcome Based Management Assessment	Active
<b>Business Service Delivery</b>	
• Collections Division Feasibility Study	Active
• Processing Center Modernization Project	Complete
• 2018 Tax Season Readiness Report	Complete
• Core System Replacement Reporting	Complete

## Program descriptions

**Agency programs:** Administration of the department’s tax programs generate 97 percent of the state’s General Fund revenue and 82 percent of all local government revenue (based on 2019-2021 biennial estimates). That includes nearly 40 programs that can be divided into seven categories. All tax and revenue numbers mentioned below are based on the 2019–21 Current Service Level.

- **Personal income and corporation taxes:** Generates \$20.2 billion in General Fund revenues from 741 FTE in the areas of taxpayer assistance and education, processing, banking, auditing, collecting, and filing enforcement.

# BUDGET NARRATIVE

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- **Property taxes:** We provide essential support and oversight to the system of property taxation that generates over \$12 billion in local government revenues from 80.50 FTE in the areas of utility and transportation valuation, industrial property valuation, mapping, county administrative oversight, and forestland valuation.
- **Cigarette and other tobacco taxes:** Generates \$524 million for the Oregon Health Plan, General Fund, local government, Tobacco Prevention and Education Program, and public transit. Department staff are responsible for processing, banking, auditing, inspecting, and referring appropriate matters to the Department of Justice and Oregon State Police for criminal investigations.
- **Marijuana Taxes:** Estimated to generate \$215 million in tax revenues in the 2019-2021 biennium. These revenues will be used to pay state agency expenses related to the regulation of this new industry in Oregon. After expenses are paid for administration, remaining funds will be disbursed to city and county governments, school districts, and law enforcement agencies according to a statutory distribution formula.
- **Other taxes:** The department provides administrative support for the Estate Transfer Tax, Amusement Device Tax, Petroleum Load Fee, State Lodging Tax, Hazardous Substance Fee, Small Owner Severance Tax, Forest Products Harvest Tax, Vehicle Privilege and use Taxes, Bicycle Excise Tax, and Emergency Communication Tax (911). These programs generate approximately \$403 million total in revenues for the General Fund, 911 System, Tourism Commission, Statewide Transportation Improvement Fund, State Highway Fund, Zero-Emission Incentive Fund, Connect Oregon Fund, local governments, schools, Forestry, and toxic waste reduction.
- **Partnerships:** The department has partnerships with other agencies, the courts, and local government for the administration, tracking, and collection of funds. For Other Agency Accounts, the department collects approximately \$116 million in debt owed to agencies that they have not been able to collect themselves. The department works with the state and municipal courts in collecting, tracking, and disbursing court fines and assessments of about \$111 million. The department works under an interagency agreement with the Tri-Met and Lane Transit Districts to administer their transit taxes. The programs collect and remit approximately \$1.1 billion back to the transit districts each biennium.
- **Assistance programs:** The department is responsible for the administration of the Nonprofit Homes for the Elderly (NPH) and Senior and Disabled Citizen Property Tax Deferral programs. NPH funds property tax exemptions granted to non-profit homes for the elderly. The senior and disabled citizen property tax deferral programs allow homeowners age 62 and older or disabled with low income to defer property tax payments.

## Environmental factors

**Effects of significant change**—For many years, the Department of Revenue operated in an environment of stable systems, processes, and tax programs—with few new additions to its administrative duties.

The 2013–15 biennium brought the Core Systems Replacement project, a significant undertaking to replace two-thirds of the department’s application infrastructure with an integrated system. This project not only updated the technology, but new business processes were adopted and

## BUDGET NARRATIVE

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changed the way most of the department conducts its business. The new core system also brought numerous opportunities to automate processes, increase efficiency in operations, and change the level to which the department conducts some of its activities. The project spanned the 2013–15, 2015–17, and 2017–19 biennia. While the project is now concluded and successful, work continues as expected to stabilize the operations and ongoing support and maintenance of the system and business processes. For example, liens and garnishments can and will be automated, but understanding workflow, impact to taxpayers, needs for customer response to automated notices being sent, and increased costs for printing and distribution of notices must be addressed before implementing such solutions.

**Large number of new tax programs**—The 2017–19 biennium added numerous new tax programs to the department’s portfolio at a time when the agency was already fatigued from the frenetic pace of updating core systems the previous four years. Several of these new programs are Other Funds programs requiring the department’s administrative expenses to be paid from a small portion of the receipts of the program. However, the implementation timelines in some cases span multiple biennia, leaving the start of available funding to pay expenses far from when the start-up costs of implementing the infrastructure to accept payments must be paid.

**Increasing complexity in existing programs**—Both Oregon and federal law continue to increase in complexity which makes it harder to understand how these provisions are expected to work, particularly provisions that interact with each other, so we can administer them correctly and provide guidance to taxpayers.

Complexity has implications for compliance as well as frustration for taxpayers if clear guidance can’t be provided. The recent TCJA is a great illustration of this—portions of the corporation international provisions are mind-numbing. Similarly, adapting Oregon’s withholding process in response to federal changes has required considerable effort. One of the risks of such complexity is that policymakers don’t actually know the overall effects of the incremental changes they propose to the tax system, even as they seek broader goals like equity. In addition, the department must commit an increasing amount of technical resource or risk mistakes.

**Funding issues at the IRS**—Constraints on the IRS budget have very specific implications for Oregon’s Department of Revenue. Changes in federal tax law must be reviewed by the IRS before draft forms are available for Oregon to prepare its own state tax forms. Reduced staff at the IRS lengthens the time the IRS takes before making drafts available to states. Reductions in the number of audits of Oregon taxpayers conducted by the IRS reduces the amount of associated Oregon audits. Audits based on federal audits are typically low in complexity and high in additional payments compared to other types of audits. Federal resources directly impact resources and efficiency of Department of Revenue activities.

**Divide between federal and state tax policy**—During the 2017–19 biennium, Congress passed the 2017 Tax Cuts and Jobs Act making broad changes to the federal definition of taxable income. Since Oregon’s definition of taxable income starts with the federal definition, significant work is underway to update personal and corporate income tax forms, instructions, and systems to prepare for the 2018 tax year filing season that will begin in January 2019. There is also uncertainty as to whether Congress will make further changes to federal tax law in late 2018.

## BUDGET NARRATIVE

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Over the last several years, there has been a growing divide between federal and state tax policy. The larger the divide, the more work the department undertakes to manage the difference between definitions of federal taxable income and Oregon taxable income. Oregon's returns for both personal and corporate income taxes begin with federal taxable income, but then must account for Oregon-specific additions, subtractions, deductions, and credits. This makes it difficult for taxpayers to easily understand how to file and treat specific taxable items differently between state and federal tax filings, which increases demand for customer service resources. These differences also provide opportunities for taxpayers to knowingly reduce their tax liability by exploiting the differences and hoping to avoid detection by the department.

**Stability of processes and leadership**—All of these system, process, and responsibility changes come at a time of transition for the agency's leadership team. The department's leadership has experienced significant turnover during the last two biennia, and will continue to see new members in the near future. Several members of the executive team have fewer than two years of experience in their current roles, and the addition of a Collections Division Administrator and a new Business Division Administrator added further change to the agency's leadership structure. Since senior leadership is often comprised of experienced and long-tenured managers, there are always members of the team that are close to or past eligibility for retirement, leading to high potential for turnover of executive staff and loss of comprehensive institutional knowledge. These transitions are not necessarily detrimental, but illustrate the opportunity for the team's dynamics and organizational structures to mature. The current leadership is focused on building the management structures necessary to weather such changes and transitions. Mature organizational structures that have a strategic approach to resourcing, succession planning, and knowledge retention and transfer can handle periods of instability. However, the agency acknowledges that long-term stability is no longer a realistic goal. The rate of change the agency is currently experiencing will likely increase rather than decrease, so leadership is working on building a high level of agility and resiliency agency-wide to respond to future demands placed on the department.

**Potential Oregon tax reform initiatives**—Legislators, industry, and special interest groups have differing ideas and expected outcomes from attempts at tax reform for both property taxes and taxing income of individuals, small businesses, and corporations. Oregon has been ambitious recently in changing corporate taxation. Impacted industries and the tax preparation community are still responding to new policy choices. The landscape is quickly changing, and the department is preparing for significant discussion of future policy changes in taxation of both property and income.

**High level of external scrutiny**—The department has faced an increasing level of scrutiny from external sources. This scrutiny is a double-edged sword. Numerous legislative budget notes, audits by the Secretary of State's Office, and reviews of processes and budget structures provide valuable input on how the agency can improve management and operations. However, supporting auditors, external reviewers, and other inquiries takes time and resources. The department has struggled to provide this support while also implementing new tax programs and stabilizing operations after a significant project implementation. Department leadership is continuing to make progress on addressing findings from audits and recommendations from reviews, but progress is slow while delivering on demands for revenue streams.

# BUDGET NARRATIVE

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**Culture changes**—Changes in agency leadership, technical systems, work processes, and staff’s adoption and perceived level of influence on changes to their work all have significant impacts to agency culture. While culture is difficult to measure or strategically change, leadership is aware of issues regarding employee engagement and preferred culture. The Oregon Secretary of State Audits Division 2017–18 Audit Plan includes an audit to assess the department’s operational and management culture. The assessment and their findings should be complete towards the end of 2018, leaving follow-up work that will continue into the 2019–21 biennium. While the agency doesn’t yet know what the assessment or findings will reveal, leadership is open to receiving actionable items to address concerns about the agency’s culture.

## **Initiatives and accomplishments**

Other initiatives being continued or implemented during the 2019–21 biennium include:

- Implementing recommendations from multiple budget note reports required of the department from the 2017 Legislative Budget Report.
- Stabilizing and continuing to optimize the use of GenTax within core service delivery areas for efficient and effective tax administration, including streamlined business processes that incorporate automation where appropriate.
- Improving the department’s security programs to ensure employee and taxpayer safety while conducting transactions in-person or online.
- Delivering an increasing collection of online services to taxpayers so they can access their tax accounts and pay their tax debts online at a time they choose.
- Seeking opportunities to automate business processes in the Property Tax Division.
- Continuing modernization efforts through the Processing Center Modernization Project that will deliver a front-end processing system that captures and transmits taxpayer data from paper and electronic forms reducing the need for staff to key data.

## **Criteria for 2019–21 budget development**

The department’s leadership team used the following criteria to develop its 2019–21 Agency Request Budget:

1. The agency completed its initial modernization of core systems during the 2017–19 biennia. Stabilization of programs that have transitioned into the GenTax system and making adjustments to work flows and functions is critical.
2. Establish data sets and reporting mechanisms that will help monitor and inform the impacts of new systems and updated business processes. This will inform future changes in resource needs to meet changing demands from taxpayers, staff, and policymakers.
3. Recognize the statewide budget environment and agency’s role in responding to fiscal resource needs through enforcement efforts, as well as the 2019–21 budget request.
4. Finalize stabilization of new systems and processes to be flexible and responsive to new laws, tax programs, and information or reporting requests.

# BUDGET NARRATIVE

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## Major information technology projects/initiatives

### Processing Center Modernization project

The purpose of this project is to replace or upgrade the Oregon Department of Revenue's (DOR) aging, and in some cases unsupported, return and remittance processing systems. DOR administers more than 30 different types of taxes and fees for the state of Oregon. DOR's processing systems capture data from payments, returns, and correspondence that is then applied to individual and business accounts. Personal income taxes alone made up 87 percent of the state's General Fund for the 2015–17 biennium. Stated concisely, remittance and return processing are integral to DOR's business and the services we provide to the state of Oregon. The DOR Processing Center handles more than 3 million paper returns and payments annually, which is approximately 39 percent of their total volume.

### Key Performance Measure Criteria

The agency has 11 performance measures that relate to the agency's mission. They are identified below and are categorized by the outcome area for which they are intended to measure progress. In 2019–21 the department will undertake a comprehensive review of key performance measures that will be informed by the outcome-based management assessment conducted under a legislative budget note, and the agency's strategic framework.

#### Employee engagement

3. Employee Training Per Year: Measures the importance placed on employee development and the commitment of resources toward training.
11. Employee Engagement: Measures active engagement among employees through a standardized survey.

#### Customer experience

1. Average Days to Process Personal Income Tax Refund: Measures whether we meet taxpayer expectations of a timely refund.
4. Customer Service: Percent of customers rating their overall satisfaction with the agency as "Above Average" or "Excellent."
5. Effective Taxpayer Assistance: Measures the effectiveness of taxpayer services provided by a data-driven combination of direct assistance and electronic self-help services.

#### Voluntary compliance

2. Percent of Personal Income Tax Returns Filed Electronically: Measures taxpayers' acceptance and use of electronic filing.



# BUDGET NARRATIVE

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## **Enforcement**

8. Direct Enforcement Dollars Cost of Funds: Measures our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
9. Collection Dollars Cost of Funds: Measures our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
10. Cost of Assessments: Measures the efficiency and effectiveness of our suspense, audit, and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.

## **Equity and uniformity**

6. Appraisal Program Equity and Uniformity: Measures the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
7. Appraisal Value Uniformity: Measures our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-000-00-00-00000

<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	1,007	933.85	313,310,405	188,533,904	-	124,776,501	-	-	-
2017-19 Emergency Boards	94	29.43	10,979,867	5,935,668	-	5,044,199	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>1,101</b>	<b>963.28</b>	<b>324,290,272</b>	<b>194,469,572</b>	-	<b>129,820,700</b>	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(77)	5.94	8,265,675	6,866,875	-	1,398,800	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			693,675	641,002	-	52,673	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>1,024</b>	<b>969.22</b>	<b>333,249,622</b>	<b>201,977,449</b>	-	<b>131,272,173</b>	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	3,799,299	2,927,891	-	871,408	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	632,810	385,033	-	247,777	-	-	-
<b>Subtotal</b>	-	-	<b>4,432,109</b>	<b>3,312,924</b>	-	<b>1,119,185</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	170,674	133,226	-	37,448	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(17,535,534)	(5,506,727)	-	(12,028,807)	-	-	-
<b>Subtotal</b>	-	-	<b>(17,364,860)</b>	<b>(5,373,501)</b>	-	<b>(11,991,359)</b>	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	5,253,111	2,070,875	-	3,182,236	-	-	-
State Gov't & Services Charges Increase/(Decrease)			2,987,083	2,887,703	-	99,380	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-000-00-00-00000

<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</b>	-	-	8,240,194	4,958,578	-	3,281,616	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>1,024</b>	<b>969.22</b>	<b>328,557,065</b>	<b>204,875,450</b>	<b>-</b>	<b>123,681,615</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-000-00-00-00000

<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: 2019-21 Current Service Level</b>	<b>1,024</b>	<b>969.22</b>	<b>328,557,065</b>	<b>204,875,450</b>	-	<b>123,681,615</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(1)	(3.78)	(969,223)	-	-	(969,223)	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>1,023</b>	<b>965.44</b>	<b>327,587,842</b>	<b>204,875,450</b>	-	<b>122,712,392</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	26,790	-	-	26,790	-	-	-
090 - Analyst Adjustments	(9)	(10.97)	(6,472,172)	(9,354,200)	-	2,882,028	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(1,953,889)	(1,478,287)	-	(475,602)	-	-	-
092 - Statewide AG Adjustment	-	-	(398,401)	(351,109)	-	(47,292)	-	-	-
101 - SB 254 (2018)	-	-	195,328	166,029	-	29,299	-	-	-
102 - Outcome Based Management	1	1.00	296,706	267,035	-	29,671	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	4	4.00	948,722	-	-	948,722	-	-	-
106 - Auditing	1	1.00	220,871	-	-	220,871	-	-	-
107 - Position Funding - CAFFA	-	2.57	1,097,883	1,097,883	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	11	11.00	1,500,231	-	-	1,500,231	-	-	-
111 - PCM Project	-	-	847,833	780,007	-	67,826	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Revenue, Dept of  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-000-00-00-00000

<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>
112 - Shared Services	-	-	4,760,831	4,408,510	-	352,321	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	(69,973,343)	-	-	(69,973,343)	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>8</b>	<b>8.60</b>	<b>(68,902,610)</b>	<b>(4,464,132)</b>	<b>-</b>	<b>(64,438,478)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2019-21 Governor's Budget</b>	<b>1,031</b>	<b>974.04</b>	<b>258,685,232</b>	<b>200,411,318</b>	<b>-</b>	<b>58,273,914</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2017-19 Leg Approved Budget	-6.36%	1.12%	-20.23%	3.06%	-	-55.11%	-	-	-
Percentage Change From 2019-21 Current Service Level	0.68%	0.50%	-21.27%	-2.18%	-	-52.88%	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Executive Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

<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	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	-	-	-	-	-	-	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	-	-	-	-	-	-	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Executive Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

<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>
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Executive Division  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000**

<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: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-



**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Executive Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-001-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2019-21 Governor's Budget</b>	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
General Services Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

<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	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	-	-	-	-	-	-	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
General Services Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

<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: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
General Services Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-002-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2019-21 Governor's Budget</b>	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Administration  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-003-00-00-00000

<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	61	59.07	30,253,916	23,036,677	-	7,217,239	-	-	-
2017-19 Emergency Boards	6	3.30	1,606,295	1,295,196	-	311,099	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>67</b>	<b>62.37</b>	<b>31,860,211</b>	<b>24,331,873</b>	<b>-</b>	<b>7,528,338</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	5	9.63	1,643,067	1,698,833	-	(55,766)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>72</b>	<b>72.00</b>	<b>33,503,278</b>	<b>26,030,706</b>	<b>-</b>	<b>7,472,572</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	889,735	785,550	-	104,185	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	181,266	166,411	-	14,855	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,071,001</b>	<b>951,961</b>	<b>-</b>	<b>119,040</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	21,310	20,884	-	426	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(511,187)	(470,559)	-	(40,628)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(489,877)</b>	<b>(449,675)</b>	<b>-</b>	<b>(40,202)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	630,980	415,394	-	215,586	-	-	-
State Gov't & Services Charges Increase/(Decrease)			2,987,083	2,887,703	-	99,380	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Administration  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-003-00-00-00000

<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</b>	-	-	3,618,063	3,303,097	-	314,966	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	264,736	66,723	-	198,013	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>72</b>	<b>72.00</b>	<b>37,967,201</b>	<b>29,902,812</b>	<b>-</b>	<b>8,064,389</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Administration  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-003-00-00-00000**

<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: 2019-21 Current Service Level</b>	<b>72</b>	<b>72.00</b>	<b>37,967,201</b>	<b>29,902,812</b>	<b>-</b>	<b>8,064,389</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>72</b>	<b>72.00</b>	<b>37,967,201</b>	<b>29,902,812</b>	<b>-</b>	<b>8,064,389</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(1)	(1.00)	(680,304)	(670,771)	-	(9,533)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(1,241,458)	(901,612)	-	(339,846)	-	-	-
092 - Statewide AG Adjustment	-	-	(8,672)	(8,672)	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	1	1.00	296,706	267,035	-	29,671	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Administration  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-003-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>(1,633,728)</b>	<b>(1,314,020)</b>	-	<b>(319,708)</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>72</b>	<b>72.00</b>	<b>36,333,473</b>	<b>28,588,792</b>	-	<b>7,744,681</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	7.46%	15.44%	14.04%	17.50%	-	2.87%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-4.30%	-4.39%	-	-3.96%	-	-	-



**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-004-00-00-00000

<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	81	77.87	57,320,570	14,539,908	-	42,780,662	-	-	-
2017-19 Emergency Boards	-	-	316,941	316,941	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>81</b>	<b>77.87</b>	<b>57,637,511</b>	<b>14,856,849</b>	<b>-</b>	<b>42,780,662</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	0.06	1,012,939	717,603	-	295,336	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>81</b>	<b>77.93</b>	<b>58,650,450</b>	<b>15,574,452</b>	<b>-</b>	<b>43,075,998</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	486,739	478,882	-	7,857	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	31,203	31,858	-	(655)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>517,942</b>	<b>510,740</b>	<b>-</b>	<b>7,202</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)	-	-	1,814,720	333,314	-	1,481,406	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,814,720</b>	<b>333,314</b>	<b>-</b>	<b>1,481,406</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-004-00-00-00000

<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	-	-	91,044	68,283	-	22,761	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>81</b>	<b>77.93</b>	<b>61,074,156</b>	<b>16,486,789</b>	<b>-</b>	<b>44,587,367</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-004-00-00-00000

<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: 2019-21 Current Service Level</b>	<b>81</b>	<b>77.93</b>	<b>61,074,156</b>	<b>16,486,789</b>	-	<b>44,587,367</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	(1)	(3.78)	(969,223)	-	-	(969,223)	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>80</b>	<b>74.15</b>	<b>60,104,933</b>	<b>16,486,789</b>	-	<b>43,618,144</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	7	4.00	1,531,817	(792,661)	-	2,324,478	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(13,124)	(5,451)	-	(7,673)	-	-	-
092 - Statewide AG Adjustment	-	-	(116,125)	(103,820)	-	(12,305)	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	2.57	1,097,883	1,097,883	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Tax Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-004-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	(37,681,163)	-	-	(37,681,163)	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>7</b>	<b>6.57</b>	<b>(35,180,712)</b>	<b>195,951</b>	-	<b>(35,376,663)</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>87</b>	<b>80.72</b>	<b>24,924,221</b>	<b>16,682,740</b>	-	<b>8,241,481</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	7.41%	3.66%	-56.76%	12.29%	-	-80.74%	-	-	-
Percentage Change From 2019-21 Current Service Level	7.41%	3.58%	-59.19%	1.19%	-	-81.52%	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Personal Tax and Compliance Division  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-005-00-00-00000**

<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	399	391.90	71,952,501	70,350,306	-	1,602,195	-	-	-
2017-19 Emergency Boards	1	(1.88)	2,651,645	2,601,357	-	50,288	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>400</b>	<b>390.02</b>	<b>74,604,146</b>	<b>72,951,663</b>	<b>-</b>	<b>1,652,483</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(7)	2.15	3,103,875	3,029,576	-	74,299	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>393</b>	<b>392.17</b>	<b>77,708,021</b>	<b>75,981,239</b>	<b>-</b>	<b>1,726,782</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	1,315,182	1,275,668	-	39,514	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	141,586	135,622	-	5,964	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,456,768</b>	<b>1,411,290</b>	<b>-</b>	<b>45,478</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	-	-	(93,097)	(91,235)	-	(1,862)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(93,097)</b>	<b>(91,235)</b>	<b>-</b>	<b>(1,862)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	671,769	658,215	-	13,554	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>671,769</b>	<b>658,215</b>	<b>-</b>	<b>13,554</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Personal Tax and Compliance Division  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-005-00-00-00000

<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	-	-	2,139,533	2,094,282	-	45,251	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>393</b>	<b>392.17</b>	<b>81,882,994</b>	<b>80,053,791</b>	<b>-</b>	<b>1,829,203</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Personal Tax and Compliance Division  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-005-00-00-00000**

<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: 2019-21 Current Service Level</b>	<b>393</b>	<b>392.17</b>	<b>81,882,994</b>	<b>80,053,791</b>	<b>-</b>	<b>1,829,203</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>393</b>	<b>392.17</b>	<b>81,882,994</b>	<b>80,053,791</b>	<b>-</b>	<b>1,829,203</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(9)	(9.00)	(2,712,306)	(2,684,123)	-	(28,183)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(276,322)	(257,717)	-	(18,605)	-	-	-
092 - Statewide AG Adjustment	-	-	(143,464)	(143,218)	-	(246)	-	-	-
101 - SB 254 (2018)	-	-	195,328	166,029	-	29,299	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Personal Tax and Compliance Division  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-005-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>(9)</b>	<b>(9.00)</b>	<b>(2,936,764)</b>	<b>(2,919,029)</b>	-	<b>(17,735)</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>384</b>	<b>383.17</b>	<b>78,946,230</b>	<b>77,134,762</b>	-	<b>1,811,468</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-4.00%	-1.76%	5.82%	5.73%	-	9.62%	-	-	-
Percentage Change From 2019-21 Current Service Level	-2.29%	-2.29%	-3.59%	-3.65%	-	-0.97%	-	-	-



**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Business Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-006-00-00-00000

<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	205	198.81	38,397,043	20,916,721	-	17,480,322	-	-	-
2017-19 Emergency Boards	22	10.84	3,202,477	433,949	-	2,768,528	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>227</b>	<b>209.65</b>	<b>41,599,520</b>	<b>21,350,670</b>	<b>-</b>	<b>20,248,850</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	16.10	4,145,808	993,762	-	3,152,046	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>227</b>	<b>225.75</b>	<b>45,745,328</b>	<b>22,344,432</b>	<b>-</b>	<b>23,400,896</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	760,506	325,898	-	434,608	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	225,746	32,210	-	193,536	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>986,252</b>	<b>358,108</b>	<b>-</b>	<b>628,144</b>	<b>-</b>	<b>-</b>	<b>-</b>
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	85,434	50,969	-	34,465	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(225,022)	(51,543)	-	(173,479)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(139,588)</b>	<b>(574)</b>	<b>-</b>	<b>(139,014)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	500,055	318,597	-	181,458	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>500,055</b>	<b>318,597</b>	<b>-</b>	<b>181,458</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Business Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-006-00-00-00000

<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	(73)	(73.00)	(11,695,221)	754,528	-	(12,449,749)	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>154</b>	<b>152.75</b>	<b>35,396,826</b>	<b>23,775,091</b>	<b>-</b>	<b>11,621,735</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Business Division  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-006-00-00-00000**

<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: 2019-21 Current Service Level</b>	<b>154</b>	<b>152.75</b>	<b>35,396,826</b>	<b>23,775,091</b>	<b>-</b>	<b>11,621,735</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>154</b>	<b>152.75</b>	<b>35,396,826</b>	<b>23,775,091</b>	<b>-</b>	<b>11,621,735</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	26,790	-	-	26,790	-	-	-
090 - Analyst Adjustments	(1)	(1.10)	157,519	(369,668)	-	527,187	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(22,767)	(13,551)	-	(9,216)	-	-	-
092 - Statewide AG Adjustment	-	-	(121,214)	(95,399)	-	(25,815)	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	1	1.00	220,871	-	-	220,871	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Business Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-006-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	<b>(0.10)</b>	<b>261,199</b>	<b>(478,618)</b>	-	<b>739,817</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>154</b>	<b>152.65</b>	<b>35,658,025</b>	<b>23,296,473</b>	-	<b>12,361,552</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-32.16%	-27.19%	-14.28%	9.11%	-	-38.95%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-0.07%	0.74%	-2.01%	-	6.37%	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Collections Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-007-00-00-00000

<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	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	-	-	-	-	-	-	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	-	-	-	-	-	-	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	-	-	-	-	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Collections Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-007-00-00-00000

<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	73	73.00	13,385,580	190,154	-	13,195,426	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>73</b>	<b>73.00</b>	<b>13,385,580</b>	<b>190,154</b>	<b>-</b>	<b>13,195,426</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Collections Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-007-00-00-00000

<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: 2019-21 Current Service Level</b>	<b>73</b>	<b>73.00</b>	<b>13,385,580</b>	<b>190,154</b>	<b>-</b>	<b>13,195,426</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>73</b>	<b>73.00</b>	<b>13,385,580</b>	<b>190,154</b>	<b>-</b>	<b>13,195,426</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	62,519	(190,154)	-	252,673	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(17,516)	-	-	(17,516)	-	-	-
092 - Statewide AG Adjustment	-	-	(3,868)	-	-	(3,868)	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Collections Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-007-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>41,135</b>	<b>(190,154)</b>	-	<b>231,289</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>73</b>	<b>73.00</b>	<b>13,426,715</b>	<b>-</b>	<b>-</b>	<b>13,426,715</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	0.31%	-100.00%	-	1.75%	-	-	-



**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Information Technology Services Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-009-00-00-00000

<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	205	175.45	47,176,938	40,978,310	-	6,198,628	-	-	-
2017-19 Emergency Boards	65	17.17	2,963,928	1,288,225	-	1,675,703	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>270</b>	<b>192.62</b>	<b>50,140,866</b>	<b>42,266,535</b>	-	<b>7,874,331</b>	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(43)	(14.00)	(287,098)	427,101	-	(714,199)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>227</b>	<b>178.62</b>	<b>49,853,768</b>	<b>42,693,636</b>	-	<b>7,160,132</b>	-	-	-
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	121,523	61,893	-	59,630	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	27,896	18,932	-	8,964	-	-	-
<b>Subtotal</b>	-	-	<b>149,419</b>	<b>80,825</b>	-	<b>68,594</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	63,930	61,373	-	2,557	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(4,789,433)	(3,833,390)	-	(956,043)	-	-	-
<b>Subtotal</b>	-	-	<b>(4,725,503)</b>	<b>(3,772,017)</b>	-	<b>(953,486)</b>	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	274,067	222,753	-	51,314	-	-	-
<b>Subtotal</b>	-	-	<b>274,067</b>	<b>222,753</b>	-	<b>51,314</b>	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Information Technology Services Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-009-00-00-00000

<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	-	-	(4,361,716)	(3,173,970)	-	(1,187,746)	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>227</b>	<b>178.62</b>	<b>41,190,035</b>	<b>36,051,227</b>	<b>-</b>	<b>5,138,808</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Information Technology Services Division  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-009-00-00-00000**

<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: 2019-21 Current Service Level</b>	<b>227</b>	<b>178.62</b>	<b>41,190,035</b>	<b>36,051,227</b>	<b>-</b>	<b>5,138,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>227</b>	<b>178.62</b>	<b>41,190,035</b>	<b>36,051,227</b>	<b>-</b>	<b>5,138,808</b>	<b>-</b>	<b>-</b>	<b>-</b>
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	(5)	(3.87)	(1,482,385)	(1,297,857)	-	(184,528)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(365,758)	(299,956)	-	(65,802)	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	11	11.00	1,500,231	-	-	1,500,231	-	-	-
111 - PCM Project	-	-	847,833	780,007	-	67,826	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Information Technology Services Division  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-009-00-00-00000

<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>
112 - Shared Services	-	-	4,760,831	4,408,510	-	352,321	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>6</b>	<b>7.13</b>	<b>5,260,752</b>	<b>3,590,704</b>	<b>-</b>	<b>1,670,048</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 2019-21 Governor's Budget</b>	<b>233</b>	<b>185.75</b>	<b>46,450,787</b>	<b>39,641,931</b>	<b>-</b>	<b>6,808,856</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change From 2017-19 Leg Approved Budget	-13.70%	-3.57%	-7.36%	-6.21%	-	-13.53%	-	-	-
Percentage Change From 2019-21 Current Service Level	2.64%	3.99%	12.77%	9.96%	-	32.50%	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Marijuana Program  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-014-00-00-00000**

<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	15	14.25	4,550,942	-	-	4,550,942	-	-	-
2017-19 Emergency Boards	-	-	109,015	-	-	109,015	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>15</b>	<b>14.25</b>	<b>4,659,957</b>	<b>-</b>	<b>-</b>	<b>4,659,957</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	265,233	-	-	265,233	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>15</b>	<b>14.25</b>	<b>4,925,190</b>	<b>-</b>	<b>-</b>	<b>4,925,190</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	18,530	-	-	18,530	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>18,530</b>	<b>-</b>	<b>-</b>	<b>18,530</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	-	-	(1,080,000)	-	-	(1,080,000)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(1,080,000)</b>	<b>-</b>	<b>-</b>	<b>(1,080,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	53,542	-	-	53,542	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>53,542</b>	<b>-</b>	<b>-</b>	<b>53,542</b>	<b>-</b>	<b>-</b>	<b>-</b>
040 - Mandated Caseload									

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Marijuana Program  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-014-00-00-00000

<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	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	176,044	-	-	176,044	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	<b>15</b>	<b>14.25</b>	<b>4,093,306</b>	-	-	<b>4,093,306</b>	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Marijuana Program  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-014-00-00-00000**

<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: 2019-21 Current Service Level</b>	<b>15</b>	<b>14.25</b>	<b>4,093,306</b>	-	-	<b>4,093,306</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>15</b>	<b>14.25</b>	<b>4,093,306</b>	-	-	<b>4,093,306</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	(16,944)	-	-	(16,944)	-	-	-
092 - Statewide AG Adjustment	-	-	(5,058)	-	-	(5,058)	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	4	4.00	948,722	-	-	948,722	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Marijuana Program  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-014-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	<b>4</b>	<b>4.00</b>	<b>926,720</b>	-	-	<b>926,720</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>19</b>	<b>18.25</b>	<b>5,020,026</b>	-	-	<b>5,020,026</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	26.67%	28.07%	7.73%	-	-	7.73%	-	-	-
Percentage Change From 2019-21 Current Service Level	26.67%	28.07%	22.64%	-	-	22.64%	-	-	-



**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Non-Profit Housing for Elderly Persons  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-019-00-00-00000

<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	-	-	3,226,364	3,226,364	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	-	-	<b>3,226,364</b>	<b>3,226,364</b>	-	-	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	-	-	<b>3,226,364</b>	<b>3,226,364</b>	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	122,602	122,602	-	-	-	-	-
<b>Subtotal</b>	-	-	<b>122,602</b>	<b>122,602</b>	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Non-Profit Housing for Elderly Persons  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-019-00-00-00000

<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>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	-	-	<b>3,348,966</b>	<b>3,348,966</b>	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Non-Profit Housing for Elderly Persons  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-019-00-00-00000

<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: 2019-21 Current Service Level</b>	-	-	<b>3,348,966</b>	<b>3,348,966</b>	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	-	-	<b>3,348,966</b>	<b>3,348,966</b>	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	(3,348,966)	(3,348,966)	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Non-Profit Housing for Elderly Persons  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-019-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>(3,348,966)</b>	<b>(3,348,966)</b>	-	-	-	-	-
<b>Total 2019-21 Governor's Budget</b>	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-100.00%	-100.00%	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-100.00%	-100.00%	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Sr Citizens Prop Tax Deferral  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-025-00-00-00000

<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	9	8.50	32,557,770	-	-	32,557,770	-	-	-
2017-19 Emergency Boards	-	-	26,986	-	-	26,986	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>9</b>	<b>8.50</b>	<b>32,584,756</b>	<b>-</b>	<b>-</b>	<b>32,584,756</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	100,029	-	-	100,029	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>9</b>	<b>8.50</b>	<b>32,684,785</b>	<b>-</b>	<b>-</b>	<b>32,684,785</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	36,807	-	-	36,807	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	6,583	-	-	6,583	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>43,390</b>	<b>-</b>	<b>-</b>	<b>43,390</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)	-	-	1,185,376	-	-	1,185,376	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>1,185,376</b>	<b>-</b>	<b>-</b>	<b>1,185,376</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Sr Citizens Prop Tax Deferral  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-025-00-00-00000

<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: 2019-21 Current Service Level</b>	<b>9</b>	<b>8.50</b>	<b>33,913,551</b>	-	-	<b>33,913,551</b>	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
 Sr Citizens Prop Tax Deferral  
 2019-21 Biennium

Governor's Budget  
 Cross Reference Number: 15000-025-00-00-00000

<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: 2019-21 Current Service Level</b>	<b>9</b>	<b>8.50</b>	<b>33,913,551</b>	-	-	<b>33,913,551</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	<b>9</b>	<b>8.50</b>	<b>33,913,551</b>	-	-	<b>33,913,551</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	(66)	-	-	(66)	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Sr Citizens Prop Tax Deferral  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-025-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	(32,292,180)	-	-	(32,292,180)	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	<b>(32,292,246)</b>	-	-	<b>(32,292,246)</b>	-	-	-
<b>Total 2019-21 Governor's Budget</b>	<b>9</b>	<b>8.50</b>	<b>1,621,305</b>	-	-	<b>1,621,305</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-95.02%	-	-	-95.02%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-95.22%	-	-	-95.22%	-	-	-



**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Core System Replacement  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-030-00-00-00000**

<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	32	8.00	12,190,530	1,060,000	-	11,130,530	-	-	-
2017-19 Emergency Boards	-	-	102,580	-	-	102,580	-	-	-
<b>2017-19 Leg Approved Budget</b>	<b>32</b>	<b>8.00</b>	<b>12,293,110</b>	<b>1,060,000</b>	<b>-</b>	<b>11,233,110</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(32)	(8.00)	(1,718,178)	-	-	(1,718,178)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	<b>-</b>	<b>-</b>	<b>10,574,932</b>	<b>1,060,000</b>	<b>-</b>	<b>9,514,932</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Essential Packages</b>									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	188,807	-	-	188,807	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>188,807</b>	<b>-</b>	<b>-</b>	<b>188,807</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	-	-	(10,763,739)	(1,060,000)	-	(9,703,739)	-	-	-
<b>Subtotal</b>	<b>-</b>	<b>-</b>	<b>(10,763,739)</b>	<b>(1,060,000)</b>	<b>-</b>	<b>(9,703,739)</b>	<b>-</b>	<b>-</b>	<b>-</b>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Core System Replacement  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-030-00-00-00000

<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>
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Core System Replacement  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-030-00-00-00000**

<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: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Core System Replacement  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-030-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2019-21 Governor's Budget</b>	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-100.00%	-100.00%	-100.00%	-100.00%	-	-100.00%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Valuation System  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-031-00-00-00000

<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	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	-	-	-	-	-	-	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Valuation System  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-031-00-00-00000

<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: 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Property Valuation System  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-031-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2019-21 Governor's Budget</b>	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Capital Debt Service and Related Costs  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-087-00-00-00000**

<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	-	-	15,683,831	14,425,618	-	1,258,213	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
<b>2017-19 Leg Approved Budget</b>	-	-	<b>15,683,831</b>	<b>14,425,618</b>	-	<b>1,258,213</b>	-	-	-
<b>2019-21 Base Budget Adjustments</b>									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	693,675	641,002	-	52,673	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
<b>Subtotal 2019-21 Base Budget</b>	-	-	<b>16,377,506</b>	<b>15,066,620</b>	-	<b>1,310,886</b>	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(73,056)	-	-	(73,056)	-	-	-
<b>Subtotal</b>	-	-	<b>(73,056)</b>	-	-	<b>(73,056)</b>	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									



**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Capital Debt Service and Related Costs  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-087-00-00-00000

<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>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
<b>Subtotal: 2019-21 Current Service Level</b>	-	-	<b>16,304,450</b>	<b>15,066,620</b>	-	<b>1,237,830</b>	-	-	-

**Summary of 2019-21 Biennium Budget**

**Revenue, Dept of  
Capital Debt Service and Related Costs  
2019-21 Biennium**

**Governor's Budget  
Cross Reference Number: 15000-087-00-00-00000**

<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: 2019-21 Current Service Level</b>	-	-	<b>16,304,450</b>	<b>15,066,620</b>	-	<b>1,237,830</b>	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
<b>Modified 2019-21 Current Service Level</b>	-	-	<b>16,304,450</b>	<b>15,066,620</b>	-	<b>1,237,830</b>	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
<b>Subtotal Emergency Board Packages</b>	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-

**Summary of 2019-21 Biennium Budget**

Revenue, Dept of  
Capital Debt Service and Related Costs  
2019-21 Biennium

Governor's Budget  
Cross Reference Number: 15000-087-00-00-00000

<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>
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
<b>Subtotal Policy Packages</b>	-	-	-	-	-	-	-	-	-
<b>Total 2019-21 Governor's Budget</b>	-	-	<b>16,304,450</b>	<b>15,066,620</b>	-	<b>1,237,830</b>	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	3.96%	4.44%	-	-1.62%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

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
<b>003-00-00-00000</b>	<b>Administration</b>						
	General Fund	30,290,281	23,036,677	24,331,873	31,509,713	28,588,792	-
	Other Funds	7,559,183	7,217,239	7,528,338	8,194,925	7,744,681	-
	All Funds	37,849,464	30,253,916	31,860,211	39,704,638	36,333,473	-
<b>004-00-00-00000</b>	<b>Property Tax Division</b>						
	General Fund	13,260,387	14,539,908	14,856,849	17,584,672	16,682,740	-
	Other Funds	42,544,723	42,780,662	42,780,662	6,507,835	8,241,481	-
	All Funds	55,805,110	57,320,570	57,637,511	24,092,507	24,924,221	-
<b>005-00-00-00000</b>	<b>Personal Tax and Compliance Division</b>						
	General Fund	66,483,290	70,350,306	72,951,663	83,218,213	77,134,762	-
	Other Funds	522,405	1,602,195	1,652,483	2,384,373	1,811,468	-
	All Funds	67,005,695	71,952,501	74,604,146	85,602,586	78,946,230	-
<b>006-00-00-00000</b>	<b>Business Division</b>						
	General Fund	19,501,791	20,916,721	21,350,670	24,229,958	23,296,473	-
	Other Funds	16,665,815	17,480,322	20,248,850	11,893,147	12,361,552	-
	All Funds	36,167,606	38,397,043	41,599,520	36,123,105	35,658,025	-
<b>007-00-00-00000</b>	<b>Collections Division</b>						
	General Fund	-	-	-	190,154	-	-
	Other Funds	-	-	-	13,532,364	13,426,715	-

\_\_\_\_ Agency Request  
2019-21 Biennium

X  Governor's Budget

\_\_\_\_ Legislatively Adopted  
Agencywide Program Unit Summary - BPR010

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
007-00-00-00000	<b>Collections Division</b>						
	All Funds	-	-	-	13,722,518	13,426,715	-
009-00-00-00000	<b>Information Technology Services Division</b>						
	General Fund	34,604,410	40,978,310	42,266,535	45,187,786	39,641,931	-
	Other Funds	5,934,472	6,198,628	7,874,331	7,433,534	6,808,856	-
	All Funds	40,538,882	47,176,938	50,140,866	52,621,320	46,450,787	-
014-00-00-00000	<b>Marijuana Program</b>						
	Other Funds	-	4,550,942	4,659,957	4,093,306	5,020,026	-
019-00-00-00000	<b>Non-Profit Housing for Elderly Persons</b>						
	General Fund	4,508,575	3,226,364	3,226,364	3,348,966	-	-
025-00-00-00000	<b>Sr Citizens Prop Tax Deferral</b>						
	General Fund	(51,818)	-	-	-	-	-
	Other Funds	28,421,537	32,557,770	32,584,756	1,621,371	1,621,305	-
	All Funds	28,369,719	32,557,770	32,584,756	1,621,371	1,621,305	-
030-00-00-00000	<b>Core System Replacement</b>						
	General Fund	4,661,835	1,060,000	1,060,000	-	-	-
	Other Funds	23,212,636	11,130,530	11,233,110	-	-	-
	All Funds	27,874,471	12,190,530	12,293,110	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Agencywide Program Unit Summary - BPR010

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
031-00-00-00000	<b>Property Valuation System</b>						
	Other Funds	366,040	-	-	-	-	-
087-00-00-00000	<b>Capital Debt Service and Related Costs</b>						
	General Fund	11,783,649	14,425,618	14,425,618	15,066,620	15,066,620	-
	Other Funds	55,516	1,258,213	1,258,213	1,237,830	1,237,830	-
	All Funds	11,839,165	15,683,831	15,683,831	16,304,450	16,304,450	-
<b>TOTAL AGENCY</b>							
	General Fund	185,042,400	188,533,904	194,469,572	220,336,082	200,411,318	-
	Other Funds	125,282,327	124,776,501	129,820,700	56,898,685	58,273,914	-
	All Funds	310,324,727	313,310,405	324,290,272	277,234,767	258,685,232	-

Agency-Wide Priorities for 2019-21 Biennium																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Priority (ranked with highest priority first)	Dept. 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, F, or D)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request	
Dept	Prgm/ Div																				
1	PTAC	DOR	PIT	Personal Income Tax (Infrastructure)	1,2,4,5,6,7,9,10	4		55,771,868				\$ 55,771,868	278	237.13				ORS 316.032			
2	BUS	DOR	PIT	Withholding Tax/CP/UIIWC (Infrastructure)		4		14,350,553				\$ 14,350,553	82	81.14				ORS 316.032			
3	BUS	DOR	CORP	Corp Excise/Income Tax (Infrastructure)	6	4		17,332,065				\$ 17,332,065	74	73.79				ORS 318.020			
4	BUS	DOR	Tobacco	Tobacco Taxes (Infrastructure)		4		3,445,606				\$ 3,445,606	8	7.69				ORS 318.031			
5	PTD	DOR	VALUATION	Utility - Property Tax	2	4		4,753,754				\$ 4,753,754	17	16.29				ORS 308.505-665		Local revenues from appraised properties	
6	PTD	DOR	VALUATION	Industrial - Property Tax	2	4		4,526,977				\$ 4,526,977	21	20.25				ORS 306.113-126		Local revenues from appraised properties	
7	BUS	DOR	Compliance	Withholding Tax/CP/UIIWC		4		276,338				\$ 276,338	26	26.00				ORS 316.032		Function generates \$29 million in tax assessments revenue included in lines 8 and 18.	
8	PTAC	DOR	Audit	PIT	8,9,10	4		30,810,588				\$ 30,810,588	131	131.00				ORS 316.032			
9	BUS	DOR	Audit	Corp Excise Tax		4		100,572				\$ 100,572	36	36.00				ORS 305.015,317,070			
10	TOB	DOR	Audit	Tobacco Taxes		4		8,455,812				\$ 8,455,812	36	36.00				ORS 323			
11	BUS	DOR	Collection	Withholding Tax/CP/UIIWC		4		297,595				\$ 297,595	28	28.00				ORS 316.032			
12	PTAC	DOR	Collection	PIT	8,9,10	4		33,868,127				\$ 33,868,127	144	144.00				ORS 316.032			
13	BUS	DOR	Collection	Tobacco Taxes		4						\$						ORS 323			
14	TOB	DOR	Collection	Tobacco Taxes		4						\$						ORS 323			
15	PTAC	DOR	Filing Enforcement	PIT	5,7	4		6,938,262				\$ 6,938,262	30	29.50				ORS 316.032			
16	BUS	DOR	INH TAX	Inheritance Tax		4		852,418				\$ 852,418	3	2.78				ORS 118			
17	BUS	DOR	INC TAX	Fiduciary Estate Tax		4		318,221				\$ 318,221	2	1.09				ORS 118			
18	BUS	DOR	INC TAX	Fiduciary Trust Tax		4		884,463				\$ 884,463	5	4.43				ORS 118			
19	PTD	DOR	ATIS	A&T Standards (Infrastructure)	2	4		6,551,283				\$ 6,551,283	17	17.00				ORS 306.120			
20	PTD	DOR	MAPPING	A&T Mapping (Infrastructure)	3	4		3,743,694				\$ 3,743,694	10	10.00				ORS 306.125			
21	PTD	DOR	ORMAP	OR Land Link System (ORMAP)	3	4		1,669,073				\$ 1,669,073	10	10.00				ORS 306.132		Property tax revenues for local government	
22	PTD	DOR	OVERSIGHT	Local Budget Program (Infrastructure)	8	4		785,094				\$ 785,094	9	2.13				ORS 294			
23	PTD	DOR	OVERSIGHT	Finance Prog Tax (Infrastructure)	8	4		697,680				\$ 697,680	9	2.13				ORS 306.115			
24	PTD	DOR	TIMBER	Forest Products Harvest Tax	8	4		1,378,102				\$ 1,378,102	4	3.70				ORS 321			
25	ASD	DOR	FINES	Court Fines & Assessments		4		64,112				\$ 64,112	0	0.22				ORS 137.300			
26	BUS	DOR	OAA	Other Agency Accounts		4		21,109,635				\$ 21,109,635	80	79.33				ORS 283.250			
27	BUS	DOR	TRANSIT TAX	Tri-Met Trans Dist Payroll Tax		4		5,351,746				\$ 5,351,746	17	17.00				ORS 305.620			
28	BUS	DOR	TRANSIT TAX	Lane Transit Dist. Payroll Tax		4		1,468,216				\$ 1,468,216	5	5.00				ORS 305.620			
29	BUS	DOR	TRANSIT TAX	Tri-Met Self Employment Tax		4		923,725				\$ 923,725	3	3.00				ORS 305.620			
30	BUS	DOR	TRANSIT TAX	Lane Trans. Dist. Self Emp Tax		4		226,398				\$ 226,398	1	1.00				ORS 305.620			
31	BUS	DOR	LODGING	State Lodging Tax		4		947,776				\$ 947,776	3	3.00				ORS 320.315			
32	BUS	DOR	911	Emergency Communications Tax		4		615,634				\$ 615,634	2	2.00				ORS 401.792			
33	PTD	DOR	TIMBER	Small Tract Forestland		4		116,239				\$ 116,239	1	0.36				ORS 321			
34	BUS	DOR	SPA	Hazardous Substance Fee		4		387,200				\$ 387,200	2	1.38				ORS 453.400			
35	BUS	DOR	Collection	Statewide Transit		4		268,088				\$ 268,088	1	0.82				ORS 320.400-			
36	BUS	DOR	SPA	Vehicle Privilege Tax		4		701,837				\$ 701,837	2	2.00				320.490			
37	BUS	DOR	SPA	Vehicle Use Tax		4		346,777				\$ 346,777	1	1.00				320.490-			
38	BUS	DOR	SPA	Bike Tax		4		144,949				\$ 144,949	1	0.50				320.490-			
39	BUS	DOR	SPA	Heavy Equipment Rental Tax		4		-				\$ -	0	0.00				OR Laws 2018,			
40	BUS	DOR	SPA	Amusement Device Tax		4		234,767				\$ 234,767	1	0.78				4199			
41	BUS	DOR	SPA	Marijuana Tax		4		4,093,306				\$ 4,093,306	9	7.42				ORS 320.011			
42	BUS	DOR	SPA	Petroleum Load Fee		4		153,536				\$ 153,536	1	0.36				ORS 4758			
43	PTD	DOR	SENIOR DEF	Deferral Programs (Property Tx)		4		2,608,142				\$ 2,608,142	8	7.70				ORS 483.104			
44	PTD	DOR	VALUATION	Gas & Oil Production Tax		4		23,255				\$ 23,255	0	0.06				ORS 311.666-			
45	PTD	DOR	VALUATION	Strategic Investment Program		4		53,804				\$ 53,804	0	0.09				311.701			
46	PTD	DOR	NPH	Non-Profit Homes for the Elderly		12		3,348,966				\$ 3,348,966	0	0.16				ORS 324.700			
47	ASD	DOR	FINANCE	Checkoff Commission		4		4,457				\$ 4,457	0	0.05				ORS 285C			
48	CSR	DOR	CSR	Core Systems Replacement		4		1,237,830				\$ 1,237,830	0	0.00				ORS 310.630-			
49	CSR	DOR	CSR & PVS	Debt Service		4		15,066,620				\$ 15,066,620	0	0.00				310.706			
								220,336,082				\$ 220,336,082	1,060	1,007.79				ORS 305.690-			
								56,898,685				\$ 56,898,685						305.753			
								220,336,082				\$ 220,336,082	1,060	1,007.79							

Prioritize each program activity for the Department as a whole  
Document criteria used to prioritize activities:

- Large Funding Stream over \$10million.
- Impact to General Fund
- Long term Health of tax programs.
- Core business function.
- Administrative efficiency
- Statutorily Required.
- Business Continuity Plan
- Customer Funded.

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

20. Legal Requirement Code

- C Constitutional
- F Federal
- D Debt Service

		2019-2019 CSL	189,725,499	122,383,153	312,108,652				
Priority	Division	Reduction Description	GF	OF	TF	POS	FTE	Impact of Reduction	Effective Date
1	NEHEP	Reduce Funds	334,897		334,897			Reductions in the NPH funds would result in less funds being distributed to the counties to backfill for the NPH exemptions they have granted. We would prorate the distributions.	July-19
2	Property Tax Division	Abolish Positions	1,022,985	266,247	1,289,232	6	5.88	Abolish (3) Appraiser Analyst 3, (2) Appraiser Analyst 2, and (1) ISS 3. This will reduce the quality of our work in order to keep up with volume of properties we appraise-- which increases every year. Reduces our ability to value our properties at 100% of RMV as mandated by ORS 308.232 (Property to be valued at 100 percent real market value). We would not be able to maintain our goal of an 8-year appraisal cycle. We would do less site appraisals and have to limit which assets we focus on instead of reviewing all assets. This is not the best practice for appraisal of property and could result in property tax inequities and millions of dollars in property not appraised at 100% of real market value. In addition, some property not currently reported by the taxpayer may not be detected and therefore omitted from the value placed on the roll. Mandated overtime – in 2017, 215 hours of overtime (OT) was required to complete our core work. This consisted of 112 hours of OT for Industrial appraisers and 103 hours of OT for CA appraisers. The amount of overtime needed to determine values would increase with each reduction level. We would potentially miss out on opportunities that maintain our proficiency levels such as continuing education, gathering market data, cross-training appraisal staff, exploring process improvements, exploring technology improvements, and conducting market studies. A continued decline in staff morale tied to having more work with less resources. Less interaction with our county partners including the elimination of tech group meetings, which have historically been valuable yearly meetings with county appraisers to discuss, instruct, and collaborate on appraisal methodology and current/emerging appraisal issues. This could leave us in a constant state of reacting to issues instead of being proactive. This would eliminate our dedicated trainer position, one timber appraiser, and one cartographer in our mapping unit. Training provided to staff would decrease as a result. Responsiveness to timber related inquiries would be diminished. Turnaround time on mapping changes would be increased.	July-19
3	Personal Tax and Compliance Division	Abolish Positions	4,016,869	85,332	4,102,201	25	25.00	This reduction will abolish six Compliance AS1s, twelve ADP AS1s, one ADP PEM A, one Compliance TA1 and one Collections RA1. By implementing this reduction there will be an impact on the amount of returns that are reviewed during the return processing activity. The ADP AS1 positions have a direct impact on processing returns and a part of their work is to review returns for correctness and ensure the correct amount of refunds are being issued. By cutting these positions we will have to reduce the number of returns reviewed and refunds released may be issued incorrectly. Additionally, some review results in billings therefore, the impact would result in less revenue brought in by the Department of Revenue as a result of return processing activity. With less collectors it will have a direct impact on how many people we can assist with collections and slower response times to pick up incoming phone calls from debtors. The revenue stream will also be impacted by having fewer auditors examining tax returns and then less assessments being set up after the examinations are complete. There is also work that the AS1s do that is core work that will need to be done by auditors so that will also contribute to less audits being completed. The AS1s located in the district offices that are included in this reduction play a large role in taxpayer assistance and customer service, without them available, taxpayer assistance will	July-19
4	Business Division	Abolish Positions	1,198,338	646,664	1,845,002	11	9.60	The reduction will abolish the following positions and have the corresponding impacts: (4) PSR4s from Special Programs, this work will be handled by other staff. (1) OS1 from Corp, will shift clerical duties to higher level staff which will impact return processing, customer service and enforcement activities. (1) TA2 from Corp, will reduce the number of large multi-state corporations who are audited, directly reducing General Fund revenues. (2) CS2, (2) RA2, (1) RA1 from Withholding, will reduce enforcement activities related to employees filing payroll and will reduce collection activity related to all Business Division programs as well as	July-19



5	Collections Division	Abolish Positions	-	740,923	740,923	5	5.00	The reduction will abolish the following positions and have the corresponding impacts: (4) RA1s, this will result in a decrease in direct collection activities for individual debts resulting in a loss of statewide revenue. (1) OS1 that will delay new account reaching collection agent work queues, which may result in delayed or loss of statewide revenue.	July-19
6	Processing Center	Abolish Positions and Reduce S&S	830,772	69,117	899,889	9	3.32	This reduction will eliminate or replace licences, software and hardware that is being replaced by the Processing Center Modernization (PCM) project. There are (8) seasonal and part-time positions whose work is being eliminated because of PCM. There is (1) ISS1 whose duties were reduced with the implementation of GenTax and eliminated with PCM.	July-19
7	ITS	Abolish Positions	1,157,025	178,274	1,335,299	5	5.00	This reduction will abolish the following positions and have the corresponding impacts: (1) ISS3, this will increase the timing for ticket logging and the response time to customers. (1) ISS4, will cause the RCA process to take longer causing support times to increase. (1) ISS7 & (1) ISS8, work will be given to other employees, increasing potential response time. (1) ISS8, Business Analyst position will impact ITS' ability to perform problem analysis and will hinder the alignment to the business's goals.	July-19
8	Administration	Abolish Positions and Reduce S&S	1,504,845	257,896	1,762,741	6	7.90	These administrative reductions will hinder the divisions ability to provide service to the other divisions with the department. This reduction will remove funding for (2) FA2s in the budget unit; (1) PCS1 in procurement; (2) Accountant 2s in Finance; (1) position in General Services, that will shift all printing to the print plant or office printers, and removes partial funding for several other positions in the Directors Office, HR and Research. The reduction will take reductions to S&S which will eliminate some travel, our participation in the Ascent program and OF limitation that will lower the ability to hire delinquent accounts.	July-19
9	Marijuana	Abolish Positions	-	296,269	296,269	2	2.00	Elimination of the positions will increase wait times for taxpayers and jeopardize best practices for cash handling.	July-19
10	SCPTD	Reduce Funds	-	1,693,837	1,693,837			Assuming we could take the reduction from the SCD revolving account, we wouldn't feel any impacts in operations or distributions. It would simply reduce the balance in the revolving account.	July-19

		<b>5% Total</b>	10,065,731	4,234,559	14,300,290	69	63.70		
11	Property Tax Division	Abolish Positions	462,577	361,788	824,365	5	4.88	The reduction will abolish the following positions and have the corresponding impacts: (1) OPA2, (1) OS2, (1) AS2, (2) Appraiser Analyst 3. This will reduce the quality of our work in order to keep up with volume of properties we appraise-- which increases every year. Reduces our ability to value our properties at 100% of RMV as mandated by ORS 308.232 (Property to be valued at 100 percent real market value). We would not be able to maintain our goal of an 8-year appraisal cycle. We would do less site appraisals and have to limit which assets we focus on instead of reviewing all assets. This is not the best practice for appraisal of property and could result in property tax inequities and millions of dollars in property not appraised at 100% of real market value. In addition, some property not currently reported by the taxpayer may not be detected and therefore omitted from the value placed on the roll. Mandated overtime – in 2017, 215 hours of overtime (OT) was required to complete our core work. This consisted of 112 hours of OT for Industrial appraisers and 103 hours of OT for CA appraisers. The amount of overtime needed to determine values would increase with each reduction level. We would potentially miss out on opportunities that maintain our proficiency levels such as continuing education, gathering market data, cross-training appraisal staff, exploring process improvements, exploring technology improvements, and conducting market studies. A continued decline in staff morale tied to having more work with less resources. Less interaction with our county partners including the elimination of tech group meetings, which have historically been valuable yearly meetings with county appraisers to discuss, instruct, and collaborate on appraisal methodology and current/emerging appraisal issues. This could leave us in a constant state of reacting to issues instead of being proactive. This eliminates two administrative support positions shifting these duties to professional staff resulting in less time spent on appraisal tasks. Eliminates OPA position that provides performance analysis and makes recommendations for program changes.	July-19

12	Personal Tax and Compliance Division	Abolish Positions	4,175,345	87,355	4,262,700	22	22.00	The reduction will abolish the following positions (15) RA3s and (1) PEM-C from Collections; (6) TA1s from Compliance. This will eliminate a full Collections unit. The RA3's positions are tax collecting field agents that perform duties from phone calls to onsite field visits and advanced collections actions such as till taps and license suspensions and potential property seizure. These positions are responsible to collect from our most difficult to collect cases. This is a revenue generating position. The PEM-C position manages and supervises a unit of debt collecting revenue agents, Field RA3s which do advanced collections. Due to the reduction of 15 RA3's the impact would be the loss of a full unit. This position supervises a large unit, so the impact without the RA3 positions would increase the oversight and supervision of the staff ratio and would result in a negative balance. There would additionally be an impact to the collection function also have a negative revenue impact. The effects of the Compliance	July-19
13	Business Division	Abolish Positions	1,187,552	754,524	1,942,076	9	9.00	The reduction will abolish the following positions and have the corresponding impacts: (3) TA2s from Corp that will reduce the number of multi-state corporations who are audited which directly reduces General Fund Revenues. (2) CS2s from Withholding which will reduce enforcement activities related to employers filing payroll taxes. (1) PEM-C from Withholding which will reduce program support activities as well as maintain appropriate staff to manager supervisory ratios. (1) RA1 from Withholding which will reduce collection activity related to all Business Division programs as well as other enforcement activities which will directly reduce Other Fund revenues. (1) OPA3 from SPA which will reduce the sections ability to do policy work and other work associated with the new HERT program. (1) OS2 in SPA which will	July-19
14	Collections Division	Abolish Positions	-	596,197	596,197	4	4.00	The reduction will abolish the following positions and have the corresponding impacts: (4) RA1s, this will result in a decrease in direct collection activities for individual and business debts resulting in a loss of statewide revenue.	July-19
15	Processing Center	Abolish Positions	642,772	200,385	843,157	9	6.16	The reduction will abolish the following positions and have the corresponding impacts: (5) DEO positions which will have a high impact. These staff maintain the agencies paper tax return files. While the need for paper file maintenance will be eliminated with PCM going forward, the files unit expects to carry out imaging projects for older files to reduce the footprint of paper storage. (4) OS2 seasonal positions which will have a medium impact. These positions correct taxpayer payment errors in GenTax during the major tax season. This work is expected to increase with implementation of the STT	July-19
16	ITS	Abolish Positions	1,047,425	166,898	1,214,323	5	5.00	The reduction will abolish the following positions and have the corresponding impacts: (1) ISS7 in GenTax Development Unit, high level development position that would lower the departments ability to self support the GenTax applications and the overall impact would increase dependancy on FAST consulting for GenTax development. (1) ISS4 in Support Services will create backlog in customer support as times for service will increase and "first call resolution" will suffer. (3) Software Testers (ISS4, ISS5, ISS6), impact is that testing will be delayed indefinitely for in-house developed applications	July-19
17	Administration	Abolish Positions and reduce S&S	1,517,600	259,127	1,776,727	8	7.60	These administrative reductions will hinder the divisions ability to provide service to the other divisions with the department. This reduction will remove funding for (2) FA3s in the budget unit; (1) PCS2 in procurement; (2) Accounting Tech 2s in Finance; (2) positions in Human Resources, (1) position in Communications, that will shift all printing to the print plant or office printers, and removes remaining funding for several other positions in the Directors Office and Research. The reduction will take reductions to S&S which will eliminate some travel, our participation and OF limitation that will lower the ability to lien delinquent accounts. This reduction will further limit Finances ability to get work done in support of the department and the state; it will not allow for any analysts in the budget unit which will hamper budget execution and future development including fiscal analysis during legislative session and it will put procurement in a tight situation. The lost positions in Research will	July-19
18	Marijuana	Abolish Positions	-	153,877	153,877	1	1.00	Abolish (1) AS2 that Credits, refunds, and general account maintenance activities will be resolved less-timely which will lead to additional expenses for the Department such as interest paid, erroneous billings and garnishments and application of unrecoverable fees.	July-19

19	SCPTD	Reduce Funds	-	1,693,837	1,693,837			Assuming we could take the reduction from the SCD revolving account, we wouldn't feel any impacts in operations or distributions. It would simply reduce the balance in the revolving account.	July-19
20	PTD- CAFFA	Reduce Funds	-	3,571,641	3,571,641			This reduction will result in the less CAFFA money being transferred to counties.	July-19
		<b>10% Total</b>	19,099,001	12,080,189	31,179,190	132	123.34		
		5%	9,486,275	6,119,158	15,605,433				
		10%	18,972,550	12,238,315	31,210,865				

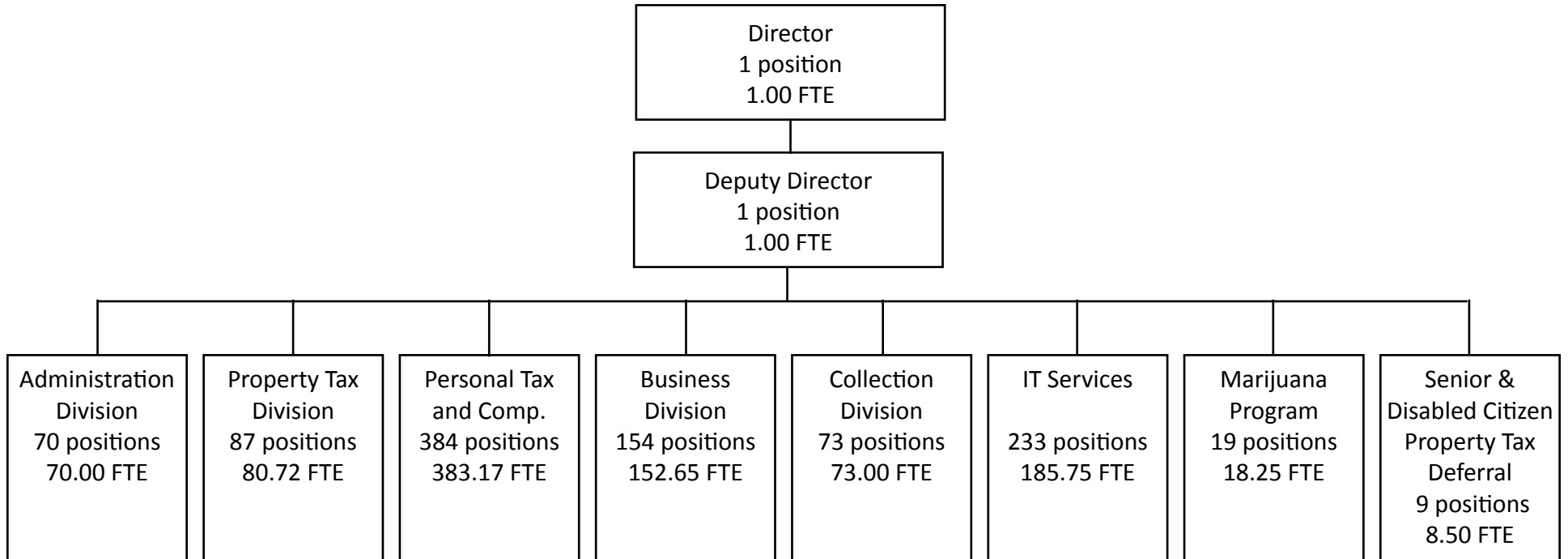
# Department of Revenue

Organizational chart

2019–21 Governor's Budget

1031 positions

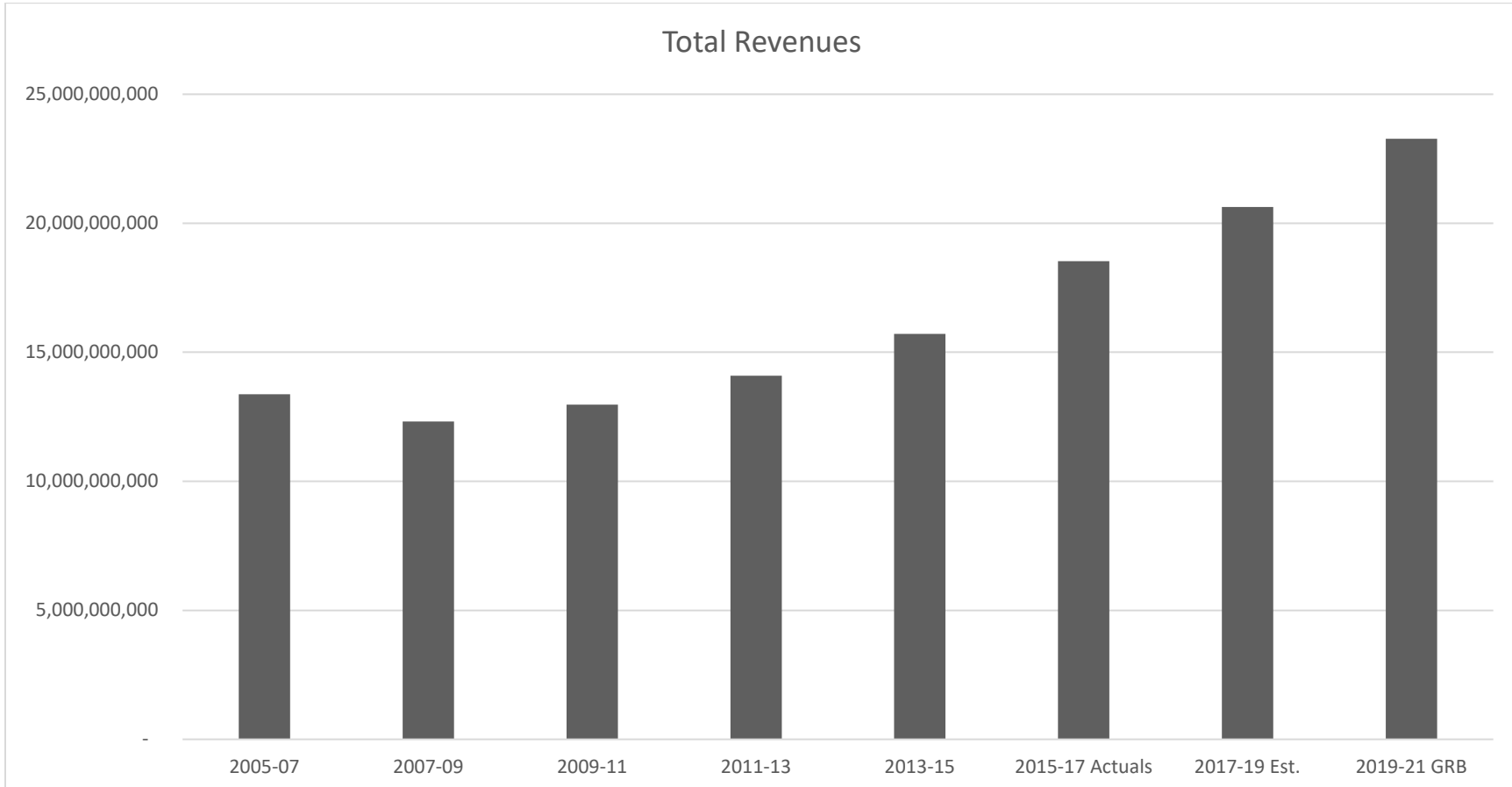
974.04 FTE



District Offices
Bend
Eugene
Gresham
Medford
Portland
Salem

# BUDGET NARRATIVE

## Revenues



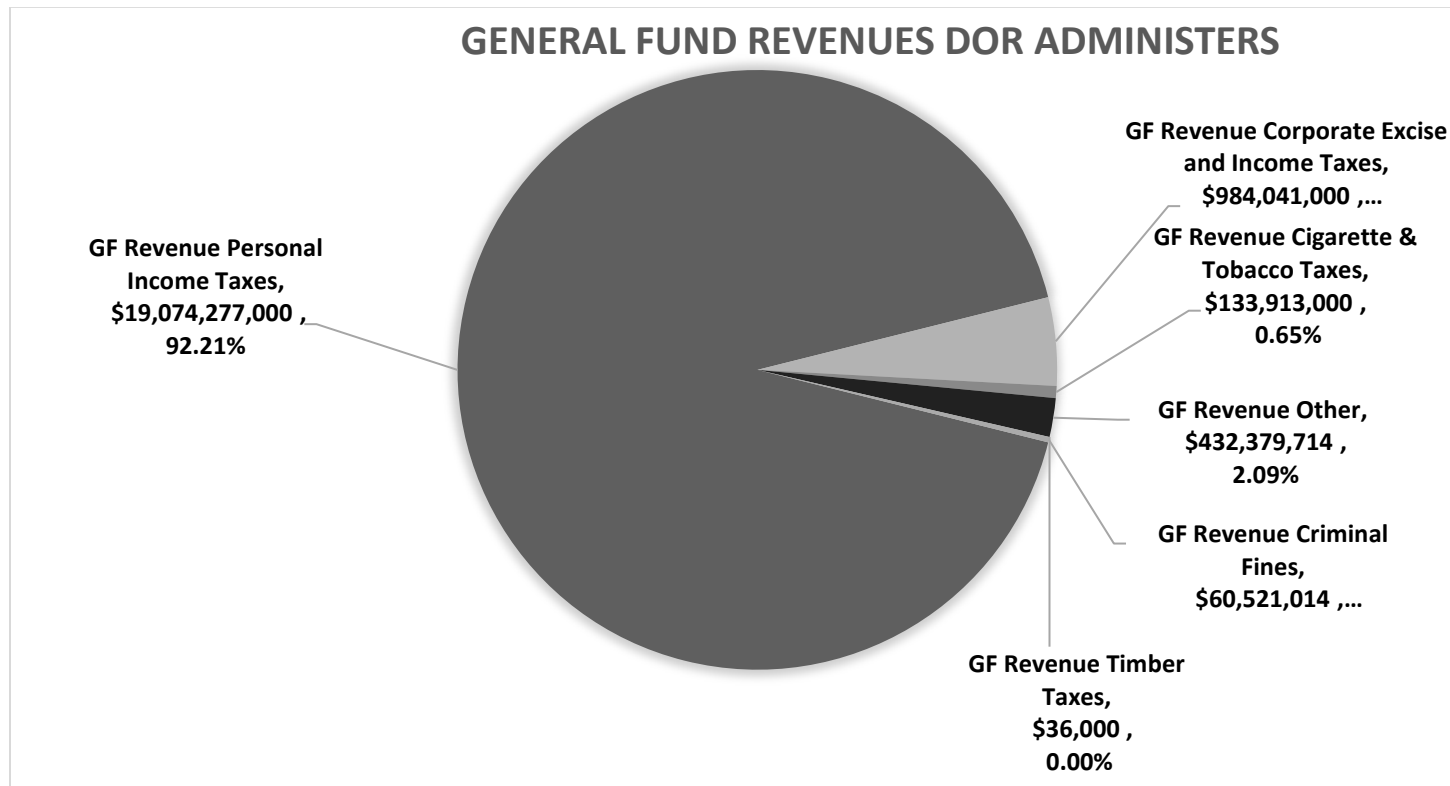
Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate	GRB
2005-07	2007-09	2009-11	2011-13	2013-15	2015-17	2017-19 Est.	2019-21
\$13.4 B	\$12.3 B	\$13.0 B	\$14.1 B	\$15.7 B	\$18.7 B	\$20.6 B	\$23.3 B

# BUDGET NARRATIVE

## Revenues

The Oregon Office of Economic Analysis (OEA) releases revenue forecasts four times per year. According to the June 2018 forecast, General Fund revenues for the state are expected to total \$20.7 billion in 2019–21 biennium. In 2019–21 biennium, revenue growth is expected to slow. The slowdown in long-term revenue growth is largely due to the impact of demographic changes and changes in savings behavior. In particular, the labor force will lose many very productive workers with a lifetime of experience over the coming years.

The department has two types of revenues: General Fund and Other Funds. General Fund revenues are the largest source of funding to the state. Both General Fund and Other Funds revenue sources are described below.



# BUDGET NARRATIVE

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## Tax Revenue

### Personal Income Taxes (ORS 316.032)

Personal income taxes are collected on resident individuals, partnerships, estates, and trusts, as well as part-year residents and nonresidents with income from Oregon sources. The tax rates vary from 5 percent to 9.9 percent on taxable income. A variety of deductions and credits are available to those who qualify.

Personal income taxes are the largest source of revenue for the state of Oregon. Estimates for the 2019–21 biennium have personal income tax revenue at just under \$19.1 billion. One-hundred percent of these funds are transferred to the General Fund for general governmental purposes.

### Corporate Excise and Income Taxes (ORS 305.015, 317.056, 317.070)

Corporate excise taxes are paid by corporations doing business in Oregon.

Corporations not doing business in Oregon, but having income from an Oregon source, pay a corporate income tax. The corporate tax rate is 6.6 percent of the first \$1 million of taxable income and 7.6 percent of any amount of taxable income in excess of \$1 million. The minimum excise tax for an S corporation is \$150. The minimum excise tax for a C corporation is \$150 for corporations with Oregon sales below \$500,000 with a graduated increase up to \$100,000 for C corporations with Oregon sales of \$100 million or more. There is no minimum for corporate income tax.

Corporate excise and income taxes are estimated for 2019–21 to be just under \$1 billion. One-hundred percent of these funds are transferred to the General Fund for general governmental purposes.

### Cigarette Tax (ORS 323)

The Department of Revenue currently collects a tax of \$1.33 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors. Of the \$1.33 collected, \$.22 goes to the General Fund for general governmental purposes, \$.857 goes to the Oregon Health Plan for the Health Plan, \$.15 goes to the Oregon Health Plan for Mental Health, \$.034 goes to the Oregon Health Plan for the Tobacco Use Reduction Account, \$.023 goes to the Department of Transportation for Public Transit, and the other \$.046 is transferred to the Department of Administrative Services, which in turn transfers \$.023 to Oregon cities and \$.023 to Oregon counties. All transfers are net of administrative expenses. For the 2019–21 biennium, the estimated Cigarette Tax revenue is \$502.5 million. The General Fund share of this revenue is \$65.7 million. The balance of \$436.8 million, Other Funds revenue, is transferred to the agencies listed above.

# BUDGET NARRATIVE

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## Other Tobacco Products Tax (ORS 323)

The department currently collects a tax of 65 percent of the wholesale sales price imposed on all other tobacco products (maximum of \$.50 per cigar and \$1.78 per ounce, with a minimum of \$2.14 per retail container, on moist snuff and other non-combustible products) sold, stored, used, consumed, handled, or distributed in Oregon. This tax is paid by the distributors of other tobacco products. For the 2019–21 biennium, the estimated Other Tobacco Products Tax revenue is \$130 million. Revenues are transferred as follows: 53.84 percent to the General Fund for general governmental purposes, 41.54 percent to the Oregon Health Plan for the Health Plan, and 4.62 percent to the Oregon Health Plan for the Tobacco Use Reduction Account. The General Fund share of this revenue is \$68.2 million. The balance of \$61.8 million, Other Funds revenue, is transferred to the Oregon Health Plan as mentioned above.

## Amusement Device Tax (ORS 320.005-320.150)

An excise tax must be paid by any person who engages in the business of operating a qualifying amusement device in Oregon. This tax is imposed on video lottery game terminals. The annual tax is \$135 per video lottery game terminal with a limit of 6 per establishment. An additional \$50 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$104,000. An additional \$75 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$260,000. The State Lottery Commission sends uncollected accounts to the department for collection activity. For the 2019–21 biennium, the estimated Amusement Device Tax revenue is \$5.5 million. Revenues are transferred as follows: 29.14 percent to the General Fund for general governmental purposes, 33.37 percent to the Department of Administrative Services, which in turn transfers to Oregon counties, and 37.48 percent to the Higher Education Coordinating Commission for the Oregon Youth Conservation Corps. The General Fund share of this revenue is \$1.6 million. The balance of \$3.9 million, Other Funds revenue, is transferred to the agencies listed above.

## Estate Transfer Tax (formerly inheritance tax) (ORS 118)

The estate transfer (or inheritance) tax needs to be filed if the gross estate is \$1 million or more at the date of death. The Oregon estate transfer tax is tied to the federal estate tax. For the 2019–21 biennium, the estimated inheritance tax revenue is just under \$342 million. One-hundred percent of these revenues are transferred to the General Fund for general governmental purposes.

## Timber Taxes (Eastern Oregon & Western Oregon & Small Tract Forestland Severance Taxes) (ORS 321)

Timber harvested in Oregon is subject to one or more timber taxes; the Small Tract Forestland (STF) Severance Tax and/or the Forest Products Harvest Tax.

The Small Tract Forestland Severance Tax is paid upon harvest of timber from lands that are taxed under the Small Tract Forestland program (STF). STF is optional and only available for eligible small private forestland owners. Under this program, land owners pay 20 percent on the forestland portion of their annual property tax. The 80 percent not paid is made up for by the STF Severance Tax at the time of harvest. Severance tax rates are adjusted each year by the same percentage of change in assessed value of the forestland. The 2018 rates used are \$5.81 per thousand board



## BUDGET NARRATIVE

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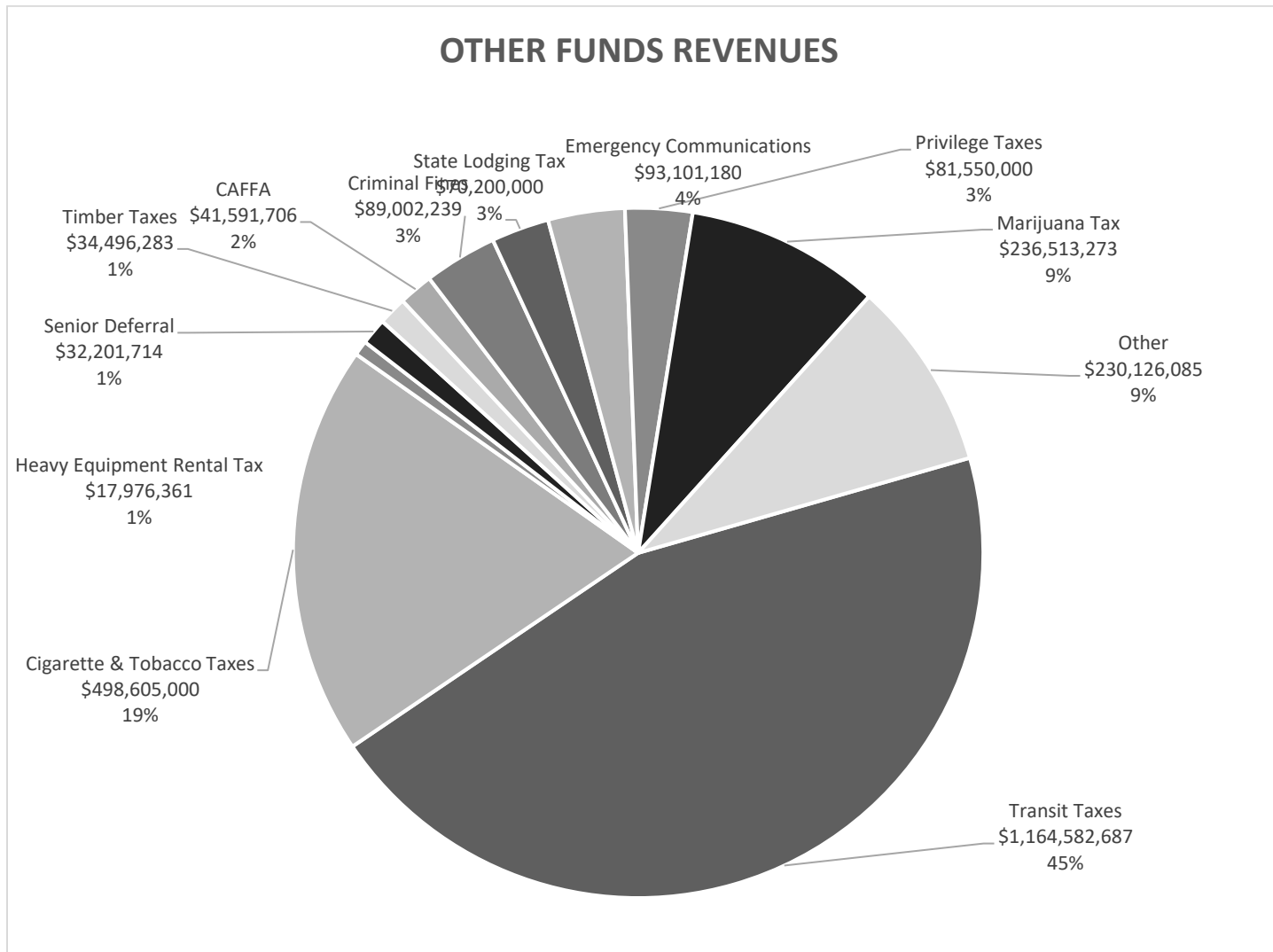
feet of timber harvested in western Oregon and \$4.52 per thousand board feet of timber harvested in eastern Oregon. For the 2019–21 biennium, the estimated severance tax revenues are \$824,000. Revenues are transferred as follows: 4.37 percent to the General Fund for general governmental purposes, 57.86 percent to the Department of Education for the State School Fund, 4.30 percent to the Higher Education Coordinating Commission, and 33.47 percent to Oregon counties. The General Fund share of this revenue is \$36,000. The balance of \$788,000, Other Funds revenue, is transferred to the agencies listed above.

### **Fines and Forfeitures**

#### Criminal Fines (ORS 137.300)

The Department of Revenue receives and distributes funds pertaining to the Criminal Fine and Assessment Account. Funds for this account are collected from municipal and justice courts as well as the Oregon Judicial Department collects funds from the circuit and district courts. For the 2019–21 biennium, the estimated criminal fines are \$111.5 million. Revenues are transferred as follows: 59.07 percent to the General Fund for general governmental purposes. The remaining 40.93 percent is transferred to various agencies as ultimately determined by the Legislature. The General Fund share of this revenue is \$65.9 million. The balance of \$45.6 million is Other Funds revenue to be transferred to various agencies as mentioned above.

# BUDGET NARRATIVE



# BUDGET NARRATIVE

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## Tax Revenue

### Cigarette Tax (ORS 323)

The Department of Revenue currently collects a tax of \$1.33 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors. Of the \$1.33 collected, \$.22 goes to the General Fund for general governmental purposes, \$.857 goes to the Oregon Health Plan for the Health Plan, \$.15 goes to the Oregon Health Plan for Mental Health, \$.034 goes to the Oregon Health Plan for the Tobacco Use Reduction Account, \$.023 goes to the Department of Transportation for Public Transit, and the other \$.046 is transferred to the Department of Administrative Services, which in turn transfers \$.023 to Oregon cities and \$.023 to Oregon counties. All transfers are net of administrative expenses. For the 2019–21 biennium, the estimated Cigarette Tax revenue is \$502.5 million. The General Fund share of this revenue is \$65.7 million. The balance of \$436.8 million, Other Funds revenue, is transferred to the agencies listed above.

### Other Tobacco Products Tax (ORS 323)

The department currently collects a tax of 65 percent of the wholesale sales price imposed on all other tobacco products (maximum of \$.50 per cigar and \$1.78 per ounce, with a minimum of \$2.14 per retail container, on moist snuff and other non-combustible products) sold, stored, used, consumed, handled, or distributed in Oregon. This tax is paid by the distributors of other tobacco products. For the 2019–21 biennium, the estimated Other Tobacco Products Tax revenue is \$130 million. Revenues are transferred as follows: 53.84 percent to the General Fund for general governmental purposes, 41.54 percent to the Oregon Health Authority for the Oregon Health Plan, and 4.62 percent to the Oregon Health Authority for the Tobacco Use Reduction Account. The general government purposes share of this revenue is \$68.2 million. The balance of \$61.7 million is transferred to the Oregon Health Authority as mentioned above.

### Amusement Device Tax (ORS 320.005-320.150)

An excise tax must be paid by any person who engages in the business of operating a qualifying amusement device in Oregon. This tax is imposed on video lottery game terminals. The annual tax is \$135 per video lottery game terminal with a limit of 6 per establishment. An additional \$50 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$104,000. An additional \$75 is imposed on each video lottery game terminal when yearly net receipts of the terminals at a location exceed \$260,000. The State Lottery Commission sends uncollected accounts to the department for collection activity. For the 2019–21 biennium, the estimated Amusement Device Tax revenue is \$5.5 million. Revenues are transferred as follows: 29.14 percent to the General Fund for general governmental purposes, 33.37 percent to the Department of Administrative Services, which in turn transfers to Oregon counties, and 37.48 percent to the Higher Education Coordinating Commission for the Oregon Youth Conservation Corps. The general governmental purposes share of this revenue is \$1.6 million. The balance of \$3.9 million is transferred to the agencies listed above.

## BUDGET NARRATIVE

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### Timber Taxes (Eastern Oregon & Western Oregon & Small Tract Forestland Severance Taxes) (ORS 321)

Timber harvested in Oregon is subject to one or more timber taxes; the Small Tract Forestland (STF) Severance Tax and/or the Forest Products Harvest Tax.

The Small Tract Forestland Severance Tax is paid upon harvest of timber from lands that are taxed under the Small Tract Forestland program (STF). STF is optional and only available for eligible small private forestland owners. Under this program, land owners pay 20 percent on the forestland portion of their annual property tax. The 80 percent not paid is made up for by the STF Severance Tax at the time of harvest. Severance tax rates are adjusted each year by the same percentage of change in assessed value of the forestland. The 2018 rates used are \$5.81 per thousand board feet of timber harvested in western Oregon and \$4.52 per thousand board feet of timber harvested in eastern Oregon. For the 2019–21 biennium, the estimated Severance Tax revenues are \$824,000. Revenues are transferred as follows: 4.37 percent to the General Fund for general governmental purposes, 57.86 percent to the Department of Education for the State School Fund, 4.30 percent to the Higher Education Coordinating Commission, and 33.47 percent to Oregon Counties. The General Fund share of this revenue is \$36,000. The balance of \$788,000, Other Funds revenue, is transferred to the agencies listed above.

The Forest Products Harvest Tax is paid on timber harvested from all land, public and private, in Oregon. The tax rate for 2018 is fixed at \$4.2311 per thousand board feet harvested. For the 2019–21 biennium, the estimated Forest Products Harvest Tax is estimated at \$33.7 million. Revenues are transferred as follows: 21.271 percent to Public Universities for the Forest Research and Experiment Account, 14.772 percent to the Department of Forestry for the Forest Land Protection fund, 37.014 percent to the Department of Forestry for the Oregon Forest Practices Act, 2.363 percent to Public Universities for Professional Forestry Education, and 24.580 percent to the Department of Forestry for the Oregon Forest Resources Institute Fund.

### Heavy Equipment Rental Tax (Chapter 64, Oregon Laws 2018)

The Heavy Equipment Rental tax imposes a tax on the rental price of construction, mining, earthmoving, or industrial equipment, together with attachments and other equipment and tools that are mobile and held primarily for rental. For the 2019–21 biennium, the estimated Heavy Equipment Rental Tax revenue is \$18 million. Revenues are transferred as follows: 2 percent to counties without rental locations, up to 5 percent to the Department of Revenue for administrative costs, and the remainder to counties with rental locations, proportionate to revenue attributable to rental locations in each county.

### Transit Taxes (ORS 267.385, 305.620, Chapter 750, Oregon Laws 2017)

Transit taxes are made up of taxes from Tri-Met, Lane Transit District, and a statewide transit tax.

The Tri-Met Payroll tax and Lane Transit District Payroll Tax are payroll based mass-transit taxes collected from employers in the Lane and Tri-Met transit districts. Self-employment transit taxes are also imposed on self-employed income earned by businesses within these districts. The transit

## BUDGET NARRATIVE

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districts set the rates, and the department administers these tax programs for the districts. For the 2019–21 biennium, the estimated Tri-Met and Lane Transit District Transit Taxes are estimated at \$973.3 million. These revenues, net of Department of Revenue administrative costs, are transferred to the transit districts.

The Statewide Transit Tax is a tax on employee gross wages paid or periodic payments made under ORS 316.189 on or after July 1, 2018. The statewide transit tax is calculated on one-tenth of one percent of gross wages paid to Oregon residents (regardless of where the service is performed), non-resident employees who provide services in Oregon, and periodic payments made by payers to Oregon residents. For the 2019–21 biennium, the estimated Statewide Transit Tax is estimated at \$197.9 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation.

### Marijuana Tax (ORS 475B.705)

Marijuana taxes are paid at the point-of-sale by consumers to licensed marijuana retailers selling recreational marijuana in Oregon. Those retailers then remit those taxes to the Department of Revenue. Since June 2016, the marijuana tax rate is 17 percent on eight separate categories of marijuana items: marijuana leaves, marijuana flowers, immature marijuana plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products that are intended to be used by applying the product to the skin or hair, and other cannabinoid products. For the 2019–21 biennium, the estimated Marijuana revenue is \$236.5 million. These revenues are transferred to the Oregon Liquor Control Commission (\$7 million in the biennium), Criminal Justice Commission (\$3 million in the biennium), Department of Education for the State School Fund, Oregon Health Authority for Mental Health and Drug & Alcohol Abuse Services, Oregon State Police and to the Department of Administrative Services which in turns transfers funds to Oregon cities and counties. The Department of Revenue is authorized to enter into a rebate agreement with tribal governments for a rebate of marijuana tax received for tribal produced or processed marijuana.

### Gas and Oil Severance Taxes (ORS 324.340)

A severance tax is imposed on gas and oil production in Oregon. For the 2019–21 biennium, the estimated revenues from the Gas and Oil Severance Tax are \$150,000. These funds, net Department of Revenue administrative costs, are transferred to the Common School Fund at the Department of State Lands.

### Privilege Taxes (ORS 320.400-320.490)

The vehicle privilege tax is a tax for the privilege of selling taxable motor vehicles in Oregon. The 0.5 percent tax is calculated on the retail sales price of taxable motor vehicles sold on or after January 1, 2018 and is paid by the Oregon licensed dealer, but may be passed on to the purchaser of the vehicle.

The vehicle use tax is a 0.5 percent tax on the retail sales price of taxable motor vehicles purchased on or after January 1, 2018 by an Oregon resident or business from an out of state dealer where the vehicle will be titled and registered in Oregon.

## BUDGET NARRATIVE

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For the 2019–21 biennium, the estimated privilege taxes are \$81.5 million. Revenues are transferred to the Department of Environmental Quality for the Zero Emissions Incentive Fund and the Department of Transportation for the Connect Oregon Fund as well as the State Highway Fund.

### State Lodging Tax (ORS 320.300-320.350)

A transient lodging tax of 1.8 percent is imposed on the consideration rendered for occupancy of dwelling units and RV or tent sites used for temporary overnight occupancy. Providers of temporary lodging and persons that facilitate the retail sale of temporary lodging are responsible for collecting the tax when collecting consideration charged for occupancy. This tax is in addition to lodging, room, or occupancy taxes imposed by local governments. For the 2019–21 biennium, the estimated lodging tax revenues are \$70.2 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Oregon Business Development Department for the Oregon Tourism Commission.

### Bicycle Excise Tax (ORS 320.400-320.490)

The Oregon bicycle excise tax is a flat tax of \$15 on the purchase of a new bicycle with retail sales price of \$200 or more. The tax is to be collected by the retailer at the point of sale starting January 1, 2018. For the 2019–21 biennium, the estimated Bicycle Excise Tax revenues are \$1,378,000. These revenues, net of Department of Revenue administrative costs are transferred to the Department of Transportation for the Connect Oregon Fund.

### County Assessment Funding Assistance Program (ORS 294.175–294.187)

The County Assessment Function Funding Account (CAFFA) is funded through a document recording fee plus a portion of the interest collected on delinquent property tax payments. For the 2019–21 biennium, the estimated revenues from the County Assessment Funding Assistance Program are \$41.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to Oregon Counties.

### Oregon Land Information System Fund (ORS 205.323 / 306.132)

The Oregon Land Information System is funded through a document recording fee. The Oregon Land Information System is a comprehensive statewide property tax mapping system for valuing properties. Most counties have in-house mapping services or contract with other counties for such services. The Department of Revenue's Property Tax Division provides mapping services to the remaining counties under ORS 306.125(4)(a). For the 2019–21 biennium, the estimated revenues from the Oregon Land Information system Fund are \$1.7 million. These revenues support the activities associated with mapping services.

### Emergency Communications (911) Tax (ORS 403.200-403.250)

Telecommunications service or Voice Over Internet Protocol (VOIP) service with access to the emergency communications system are taxed 75 cents per access line per month (for subscriber service) or 75 cents per retail transaction (for prepaid wireless service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services who collect the tax from consumers at the

## BUDGET NARRATIVE

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time of purchase. For the 2019–21 biennium, the estimated revenues from the Emergency Communications Tax are \$93.1 million. These funds are transferred to the Oregon Military Department for emergency management.

### Private Rail Car and Cooperative Electric Taxes (ORS 308.505–308.700 & 308.805–308.820)

In addition to the above sources, the Department of Revenue collects revenues for the Private Rail Car Tax and the Cooperative Electric Tax. For the 2019–21 biennium, the estimated revenues for the Private Railcar Tax are \$582,000. The estimated revenues for the Cooperative Electric Tax are \$20.2 million. These funds are transferred out to Oregon counties.

### Greenlight Oregon Labor Rebate Fund (ORS 316.220-316.222)

Greenlight Oregon is a labor rebate incentive fund paid to projects/producers that incur \$1 million or more in actual expenses for film, commercial, or television show production in Oregon. The rebate imports work to Oregon as well as entices production to stay in Oregon. The labor rebate is equal to 6.2 percent of payroll. For the 2019–21 biennium, the estimated revenues for the Greenlight Oregon Labor Rebate fund are \$9.7 million. These funds, net Department of Revenue administrative costs, are transferred to the Oregon Business Development Department.

## **Business Licenses and Fees**

### Hazardous Substances Fee (ORS 453.396-453.414)

The Department of Revenue collects Hazardous Substance Fees, which are assessed by the State Fire Marshal. For the 2019–21 biennium, the estimated revenues for the Hazardous Substances Fee are \$6.8 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality for the Toxics Use Reduction and Hazardous Waste Reduction Act and the Orphan Site Account. The balance is transferred to the Oregon State Police, State Fire Marshal, for the Community Right to Know and Protection Act.

### Petroleum Products Fee (ORS 465.101-465.131)

The Department of Revenue collects a fee for each load on the initial withdrawal of petroleum products from bulk and the import of petroleum products to a storage tank in Oregon. For the 2019–21 biennium, the estimated revenues for the Petroleum Products Fee are \$4.8 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality and the Oregon State Police, State Fire Marshal.

# BUDGET NARRATIVE

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## Charges for Services

### Administrative and Service Charges

For the 2019–21 biennium, the estimated revenues for Administrative and Service Charges is \$42.9 million. Of this amount, \$41.7 million is used to cover Department of Revenue administrative costs to operate the various tax and collection programs. The remaining \$1.2 million is for Debt Service.

## Fines and Forfeitures

### Criminal Fines (ORS 137.300)

The Department of Revenue receives and distributes funds pertaining to the Criminal Fine and Assessment Account. Funds for this account are collected from municipal and justice courts as well as the Oregon Judicial Department collects funds from the circuit and district courts. For the 2019–21 biennium, the estimated criminal fines are \$111.5 million. Revenues are transferred as follows: 59.07 percent to the General Fund for general governmental purposes. The remaining 40.93 percent is transferred to various agencies as ultimately determined by the Legislature. The General Fund share of this revenue is \$65.9 million. The balance of \$45.6 million is Other Funds revenue to be transferred to various agencies as mentioned above.

## Donations

### Charitable Checkoff Program (ORS 305.690-305.799)

Taxpayers, through a check-off system on their tax return, may donate part of their personal income tax refund to the following charities: Oregon Nongame Wildlife; Child Abuse Prevention; Alzheimer's Disease Research; Stop Domestic and Sexual Violence; Habitat for Humanity of Oregon; Oregon Head Start Association; American Diabetes Association; Oregon Coast Aquarium; SMART; SOLV; St. Vincent de Paul Society of Oregon; The Nature Conservancy; Doernbecher Children's Hospital Foundation; The Oregon Humane Society; The Salvation Army—Oregon; the Oregon Veterans' Home; Planned Parenthood of Oregon; Oregon Lions; Shriner's Hospital for Children; Special Olympics of Oregon; Susan G Komen; Oregon Military Emergency Financial Assistance; Oregon Historical Society; Oregon Food Bank; Albertina Kerr Centers; American Red Cross; Cascade AIDS Project; and Veteran's Suicide Prevention. For the 2019–21 biennium, the estimated revenues for the Charitable Checkoff Program are \$2 million. These revenues, net Department of Revenue administrative costs, are transferred to the various eligible entities.



# BUDGET NARRATIVE

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## Loan Repayments

### Senior and Disabled Citizen's Property Tax Deferral (ORS 311.666-311.701)

Senior and disabled citizen's deferral program revenue comes from repayments by taxpayers of loans made by the department to pay homestead property taxes. These property tax deferral loans create liens against the property, may be paid at any time, and become due following disqualification from the program. They accrue six percent straight interest. The department uses these collections to pay property taxes for qualifying senior and disabled homeowners currently participating in the program and to cover program administrative costs. For the 2019-21 biennium, the estimated revenues for the Senior Property Tax Deferral is \$32 million. These funds, net of Department of Revenue administrative costs, are transferred to Counties.

## Other Revenues

### County Assessment Funding Assistance Program (ORS 294.175-294.187)

A portion of the recording fees revenue collected under the County Assessment Funding Assistance program is transferred through the Department of Revenue to accounts at the Housing and Community Services Department. Recordings are charged \$9 to fund the County Assessment Function Funding Assistance Account (CAFFA) and \$60 for Housing and Community Services Department programs. The \$60 fees for housing are deposited with 76 percent going to the General Housing Account, 10 percent to the Emergency Housing Account, and 14 percent to the Home Ownership Assistance Account. For the 2019–21 biennium, the estimated revenues for the County Assessment Funding Assistance Program are \$88.8 million. These revenues are transferred to the Housing and Community Services Department accounts for housing-related programs.

## GRB Additions

### HB 2104 / LC 576

Reduces the early filing discount for commercial and industrial properties from 3% to 2% on July 1, 2020 generating a estimated \$15 million in 2019-21 which would increase to an estimated \$33.2 million in 2021-23. \$11.8 million for county grant programs: \$4.5 million will be based on staffing needs, \$1.0 million for discretionary grants to counties to improve their property tax administration, \$6.3 million to flow through current County Assessment Function Funding Account (CAFFA) funding formula. \$3.2 to fund enhancements to the Property Tax Division (PTD) reducing the appraisal cycle for industrial properties from 8 to 6 years and allows PTD to provide intensive assistance to counties.

### Employer Responsibility Assessment

An annual healthcare assessment. Employers with 30 or more employees will receive an assessment of \$2.00 per hour payable per employee. Assumes 30 payable hour week calculated for 50 weeks a year. DOR will send an annual assessment to approximately 15,500 employers with an assessment amount based on the number of employees for that employer. Employers will receive a "credit" on a dollar-for-dollar basis for each

## BUDGET NARRATIVE

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employee against the assessed amount and report the amount paid for healthcare services on behalf of employees. Employers will provide a reconciliation form reporting amount spent per employee. Any assessment amount in excess of the credits will be paid to DOR. That money will be transferred to OHA. 2019-21 estimated revenue is 119,500,000

# BUDGET NARRATIVE

## DETAIL OF FEE, LICENSE, OR ASSESSMENT REVENUE INCREASE

### PROPOSED FOR INCREASE/ESTABLISHMENT

Purpose or Type of Fee, License or Assessment	Who Pays	2017-19 Estimated Revenue	2017-19 Agency Request	2017-19 Governor's Budget	2017-19 Legislatively Adopted	Explanation
None						

\_\_\_ Agency Request

\_\_\_ Governor's Budget

\_\_\_ Legislatively Adopted

Budget Page \_\_\_

Source	Fund	ORBITS Revenue Acct	2015-2017 Actual	2017-19 Legislatively Adopted	2017-19 Estimated	2019-21		
						Agency Request	Governor's	Legislatively Adopted
Personal Income Taxes	GENERAL	0105	16,055,831,169	17,146,886,000		19,147,696,808	19,074,277,000	
Corp Excise and Income Taxes	GENERAL	0110	1,187,599,037	1,071,477,000		1,036,276,496	984,041,000	
Other Employer – Employee Taxes	OTHER	0130	0	900,689,300				
• TriMet Self Employment						42,288,000	42,288,000	
• TriMet						835,311,000	835,311,000	
• LTD Self Employment						4,685,592	4,685,592	
• LTD						84,398,095	84,398,095	
• Payroll Tax						197,900,000	197,900,000	
Cigarette Taxes	GENERAL	0135	70,479,573	68,061,000		65,605,692	65,710,000	
	OTHER	0135	361,746,557	342,566,000		331,010,843	436,830,000	
Other Tobacco Products Taxes	GENERAL	0140	62,362,250	66,551,000		68,534,573	68,203,000	
	OTHER	0140	54,247,689	57,058,000		58,758,895	61,775,000	
Marijuana Tax	OTHER	0142	21,134,240	218,248,584		215,280,000	236,513,273	
Amusement Taxes	GENERAL	0145	1,691,648	1,600,000		1,600,000	1,600,000	
	OTHER	0145	0	3,800,000		3,890,000	3,890,000	
Inheritance Taxes	GENERAL	0155	322,825,525	290,015,000		314,983,909	341,984,000	
Eastern Oregon Severance Taxes	GENERAL	0160	3,964	6,000		6,000	6,000	
	OTHER	0160	0	8,000		8,000	8,000	
	GENERAL	0162	111,743	70,000		30,000	30,000	

Western Oregon Severance Taxes	OTHER	0162	0	780,000	780,000	780,000
	OTHER	0165	0	237,000	150,000	178,779
Other Severance Taxes						
	OTHER	0185	0	39,200,000		
Privilege Taxes					69,350,000	69,350,000
• Vehicle					12,200,000	12,200,000
• Use						
Other Taxes	GENERAL	0195	0	20,768	30,327	30,327
• Other Taxes	OTHER	0195	0	238,378,530	69,400,000	70,200,000
• State Lodging tax					20,198,320	20,198,320
• Electric Coop					582,000	582,000
• Private Rail Car					92,179,386	93,101,180
• Emergency “911” Phone					41,591,706	41,591,706
• Assessor Funding					33,708,283	33,708,283
• Forest Products Harvest Tax					1,378,000	1,378,000
• Bicycle Excise Tax					1,657,734	1,657,734
• Oregon Land Information System					18,000,000	17,976,361
• Heavy Equipment Rental Tax					9,700,000	9,700,000
• Greenlight Oregon						1,228,511
• Admin						119,500,000
• ERA (GB Add)						15,000,000
• HB 2104 (GB Add)						306,717
• Multistate						
Business License and Fees	OTHER	0205	0		6,804,865	6,804,865
• Hazardous Substances				10,099,515	4,792,488	4,792,488
• Petroleum Load						
			0		2,073,406	0

Charges for Services	OTHER	0410		0				
			276,050,063			30,495,947	41,670,841	
Admin and Service Charges	OTHER	0415		115,085,657				
			0			1,237,830	1,237,830	
Admin and Service Charges Debt Service	OTHER	0415		1,185,157				
			0			15,296,170	12,028,333	
Fines and Forfeitures	GENERAL	0505	31,203,896	11,173,018		10,600,448	17,688,874	
	OTHER	0505		14,723,600				
			0			2,000,000	2,000,000	
Donations	OTHER	0905		1,786,107				
			0			32,201,714	32,201,714	
Senior Citizen Property Tax Repayments	OTHER	0950		0				
			25,199,018			139,720,251	88,765,387	
Other Revenues	GENERAL	0975	1,429,547	30,951,563		0	0	
	OTHER	0975		0				
			0			50,571,555	48,492,681	
Transfer from Judicial Department (Fines and Forfeitures)	GENERAL	1198	88,383,085	47,340,982		35,046,757	71,313,365	
	OTHER	1198		62,385,083				

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-000-00-00-00000

<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
<b>Other Funds</b>						
Personal Income Taxes	16,055,831,169	17,146,886,000	17,146,886,000	19,147,696,808	19,074,277,000	-
Corp Excise and Income Taxes	1,187,599,037	1,071,477,000	1,071,477,000	1,036,276,496	984,041,000	-
Other Employer -Employee Taxes	-	900,689,300	900,689,300	1,164,582,687	1,172,432,687	-
Cigarette Taxes	432,226,130	410,627,000	410,627,000	396,616,535	502,540,000	-
Other Tobacco Products Taxes	116,609,939	123,609,000	123,609,000	127,293,468	129,978,000	-
Marijuana Taxes	21,134,240	218,248,584	218,248,584	215,280,000	236,513,273	-
Amusement Taxes	1,691,648	5,400,000	5,400,000	5,490,000	5,490,000	-
Inheritance Taxes	322,825,525	290,015,000	290,015,000	314,983,909	341,984,000	-
Eastern Oregon Severance Taxes	3,964	14,000	14,000	14,000	14,000	-
Western Oregon Severance Taxes	111,743	850,000	850,000	810,000	810,000	-
Other Severance Taxes	-	237,000	237,000	150,000	178,779	-
Privilege Taxes	-	39,200,000	39,200,000	81,550,000	81,550,000	-
Other Taxes	-	238,399,298	238,399,298	288,425,756	424,930,628	-
Business Lic and Fees	-	10,099,515	10,099,515	11,597,353	11,597,353	-
Charges for Services	-	-	-	2,073,406	-	-
Admin and Service Charges	276,050,063	116,270,814	121,348,863	31,733,777	42,908,671	-
Fines and Forfeitures	31,203,896	25,896,618	25,896,618	25,896,618	29,717,207	-
General Fund Obligation Bonds	17,425,000	5,383,110	5,383,110	-	-	-
Interest Income	176,810	-	-	-	-	-
Donations	-	1,786,107	1,786,107	2,000,000	2,000,000	-
Sr Citizen Prop Tax Repayments	-	-	-	32,201,714	32,201,714	-
Other Revenues	26,628,584	30,951,563	65,212,708	139,720,251	88,765,387	-
Transfer In - Intrafund	5,326,464	-	-	-	-	-
Tsfr From Administrative Svcs	29	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-000-00-00-00000

<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
<b>Other Funds</b>						
Tsfr From Judicial Dept	88,383,085	109,726,065	109,726,065	85,618,312	119,806,046	-
Transfer Out - Intrafund	(5,326,464)	-	-	-	-	-
Transfer to Public Universities	-	(8,520,296)	(8,520,296)	(7,966,616)	(7,966,616)	-
Transfer to Other	-	(77,600,464)	(77,600,464)	(1,046,040,187)	(1,046,824,187)	-
Transfer to General Fund	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(20,700,631,530)	(20,596,401,341)	-
Transfer to Counties	-	(847,447,630)	(847,447,630)	(113,669,779)	(125,469,779)	-
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-
Tsfr To Administrative Svcs	(16,255,724)	(56,390,733)	(56,390,733)	(55,841,116)	(59,750,173)	-
Tsfr To Governor, Office of the	(22,500)	-	-	-	-	-
Tsfr To Justice, Dept of	(20,541,179)	(21,281,875)	(21,281,875)	(22,151,904)	(22,151,904)	-
Tsfr To Lands, Dept of State	(109,119)	(237,000)	(237,000)	(100,000)	(100,000)	-
Tsfr To Judicial Dept	(11,094,924)	(9,522,953)	(9,549,866)	(15,703,518)	(15,703,518)	-
Tsfr To Criminal Justice Comm	-	-	(1,500,000)	(3,000,000)	(3,000,000)	-
Tsfr To Military Dept, Or	(84,879,649)	(84,127,000)	(84,127,000)	(92,235,386)	(92,235,386)	-
Tsfr To Police, Dept of State	(20,195,097)	(38,693,428)	(38,693,428)	(39,754,731)	(47,752,047)	-
Tsfr To Pub Safety Std/Trng	(31,209,198)	(32,784,787)	(36,516,281)	(49,539,360)	(37,520,327)	-
Tsfr To Corrections, Dept of	(4,391,472)	(4,257,421)	(4,257,421)	-	(4,419,203)	-
Tsfr To Environmental Quality	(2,026,418)	(20,127,859)	(20,127,859)	(25,780,444)	(25,780,444)	-
Tsfr To Oregon Health Authority	(384,372,574)	(435,132,068)	(435,132,068)	(425,884,307)	(667,516,319)	-
Tsfr To HECC	(2,074,988)	(2,045,660)	(2,045,660)	(2,093,270)	(2,093,270)	-
Tsfr To Education, Dept of	(1,361,911)	(81,463,940)	(81,463,940)	(81,298,740)	(102,624,917)	-
Tsfr To Forestry, Dept of	(12,271,013)	(14,421,948)	(14,421,948)	(25,741,667)	(25,741,667)	-
Tsfr To Fish/Wildlife, Dept of	(62,393)	(30,000)	(30,000)	(30,000)	(30,000)	-
Tsfr To Transportation, Dept	(7,219,838)	(135,953,667)	(135,953,667)	(256,873,963)	(256,884,667)	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012



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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-000-00-00-00000

<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
<b>Other Funds</b>						
Tsfr To Or Liquor Cntrl Comm	(5,492,950)	(9,300,000)	(10,800,000)	(7,000,000)	(7,000,000)	-
Tsfr To Housing and Com Svcs	(29,716,131)	(30,898,738)	(61,401,476)	(88,765,387)	(88,765,387)	-
<b>Total Other Funds</b>	<b>\$215,741,850</b>	<b>\$129,569,732</b>	<b>\$127,889,374</b>	<b>\$47,151,178</b>	<b>\$43,246,586</b>	-

\_\_\_ Agency Request  
2019-21 Biennium

\_\_X\_\_ Governor's Budget

\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-003-00-00-00000

<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
<b>Other Funds</b>						
Personal Income Taxes	16,055,831,169	17,146,886,000	17,146,886,000	-	-	-
Corp Excise and Income Taxes	1,187,599,037	1,071,477,000	1,071,477,000	-	-	-
Other Employer -Employee Taxes	-	900,689,300	900,689,300	4,107	-	-
Cigarette Taxes	432,226,130	410,627,000	410,627,000	-	-	-
Other Tobacco Products Taxes	116,609,939	123,609,000	123,609,000	-	-	-
Marijuana Taxes	21,134,240	218,248,584	218,248,584	485,100	-	-
Amusement Taxes	1,691,648	5,400,000	5,400,000	-	-	-
Inheritance Taxes	322,825,525	290,015,000	290,015,000	-	-	-
Eastern Oregon Severance Taxes	3,964	14,000	14,000	-	-	-
Western Oregon Severance Taxes	111,743	850,000	850,000	-	-	-
Other Severance Taxes	-	237,000	237,000	1,631	-	-
Privilege Taxes	-	39,200,000	39,200,000	63,206	-	-
Other Taxes	-	238,399,298	238,399,298	218,445	-	-
Business Lic and Fees	-	10,099,515	10,099,515	79,979	-	-
Admin and Service Charges	183,663,409	7,166,969	7,358,997	6,935,250	7,744,681	-
Fines and Forfeitures	31,203,896	25,896,618	25,896,618	25,890,678	-	-
Donations	-	1,786,107	1,786,107	-	-	-
Sr Citizen Prop Tax Repayments	-	-	-	313,147	-	-
Other Revenues	26,628,565	30,951,563	65,212,708	50,954,864	-	-
Tsfr From Judicial Dept	88,383,085	109,726,065	109,726,065	85,618,312	-	-
Transfer to Public Universities	-	(8,520,296)	(8,520,296)	-	-	-
Transfer to Other	-	(77,600,464)	(77,600,464)	-	-	-
Transfer to General Fund	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(65,867,725)	-	-
Transfer to Counties	-	(847,447,630)	(847,447,630)	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-003-00-00-00000

<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
<b>Other Funds</b>						
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-	-
Tsfr To Administrative Svcs	(16,255,724)	(56,390,733)	(56,390,733)	-	-	-
Tsfr To Governor, Office of the	(22,500)	-	-	-	-	-
Tsfr To Justice, Dept of	(20,541,179)	(21,281,875)	(21,281,875)	(22,151,904)	-	-
Tsfr To Lands, Dept of State	(109,119)	(237,000)	(237,000)	-	-	-
Tsfr To Judicial Dept	(11,094,924)	(9,522,953)	(9,549,866)	(15,703,518)	-	-
Tsfr To Criminal Justice Comm	-	-	(1,500,000)	-	-	-
Tsfr To Military Dept, Or	(84,879,649)	(84,127,000)	(84,127,000)	-	-	-
Tsfr To Police, Dept of State	(20,195,097)	(38,693,428)	(38,693,428)	(351,572)	-	-
Tsfr To Pub Safety Std/Trng	(31,209,198)	(32,784,787)	(36,516,281)	(49,539,360)	-	-
Tsfr To Corrections, Dept of	(4,391,472)	(4,257,421)	(4,257,421)	-	-	-
Tsfr To Environmental Quality	(2,026,418)	(20,127,859)	(20,127,859)	-	-	-
Tsfr To Oregon Health Authority	(384,372,574)	(435,132,068)	(435,132,068)	(5,997,708)	-	-
Tsfr To HECC	(2,074,988)	(2,045,660)	(2,045,660)	-	-	-
Tsfr To Education, Dept of	(1,361,911)	(81,463,940)	(81,463,940)	-	-	-
Tsfr To Forestry, Dept of	(12,271,013)	(14,421,948)	(14,421,948)	-	-	-
Tsfr To Fish/Wildlife, Dept of	(62,393)	(30,000)	(30,000)	-	-	-
Tsfr To Transportation, Dept	(7,219,838)	(135,953,667)	(135,953,667)	-	-	-
Tsfr To Or Liquor Cntrl Comm	(5,492,950)	(9,300,000)	(10,800,000)	-	-	-
Tsfr To Housing and Com Svcs	(29,716,131)	(30,898,738)	(61,401,476)	-	-	-
<b>Total Other Funds</b>	<b>\$105,753,338</b>	<b>\$15,082,777</b>	<b>\$8,516,398</b>	<b>\$8,194,925</b>	<b>\$7,744,681</b>	<b>-</b>

\_\_\_ Agency Request  
2019-21 Biennium

\_\_X\_\_ Governor's Budget

\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-004-00-00-00000

<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
<b>Other Funds</b>						
Other Employer -Employee Taxes	-	-	-	409,120	-	-
Other Severance Taxes	-	-	-	28,779	28,779	-
Other Taxes	-	-	-	5,798,884	20,816,905	-
Admin and Service Charges	42,544,723	42,780,662	42,927,925	33,393	25,720	-
Transfer to Counties	-	-	-	-	(11,800,000)	-
<b>Total Other Funds</b>	<b>\$42,544,723</b>	<b>\$42,780,662</b>	<b>\$42,927,925</b>	<b>\$6,270,176</b>	<b>\$9,071,404</b>	-

\_\_\_ Agency Request  
2019-21 Biennium

  X   Governor's Budget

\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000  
Cross Reference Number: 15000-005-00-00-00000

<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
<b>Other Funds</b>						
Other Employer -Employee Taxes	-	-	-	1,000	-	-
Marijuana Taxes	-	-	-	243,450	-	-
Other Severance Taxes	-	-	-	350	-	-
Privilege Taxes	-	-	-	5,500	-	-
Other Taxes	-	-	-	16,961	-	-
Business Lic and Fees	-	-	-	3,116	-	-
Admin and Service Charges	522,405	1,602,195	1,658,141	1,776,278	1,811,468	-
Fines and Forfeitures	-	-	-	940	-	-
Donations	-	-	-	220,000	-	-
Sr Citizen Prop Tax Repayments	-	-	-	116,778	-	-
<b>Total Other Funds</b>	<b>\$522,405</b>	<b>\$1,602,195</b>	<b>\$1,658,141</b>	<b>\$2,384,373</b>	<b>\$1,811,468</b>	<b>-</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000  
Cross Reference Number: 15000-006-00-00-00000

<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
<b>Other Funds</b>						
Other Employer -Employee Taxes	-	-	-	1,516,686	-	-
Marijuana Taxes	-	-	-	476,550	-	-
Other Severance Taxes	-	-	-	195	-	-
Privilege Taxes	-	-	-	799,039	-	-
Other Taxes	-	-	-	2,095,831	876,361	-
Business Lic and Fees	-	-	-	253,073	-	-
Admin and Service Charges	16,385,019	17,400,421	20,168,949	6,751,773	12,361,552	-
<b>Total Other Funds</b>	<b>\$16,385,019</b>	<b>\$17,400,421</b>	<b>\$20,168,949</b>	<b>\$11,893,147</b>	<b>\$13,237,913</b>	<b>-</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-007-00-00-00000

<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
<b>Other Funds</b>						
Admin and Service Charges	-	-	-	12,745,926	12,918,564	-
<b>Total Other Funds</b>	-	-	-	<b>\$12,745,926</b>	<b>\$12,918,564</b>	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-009-00-00-00000

<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
<b>Other Funds</b>						
Other Employer -Employee Taxes	-	-	-	4,069,087	-	-
Other Severance Taxes	-	-	-	19,045	-	-
Privilege Taxes	-	-	-	182,255	-	-
Other Taxes	-	-	-	101,284	-	-
Business Lic and Fees	-	-	-	10,832	-	-
Admin and Service Charges	-	6,198,625	7,874,328	2,253,327	6,808,856	-
Fines and Forfeitures	-	-	-	5,000	-	-
Sr Citizen Prop Tax Repayments	-	-	-	792,704	-	-
<b>Total Other Funds</b>	-	<b>\$6,198,625</b>	<b>\$7,874,328</b>	<b>\$7,433,534</b>	<b>\$6,808,856</b>	-

\_\_\_ Agency Request  
2019-21 Biennium

X  Governor's Budget

\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012



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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000  
Cross Reference Number: 15000-014-00-00-00000

<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
<b>Other Funds</b>						
Marijuana Taxes	-	-	-	214,074,900	236,513,273	-
Charges for Services	-	-	-	2,073,406	-	-
Admin and Service Charges	-	4,550,942	4,659,957	-	-	-
Tsfr To Administrative Svcs	-	-	-	(40,411,000)	(44,298,650)	-
Tsfr To Criminal Justice Comm	-	-	-	(3,000,000)	(3,000,000)	-
Tsfr To Police, Dept of State	-	-	-	(30,308,250)	(38,305,566)	-
Tsfr To Oregon Health Authority	-	-	-	(50,513,750)	(63,842,611)	-
Tsfr To Education, Dept of	-	-	-	(80,822,000)	(102,148,177)	-
Tsfr To Or Liquor Cntrl Comm	-	-	-	(7,000,000)	(7,000,000)	-
<b>Total Other Funds</b>	-	<b>\$4,550,942</b>	<b>\$4,659,957</b>	<b>\$4,093,306</b>	<b>(\$22,081,731)</b>	-

\_\_\_\_ Agency Request  
2019-21 Biennium

Governor's Budget

\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-025-00-00-00000

<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
<b>Other Funds</b>						
Admin and Service Charges	28,421,537	32,565,367	32,592,353	-	-	-
Sr Citizen Prop Tax Repayments	-	-	-	30,979,085	32,201,714	-
Transfer to Counties	-	-	-	(38,081,124)	(38,081,124)	-
<b>Total Other Funds</b>	<b>\$28,421,537</b>	<b>\$32,565,367</b>	<b>\$32,592,353</b>	<b>(\$7,102,039)</b>	<b>(\$5,879,410)</b>	-

\_\_\_ Agency Request  
2019-21 Biennium

Governor's Budget

\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-030-00-00-00000

<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
<b>Other Funds</b>						
Admin and Service Charges	4,512,970	2,747,420	2,850,000	-	-	-
General Fund Obligation Bonds	17,425,000	5,383,110	5,383,110	-	-	-
Interest Income	176,810	-	-	-	-	-
Transfer In - Intrafund	5,326,464	-	-	-	-	-
<b>Total Other Funds</b>	<b>\$27,441,244</b>	<b>\$8,130,530</b>	<b>\$8,233,110</b>	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-070-00-00-00000

<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
<b>Other Funds</b>						
Personal Income Taxes	-	-	-	19,147,696,808	19,074,277,000	-
Corp Excise and Income Taxes	-	-	-	1,036,276,496	984,041,000	-
Other Employer -Employee Taxes	-	-	-	1,158,582,687	1,172,432,687	-
Cigarette Taxes	-	-	-	396,616,535	502,540,000	-
Other Tobacco Products Taxes	-	-	-	127,293,468	129,978,000	-
Amusement Taxes	-	-	-	5,490,000	5,490,000	-
Inheritance Taxes	-	-	-	314,983,909	341,984,000	-
Eastern Oregon Severance Taxes	-	-	-	14,000	14,000	-
Western Oregon Severance Taxes	-	-	-	810,000	810,000	-
Other Severance Taxes	-	-	-	100,000	150,000	-
Privilege Taxes	-	-	-	80,500,000	81,550,000	-
Other Taxes	-	-	-	280,194,351	403,237,362	-
Business Lic and Fees	-	-	-	11,250,353	11,597,353	-
Fines and Forfeitures	-	-	-	-	29,717,207	-
Donations	-	-	-	1,780,000	2,000,000	-
Other Revenues	-	-	-	88,765,387	88,765,387	-
Tsfr From Judicial Dept	-	-	-	-	119,806,046	-
Transfer to Public Universities	-	-	-	(7,966,616)	(7,966,616)	-
Transfer to Other	-	-	-	(1,046,040,187)	(1,046,824,187)	-
Transfer to General Fund	-	-	-	(20,634,763,805)	(20,596,401,341)	-
Transfer to Counties	-	-	-	(75,588,655)	(75,588,655)	-
Tsfr To Human Svcs, Dept of	-	-	-	-	(2,758,007)	-
Tsfr To Administrative Svcs	-	-	-	(15,430,116)	(15,451,523)	-
Tsfr To Justice, Dept of	-	-	-	-	(22,151,904)	-

Agency Request  
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Governor's Budget

Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-070-00-00-00000

<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
<b>Other Funds</b>						
Tsfr To Lands, Dept of State	-	-	-	(100,000)	(100,000)	-
Tsfr To Judicial Dept	-	-	-	-	(15,703,518)	-
Tsfr To Military Dept, Or	-	-	-	(92,235,386)	(92,235,386)	-
Tsfr To Police, Dept of State	-	-	-	(9,094,909)	(9,446,481)	-
Tsfr To Pub Safety Std/Trng	-	-	-	-	(37,520,327)	-
Tsfr To Corrections, Dept of	-	-	-	-	(4,419,203)	-
Tsfr To Environmental Quality	-	-	-	(25,780,444)	(25,780,444)	-
Tsfr To Oregon Health Authority	-	-	-	(369,372,849)	(603,673,708)	-
Tsfr To HECC	-	-	-	(2,093,270)	(2,093,270)	-
Tsfr To Education, Dept of	-	-	-	(476,740)	(476,740)	-
Tsfr To Forestry, Dept of	-	-	-	(25,741,667)	(25,741,667)	-
Tsfr To Fish/Wildlife, Dept of	-	-	-	(30,000)	(30,000)	-
Tsfr To Transportation, Dept	-	-	-	(256,873,963)	(256,884,667)	-
Tsfr To Housing and Com Svcs	-	-	-	(88,765,387)	(88,765,387)	-
<b>Total Other Funds</b>	-	-	-	-	<b>\$18,377,011</b>	-

\_\_\_\_ Agency Request  
2019-21 Biennium

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\_\_\_\_ Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of  
2019-21 Biennium

Agency Number: 15000

Cross Reference Number: 15000-087-00-00-00000

<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
<b>Other Funds</b>						
Admin and Service Charges	-	1,258,213	1,258,213	1,237,830	1,237,830	-
Other Revenues	19	-	-	-	-	-
Tsfr From Administrative Svcs	29	-	-	-	-	-
Transfer Out - Intrafund	(5,326,464)	-	-	-	-	-
<b>Total Other Funds</b>	<b>(\$5,326,416)</b>	<b>\$1,258,213</b>	<b>\$1,258,213</b>	<b>\$1,237,830</b>	<b>\$1,237,830</b>	<b>-</b>

Agency Request  
2019-21 Biennium

Governor's Budget

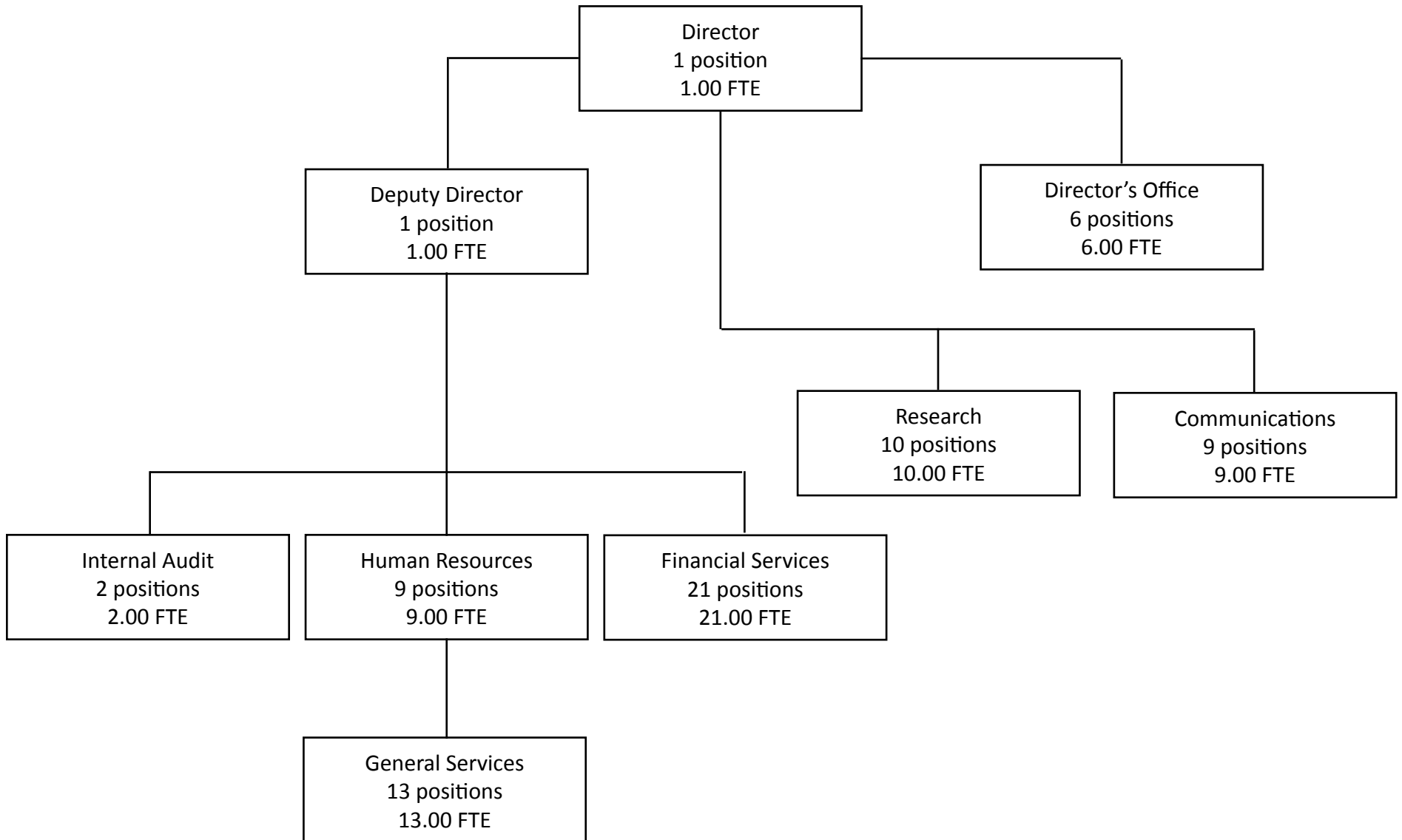
Legislatively Adopted  
Detail of LF, OF, and FF Revenues - BPR012

# Administration

Organizational chart  
2019–21 Governor's Budget

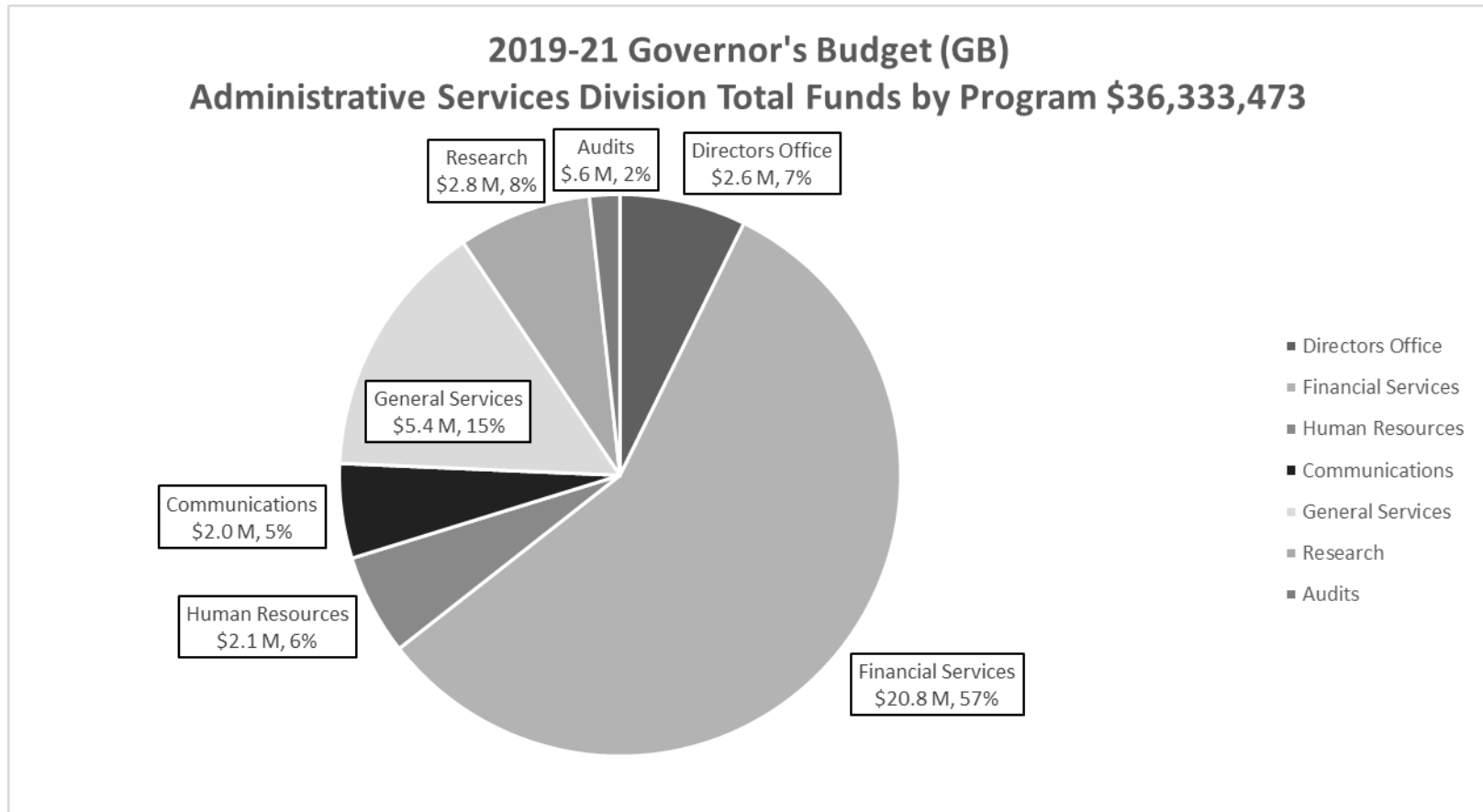
72 positions

72.00 FTE



# BUDGET NARRATIVE

## Administration Program

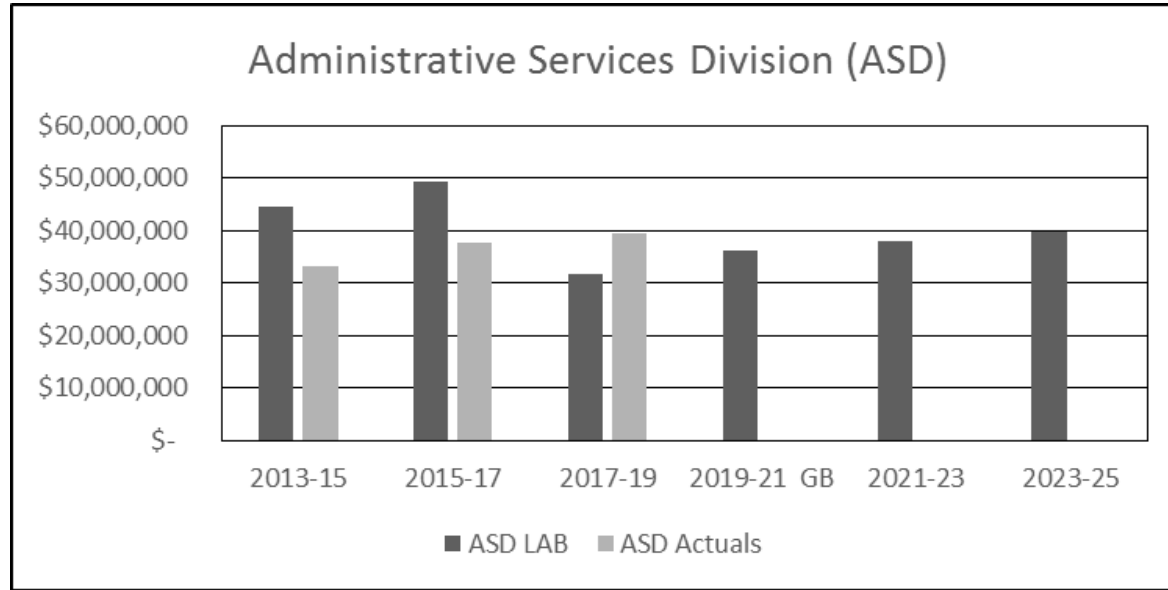


**Long-term Focus Area:** Excellence in state government.

**Primary Program Contact:** Satish Upadhyay, Deputy Director



# BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
ASD	LAB	\$ 44,456,245	\$ 49,275,805	\$ 31,860,211	\$ 36,333,473	\$ 37,996,777	\$ 39,752,437
	Actuals	\$ 33,241,594	\$ 37,849,464	\$ 39,529,150			

### Program Overview

The Administration Program includes the Director’s Office, Financial Services Division, Communications, Human Resource Management, General Services, Internal Audit, and Research sections and includes agency leadership, central agency administration, legislative coordination, research, and performance management functions. Effective management of this program allows the agency’s service delivery staff to focus on providing excellence in core business program delivery and customer assistance.

# BUDGET NARRATIVE

## Program Funding Request

Administrative Services Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ 24,331,873	\$ 7,528,338	\$ 31,860,211	67	62.37
CSL 19-21	\$ 29,902,812	\$ 8,064,389	\$ 37,967,201	72	72.00
ARB 19-21	\$ 31,509,713	\$ 8,194,925	\$ 39,704,638	76	76.00
GB 19-21	\$ 28,588,792	\$ 7,744,681	\$ 36,333,473	72	72.00
Difference	\$ 4,256,919	\$ 216,343	\$ 4,473,262	5	9.63
% change	17.5%	2.9%	14.0%	7.5%	15.4%

## Program Description

### Director’s Office

The Director’s Office provides top-level leadership and direction for the agency’s programs and divisions. The director, deputy, executive support staff, legislative policy and processes, rulemaking, and performance management reside in the Director’s Office.

Agency leadership: The director and deputy work together to create the structures, processes, activities and environment necessary to support achieving the agency’s mission and vision. This involves working strategically and collaboratively with executive and legislative branch leadership, agency stakeholders, and customers. The director and deputy also work collaboratively with the agency through the senior leadership team to define strategic priorities and manage day-to-day challenges that have agency-wide impacts.

Legislative policy and rulemaking: These functions ensure that the agency is responsive to legislative policy needs and that the agency’s policy agenda is aligned to key strategic outcomes. As new bills are enacted, this function ensures that legislation is effectively implemented through development and adoption of appropriate administrative rules.

Performance management: This function leads efforts across the agency to define strategic outcomes that cascade within the organization, metrics, and other performance management processes and tools that help the agency monitor performance progress and outcomes. The 2017 Legislature, through a legislative budget note, asked that the agency complete an assessment of outcome based management (OBM) practices within the agency. The results of this assessment will be completed by the end of December 2018 and will be reported to the 2019 Legislature. The agency’s budget requests permanent funding for this work to ensure successful completion and ongoing maintenance of an OBM system.

## BUDGET NARRATIVE

Directors Office	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,645,810	\$ 853,005	\$ 3,498,815	11	9.04
CSL 19-21	\$ 2,354,612	\$ 284,331	\$ 2,638,943	8	8.00
ARB 19-21	\$ 2,888,952	\$ 315,925	\$ 3,204,877	9	9.00
GB 19-21	\$ 2,349,491	\$ 296,680	\$ 2,646,171	8	8.00
Difference	\$ (296,319)	\$ (556,325)	\$ (852,644)	-3	(1.04)
% change	-11.2%	-65.2%	-24.4%	-27.3%	-11.5%

### Financial Services Division (FSD)

Financial Services provides advice, leadership, and direction on financial, budget, and procurement matters to all internal partners and stakeholders. This includes ensuring that practices comply with all applicable laws, rules, and professional standards and ensures transparency and accountability. During the 2017–19 biennium, this division completed several budget notes and audits targeted at improving financial integrity and controls within the agency. Most recommendations have been completed. However, a few longer-term actions will continue to be executed into the 2019–21 biennium.

The FSD is comprised of three units: Finance, Budget and Payroll, and Procurement.

**Finance Unit:** This unit provides accounting services, prepares financial reports, transfers and reconciles funds, and collects funds owed to DOR. This unit works closely with the DAS State Controller’s Division, the Oregon State Treasury, other state agencies, and the federal government. During the 2017–19 biennium, budget note improvement actions included:

- Staffing all vacant finance positions including an Accounting Manager, two Accountant 4s, a limited-duration Accountant 4, two Accountant 3s, and two Accountant 2s.
- Training and improving proficiency for all new employees on key systems such as SFMS, Datamart, GenTax accountant, Treasury, and SARS year-end training. Additional ongoing training and partnership with DAS will continue.
- Improving management quality controls by defining procedures and points of contact for numbers that leave the Finance section, defining clear control procedures for review of system accesses, establishing unit expectations, and performing monthly updates to manage unit priorities.

During the 2019–21 biennium, work will continue related to building desk manuals that are living documents, implementing recommendations received through various audits, and examining best practices to strengthen financial recording and revenue management. This unit will also continue to partner with the Budget team to create a crosswalk between RSTARS and ORBITS as the agency restructures. Finally, the unit will continue to find opportunities to better assist the agency and work strategically and collaboratively with leadership, agency stakeholders, and customers.

## BUDGET NARRATIVE

**Budget and Payroll Units:** This unit leads the biennial budget process and provides guidance and direction to program and administrative staff. The Budget unit is responsible for initiating and coordinating processes for budget planning, financial analysis, and overall technical budget support for the agency. The Payroll unit processes agency payroll data and ensures that each employee of the agency receives proper compensation in pay and benefits for work done. During the 2017–19 biennium improvement actions included:

- Fully staffing payroll; filling the additional payroll tech position which helps ensure the agency’s 1000 employees are appropriately supported.
- Train the fiscal analysts; leadership was added bringing a person with over 20 years of budget experience to assist with improvements.
- Budget restructure; organized to enable a more efficient and transparent budget reporting for the 2019–21 biennium and beyond.

During the 2019–21 biennium, work will continue to improve communication with internal and external customers, train financial and budget staff, provide payroll training for new hires during new employee orientation, improve the fiscal impact and financial forecasting processes, create consistent and uniform monthly financial reports, and develop desk manuals for both budget and payroll.

**Contracts and Procurement Unit:** This unit is responsible for managing all contracting and procurement activities on behalf of the agency by conducting market research; determining efficient, ethical and fiscally responsible strategic sourcing strategies; helping internal customers translate business needs into procurement language; developing and managing all phases of procurements; and preparing, negotiating, processing, and administering contracts. This unit partners with other government agencies, businesses, and service providers for all small, intermediate, and large contracts, and intergovernmental agreements. This unit ensures the agency is compliant with Oregon procurement rules, guidelines, processes, and provides related procurement training that ensures accountability to these rules. While this unit was not subject to an agency directed budget note, the section participated in a statewide Secretary of State Audit of Procurement. As a result, the agency has taken a proactive approach towards analyzing the agency’s current procurement related policies, procedures, and systems. The goal is to ensure policy and rule compliance, ensure the use of best procurement work processes and practices, and that the agency’s contracting and procurement needs are effectively and efficiently supported.

<b>Financial Services</b>	<b>GF</b>	<b>OF</b>	<b>TF</b>	<b>POS</b>	<b>FTE</b>
LAB 17-19	\$ 9,122,506	\$ 2,595,811	\$ 11,718,317	25	23.08
CSL 19-21	\$ 17,269,690	\$ 4,260,145	\$ 21,529,835	21	21.00
ARB 19-21	\$ 17,269,690	\$ 4,260,145	\$ 21,529,835	21	21.00
GB 19-21	\$ 16,561,629	\$ 4,199,157	\$ 20,760,786	21	21.00
Difference	\$ 7,439,123	\$ 1,603,346	\$ 9,042,469	-4	(2.08)
% change	81.5%	61.8%	77.2%	-16.0%	-9.0%

# BUDGET NARRATIVE

## Communications

Agency Communications provides guidance and expertise to business areas to help them educate and communicate with taxpayers, stakeholders, and external partners. The section’s services fall into three main programs: public affairs, publishing, and web.

Public Affairs: This section ensures accurate information is provided to the public, media, public officials, employees, and other interested parties in a timely manner. Specific activities include responding to more than 500 media inquiries and public records requests each year; strategically planning communications activities for agency initiatives; managing the agency’s high-level internal communications efforts; and editing agency correspondence, outreach materials, presentations, reports, and other products to ensure consistency, accuracy, readability, and adherence to agency standards.

Publishing: This section is responsible for analyzing, designing, editing, producing, and procuring the agency’s approximately 750 forms and publications. Filling out forms and reading publications are the primary way most taxpayers interact with the department; therefore, these documents must be easy to use and understand. The section’s publishers also maintain the agency’s technical standards for forms, which helps ensure the forms can be effectively reproduced and processed.

Web Program: The web program provides project management and support for the development, implementation, and ongoing governance related to the agency’s external website and agency intranet. The external website, which has more than four million unique visitors each year, is critical to the agency’s ability to respond to the changing needs of taxpayers, achieve the highest level of compliance, and maximize service delivery. A key part of the web program is continuous data collection, analysis, and evaluation that guides recommendations for improvements to the site’s accessibility and usability.

The agency’s budget request includes a Principle Executive/Manager D position to support implementation of an OBM system. The agency anticipated that Communications will be involved in developing an internal communications plan for OBM system implementation as well as collaborating on the design of reports and other tools that are components of a new OBM system. The Principle Executive/Manager D level is being advanced as it will ensure increased workload is managed within the context of other communications priorities.

Communications	GF	OF	TF	POS	FTE
LAB 17-19	\$ 1,520,352	\$ 211,033	\$ 1,731,385	8	8.05
CSL 19-21	\$ 1,764,168	\$ 252,176	\$ 2,016,344	9	9.00
ARB 19-21	\$ 1,998,928	\$ 278,261	\$ 2,277,189	10	10.00
GB 19-21	\$ 1,728,022	\$ 252,176	\$ 1,980,198	9	9.00
Difference	\$ 207,670	\$ 41,143	\$ 248,813	1	0.95
% change	13.7%	19.5%	14.4%	12.5%	11.8%

# BUDGET NARRATIVE

## Human Resources

Human Resources (HR) provides guidance to ensure the agency follows policies and pursues best practices to create a work environment that attracts, develops, and retains the best and brightest employees. Specifically, HR provides:

- Education and leadership on policies and best practices for recruiting and retaining a diverse and competent workforce that is aligned with the agency’s equal employment and affirmative action goals.
- Advice and counsel to agency managers on employee performance management, policy and contract interpretation, leave of absence management, and American with Disabilities Act (ADA) requirements related to employee accommodation requests.
- Coordination of training and staff development; administration of worker’s compensation and unemployment insurance matters; oversight of job classifications, compensation, position control, and position management; and, maintenance of employee personnel and benefits records.

During the 2017–19 biennium, HR completed an in-depth review of a number of agency policies and position management practices prompted by a legislative budget note. Findings resulted in abolishing unnecessary policies, aligning remaining policies with DAS’s policies and guidelines, enhanced recruitment and classification processes, and improved documentation and internal controls. Additionally, HR now provides quarterly reports to the agency’s leadership team on position management to ensure ongoing effective oversight of position authority.

The agency’s budget request includes a Human Resource Analyst 2 position to ensure the agency continues to adhere to its newly created processes and approval requirements for recruitment and classification. The position will also allow HR to provide more agile and timely personnel management support to agency programs.

Human Resources	GF	OF	TF	POS	FTE
LAB 17-19	\$ 4,008,644	\$ 478,862	\$ 4,487,506	23	22.20
CSL 19-21	\$ 1,958,423	\$ 185,090	\$ 2,143,513	9	9.00
ARB 19-21	\$ 2,142,495	\$ 201,098	\$ 2,343,593	10	10.00
GB 19-21	\$ 1,923,661	\$ 185,090	\$ 2,108,751	9	9.00
Difference	\$ (2,084,983)	\$ (293,772)	\$ (2,378,755)	-14	(13.20)
% change	-52.0%	-61.3%	-53.0%	-60.9%	-59.5%

# BUDGET NARRATIVE

## General Services

General Services is comprised of the Agency Project Management Office, Facilities, Special Services, and the Disclosure Office.

Agency Project Management Office. This unit provides oversight for agency wide project and business processes.

Facilities. The unit engages in space planning, cubicle configuration, oversight of building maintenance needs, and public accessibility. Additionally they perform keycard access functions, oversight of office supplies and the initial phase of the Request for Computer Access (RCA’s) process. This unit holds a critical role in the oversight of the agency’s physical building safety and security controls.

Special Services. This unit coordinates critical services such as quick copy services, fleet management, mail retrieval and distribution, and forms distribution and inventory. The unit delivers to staff all office supplies and packages from courier services.

Disclosure Office. This office is charged with oversight of the agency’s access and use of confidential computer systems and legislatively authorized disclosure of confidential information. Additionally, the Disclosure Office acts as the IRS liaison and ensures the department meets all agreed upon criteria in the handling of federal tax information as required by the Internal Revenue Service (IRS).

The agency’s budget request includes a package to mitigate four critical security risks.

1. Physical building security—enhancements will minimize inappropriate physical access and help ensure the safety of taxpayers and employees.
2. Information security—a gap was created by SB 90 (2017) which redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions, so information security risk has increased.
3. Employee system access—management and controls were identified as a risk in a recent Secretary of State audit and must be addressed.
4. IRS data security requirements—Add a Compliance Specialist 3 to the Disclosure office to ensure ongoing agency compliance with data security requirements of IRS Publication 1075 Federal Tax Information (FTI).

General Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,993,340	\$ 3,088,624	\$ 7,081,964	-	-
CSL 19-21	\$ 3,359,550	\$ 2,775,730	\$ 6,135,280	13	13.00
ARB 19-21	\$ 4,013,279	\$ 2,832,579	\$ 6,845,858	14	14.00
GB 19-21	\$ 2,900,988	\$ 2,504,661	\$ 5,405,649	13	13.00
Difference	\$ (1,092,352)	\$ (583,963)	\$ (1,676,315)	13	13.00
% change	-27.4%	-18.9%	-23.7%	-	-

# BUDGET NARRATIVE

## Internal Audit

ORS 184.360 and OAR 125-700 requires the agency to have an established, maintained, and supported internal audit (IA) function. IA, previously located within the Directors Office, provides independent, objective assurance and consulting activities designed to add value and improve the agency’s operations. IA does this with the agency’s overarching objectives in mind. Activities encompass: performing risk-based audits; performing consultations at the request of management; providing facilitation of the agency’s annual risk assessment process; and, participating in agency specific committees, and engaging within the statewide audit community.

Internal auditing, in a government setting, is a cornerstone of good public sector governance. By providing independent, objective assessments of whether public programs, policies, and operations are effectively managed helps public entities achieve accountability, integrity, and efficient operations. During the 2017–19 biennium, key contributions of this function included: audit and consultation work that benefited the agency’s performance governance structure, financial management, physical and operational controls, process efficiencies, and the overall risk environment. Significant contributions were also made to the state-wide internal audit function through filling key leadership roles with the Institute for Internal Auditors’ Salem Chapter (Board of Director, Membership Chair) and the Chief Audit Executive Council (Vice-Chair and Chair).

Audits	GF	OF	TF	POS	FTE
LAB 17-19	\$ 1,041,003	\$ 108,952	\$ 1,149,955	-	-
CSL 19-21	\$ 566,065	\$ 88,480	\$ 654,545	2	2.00
ARB 19-21	\$ 566,065	\$ 88,480	\$ 654,545	2	2.00
GB 19-21	\$ 547,160	\$ 88,480	\$ 635,640	2	2.00
Difference	\$ (493,843)	\$ (20,472)	\$ (514,315)	2	2.00
% change	-47.4%	-18.8%	-44.7%	-	-

## Research

The agency’s Research Section, previously located within the Program Management Office (PMO), is comprised of economists and research analysts who produce descriptive information about the department’s tax programs and conduct analysis relating to the revenue and distributional effects of actual or proposed law changes and the effects of the department’s administrative activities. The section participates in state revenue forecasting and tax policy analysis, working closely with the Office of Economic Analysis and the Legislative Revenue Office. The section provides meaningful information to external stakeholders such as policymakers, lobbyists, academics, media, and citizens and produces annual publications describing Oregon’s personal income tax, corporation excise tax, property tax, lodging tax, and marijuana tax programs. It also coordinates and develops much of the material for the biennial Tax Expenditure Report which is a companion document to the Governor’s Recommended Budget.



## BUDGET NARRATIVE

Research	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,000,218	\$ 192,051	\$ 2,192,269	-	-
CSL 19-21	\$ 2,630,304	\$ 218,437	\$ 2,848,741	10	10.00
ARB 19-21	\$ 2,630,304	\$ 218,437	\$ 2,848,741	10	10.00
GB 19-21	\$ 2,577,841	\$ 218,437	\$ 2,796,278	10	10.00
Difference	\$ 577,623	\$ 26,386	\$ 604,009	10	10.00
% change	28.9%	13.7%	27.6%	-	-

### Program Justification and Link to Long-term Outcomes

Excellence in State Government has long been a Governor’s priority. During the Core System Replacement Project, it was all hands on deck to ensure that the project was successfully implemented within the planned timeframes. After a significant business process transformation, it is valuable for an organization to step back and assess how effectively business and support services are aligned. It is also a good time to revisit critical performance questions such as: are business processes fully integrated with the new system; are there business processes that might benefit from standardization; how does the agency optimize new opportunities created by the system; and, what are the agency’s strategic priorities going forward?

Findings from 2017–19 biennium budget notes have identified numerous opportunities for improvement. The agency is proposing a package to continue work towards development of an OBM system to support more effective performance management. There has been a significant level of turnover in the agency’s senior leadership team which helps to facilitate change and continued improvement. For these reasons, the agency has defined cultivating operational excellence as a strategic priority for 2019–21 biennia. This Administrative Program will be a leader and catalyst for effectively achieving this strategic priority and its alignment to the Governor’s goal of Excellence in State Government.

### Program Performance

The Administration Program oversees two of the agency’s key performance measures (KPMs):

- Employee Training Per Year (percent receiving 20 hours or more per year).
- Employee Engagement—index of employees considered actively engaged by a standardized survey.

The agency acknowledges that both of these measures are not optimal, and anticipates completing an overhaul of the KPMs as part of the development of an OBM system.

### Enabling Legislation/Program Authorization

ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state...” The department and its administrative divisions are established under ORS 305.025.

# BUDGET NARRATIVE

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## Describe the various funding streams that support the program

This program is funded with a mix of General and Other Funds.

## Describe how the 2019–21 funding proposal advanced by the agency compares to the program authorized for the agency in 2017–19

The agency is advancing three policy option packages for this program:

### Outcome-Based Performance Management System Development—Policy Option Package 102

The package continues outcome based management system development work that was initiated by a 2017 Legislative Budget Note. The package requests that a limited duration position established by the 2018 Legislature be made permanent, includes professional services funds for OBM system implementation, and adds one permanent full-time Communication’s Operations and Projects Manager position (Principle Executive/Manager D) to support internal communications activities that are expected to increase as a result of OBM system implementation.

### Agency Request Budget

#### Staff Impact

Positions	2
FTE	2.00

#### Revenue Source

General Fund	\$769,100
Other Funds	\$57,679

### Governor’s Budget

#### Staff Impact

Positions	1
FTE	1.00

#### Revenue Source

General Fund	\$267,035
Other Funds	\$ 29,671

# BUDGET NARRATIVE

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## Security Enhancements and Risk Mitigation—Policy Option Package 108

In addition to the four IT security positions requested by the Information Technology Services Division, This POP adds a permanent full-time Compliance Specialist 3 (1/1.00 FTE) to ensure ongoing agency compliance with data security requirements of IRS Publication 1075 Federal Tax Information (FTI).

### Agency Request Budget

#### Staff Impact

Positions	1
FTE	1.00

#### Revenue Source

General Fund	\$653,731
Other Funds	\$56,846

### Governor's Budget

#### Staff Impact

Positions	0
FTE	0.00

#### Revenue Source

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## **Enhance Support for Recruitment and Classification—Policy Option Package 113**

The package supports the continuation of work established during the implementation of findings from a 2017–19 biennium budget note related to the agency’s use of budgeted positions. The package requests the addition of a Human Resource Analyst 2 position to ensure the agency continues to adhere to its newly created processes and approval practices for recruitment and classification activities. These processes and practices require more documentation, review, and approvals. This position would help the agency keep current service level performance related to recruitment and classification work while adhering to DAS policy requirements.

### **Agency Request Budget**

#### **Staff Impact**

Positions	1
FTE	1.00

#### **Revenue Source**

General Fund	\$184,072
Other Funds	\$16,008

### **Governor’s Budget**

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

## Administration Program

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019–21 Base Budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$951,961
Other Funds	\$119,040

# BUDGET NARRATIVE

## 2021–23 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are re-projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$951,961
Other Funds	\$119,040

## 2021–23 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are re-projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

## Administration Program

### Essential Package 021—Cost of Phased-in Programs

#### Package Description

##### Purpose

This package includes the costs of phasing in a full 24 months of services and supplies budget associated with positions phased-in during the 2017–19 biennium. In addition, services and supplies budget, associated with 2017–19 legislative approved positions movements, is reflected in this package.

##### How Achieved

Permanent full-time positions, phased in during the 2017–19 biennium, included pro-rated services and supplies budget based on the phase-in date. This package now shows biennial amounts for those services and supplies dollars to reflect funding at a full 24 months.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$20,884
Other Funds	\$426

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$20,884
Other Funds	\$426

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.



# BUDGET NARRATIVE

## Administration Program

### Essential Package 022—Cost of Phased-out Program and One-Time Costs

#### Package Description

##### Purpose

This package includes the costs of phasing out one-time program dollars approved during the 2017–19 biennium. In addition, service and supplies costs associated with position activity during the 2017–19 biennium are phased-out in this package.

##### How Achieved

This package phases out one-time funds approved in the 2017–19 biennium as follows: SB 5535—Pkg. 804—\$150,000 total funds for an external audit contract; SB 5535—Pkg. 805—\$350,000 total funds for an outcome based management assessment contract. Also, a reduction of \$11,187 total funds in services and supplies is the result of 2017–19 position-related activity.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$470,559)
Other Funds	(\$40,628)

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$470,559)
Other Funds	(\$40,628)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Administration Program

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$3,303,097
Other Funds	\$314,966

##### 2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

# BUDGET NARRATIVE

## Governor's Budget

### Staff Impact

None

### Revenue Source

General Fund	\$3,303,097
Other Funds	\$314,966

### 2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

# BUDGET NARRATIVE

## Administration Program

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

##### How Achieved

The department eliminated the Executive and General Services Divisions. The majority of these divisions were combined into the Administration Division. One structure, the Property Valuation Systems, was combined with the Property Tax Division. Also, all information technology structures were moved to a newly created Information Technology Services Division. The position movement was done in the base budget in the Position Information Control System (PICS). In addition, services and supplies were realigned between structures.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 66,732
Other Funds	\$198,013

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$ 66,732
Other Funds	\$198,013

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Administration Program

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This package reduces \$670,771 in General Fund, \$17,322 in Other Funds expenditure limitation and 1 positions (1.00 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, and eliminating a long-term vacant position in the Director's Office. This package also adjusts the salary of the Principal Executive / Manager G position serving as the agency's chief financial officer by \$7,789 Other Funds to reflect the position's hiring salary.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

#### 2021–23 Fiscal Impact

None

#### Governor's Budget

##### Staff Impact

Positions	(1)
FTE	(1.00)

2019–21 Governor's Recommended Budget

107BF02

# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$670,771)
Other Funds	(\$9,533)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.



# BUDGET NARRATIVE

## Administration Program

### Essential Package 091—Statewide Adjustments DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This package represents changes to State Government Service Charges and DAS pricelist charges for services made for the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

#### 2021–23 Fiscal Impact

None

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$901,612)
Other Funds	(\$339,846)

2019–21 Governor’s Recommended Budget

107BF02

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Administration Program

### Essential Package 092—Statewide AG Adjustment

#### Package Description

##### Purpose

This package incorporates changes to the Statewide Attorney General rates.

##### How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes from in the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

**2021–23 Fiscal Impact** None

#### Governor’s Budget

##### Staff Impact

None

2019–21 Governor’s Recommended Budget

107BF02

# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$8,672)
Other Funds	\$0

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Administration Program

### Policy Package 102—Outcome Based Performance Management System Development

#### Purpose

This package affects Outcome Based Performance Management and is tied to the department’s Cultivate Organization Excellence initiative. No legislation is impacted by this package.

The package continues outcome based management system development work that was initiated by a 2017 Legislative Budget Note. The package requests that a limited-duration position established by the 2018 Legislature be made permanent to ensure successful implementation of the system, ongoing maintenance, and support for continuous improvement projects. The package also requests professional services funds for system implementation; however, the amount of this request may need to be updated based on findings from a third-party system assessment, which will be completed in the Fall of 2018. Finally, the package adds support for internal communications activities that are expected to increase as a result of implementation of the system.

#### 1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The 2017 Legislative Budget Report included nine budget notes; most targeted reviews to improve critical administrative support functions. The need to shore up the agency’s outcome based management practices, processes, and artifacts (tools, reports, and metrics) was the general impetus behind the following budget note:

*The Department of Revenue, under the direction of the Department of Administrative Services—Office of the Director, is directed to contract for an outcome based management assessment of the agency by a private firm. The Department of Revenue, and the director of the Department of Administrative Services, are to jointly report on the status of the assessment to the Legislature in 2018 and the Emergency Board in May 2018. The assessment, upon completion, is to be submitted to either the Emergency Board during the interim or Interim Joint Committee on Ways and Means by no later than December of 2019.*

While the budget note language is limited to completion of a third-party assessment, the legislative intent is that the agency implement an outcome based management (OBM) system. In 2018, the Legislature approved a limited duration Operations/Policy Analyst 4 position to coordinate the work associated with the budget note for the 2017–19 biennium. A request for proposal to hire a third-party vendor to complete the assessment was released in May 2018. The assessment and a system development work plan are targeted to be complete by December 31, 2018. System development can be a three to five year process because the scope is agency wide and new artifacts and processes will need to be developed. The goal is to mature the OBM system so that the agency’s culture is aligned towards continuous improvement.

# BUDGET NARRATIVE

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This POP continues support for this work and makes it a permanently funded administrative function within the agency. Specifically, this package asks for the following:

- Make permanent a Performance Management Coordinator (Operations/Policy Analyst 4) position that was created as a limited-duration position during the 2017–19 biennium. The role of this position during the 2019–21 biennium will be to coordinate implementation of the OBM system across the agency. In future biennia, the position will coordinate updates to strategic plans and reporting of KPMs, and help ensure that programs integrate their performance management functions into “business as usual.” As capacity allows, the coordinator may also support continuous organizational improvement projects across the agency.
- Funding for contracting services to implement OBM system components such as a strategic plan, new metrics development, and reporting tools. Based on discussions with other agencies who have recently implemented a OBM system, professional service costs can range from \$300,000 to \$1 million or greater depending upon the level of contracted services and available internal support. The agency’s 2017–19 LAB included \$350,000 for professional services to complete an assessment and begin implementing a system. At this time, the agency is requesting an additional \$250,000 to support continued system implementation during the 2019–21 biennium. Once the third-party vendor completes the current state assessment and a system implementation plan are complete, the agency will be in a better position to clarify professional services funding needs for the 2019–21 biennium.
- Add a Communications Operations and Projects Manager position, Principal Executive/Manager D. The communications function within the agency is distinct from other state agencies. A focus on taxpayer assistance for individuals and businesses, along with a high number of business partnership with other state and local government entities require that the agency’s communications function have a strong external orientation. Each year the agency engages in annual updates to more than 400 of the agency’s 800 forms and publications along with numerous changes to the agency’s general website. Historically, this project has been an all-hands-on-deck effort to complete the work on time. As a result of these factors, internal communications is generally the lowest priority, so, internal projects often are delayed or not undertaken at all. The effective implementation of an OBM system will require a strong internal communications plan and that several reports and other tools be developed, which will require collaboration with Communications. To ensure that this resource is available, Communications will need both additional capacity and support for workload prioritization. The addition of this position will ensure prioritization and add capacity as managers at this level also perform day-to-day work. This level of position will also help bolster the professionalism and quality of products produced by the Communications Section, another key contribution to the successful implementation of an OBM system.

## 2. WHY DOES DOR PROPOSE THIS POP?

The agency is proposing this POP so that work towards a more rigorous OBM system is continued. During the Core System Replacement Project, it was all hands on deck to ensure that the project was successfully implemented within the planned timeframes. After a significant business process

## BUDGET NARRATIVE

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transformation, it is valuable for an organization to step back and assess how effectively business and support services are aligned. It is also a good time to revisit critical performance questions such as: are business processes fully integrated with the new system; are there business processes that might benefit from standardization; how does the agency optimize new opportunities created by the system; and, what are the agency's strategic priorities going forward? The 2017 Legislature recognized this need and the agency agrees now is the time to focus resources on shoring up the agency's performance management function, so, this POP is being advanced to continue this important work.

**3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

For the 2019–21 biennia, the agency has identified a strategic priority of Cultivating Operational Excellence. Implementation of an OBM system is foundational to advancing this priority and ensuring that the agency is doing the “right work” in the “right way.” Operational excellence is also sustained by maturing core business processes to the point where they are not dependent upon particular individuals; that performance outcomes are sustained over time. This package is critical to establishing and maturing the agency's performance management tools and processes, which will ultimately drive the agency towards operational excellence.

**4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

Initial indicators of success will be the development and use of key artifacts and processes that mature the agency's performance management function. An effective OBM system ensures that goals, outcomes, and metrics are aligned so they support healthy dialogue about desired results and enable the agency to communicate effectively about key outcomes. Ultimately, the goal is that a rigorous system helps ensure performance optimization across most, if not all, agency key performance measures. This ability won't be in place until system implementation is complete and KPMs have been adapted to the new OBM system framework.

**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

Not applicable.

## BUDGET NARRATIVE

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### 6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Abandon work on OBM system. This option was rejected because the agency is committed to optimizing performance and investing in the tools, processes, and practices that will lead to a more rigorous and effective performance management system. Developing such a system within the agency is also an expectation of the Legislature and Governor.

Pursue a system without having centralized coordination. System coordination is best accomplished by positioning a resource at a level where it is sponsored to work agency wide. It is for this reason that the Performance Management Coordinator sits within the Director's Office. This level of sponsorship also ensures that there is consistency applied across the agency as a system is being developed. It also allows the agency to hire expertise within the field of OBM, which helps build sustainability of the function over time within the agency. If the goal is to build capacity, standardize tools, and build mature processes and practices having dedicated expertise that is sponsored from the top is the optimum approach. For this reason, this option was rejected.

### 7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Without this package, progress towards implementation of an outcome based performance management system will be delayed or potentially not completed.

The agency will not have central coordination of this effort, so, any effort would be decentralized and impacted by the base knowledge of current leaders. A functional process that is dependent upon individuals represents a lower level of organizational maturity which generally means that activities are not sustainable once an individual leaves their position. Having central coordination of performance management will allow the agency to standardize processes across the agency. Documentation of processes, development of a shared agency-wide performance management framework, standardization of processes, and training for new leaders are indicators of increased organizational maturity that will enable the agency to maintain and improve the system over time. Again, obtaining this level of organizational maturity requires resourcing.

Not investing in a system may ultimately impact the agency's ability to communicate what is working, not working, and where shifts should be made to maximize performance. Without periodic performance assessments, it is difficult to ensure optimum performance. Ultimately, there could be negative impacts to core business activities, the collection of tax revenues which could affect funding of all other state government operations.



## BUDGET NARRATIVE

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**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

As the agency implements an OBM system and begins improving the quality of performance reporting and management, other agencies that are strategic partners may be positively impacted because they will have more and better information about the agency's goals and anticipated outcomes.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

No other agencies are collaborating with the agency on this POP.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

System development will be an agency-wide process that, initially, will predominately impact management services employees. As the system matures, all employees may be impacted if performance goals and metrics are cascaded into employee performance management processes. Prior to moving into this phase, the agency will work closely with unions that represent DOR staff and the agency's diversity council to ensure equity considerations are factored into the launch and implementation of this work.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

There are three assumptions that will impact the pricing of the POP:

- The cost for the requested Operations/Policy Analyst 4 position. A person was hired into an LD position to oversee the budget note execution and development of a performance management system. The POP assumes that the cost of this LD position will be the cost to fund this work going forward.
- The costs for professional services, contracting services. Without a more specific implementation plan, it is difficult to define professional service funding needs. The agency is requesting \$250,000 with the understanding that this amount may be revised by the Legislature during the 2019 Session once more information is available.
- The costs for a new Communications Operations and Projects Manager position, Principal Executive/Manager D.

**Implementation Date(s):** July 1, 2017

**End Date (if applicable):** Not applicable

## BUDGET NARRATIVE

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- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

The specific impacts are best assessed after the current state assessment and work plan have been completed. At a minimum, the agency anticipates that agency wide there will be a set of goals, strategies, and metrics; each program will have objectives and metrics; sections will also have key activities and potentially process our output metrics; and, the agency will have practices/procedures that support performance evaluation and reporting.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

None are anticipated at this time.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

An effective performance management system should support developments to customer service delivery, processes, tools, and products (outputs). The timing and reach of these results is not known at this time.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

The package requests that a limited duration Operations/Policy Analyst 4 position be made permanent and the creation of a new Principal Executive/Manager D position within Communications. Over time, additional activities related to performance management will be assimilated into other positions. It is not known at this time the depth of this impact. The agency anticipates that any additional work will be assumed by existing positions.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None, the start-up costs were assumed in the 2017–19 biennium.

# BUDGET NARRATIVE

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**f. What are the ongoing costs?**

Standard S&S for one staff position.

**g. What are the potential savings?**

Savings may result from efficiencies gained over time, however, the amount of these saving is not known at this time.

**h. Based on these answers, is there a fiscal impact?**

Yes.

## Agency Request Budget

### Staff Impact

Positions	2
FTE	2.00

### Revenue Source

General Fund	\$769,100
Other Funds	\$57,679

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

### Governor’s Budget

The original ask was denied. Upon appeal, the Operations and Policy Analyst 4 position and associated limitation were approved.

### Staff Impact

Positions	1
FTE	1.00

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$267,035
Other Funds	\$29,671

## 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Administration Program

### Policy Package 108—Security/Risk and Compliance Tech. Spec.

#### **Purpose**

The package mitigates four critical security risks:

1. Physical building security—enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees.
2. Information security—Senate Bill 90 (2017) redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions introducing an information security risk gap. The package adds back the three transferred information security positions, a Principal Executive/Manager D, Info. Systems Specialist 7, and Info. Systems Specialist 6.
3. System access—a recent Secretary of State audit identified a risk relating to employee system access management and controls. The package adds an Operations/Policy Analyst 3 to set GenTax access policy and oversee permission management, monitoring, and auditing.
4. Securing Federal Tax Information (FTI)—the package adds a Compliance Specialist 3 to ensure ongoing agency compliance with data security requirements of IRS Pub. 1075.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

Safety and security for taxpayers and employees is one of the department’s highest priorities. Protecting taxpayer data, confidential information, agency networks, software, equipment, facilities, and personnel is paramount. The agency manages security through developing and managing the department’s security profile. The profile follows a nationally recognized framework that considers risk identification, protections, detection of breaches, incident responses, and recovery; all including reassessment and continuous improvement. All these functions need to be adequately resourced with trained staff to ensure effective mitigation of physical and data security risk.

New legislation, improved monitoring available within GenTax, and new federal data security compliance standards have increased the agency’s security workload. This package adds resource to close these gaps to ensure that taxpayers, employees, and confidential information are appropriately protected.

#### Personnel and physical security

Personnel and physical security protects against unauthorized access of secure areas and theft of data and/or devices. Physical security has become more important for a lot of agencies in the face of increased violence against organizations and institutions. In addition, Oregon voters recently legalized the sale and use of recreational marijuana and started taxing the sale of marijuana products. Since the products are still federally illegal and Oregon’s new industry has limited access to traditional banking, large amounts of the industry’s transactions are made in cash, including tax

# BUDGET NARRATIVE

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payments for multiple tax programs. The agency had a third-party risk assessment conducted that recommended physical security controls be enhanced. The agency is requesting funding to complete the following security enhancements:

## Increased control of building access

- Full building intrusion alarm system—provides more flexibility and controls of building access.
- Parking garage security gates—limits and controls access to areas under the Salem Main Revenue Building.
- First-floor reception area—establishes a permanent reception area to control visitor access to the building.
- Elevator badge control system—limits access of customers and employees to appropriate locations.
- Fourth-floor security—building adjustments to control public access to this floor.

## Information protection improvements

- Additional security cameras—creates full building security camera coverage in Salem and at the agency’s five field offices and places cameras inside the Processing Center (where mail and payment processing begins).
- Commercial window tinting—protection of window exposure in three highly confidential work areas at the Salem Main Revenue Building.
- Fifth-floor file security—ensures that paper file systems are adequately protected.

## Information security

SB 90 (2017) required that the information security positions of all executive branch agencies be unified under the Office of the State Chief Information Officer (OSCIO), Enterprise Security Office (ESO). The agency’s information security office was established in 2012 and was staffed by a team of three FTE [one Principal Executive/Manager D (ISO), one Info Systems Specialist 7, and one Info Systems Specialist 6]. The agency is unique from other state agencies because effective tax collection requires access to federal tax data. This is accomplished through an agreement requiring the agency to remain compliant with *IRS Publication 1075 Tax Information Security Guidelines for Federal, State, and Local Agencies Safeguards for Protecting Federal Tax Returns and Return Information* (Pub. 1075). Compliance is dependent upon the agency managing data security to specified standards. When the agency’s security positions were transferred to the ESO, the internal data security management functions that are unique to a tax administration environment did not transfer along with the positions. The package requests funding to replace the three positions transferred so ongoing data security risk is effectively resourced and managed to state and federal standards.

## Ensure greater controls of GenTax system access

A 2017 Secretary of State audit, *GenTax Accurately Processes Tax Returns and Payments...*, identified the following recommendations related to GenTax user access:

- Fully document GenTax groups and functions and ensure managers have received instructions on how to request access.
- Improve procedures to ensure user access is removed timely and completely when no longer needed.
- Update policy to require periodic manager review of logical access granted to GenTax and develop a mechanism to enforce and document the review.

# BUDGET NARRATIVE

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The agency is working to address these recommendations. However, management and control of access is an ongoing workload, not a once and done activity. When access is granted too broadly, which can occur as employees move onto different projects or into different sections, there is greater security risk because too much access could allow an employee to manipulate system data and structures either intentionally or by accident. The agency believes that having ongoing access management, monitoring, and auditing are the best strategies for mitigating access risk. The package adds a GenTax Business Security Analyst (Operations/Policy Analyst 3) to coordinate this work across the agency.

## Disclosure Office resourcing

The agency's information security program works closely with Human Resources and the agency's Disclosure Office to set information security policy, monitor systems, conduct investigations, and ensure agency Pub. 1075 compliance.

The agency's Disclosure Office completes three critical functions:

- Reporting for IRS Pub. 1075 compliance. Disclosure Office staff are the primary point of contact with the IRS related to Pub. 1075 compliance reporting and timely reporting is key to ensuring the agency's ongoing access to federal tax information.
- Security monitoring and investigations. GenTax produces several reports that enable enhanced security monitoring. However, these reports need to be reviewed and, if necessary, investigated in a timely manner to effectively mitigate risk. Investigations are time sensitive activities that require coordination with Human Resources, program administrators, and information security staff; delays translate to increased security risk. The agency has conducted an average of 15 investigations per year from 2014–2017. Through mid-June of 2018, the agency has conducted 23 investigations. Workload is generally increasing in this area due to enhanced monitoring capacity available through GenTax, however, to leverage this opportunity, the agency needs additional staff to continue timely investigations.
- Training and process reviews. Prevention is the best mitigation strategy for data security. The office provides training for all new staff, manages disclosure form updates required annually of all staff, and works to insure that data security issues are considered in all business operations.

The package adds a Compliance Specialist 3 to help support changes that enable ongoing Pub. 1075 compliance, leverage GenTax monitoring opportunities, and ensures timely investigations.

Together the requested resources enable the agency to move into an acceptable level of risk mitigation related to physical and data security management.

## **2. WHY DOES DOR PROPOSE THIS POP?**

Ensuring the safety of employees and taxpayers is the agency's highest priority. As Oregon's tax collector, the agency is a steward of Oregon taxpayer information and FTI received from the IRS. The agency has a data sharing agreement with the IRS that enables the receipt of confidential tax information from the IRS to improve Oregon's tax administration efficiency and effectiveness. This agreement establishes standards the agency

## BUDGET NARRATIVE

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must follow related to federal data security laws to safeguard confidentiality, integrity, and availability of the data. The transfer of security staff to the ESO under SB 90 has put the agency information security function at risk. In addition, the collection of taxes from the legalization of recreational marijuana in Oregon has increased personnel and physical security risks. System access and increasing investigation workload also contributes to an increased security risk. The agency seeks this package to address the agency's highest risk security gaps and ensure the agency's ongoing compliance with Pub. 1075.

**3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

Voluntary Compliance is mission critical to ensuring efficient and effective collection of state taxes. Taxpayers are motivated to voluntarily comply when they are confident that their confidential information will be safeguarded. The agency's Disclosure Office and information security program are critical functions that ensure that taxpayer data is appropriately protected. Ensuring that revenue buildings and offices that serve taxpayers are secured is also critical to protecting information as well as the health and welfare of employees and agency customers.

**4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

The package is not tied to an agency KPM. The agency's Information Security Office reports status and progress on two internal metrics:

- Endpoint vulnerability management. Reports on the process of discovering, tracking, and remediating technical vulnerabilities on servers and workstations and includes software updates and patch management. This metric is reported to the agency Chief Information Officer and director monthly.
- Risk management. Reports on various factors such as audit finding remediation progress, process improvement, policy, and architectural improvements. Program maturity is tracked and reported via the Information Security Operations Profile, which aligns with an industry standard cybersecurity framework.

The agency's Disclosure Office reports on workload indicators such as investigations, incidences, and law enforcement cases.

**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

Not applicable.



## BUDGET NARRATIVE

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### 6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Doing nothing to address the identified security gaps was considered. However, leadership has affirmed that taxpayer and employee safety along with ensuring that tax collection activities are conducted in the most efficient and effective way are core business priorities. Given this, agency leadership rejected this option.

Another option considered was to not fund one or more of the components of this package. While it may be possible to delay some of the building infrastructure investments, efficiencies are gained by completing them as an integrated project. Agency leadership was also concerned about the message supporting only part of this package might send to stakeholders, employees, and taxpayers. When critical safety risks are identified, the agency feels committed to closing the gaps. Each of the components of this package address critical gaps, so, the option to eliminate or reduce components was also rejected.

### 7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding this package will leave the agency vulnerable to the following security risks:

- Unauthorized building access that may lead to theft of confidential information or devices.
- Extremely limited ability to detect and prevent data breaches.
- Unauthorized access of sensitive information such as tax returns, bank accounts, and social security numbers through agency systems or employees.
- Potential physical breaches by perpetrators seeking to harm agency personnel or other customers.
- Potential noncompliance with Pub. 1075, federal information exchange and data protection protocols significantly impacting core business process efficiency and effectiveness.

Without the ability to ensure taxpayer confidential information is protected, agency credibility and taxpayer voluntary compliance will likely suffer which may impact tax revenue collection within the state.

### 8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

### 9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

## BUDGET NARRATIVE

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### 10. WHAT IS YOUR EQUITY ANALYSIS?

The package consistently addresses security gaps across the entire agency and ensures that taxpayers are also equitably protected. There are no equity issues associated with this package.

### 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Assumptions are as follows:

- Adds 5 positions for 24 months (5.00 FTE) with standard S&S.
- Principal Executive/Manager D has IT differential.
- Adds contracting services for building security upgrades.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** Not Applicable

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Permanent new staff requested in package:

## BUDGET NARRATIVE

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<b>Classification</b>	<b># of positions</b>	<b>Type</b>	<b># of months</b>	<b>Purpose</b>
<b>Principal Executive/Manager D (IS)</b>	1	PF	24	Information Security
<b>Info Systems Specialist 7</b>	1	PF	24	Information Security
<b>Info Systems Specialist 6</b>	1	PF	24	Information Security
<b>Operations/Policy Analyst 3</b>	1	PF	24	GenTax Access
<b>Compliance Specialist 3</b>	1	PF	24	Compliance Specialist in Disclosure Office

# BUDGET NARRATIVE

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

## One Time Startup Expenses

### PHYSICAL SECURITY UPGRADES

Item	Cost	10% Contingency
1. Full Building Intrusion Alarm System	\$28,500.00	\$2,850.00
2. Elevator Badge Control System	\$39,120.00	\$3,912.00
3. Security Gates For Parking Garage	\$80,000	\$8,000
4. 1 <sup>st</sup> Floor General Reception	\$123,032.00	Built into Cost
5. 4 <sup>th</sup> Floor Security	\$20,000.00	Built into Cost
		<b>TOTAL COST +CONTINGENCY \$305,414.00</b>

### INFORMATION PROTECTION SECURITY UPGRADES

Item	Cost	10% Contingency
1. Security Cameras Floors 2 through 5 & Field Offices	\$70,000.00	\$7,000.00
2. Commercial Window Tinting Application	\$27,762.00	\$2,776.20
3. 5 <sup>th</sup> Floor Files Security	\$35,486.00	Built into Cost
4. Security Cameras for Interior Processing Center	\$12,000.00	\$1,200.00
		<b>TOTAL COST+CONTINGENCY \$156,224.20</b>

		<b>TOTAL COMBINED COST FOR ALL LISTED PROJECTS \$461,638.20</b>
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# BUDGET NARRATIVE

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**f. What are the ongoing costs?**

Ongoing personal services costs for above listed positions as well as monthly monitoring fees for the full building intrusion alarm system totaling \$12,072 for the biennium.

**g. What are the potential savings?**

Not Applicable.

**h. Based on these answers, is there a fiscal impact?**

Yes.

## Agency Request Budget

### Staff Impact

Positions	1
FTE	1.00

### Revenue Source

General Fund	\$184,072
Other Funds	\$16,008

### 2021–23 Fiscal Impact

Personnel and associated S&S included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

Positions	0
FTE	0.00

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$0
Other Funds	\$0

## 2021–23 Fiscal Impact

None.

# BUDGET NARRATIVE

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## Administration Division

### Policy Package 113—Human Resource Analyst Recruiter

#### Purpose

The package supports the continuation of work established during the implementation of findings from a 2017 budget note report on personnel practices and legislatively authorized positions. The package requests the addition of one permanent full-time Human Resource Analyst 2 (1/1.00 FTE) position to ensure the agency adheres to its newly created processes and approval practices for recruitment and classification activities. These processes and practices require more documentation, review, and approvals. This position would help the agency keep current service level performance related to recruitment and classification work while adhering to DAS policy requirements.

#### 1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The 2017 Legislative Budget Report included a budget note for the agency to review its personnel management practices and alignment with legislatively authorized positions. In part, the budget note and instructions stated:

*The Department of Revenue, under the direction of the director of the Department of Administrative Services—Chief Human Resource Office, is directed to undertake a comprehensive review of the Department of Revenue’s personnel practices and legislatively authorized positions. This review is meant to achieve alignment between legislatively authorized position authority and the agency’s use of positions. The Department of Revenue is to undertake immediate steps to remedy any misalignment of positions identified by the review. The expectation is that this review will substantially reduce the number of vacant, double-filled, work-out-of-class, and ‘temporary work assignment’ positions within the positions within the agency.*

Position needs changed significantly throughout the agency during implementation of the Core Systems Replacement project. Many staff were reassigned to work on the project, other staff back-filled behind them, while new staff were brought in to cover unfilled gaps. Agency personnel management practices adapted to this dynamic environment without maintaining strong and clear connection to authorized position authority. Vacancy savings, job rotations, and double-fills were used extensively to adapt to changing staffing needs. The budget note lead to a clean-up of these practices. Double-fills dropped by 50 percent and will fall further when permanent financing plans are approved. Job rotations dropped over 60 percent and will fall further when reclassification actions are complete. Going forward, the agency has adopted processes and practices to ensure that positions are aligned with legislatively authorized actions.

The budget note review also compared agency personnel management practices against DAS policies. This lead to Human Resources (HR) making several changes to policies and procedures related to position classification, hiring, and job rotations. These changes brought the agency back into

# BUDGET NARRATIVE

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alignment with DAS policy requirements. However, an unexpected consequence was the creation of additional forms, documentation requirements, and levels of review and approval for recruitment and classification actions.

This package requests one additional Human Resource Analyst 2 to sustain newly adopted practices and support the additional work associated with increased documentation, reviews, and approvals. The position will also help ensure that agency recruitments are handled in a timely manner so that core business service delivery is not adversely impacted.

## **2. WHY DOES DOR PROPOSE THIS POP?**

The 2017–19 biennium saw several factors impact overall HR workload. Factors include new legislation, creation of a new call center, pay equity analysis and Workday Oregon. HR is a small team that works together to adapt to new challenges and opportunities. The findings from the 2017–19 budget note have improved processes and created greater alignment between agency and DAS policy. The result has been a permanent increase in workload related to documentation, reviews, and approvals. Timeliness of recruitment and classification actions is being negatively impacted by these improvements, so, the agency is requesting additional resources to ensure that HR is able to provide a continued current service level of support to the agency.

## **3. HOW DOES THIS FURTHER THE AGENCY’S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

HR provides critical support functions to the agency. Timely recruitments and resolution to classification issues, ability to provide education and consulting services to managers with complicated staffing needs, and ensuring that the agency operates under the umbrella of policy and position authority are important activities that ensure effective service delivery and progress towards the agency’s mission.

## **4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

HR tracks milestones within the recruitment process, classifications request and processing, numbers of double-fills, vacancies, and job rotation activities. Reports are submitted quarterly to agency leadership as part of the agency’s commitment to ensuring that the issues uncovered during the budget note are not repeated.

## **5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.



## BUDGET NARRATIVE

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### 6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Shift duties to a Human Resource Analyst 1. This position already does recruitment on an ad-hoc basis, so is well acquainted with the systems and processes involved in recruitment. However, the Human Resource Analyst 1 has limited capacity to permanently take on any more recruitment responsibilities as they have other duties that still need to be completed. Additionally, the Human Resource Analyst 1 can only support classification work and cannot complete the level of classification work the unit needs, so this option was rejected.

Shift duties to a Human Resource Analyst 3. This option was only considered briefly as Human Resource Analyst 3s are all working at capacity with investigations, manager guidance and counseling, interpretation of labor laws, and advancing critical, ongoing, improvement efforts. The workload need is best addressed with the Human Resource Analyst 2 level classification, so, this option was rejected.

### 7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

The primary risks of not funding the package are reduced turnaround times, process delays, and overall staff fatigue resulting from sustained, excess workload. HR has accomplished several critical process and policy improvements that have brought the agency in greater position management alignment. Sustained, excessive workloads that produce less timely service can lead to creative attempts to work around policies and control processes. This was the environment that contributed to HR falling out of position management alignment. Adequate staffing is critical to preserving effective functioning support services and processes.

### 8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

### 9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

### 10. WHAT IS YOUR EQUITY ANALYSIS?

None.

## BUDGET NARRATIVE

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**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** N/A

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We do not anticipate any impacts to Central Services that would require additional funding beyond those associated with the normal onboarding of a new employee, including a computer, telephone, and cubical arrangement.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

The Human Resource Analyst 2 position would be new, permanent, full-time position, scheduled to work 24 months in each biennium.

**e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Start-up costs are minimal with no additional costs projected beyond the standard cost associated with onboarding a new employee.

**f. What are the ongoing costs?**

Ongoing costs are limited to only the standard cost of employment.

# BUDGET NARRATIVE

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**g. What are the potential savings?**

We do not anticipate any potential savings. However, we anticipate an increase in program support of personnel management needs creating increased efficiency of the various tax collection, support, and oversight programs.

**h. Based on these answers, is there a fiscal impact?**

Yes. Necessary funds are requested in the package.

## Agency Request Budget

### Staff Impact

Positions	1
FTE	1.00

### Revenue Source

General Fund	\$184,072
Other Funds	\$16,008

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

Positions	0
FTE	0.00

### Revenue Source

General Fund	\$0
Other Funds	\$0

### 2021–23 Fiscal Impact

None.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Beginning Balance</b>							
Beginning Balance	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
General Fund Appropriation	951,961	-	-	-	-	-	951,961
<b>Total Revenues</b>	<b>\$951,961</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$951,961</b>
<b>Personal Services</b>							
Temporary Appointments	1,018	-	2,863	-	-	-	3,881
Overtime Payments	1,521	-	-	-	-	-	1,521
Shift Differential	1,039	-	-	-	-	-	1,039
All Other Differential	7,548	-	778	-	-	-	8,326
Public Employees' Retire Cont	1,715	-	132	-	-	-	1,847
Pension Obligation Bond	130,865	-	10,660	-	-	-	141,525
Social Security Taxes	851	-	279	-	-	-	1,130
Unemployment Assessments	6,686	-	115	-	-	-	6,801
Mass Transit Tax	15,168	-	28	-	-	-	15,196
Vacancy Savings	785,550	-	104,185	-	-	-	889,735
<b>Total Personal Services</b>	<b>\$951,961</b>	<b>-</b>	<b>\$119,040</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,071,001</b>
<b>Services &amp; Supplies</b>							
Other Services and Supplies	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	951,961	-	119,040	-	-	-	1,071,001
<b>Total Expenditures</b>	<b>\$951,961</b>	-	<b>\$119,040</b>	-	-	-	<b>\$1,071,001</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(119,040)	-	-	-	(119,040)
<b>Total Ending Balance</b>	-	-	<b>(\$119,040)</b>	-	-	-	<b>(\$119,040)</b>

Agency Request  
2019-21 Biennium

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Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	20,884	-	-	-	-	-	20,884
<b>Total Revenues</b>	<b>\$20,884</b>	-	-	-	-	-	<b>\$20,884</b>
<b>Services &amp; Supplies</b>							
Instate Travel	294	-	6	-	-	-	300
Employee Training	3,136	-	64	-	-	-	3,200
Office Expenses	3,032	-	62	-	-	-	3,094
Telecommunications	5,684	-	116	-	-	-	5,800
Data Processing	1,192	-	24	-	-	-	1,216
Expendable Prop 250 - 5000	1,078	-	22	-	-	-	1,100
IT Expendable Property	6,468	-	132	-	-	-	6,600
<b>Total Services &amp; Supplies</b>	<b>\$20,884</b>	-	<b>\$426</b>	-	-	-	<b>\$21,310</b>
<b>Total Expenditures</b>							
Total Expenditures	20,884	-	426	-	-	-	21,310
<b>Total Expenditures</b>	<b>\$20,884</b>	-	<b>\$426</b>	-	-	-	<b>\$21,310</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(426)	-	-	-	(426)
<b>Total Ending Balance</b>	-	-	<b>(\$426)</b>	-	-	-	<b>(\$426)</b>

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\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(470,559)	-	-	-	-	-	(470,559)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$470,559)</b>	-	-	-	-	-	<b>(\$470,559)</b>
<b>Services &amp; Supplies</b>							
Employee Training	-	-	(23)	-	-	-	(23)
Office Expenses	(10,559)	-	(605)	-	-	-	(11,164)
Professional Services	(460,000)	-	(40,000)	-	-	-	(500,000)
<b>Total Services &amp; Supplies</b>	<b>(\$470,559)</b>	-	<b>(\$40,628)</b>	-	-	-	<b>(\$511,187)</b>
<b>Total Expenditures</b>							
Total Expenditures	(470,559)	-	(40,628)	-	-	-	(511,187)
<b>Total Expenditures</b>	<b>(\$470,559)</b>	-	<b>(\$40,628)</b>	-	-	-	<b>(\$511,187)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	40,628	-	-	-	40,628
<b>Total Ending Balance</b>	-	-	<b>\$40,628</b>	-	-	-	<b>\$40,628</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	3,303,097	-	-	-	-	-	3,303,097
<b>Total Revenues</b>	<b>\$3,303,097</b>	-	-	-	-	-	<b>\$3,303,097</b>
<b>Services &amp; Supplies</b>							
Instate Travel	4,651	-	851	-	-	-	5,502
Out of State Travel	122	-	101	-	-	-	223
Employee Training	7,631	-	1,737	-	-	-	9,368
Office Expenses	165,123	-	52,749	-	-	-	217,872
Telecommunications	11,691	-	2,510	-	-	-	14,201
State Gov. Service Charges	2,887,703	-	99,380	-	-	-	2,987,083
Data Processing	20,386	-	243	-	-	-	20,629
Publicity and Publications	236	-	29	-	-	-	265
Professional Services	10,914	-	1,174	-	-	-	12,088
Attorney General	24,434	-	-	-	-	-	24,434
Employee Recruitment and Develop	251	-	153	-	-	-	404
Dues and Subscriptions	2,456	-	212	-	-	-	2,668
Facilities Rental and Taxes	151,695	-	75,561	-	-	-	227,256
Facilities Maintenance	5,259	-	1,132	-	-	-	6,391
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	579	-	73,771	-	-	-	74,350
Expendable Prop 250 - 5000	4,847	-	618	-	-	-	5,465
IT Expendable Property	166	-	18	-	-	-	184
<b>Total Services &amp; Supplies</b>	<b>\$3,298,144</b>	-	<b>\$310,239</b>	-	-	-	<b>\$3,608,383</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	252	-	1,078	-	-	-	1,330
Telecommunications Equipment	1,086	-	95	-	-	-	1,181
Data Processing Software	178	-	200	-	-	-	378
Data Processing Hardware	974	-	3,354	-	-	-	4,328
Other Capital Outlay	2,463	-	-	-	-	-	2,463
<b>Total Capital Outlay</b>	<b>\$4,953</b>	-	<b>\$4,727</b>	-	-	-	<b>\$9,680</b>
<b>Total Expenditures</b>							
Total Expenditures	3,303,097	-	314,966	-	-	-	3,618,063
<b>Total Expenditures</b>	<b>\$3,303,097</b>	-	<b>\$314,966</b>	-	-	-	<b>\$3,618,063</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(314,966)	-	-	-	(314,966)
<b>Total Ending Balance</b>	-	-	<b>(\$314,966)</b>	-	-	-	<b>(\$314,966)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Supplies</b>							
Agency Program Related S and S	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	66,723	-	-	-	-	-	66,723
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$66,723</b>	-	-	-	-	-	<b>\$66,723</b>
<b>Personal Services</b>							
Unemployment Assessments	(121,032)	-	(2,066)	-	-	-	(123,098)
<b>Total Personal Services</b>	<b>(\$121,032)</b>	-	<b>(\$2,066)</b>	-	-	-	<b>(\$123,098)</b>
<b>Services &amp; Supplies</b>							
Office Expenses	(3,107,247)	-	(547,514)	-	-	-	(3,654,761)
State Gov. Service Charges	3,796,528	-	1,189,750	-	-	-	4,986,278
Data Processing	(501,526)	-	(31)	-	-	-	(501,557)
Professional Services	-	-	93	-	-	-	93
Other Services and Supplies	-	-	(442,219)	-	-	-	(442,219)
<b>Total Services &amp; Supplies</b>	<b>\$187,755</b>	-	<b>\$200,079</b>	-	-	-	<b>\$387,834</b>
<b>Total Expenditures</b>							
Total Expenditures	66,723	-	198,013	-	-	-	264,736
<b>Total Expenditures</b>	<b>\$66,723</b>	-	<b>\$198,013</b>	-	-	-	<b>\$264,736</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(198,013)	-	-	-	(198,013)
<b>Total Ending Balance</b>	-	-	<b>(\$198,013)</b>	-	-	-	<b>(\$198,013)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(670,771)	-	-	-	-	-	(670,771)
Admin and Service Charges	-	-	(9,533)	-	-	-	(9,533)
<b>Total Revenues</b>	<b>(\$670,771)</b>	<b>-</b>	<b>(\$9,533)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$680,304)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(142,548)	-	(12,396)	-	-	-	(154,944)
All Other Differential	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	(56)	-	(5)	-	-	-	(61)
Public Employees' Retire Cont	(24,190)	-	(2,104)	-	-	-	(26,294)
Social Security Taxes	(10,905)	-	(948)	-	-	-	(11,853)
Worker's Comp. Assess. (WCD)	(53)	-	(5)	-	-	-	(58)
Flexible Benefits	(32,369)	-	(2,815)	-	-	-	(35,184)
Vacancy Savings	(269,337)	-	-	-	-	-	(269,337)
Reconciliation Adjustment	10,922	-	8,740	-	-	-	19,662
<b>Total Personal Services</b>	<b>(\$468,536)</b>	<b>-</b>	<b>(\$9,533)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$478,069)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(4,651)	-	-	-	-	-	(4,651)
Out of State Travel	-	-	-	-	-	-	-
Employee Training	(7,629)	-	-	-	-	-	(7,629)
Office Expenses	(165,123)	-	-	-	-	-	(165,123)
Telecommunications	(11,691)	-	-	-	-	-	(11,691)
Dues and Subscriptions	(2,456)	-	-	-	-	-	(2,456)
Facilities Maintenance	(5,259)	-	-	-	-	-	(5,259)

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Other Services and Supplies	(579)	-	-	-	-	-	(579)
Expendable Prop 250 - 5000	(4,847)	-	-	-	-	-	(4,847)
<b>Total Services &amp; Supplies</b>	<b>(\$202,235)</b>	-	-	-	-	-	<b>(\$202,235)</b>
<b>Total Expenditures</b>							
Total Expenditures	(670,771)	-	(9,533)	-	-	-	(680,304)
<b>Total Expenditures</b>	<b>(\$670,771)</b>	-	<b>(\$9,533)</b>	-	-	-	<b>(\$680,304)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							(1)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(1)</b>
<b>Total FTE</b>							
Total FTE							(1.00)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(1.00)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(901,612)	-	-	-	-	-	(901,612)
Admin and Service Charges	-	-	(339,846)	-	-	-	(339,846)
<b>Total Revenues</b>	<b>(\$901,612)</b>	<b>-</b>	<b>(\$339,846)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,241,458)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(30,000)	-	-	-	-	-	(30,000)
Employee Training	(50,000)	-	-	-	-	-	(50,000)
Office Expenses	(260,533)	-	-	-	-	-	(260,533)
Telecommunications	(50,000)	-	-	-	-	-	(50,000)
State Gov. Service Charges	(361,079)	-	(68,777)	-	-	-	(429,856)
Data Processing	(50,000)	-	-	-	-	-	(50,000)
Facilities Maintenance	(50,000)	-	-	-	-	-	(50,000)
Other Services and Supplies	-	-	(271,069)	-	-	-	(271,069)
Expendable Prop 250 - 5000	(50,000)	-	-	-	-	-	(50,000)
<b>Total Services &amp; Supplies</b>	<b>(\$901,612)</b>	<b>-</b>	<b>(\$339,846)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,241,458)</b>
<b>Total Expenditures</b>							
Total Expenditures	(901,612)	-	(339,846)	-	-	-	(1,241,458)
<b>Total Expenditures</b>	<b>(\$901,612)</b>	<b>-</b>	<b>(\$339,846)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,241,458)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(8,672)	-	-	-	-	-	(8,672)
<b>Total Revenues</b>	<b>(\$8,672)</b>	-	-	-	-	-	<b>(\$8,672)</b>
<b>Services &amp; Supplies</b>							
Attorney General	(8,672)	-	-	-	-	-	(8,672)
<b>Total Services &amp; Supplies</b>	<b>(\$8,672)</b>	-	-	-	-	-	<b>(\$8,672)</b>
<b>Total Expenditures</b>							
Total Expenditures	(8,672)	-	-	-	-	-	(8,672)
<b>Total Expenditures</b>	<b>(\$8,672)</b>	-	-	-	-	-	<b>(\$8,672)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 102 - Outcome Based Management

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	267,035	-	-	-	-	-	267,035
Admin and Service Charges	-	-	29,671	-	-	-	29,671
<b>Total Revenues</b>	<b>\$267,035</b>	-	<b>\$29,671</b>	-	-	-	<b>\$296,706</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	188,784	-	20,976	-	-	-	209,760
Empl. Rel. Bd. Assessments	55	-	6	-	-	-	61
Public Employees' Retire Cont	32,036	-	3,560	-	-	-	35,596
Social Security Taxes	14,442	-	1,605	-	-	-	16,047
Worker's Comp. Assess. (WCD)	52	-	6	-	-	-	58
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	31,666	-	3,518	-	-	-	35,184
<b>Total Personal Services</b>	<b>\$267,035</b>	-	<b>\$29,671</b>	-	-	-	<b>\$296,706</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 102 - Outcome Based Management

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	267,035	-	29,671	-	-	-	296,706
<b>Total Expenditures</b>	<b>\$267,035</b>	-	<b>\$29,671</b>	-	-	-	<b>\$296,706</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							1
<b>Total Positions</b>	-	-	-	-	-	-	<b>1</b>
<b>Total FTE</b>							
Total FTE							1.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>1.00</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 108 - Security / Risk and Compliance Tech Spec

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 108 - Security / Risk and Compliance Tech Spec

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 113 - HRA Recruiter

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 113 - HRA Recruiter

Cross Reference Name: Administration  
Cross Reference Number: 15000-003-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

PACKAGE: 090 - Analyst Adjustments

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
3604000	OAS	C1488	IP INFO SYSTEMS SPECIALIST	8	1-	1.00-	24.00-	02 6,456.00	142,548- 67,573-	12,396- 5,877-			154,944- 73,450-
TOTAL PICS SALARY									142,548-	12,396-			154,944-
TOTAL PICS OPE									67,573-	5,877-			73,450-
TOTAL PICS PERSONAL SERVICES =				1-	1.00-	24.00-			210,121-	18,273-			228,394-

PACKAGE: 102 - Outcome Based Management

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
1138000	MMN X0873	AP OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	08	8,740.00	188,784 78,251	20,976 8,695			209,760 86,946
TOTAL PICS SALARY								188,784	20,976			209,760
TOTAL PICS OPE								78,251	8,695			86,946
TOTAL PICS PERSONAL SERVICES =			1	1.00	24.00			267,035	29,671			296,706

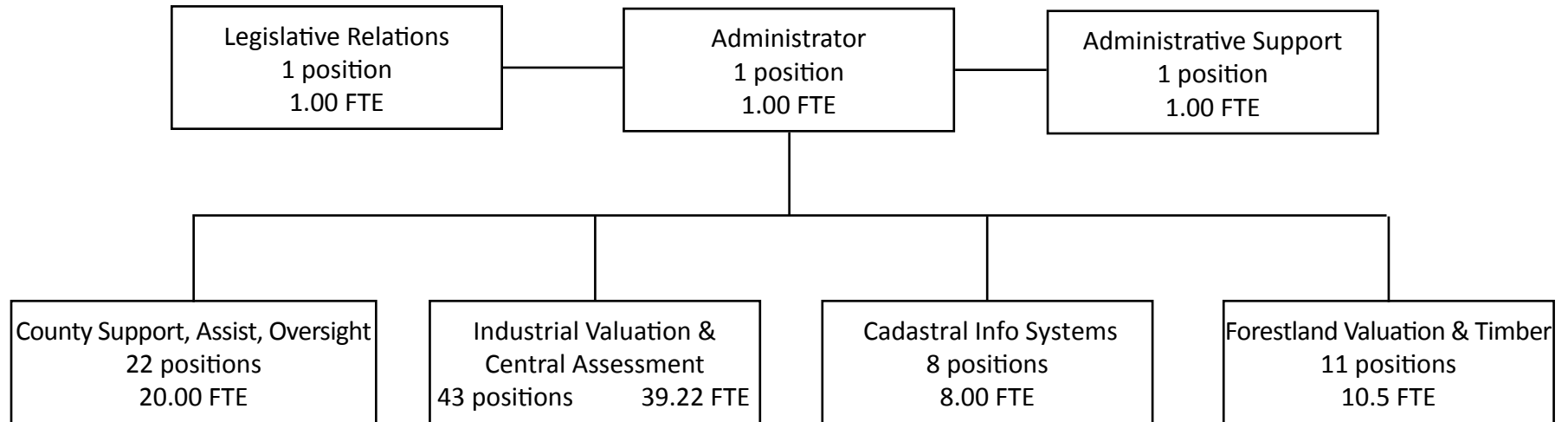
# Property Tax Division

Organizational chart

2019–21 Governor's Budget

87 positions

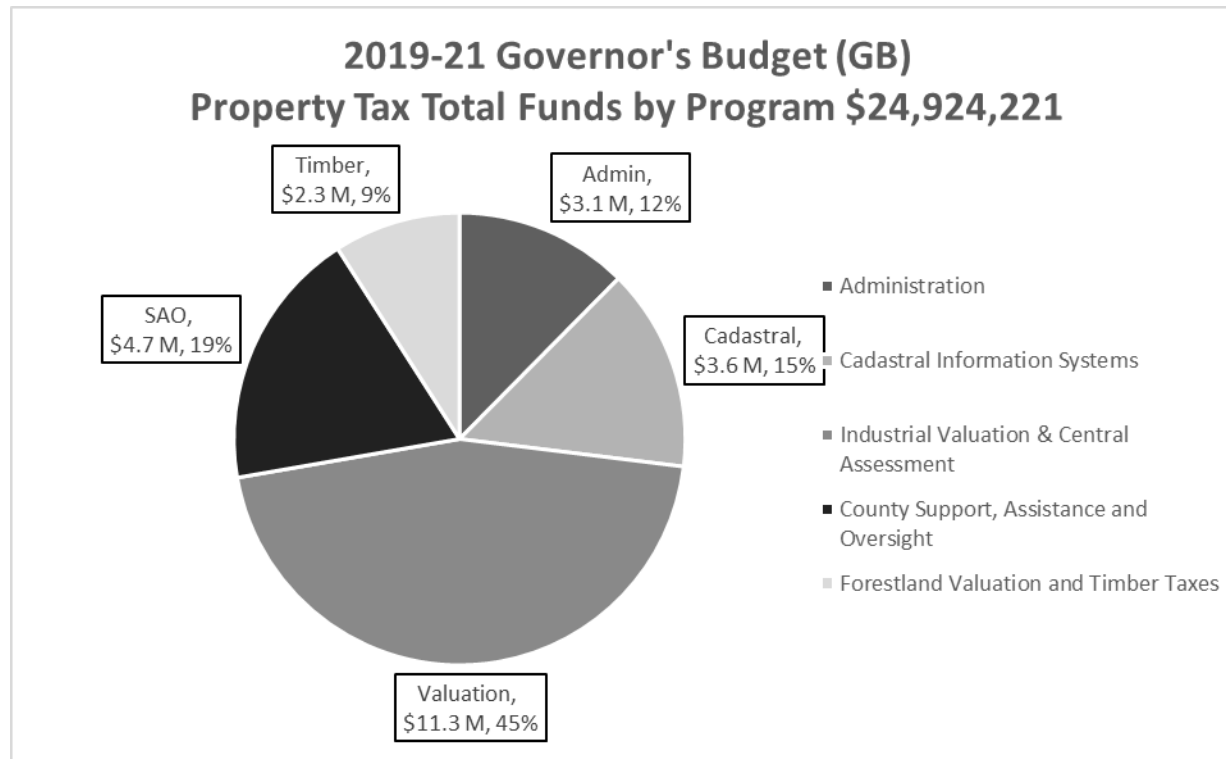
80.72 FTE





# BUDGET NARRATIVE

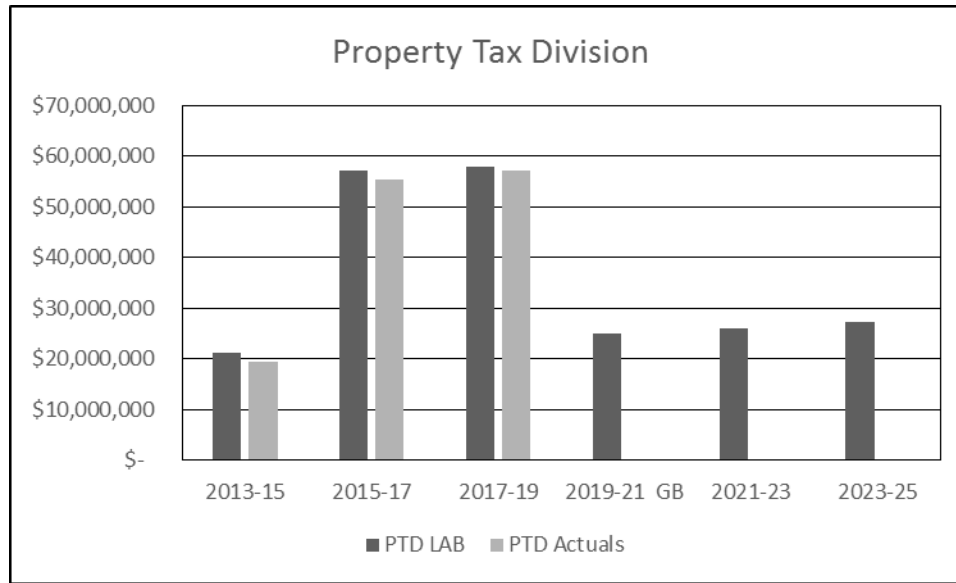
## Property Tax Division



**Long-term Focus Area:** Excellence in state government

**Primary Program Contact:** Gary Humphrey, Property Tax Division Administrator

# BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
PTD	LAB	\$ 21,260,278	\$ 57,118,377	\$ 58,007,869	\$ 24,924,221	\$ 26,114,019	\$ 27,379,339
	Actuals	\$ 19,481,436	\$ 55,387,284	\$ 57,247,261			

### Program Overview

Property tax is one of the most important sources of revenue for the public sector in Oregon, raising over \$12 billion per biennium for local governments to fund services to citizens. Only state personal income taxes bring in more revenue to fund public services.

# BUDGET NARRATIVE

## Program Funding Request

Property Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 15,221,355	\$ 42,786,514	\$ 58,007,869	81	77.87
CSL 19-21	\$ 16,486,789	\$ 44,587,367	\$ 61,074,156	81	77.93
ARB 19-21	\$ 17,584,672	\$ 6,507,835	\$ 24,092,507	81	80.50
GB 19-21	\$ 16,682,740	\$ 8,241,481	\$ 24,924,221	87	80.72
Difference	\$ 1,461,385	\$ (34,545,033)	\$ (33,083,648)	6	2.85
% change	9.6%	-80.7%	-57.0%	7.4%	3.7%

## Program Description

At a high level, the Property Tax Division (PTD) provides oversight of the property tax system for Oregon’s 36 counties and provides property valuations for state-appraised industrial properties and for centrally assessed companies.

To make for a more equitable and uniform system, the division sets appraisal standards through uniform methods of assessment, monitoring of programs, providing training to county and agency staff, evaluating county performance, and offering direct assistance to counties.

The Valuation program determines the real market value (RMV) for two main property types: state-appraised industrial properties (processing or manufacturing activities), and companies operating in this and other states, including airlines, utilities, railroads, and telecommunications—these are referred to as centrally assessed companies. Between the two property types, there is a combined property value of nearly \$60 billion, equating to over \$700 million in potential property taxes imposed by Oregon’s 36 counties.

The division’s Timber Unit is involved with three functions directly related to property taxes on forestland:

- Establishing the specially assessed value for approximately 7.9 million acres of forestland.
- Determining the productivity classes of western Oregon forestlands used for property tax values.
- Providing assistance to the counties identifying owners with 5,000 or more acres of forestland, and providing general forestland program guidance.

The division administers the Small Tract Forestland (STF) Severance Tax and Forest Products Harvest Tax (FPHT) programs. The STF program generates nearly \$800,000 per biennium statewide for the State School Fund, community colleges, and counties. The FPHT raises approximately \$33.7 million per biennium for various state programs and the Oregon Forest Resources Institute.

The senior and disabled citizen property tax deferral programs pay the property taxes for qualified senior and disabled citizens in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is

## BUDGET NARRATIVE

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sold. The state paid more than \$13 million in property taxes to counties for nearly 5,000 program participants in the 2017–18 tax year. The program is funded by the repayment of the tax paid by the state when the property is sold or ownership becomes ineligible to remain on the program. The revolving account is stable and the balance has been growing the past few years.

The division sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary changes. The division also administers the Oregon Map (ORMAP) program which supports developing a seamless statewide digital tax lot base map.

### **Program justification and link to long-term outcomes**

The Oregon constitution (Article 1, Section 32 and Articles 9, Section 1) requires uniformity in property assessment and taxation in the state. It also requires property taxes to be levied and collected under general laws that operate uniformly throughout the state. The legislature is the body with the authority to adopt uniform rules of assessment and taxation. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). In carrying out these responsibilities the division is focused on improving the services we provide to counties and property owners along with achieving an outcome of equity and uniformity in property taxation throughout the state.

Division staff works closely with county staff to identify best practices and develop the most efficient procedures in uniform methods of assessment and tax administration. Training and implementation of best practices is provided to counties in accordance with nationally recognized assessment standards for mass appraisal programs and foundational competencies. Staff collaborates with stakeholders to improve assessment methods by providing instruction on best practices and making progress toward delivering solutions using current technologies.

For valuation of state-appraised industrial properties and centrally assessed companies, the best way to ensure equitable values is through appraisals. The department is a member of the Western States Association of Tax Administrators (WSATA) Committee on Centrally Assessed Properties (CCAP) and the Committee for Valuing Industrial Property (CVIP). Both committees include representatives from several western states and work towards defining best practices in the appraisal field. Staff regularly collaborates with other states to ensure our appraisal methodology and application meets those of other states.

The Timber Unit continues to embrace new technology and pursue cost effective solutions to emerging issues. Administrative rules have been updated to streamline the forestland valuation process. Additionally, the unit has embraced the new software solutions provided by the agency's Core System Replacement project and has realized efficiency gains in return processing and administration.

The senior and disabled citizens deferral program provides a benefit to thousands of individuals statewide who are unable to afford payment of their property taxes. Efficient administration of this program maximizes funds available to program participants.

# BUDGET NARRATIVE

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Accurate cartographic maps are essential to ensure accurate real property taxation. Statewide mapping standards are necessary to maintain accuracy and consistency across Oregon's 36 counties.

## **Program Performance**

We have made improvements through technology in many areas.

The division has completed the modernization of its training program. All materials are sent/received electronically and offer online self-service options for customers. Thirty-three classes were held with 1,116 participants last year. The Appraiser Continuing Education Database was also created which allows registered appraisers to comply with reporting and verifying required continuing education training. Last year, 922 appraisers were served for a total of 8,648 hours of training.

The CAFFA grant program including deposits, distributions, and grant applications has moved to Revenue Online and GenTax. This is an all-electronic process reducing requests for assistance by over 90 percent and creating self-sufficiency for the counties.

Other measures of uniformity within the assessment programs for ensuring public trust in the assessment of properties is the coefficient of dispersion from annual ratio studies. The computation is important in measuring uniformity of real market value and the mass appraisal program for the 36 counties. The lower the percentage of deviation, the greater the uniformity. The results of these ratio studies comprise a Key Performance Measure.

After the 2016 season, the Valuation Section changed the way it conducted business in order to appraise more sites and achieve its goal of an 8-year appraisal cycle for state-appraised industrial property. In 2017, that goal was met. However, an increase in sites to appraise with less available resource has resulted in a reduction of quality. The reduction in quality was twofold. Most sites were partially appraised (referred to as a partial site appraisal). Each site has multiple accounts and the appraiser had discretion to decide how many accounts they could appraise of a site given their workload and time to conduct the appraisal. Also, some of the appraisal work for each site was reduced to a site visit, rather than a site appraisal (or partial site appraisal). Site appraisals are preferred because the appraiser is appraising the entire site in arriving at a value. Site visits are more limited and specific to a particular portion of the overall site. Going forward, the number of site visits must increase and the number of sites appraised must decrease if we are unable to fill all of our current appraiser positions.

The timber tax programs have taken advantage of technology to lower suspense rates and decrease manual return processing. This allows staff more time to perform compliance work related to filing of returns and validating accuracy of returns filed.

The state paid more than \$13 million in property taxes to counties for nearly 5,000 senior and disabled citizen program participants in the 2017–18 tax year. We have been able to process applications for deferral participants with fewer seasonal staff due to automation with our new system. The number of program participants is remaining relatively constant with the number of new participants each year nearly matching the number of

## BUDGET NARRATIVE

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participants leaving the program. The balance in the revolving account is growing and was approximately \$35 million at the beginning of the 2017–19 biennium.

The Cadastral Unit uses a cycle time measurement to evaluate performance. ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. An internal standard has been set to return map maintenance items to counties within 14 days of receipt. We are meeting this goal with few exceptions.

### **Enabling Legislation/Program Authorization.**

The Oregon constitution referred to in section “g” provides the high level authorization for the property tax program. ORS Chapters 285C, 294, 306, 307, 308, 308A, 309, 310, 311, and 321 provide authority for the various programs administered by the division. The specific functions and statutory authority are identified more clearly in the program narratives.

### **Describe the various funding streams that support the program.**

Funding for oversight, training, and assessment standards comes from the General Fund with the exception of one position that is used to administer the County Assessment Function Funding Assistance (CAFFA) grant program and funded by CAFFA revenues.

Approximately 69 percent of the funding for positions in the Valuation program comes from the General Fund, and the balance by the CAFFA revenues. Established under ORS 294.184, CAFFA provides an Other Funds stream that supports the appraisal of state-appraised industrial property and centrally assessed companies. This funding stream supports 41 FTE, almost entirely in the industrial valuation and centrally assessed areas. Monies from the CAFFA account are from delinquent property tax interest and document recording fees collected by Oregon’s 36 counties.

Expenses related to administration of the senior and disabled citizen property tax deferral program are reimbursed from the program’s Other Funds revolving account.

Timber and Forestland programs are almost entirely General Fund. ORS 321 allows for administrative expenses related to Small Tract Forestland to be charged prior to distribution of receipts.

Cadastral and mapping work is split funded between the General Fund and Other Funds, including \$1 per document recorded which is used to fund the ORMAP project. Map maintenance provided to nine counties accounts for approximately 10 percent of the funding for cadastral and mapping functions.

# BUDGET NARRATIVE

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Describe how the 2019–21 funding proposal advanced by the agency compares to the program authorized for the agency in 2017–19.

## CAFFA Funding—Policy Option Package 107

All of the appraisal positions in the Valuation program are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Fund source. Since personal services and other expenditures are expected to continually increase, CAFFA receipts are covering a smaller percentage of the operating costs for the Valuation program each biennium. To address this funding issue in the 2019–21 biennium, the package seeks funding to maintain the current service level in the program. If this package is not funded, the agency’s ability to value properties at 100 percent of real market value (RMV) as mandated by ORS 308.232 will be adversely impacted.

### **Agency Request Budget**

#### **Staff Impact**

Positions 0  
FTE 2.57

#### **Revenue Source**

General Fund \$1,097,883  
Other Funds (\$398,369)

### **Governor’s Budget**

#### **Staff Impact**

Positions 0  
FTE 2.57

#### **Revenue Source**

General Fund \$1,097,883  
Other Funds \$0

# BUDGET NARRATIVE

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## Revenue Shift—Policy Option Package 114

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency’s budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a “revenue transfer,” reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

### **Agency Request Budget**

#### **Staff Impact**

None

#### **Revenue Source**

General Fund \$ 0  
Other Funds (\$37,681,163)

### **Governor’s Budget**

#### **Staff Impact**

None

#### **Revenue Source**

General Fund \$ 0  
Other Funds (\$37,681,163)



# BUDGET NARRATIVE

## Property Tax Division Administration

### Program overview

Property Tax Division Administration is responsible for leadership and coordination of the functions within the division. This includes providing leadership in the areas of budget development and execution, policy development, representation of the division at the legislature, and interactions with county assessors and tax collectors. The administration area also participates in committees responsible for agency leadership in the areas of budget development and execution, policy development, and strategic direction.

### Program funding request

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,814,453	\$ 394,937	\$ 3,209,390	3	3.00
CSL 19-21	\$ 2,551,265	\$ 461,729	\$ 3,012,994	3	3.00
ARB 19-21	\$ 2,551,265	\$ 461,729	\$ 3,012,994	3	3.00
GB 19-21	\$ 2,393,679	\$ 706,929	\$ 3,100,608	3	3.00
Difference	\$ (420,774)	\$ 311,992	\$ (108,782)	0	-
% change	-15.0%	79.0%	-3.4%	0.0%	0.0%

### Program description

Property Tax Division Administration consists of three positions: the division administrator, property tax policy liaison and division executive assistant. The administrator participates on the department's executive leadership team to contribute toward the management of the agency and establishes broad division policy and strategic plans to align the Property Tax Division's programs with the agency's desired outcomes. Program administration work conducted by the Property Tax Division includes overseeing the statewide property tax system, prescribing technical standards for appraisal, providing assistance to counties, administering the County Assessment Function Funding Assistance( CAFFA ) grant program, administering the Senior and Disabled Citizen Property Tax Deferral program, administering the (Oregon Map Project) ORMAP grant program, distributing funds for the Nonprofit Homes for the Elderly program, providing cadastral services to counties, administering timber tax programs, and appraising high-value properties for the state's property tax system. The statewide property tax system generates more than \$6 billion a year to fund public schools, police and fire departments, and other local government services.

The division administrator leads the development of Property Tax Division strategic plans, strategies, resource and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements and reports progress on multiple facets of operations, including outcomes related to voluntary compliance, enforcement, customer experience, equity and uniformity, and employee engagement. Core functions include tax administration, training, grant

# BUDGET NARRATIVE

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administration, oversight, policy development, and budget management, which all require coordination within the division and with key business partners, both internal and external.

Two sections within the division, each lead by a section manager, manage these programs and functions. They join the administrator on the division's leadership team representing the Support, Assistance, and Oversight and Valuation sections. The division executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and organization charts updated, and providing clerical support for division management. The property tax policy liaison provides a leadership role in coordinating legislation impacting property tax related programs and the administrative rules process and serves as an advisor to the division leadership team on property tax issues. This person also works with a variety of stakeholders in planning the implementation of new and revised tax policies and providing training to DOR staff and counties.

## **Program justification and link to long-term outcome**

The property tax system generates over \$6 billion in revenue each year that supports many of the programs the local governments in Oregon depend upon for education, public safety, and health. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). In carrying out these responsibilities the division is focused on the long term outcome of equity and uniformity in property taxation throughout the state.

## **Program Performance**

There are no specific program performance indicators for the division administration area. Please reference the sections of this budget document that contain the program performance details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP).
- Timber tax programs.
- Senior and Disabled Citizens Property Tax Deferral program.
- Support, assistance, and oversight of county assessment and taxation responsibilities.
- Valuation of state-appraised industrial properties and centrally assessed companies. These valuations typically involve the largest and most complex businesses operating in Oregon.

## **Enabling Legislation/Program Authorization**

The Property Tax Division is one of the divisions authorized under ORS 305.025 with an administrator. The division administers multiple programs. Please reference the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP).
- Timber tax Programs.
- Senior and Disabled Citizens Property Tax Deferral program.
- Support, assistance, and oversight of county assessment and taxation responsibilities.

# BUDGET NARRATIVE

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- Valuation of state-appraised industrial properties and centrally assessed companies.

## **Funding Streams**

Property Tax Division administration is primarily funded by General Fund.

## **Significant Proposed Program Changes from 2017–19**

None.

# BUDGET NARRATIVE

## Cadastral Information Systems Unit

### Program overview

The Cadastral Information Systems Unit (CISU) unit sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary changes. This unit also administers the Oregon Map (ORMAP) program, which supports digital mapping activities statewide. Accurate mapping of a county’s real property is essential to ensure complete and accurate property assessment.

The department has decided to restructure Cadastral Information Systems section into two additional sections creating the large decrease from Legislatively Approved Budget to Current Service Level.

### Program funding request

Cadastral Information Systems	GF	OF	TF	POS	FTE
LAB 17-19	\$ 6,596,098	\$ 2,576,399	\$ 9,172,497	37	36.44
CSL 19-21	\$ 1,817,226	\$ 1,835,682	\$ 3,652,908	8	8.00
ARB 19-21	\$ 1,817,226	\$ 1,835,682	\$ 3,652,908	8	8.00
GB 19-21	\$ 1,781,314	\$ 1,835,682	\$ 3,616,996	8	8.00
Difference	\$ (4,814,784)	\$ (740,717)	\$ (5,555,501)	-29	(28.44)
% change	-73.0%	-28.8%	-60.6%	-78.4%	-78.0%

The unit is requesting funding at current service level.

### Program description

#### Cadastral Mapping and ORMAP

CISU sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary changes. The unit also administers the Oregon Map (ORMAP) program, which supports the development of a seamless, statewide, digital tax lot base map that will facilitate and improve administration of the property tax system. CISU also participates in statewide committees to maintain awareness and utilization of industry best practices and efficiencies.

CISU provides services to internal and external customers, including:

## BUDGET NARRATIVE

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- Processing property classification memos (PCMs) for the Valuation Section. PCMs identify the assessment responsibilities of the state and counties.
- Performing contractual map maintenance work and providing expertise to solve mapping issues for county cartography offices.
- Approving boundary change data submitted by local taxing districts, as required under ORS 308.225.
- Setting statewide mapping criteria and reviewing county maps for uniformity and adherence to standards to ensure accuracy for map users.

Services are provided upon request or as needed throughout the year. PCMs, map maintenance, and boundary changes must be completed before property tax assessments can be made. Setting mapping standards and reviewing compliance occurs as time allows.

Cost drivers for this unit are mainly related to personnel expenses, with a small component for software related to producing the actual digital maps.

### **Program justification and link to long-term outcome**

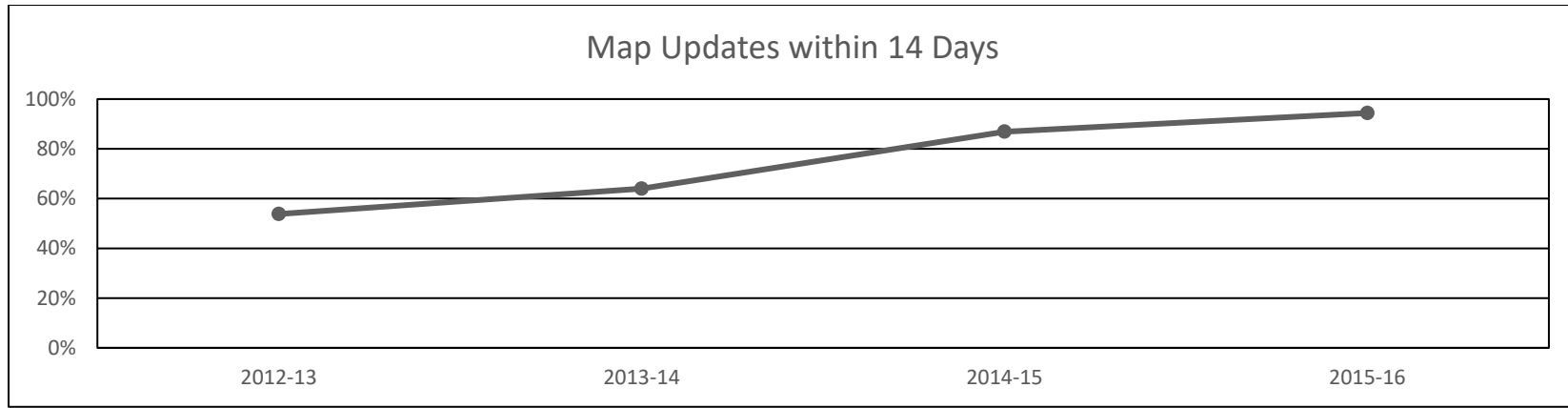
Accurate cartographic maps are essential to ensure accurate real property taxation. The cartography unit was established by the agency in the 1950s after a legislative inquiry found county mapping standards were inaccurate and inconsistent. Although maps have mostly moved from paper to digital, maintaining accurate and consistent mapping standards are still essential.

Some of the services this unit provides—map maintenance, for example—are also available from other providers, such as county cartography units. When demand for our services decreases, we reduce our FTE as needed. This competitive environment is unique to CISU and helps assure we produce high-quality work at a reasonable price. CISU and ORMAP both convene stakeholder feedback groups and advisory committees to help align efforts to provide timely services that meet our customers' expectations.

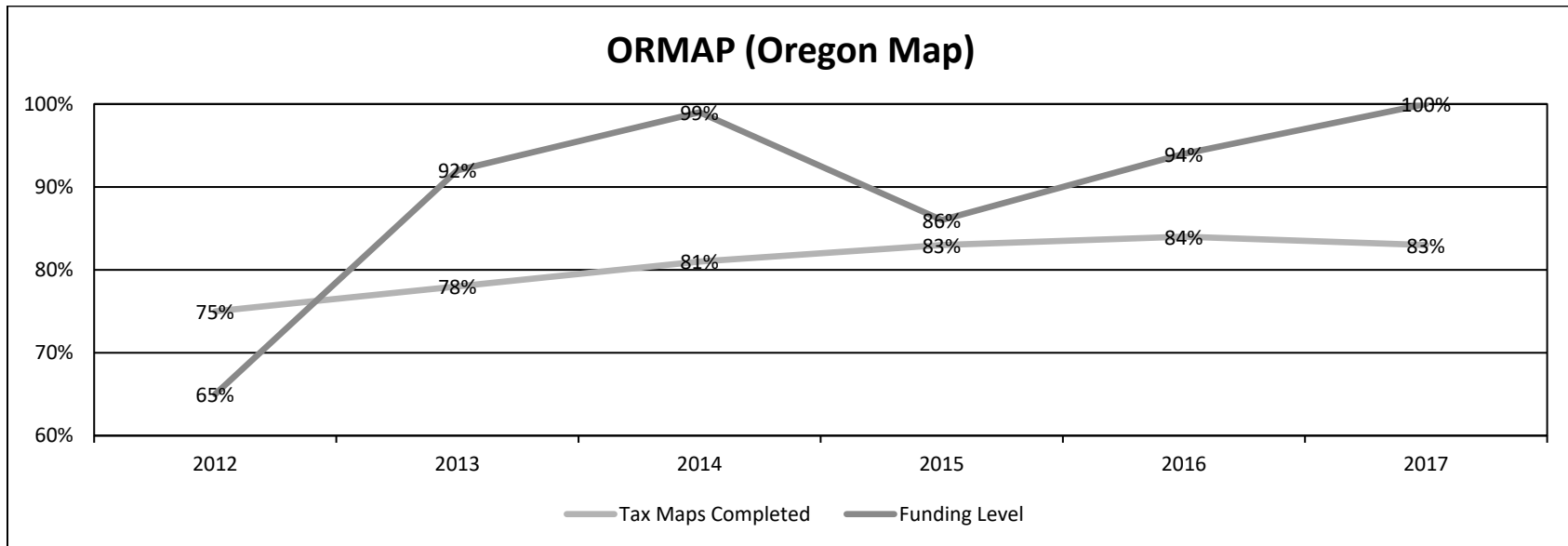
### **Program Performance**

The unit uses a cycle time measurement to evaluate performance. For example, ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. The cartography unit's internal target for returning map maintenance items to the counties is within 14 days of receipt.

# BUDGET NARRATIVE



The graphic below illustrates two things: The percentage of maps statewide that have been converted to a digital format that meets ORMAP standards, and the funding percentage level for all grant requests.



# BUDGET NARRATIVE

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## **Enabling Legislation/Program Authorization**

The work CISU does is mandated by state laws or agency rules:

- County map maintenance—ORS 306.125.
- Approving boundary changes—ORS 308.225.
- Property classification memos—ORS 308.517 and OAR 150-308-0540.
- Prescribe mapping standards for Oregon’s 36 counties—ORS 306.125(1).
- Review county maps for uniformity—ORS 306.125 and 305.115.
- Administer the ORMAP program – O RS 306.132.
- Secure uniformity in the system of assessment and taxation – O RS 306.120.
- Appraise industrial property – O RS 306.126.

## **Funding Streams**

CISU funding is split between General Fund and Other Funds. Expenses related to maintaining cadastral assessment maps for nine counties, as provided under ORS 306.125, are reimbursed under contract. The department charges \$60 per hour for this work. This Other Funds stream partially supports seven FTE. During the 2017–19 biennium, this work provided 10 percent of the program’s funding.

ORMAP is funded entirely with Other Funds generated from a \$1 document recording fee. Administrative expenses are paid from the account as provided under ORS 306.132 prior to distributing grant funds to the counties. The fee is expected to generate approximately \$630,000 annually. An advisory committee develops policy guidance for issuing grants from the fund to the counties.

## **Significant Proposed Program Changes from 2017–19**

None.

# BUDGET NARRATIVE

## Industrial Valuation and Central Assessment Section

### Program overview

The Industrial Valuation and Central Assessment Section is responsible for determining real market value (RMV) for two main property types:

1. State-appraised industrial properties engaged in processing or manufacturing activities.
2. Companies operating in this and other states, including airlines, utilities, railroads, and telecommunications. These are referred to as centrally-assessed companies.

The values we determine are transmitted to Oregon’s 36 counties where property taxes are imposed. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

### Program funding request

Industrial Valuation & Central Assessment	GF	OF	TF	POS	FTE
LAB 17-19	\$ 5,810,804	\$ 3,513,480	\$ 9,324,284	41	38.43
CSL 19-21	\$ 6,376,945	\$ 3,710,169	\$ 10,087,114	41	38.43
ARB 19-21	\$ 7,474,828	\$ 3,311,800	\$ 10,786,628	41	41.00
GB 19-21	\$ 6,900,867	\$ 4,392,098	\$ 11,292,965	43	39.22
Difference	\$ 1,090,063	\$ 878,618	\$ 1,968,681	2	0.79
% change	18.8%	25.0%	21.1%	4.9%	2.1%

DOR is requesting funding for 21 positions to become fully funded rather than partial funded adding 2.57 FTE. If funded, the Industrial Valuation and Central Assessment Section can continue to provide our current service level of work, including working toward our goal to appraise all of our state-appraised industrial properties on an eight-year cycle. A physical inspection of state-appraised industrial properties is instrumental in determining the assets to be valued and their condition so an equitable value can be determined. The section will also continue to appraise all of our centrally assessed companies every year.

### Program description

The Industrial Valuation and Central Assessment Section is responsible for determining real market value (RMV) for two main property types:

1. State-appraised industrial properties engaged in processing or manufacturing activities.



## BUDGET NARRATIVE

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2. Companies operating in this and other states, including airlines, utilities, railroads, and telecommunications. These are referred to as centrally-assessed companies.

For state-appraised industrial properties, there are currently 850 sites with 4,645 accounts. There are over 522 centrally assessed companies in the state. Between the two property types, there is a combined property value of over \$60 billion, which equates to over \$700 million in property tax assessments for Oregon's 36 counties. The property tax collected is then distributed to taxing districts to fund taxpayer services such as schools, law enforcement, fire safety, and other public programs. For example, about 41 percent of property tax in 2017–18 was for K–12 school districts and Education Service Districts. In the 2017–19 biennium, the Industrial Valuation and Central Assessment section appraisal and assessment work will be responsible for valuing property that will result in almost \$450 million of property taxes imposed that will go towards K–12 schools. Success of this system is dependent on our ability to have the proper resources to determine RMV, and therefore, the property taxes will be imposed. Other clients include taxpayers, taxpayer representatives, and the Oregon Tax Court; most of whom we serve on a daily basis in some capacity.

The section's appraisers determine RMV by applying commonly accepted appraisal methods and principles to properties and companies; however, the appraisal processes are materially different for state-appraised industrial property and centrally assessed companies.

State-appraised industrial properties have two main seasons each year: industrial property return (IPR) processing season and appraisal season. IPR processing season generally starts in March and ends June 30. This process is heavily driven by information provided by taxpayers on their IPRs. An assigned appraiser uses the taxpayer-provided information and applies appraisal methodology to determine a value. Trending and depreciating is applied, between appraisals completed in the 8-year appraisal cycle described below, to update RMV for the current year. The longer the appraisal cycle is, the less reliable roll values determined by the IPR process become. Because of the volume of information and time constraints, very little can be done to verify the accuracy of the taxpayer-provided information during the IPR season. Verification is done during the appraisal season, which generally starts July 1 and lasts until the end of February. Verification consists of a physical site inspection—or site visit—and an appraisal of the site, which typically includes buildings, structures, machinery, and equipment.

Historically, we have struggled to visit all of our sites on a regular basis. In 2012, the section reorganized its industrial valuation appraisers with the goal of appraising all sites within a six-year cycle (discussed above, the longer an appraisal cycle, the less reliable roll values become). Achieving a six year appraisal cycle is dependent on the number of appraisers we have and the number of sites to appraise. We weren't able to achieve the 6-year goal with the number of appraisers and number of sites we were responsible for. In 2016, we reset our goal to appraise all of our sites within an 8-year cycle to reflect current staffing levels and the number of sites to appraise. We met our appraisal cycle goal in 2017, but it was achieved by reducing our scope of work and conducting partial site appraisals. On average, we appraised approximately 49 percent of each site in 2017. This total is more than we have appraised in recent years; however, we are still leaving some portions of sites untouched, which may compromise the accuracy and reliability of our real market values.

## BUDGET NARRATIVE

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One last function for state-appraised industrial property is property tax appeals. It is impossible to forecast how many appeals we will get in any given year or how complex the appeals will be. But working through the appeal process requires appraisal analysis on the appealed property and ultimately helps us to determine RMV.

The central assessment (CA) program has two main seasons: appraisal season and infrastructure support season. The appraisal season, from January through mid-August, starts with all of the CA companies (522 in 2018) receiving a full appraisal every year. The appraisal season includes the director's review process, which is the initial level of appeal. If a CA company wants to appeal the outcome of the Director's Review decision, they may file an appeal with the Oregon Tax Court. With the current budget request, the CA team has enough staff to appraise all the CA companies, with an average of 50-100 hours of required overtime per year, and with personnel working outside their job classification. For example, the manager as currently conducting review work typically done by appraisal team leads. However, CA companies recently added to the CA roll, plus others anticipated to break ground in the next year or two, may require additional CA FTE in order to treat these companies fairly and equitably in the appraisal process.

The CA infrastructure support season starts mid-August and goes until December 31. The work accomplished during this time of the year supports the appraisal season and supports our purpose of determining RMV. Examples of necessary CA infrastructure activities include the following: updating county tax code areas, reviewing and refining appraisal methodology and templates, updating reporting requirements, Tax Court appeal work (year round task), discovery of new CA companies, and staff training with statutorily required continuing appraisal education.

There are several drivers of costs for the section listed below.

Program diversity and complexity:

- There are dozens of special assessment programs, more than one hundred different types of exemptions, and more than 1,600 taxing districts that receive property tax revenues, all of which have different operational and administrative requirements.
- Past property tax limitation measures (Measures 5 and 50), and complex programs, significantly increase the work connected with calculating RMV.

Cost to maintain obsolete business processes and impact of inadequate technology:

- The Core System Replacement (CSR) project automated a very small piece of our appraisal work, such as small private railcars and oil and gas. While these improvements help, we are still reliant on a patchwork of labor-intensive business processes that don't take advantage of available technology to lower costs using best practice processes.
- Reliance on manual processes increases the risk of error and extends response times for customers. Automation of some processes would likely help decrease response times, and the cost of purchasing and maintaining automated solutions would replace much of the cost of manual processes.

## BUDGET NARRATIVE

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- Most of the applications the Valuation section uses for industrial valuation and central assessment were designed years ago by DOR IT staff, and by appraisal staff, in software that has limited adaptability. Maintenance is cumbersome and imposes both direct and indirect costs. The 2015 Legislature approved funding to purchase a commercial, off-the-shelf product to automate many of the processes currently used in our valuation work. However, the chosen solution cost more than anticipated and we no longer have dedicated funding to work on this project. In addition, we no longer have the internal resource capability to move the project forward without compromising our core and statutorily mandated work.

Inadequate customer and stakeholder support:

Taxpayers and counties have come to expect web-based services to view or exchange information electronically. Since we don't have web-based self-service options for customers, they can generally only get information about their accounts during office hours or when staff is available. Staff must then be redirected toward hands-on customer and stakeholder support activities, taking time and resource away from other necessary appraisal-related work. Technology-based solutions to account management would likely prove less costly and more valuable to customers and stakeholders.

### **Program justification and link to long-term outcome**

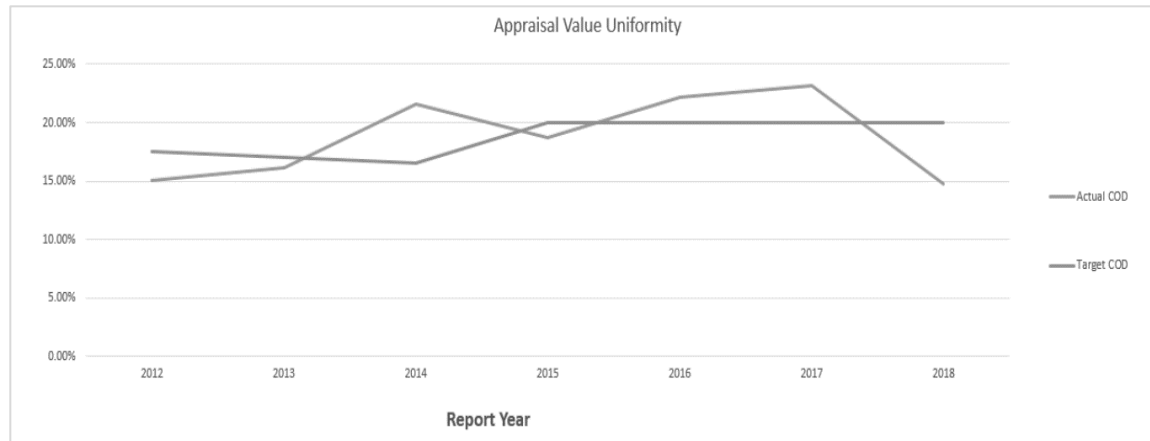
Program performance for the valuation programs can be analyzed using Oregon's long-term outcome of equity and uniformity and our appraised values. The best way for us to ensure equitable values are determined is through frequent appraisals of our industrial sites and centrally assessed companies, which ensures our accounts represent real market value. By doing this, we conform to ORS 308.232—Property to be valued at 100 percent market value.

DOR is a member of the WSATA CCAP (Committee for Centrally Assessed Property) and WSATA CVIP (Committee for Valuing Industrial Property). Both committees include representatives from several western states and work towards defining best practices in the appraisal field. We regularly collaborate with other states to ensure our appraisal methodology and application meets those of our peers across the nation.

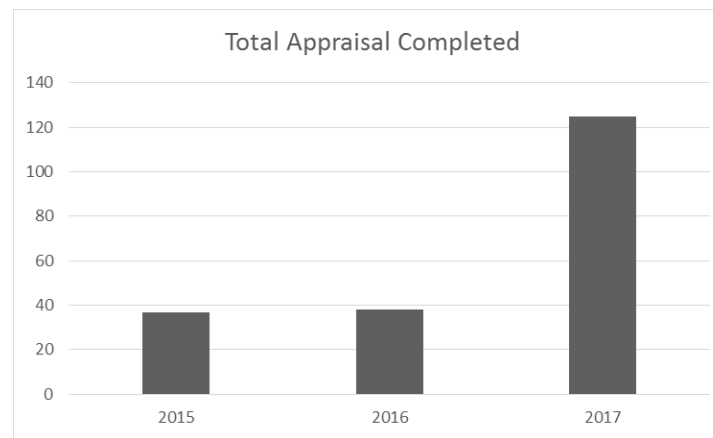
# BUDGET NARRATIVE

## Program Performance

The graph below is DOR's KPM #7, Appraisal Value Uniformity, which demonstrates our ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties.



The next graph shows the number of appraisals of state-appraised industrial sites conducted each year. After the 2016 season, we changed the way we conducted our business in order to touch more sites and achieve our goal of an eight-year appraisal cycle. In 2017, we met our appraisal cycle goal by reducing the scope of our appraisals. Instead of appraising the entire site, appraisers had discretion to appraise as much of the site as possible in order to meet their appraisal quota for the year.



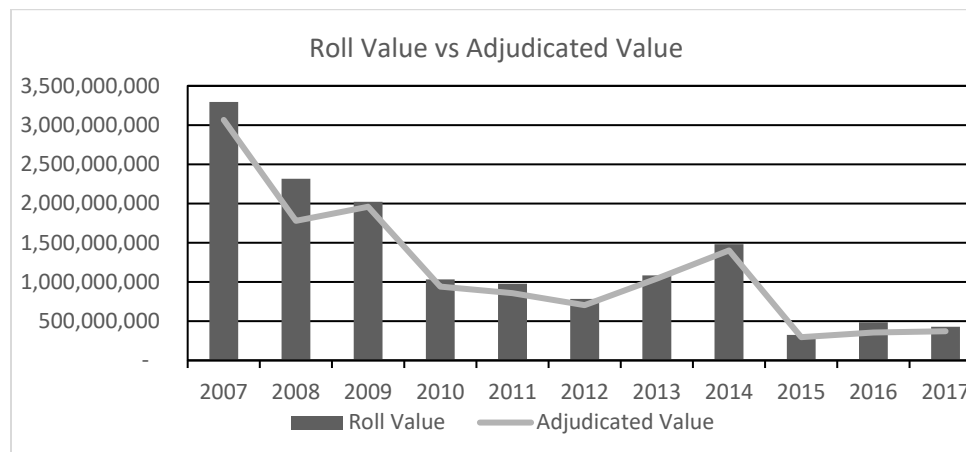
## BUDGET NARRATIVE

One positive outcome from the increase in industrial sites appraised in 2017 was our ability to identify \$64.5 million in omitted property, which equates to approximately \$970,000 in property tax potentially imposed by our county partners. In addition, the future benefits of the omitted property are immense since that omitted property will be taxed into perpetuity, or until retired. 2017 was the first year we tracked omitted property and we will continue to track it going forward. The more site visits and appraisals we are able to complete, the more omitted property we can potentially capture.

In an attempt to quantify the quality of appraisal work completed, in 2017 we started to keep track of how much of each site visited is appraised. Our industrial sites have multiple accounts consisting of buildings, structures, machinery, and equipment. The following points are what one year's worth of data has revealed:

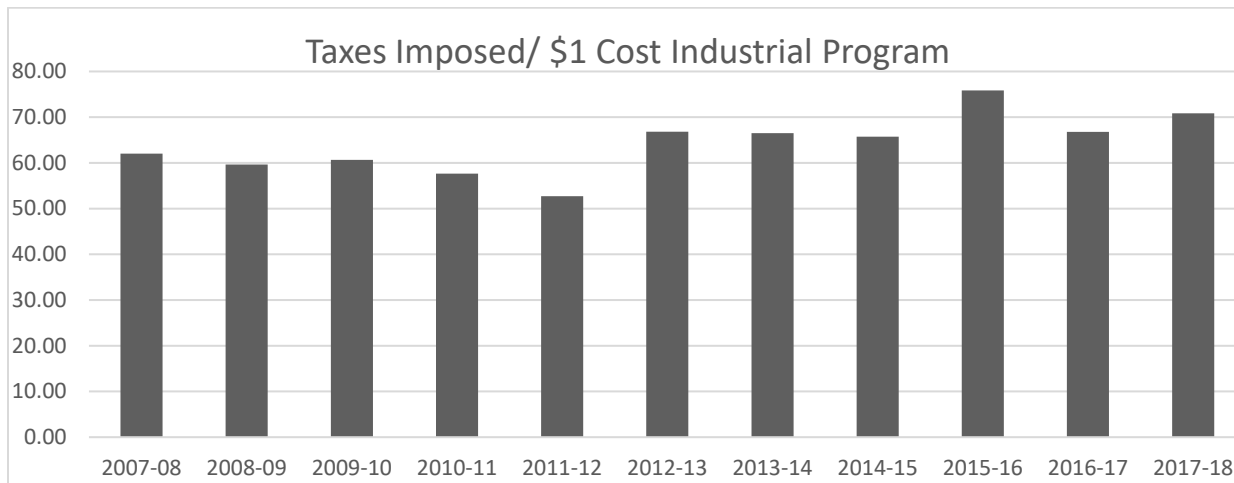
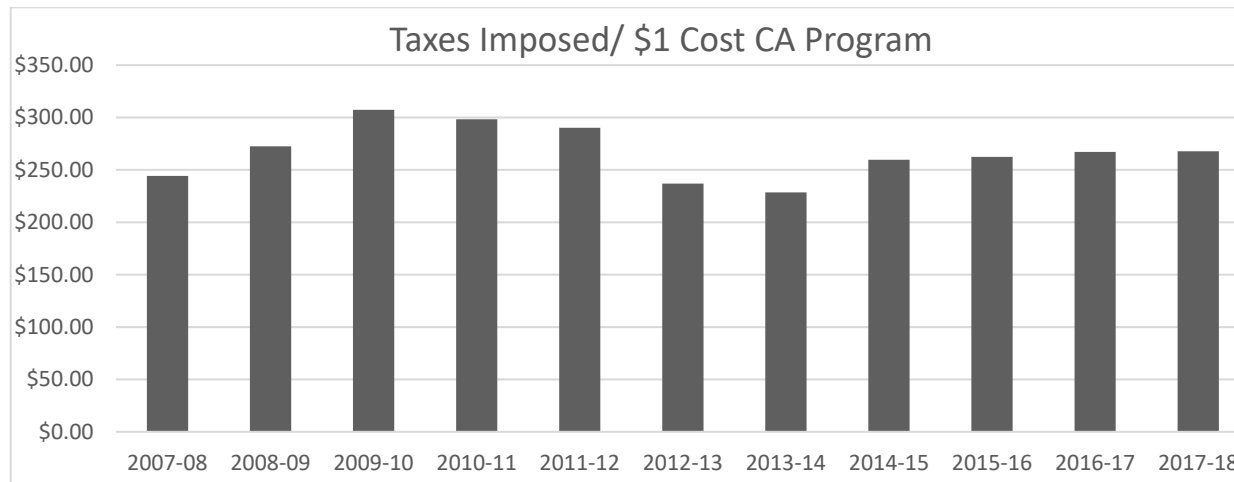
- We appraised approximately 49 percent of each site we visited. If our resources are reduced, we would appraise less of each site going forward. For example, for the 2018 appraisal season, we have eliminated the appraisal team (due to budget issues) whose function it was to appraise entire sites. Without this team, we anticipate the percent of each site appraised to drop below the 2017 level of 49 percent. Other options we would consider with less resource include increasing the timeframe of our cycle or simply abandoning the goal of appraising our sites on a regular basis.
- Although we appraised only 49 percent of each site, we focused on high value assets and created efficiencies in our appraisal work. Due to this, we appraised approximately 76 percent of each site's RMV, or \$985 million, leaving approximately \$334 million unchecked.
- We corrected over \$200 million in value in 2017, bringing our accounts more in line with RMV.

The next graph measures the quality of the services we provide for the state-appraised industrial accounts that are appealed each year. Our purpose is to determine RMV. The graph shows the amount of RMV that was appealed in each respective year and then the eventual value after the appeal process was complete. The data indicates, of the total value that is appealed each year, there is only a small reduction in value after the appeal process is complete. This can be attributed, in part, to the expertise of our appraisal staff valuing appealed industrial properties.



## BUDGET NARRATIVE

The two graphs below show the amount of property taxes imposed by the counties for both the industrial properties and CA companies we appraise, compared to the personnel cost of the appraisal work. The data indicates for every \$1 of CA appraiser cost, between \$228 and \$307 in property taxes were imposed by the counties each year since 2007–08. Concerning state-appraised industrial property, for every \$1 of industrial appraiser cost, between \$52 and \$75 in property taxes were imposed each year since 2007-08. The ratio between the cost of industrial appraisers and taxes imposed is significantly lower than the ratio of CA appraisers and taxes imposed due to the high amount of exemption programs for state-appraised industrial properties, which decreased the potential of taxes imposed by over 50 percent in 2017–18.



# BUDGET NARRATIVE

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## **Enabling Legislation/Program Authorization**

In ORS Chapter 306, the department is granted authority for securing uniformity in the system of assessment and taxation (ORS 306.120) and appraising industrial property (ORS 306.126). ORS Chapter 308 spells out additional roles for the department in the assessment of property for taxation, including centrally-assessed property.

One of our most important statutes is ORS 308.232—Property to be valued at 100 percent RMV. In order for us to adhere to this law, we need to appraise every site in its entirety on a regular basis. In 2017, we appraised approximately 49 percent of the sites we visited, which is less than what the law requires.

## **Funding Streams**

Approximately 69 percent of the funding for the section’s positions comes from the General Fund. The remaining funding comes from the County Assessment Function Funding Assistance (CAFFA) account. CAFFA, established under ORS 294.184, provides an Other Funds stream that supports the appraisal of state-appraised industrial property and centrally-assessed companies. This funding stream supports 41 FTE, almost entirely in the industrial valuation and central assessment areas. Monies from the CAFFA account are from interest on delinquent property taxes and document recording fees.

## **Significant Proposed Program Changes from 2017–19**

The program is requesting an additional 2.57 FTE to make 21 partially funded FTE into full time. Policy Option Package 107 requests an additional \$1,097,883 General Fund with a reduction of \$398,369 Other Funds. Governor’s Budget did not take the reduction of the \$398,369 Other Funds and accepted all other proposals of Policy Option Package 107 in Agency Request Budget.

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency’s budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a “revenue transfer,” reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as POP 114 to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

# BUDGET NARRATIVE

## County Support, Assistance, and Oversight Section

### Program overview

The Property Tax Division is responsible for the overall supervision and support of the statewide property tax system. To make for a more equitable and uniform system, the division sets appraisal standards through uniform methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties.

This section is one of the additional sections that came about during the departments restructuring. The amounts in LAB are the distributions to counties for CAFFA, which is being restructured to a new program for a clearinghouse of pass-through revenues.

### Program funding request

County Support, Assistance and Oversight	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 36,301,698	\$ 36,301,698	0	-
CSL 19-21	\$ 4,072,203	\$ 37,947,041	\$ 42,019,244	18	18.00
ARB 19-21	\$ 4,072,203	\$ 265,878	\$ 4,338,081	18	18.00
GB 19-21	\$ 3,975,977	\$ 674,026	\$ 4,650,003	22	20.00
Difference	\$ 3,975,977	\$ (35,627,672)	\$ (31,651,695)	22	20.00
% change	0.0%	-98.1%	-87.2%	0.0%	0.0%

### Program description

The Oregon Constitution requires uniformity in the application and administration of property tax law. To aid in the achievement of uniformity in the property tax system, the Legislature granted the department supervisory authority over the assessment and taxation programs in Oregon's 36 counties. The goal is to promote and ensure uniformity and equity in taxation, and, in general, to strive for an equitable system. This is primarily accomplished by setting uniform assessment methods and standards, monitoring programs, providing training to county and department staff, and directing assistance to individual counties on a variety of special programs.

The Support, Assistance, and Oversight (SAO) Section provides assistance and support to assessors, tax collectors, and county staff. Finance, taxation, and exemption analysts work with local taxing districts and counties on a variety of budget, tax calculation, tax collection, and exemption issues. Staff provide assistance on appraisal and complex assessment issues involving mass appraisal ratio studies, indexing studies and uniform assessment methods to include the appraisal methods for unusual or special properties. Staff conduct evaluation and analysis of the County



# BUDGET NARRATIVE

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Assessment Function Funding Assistance Program (CAFFA) for all 36 counties. The CAFFA grant application is for assessment and taxation funding adequacy. All staff work with county partners to identify and implement productivity enhancements and efficiencies.

## **Program justification and link to long-term outcome**

The section works closely with counties to identify best practices and develop the most efficient procedures in uniform methods of assessment and tax administration. This unit evaluates county performance to determine equity and uniformity in property tax assessment statewide. This helps make sure all property is taxed or exempted according to statutory provisions. This is a cornerstone of the property tax system and imperative to maintaining the public's trust.

## **Program Performance**

This program has strived to embrace efficiency gains through technology in many areas:

We completed the modernization of our training program. All materials are provided electronically and we offer online self-service options for customers. We are using two delivery methods for training: web-based and live training. Both methods have produced savings in the areas of printing and delivering training manuals and allowed us to reach rural Oregon counties. In 2017, we delivered 33 classes reaching over 1,100 students. Our training records are now able to be accessed by students anytime to update information or add classes to their record.

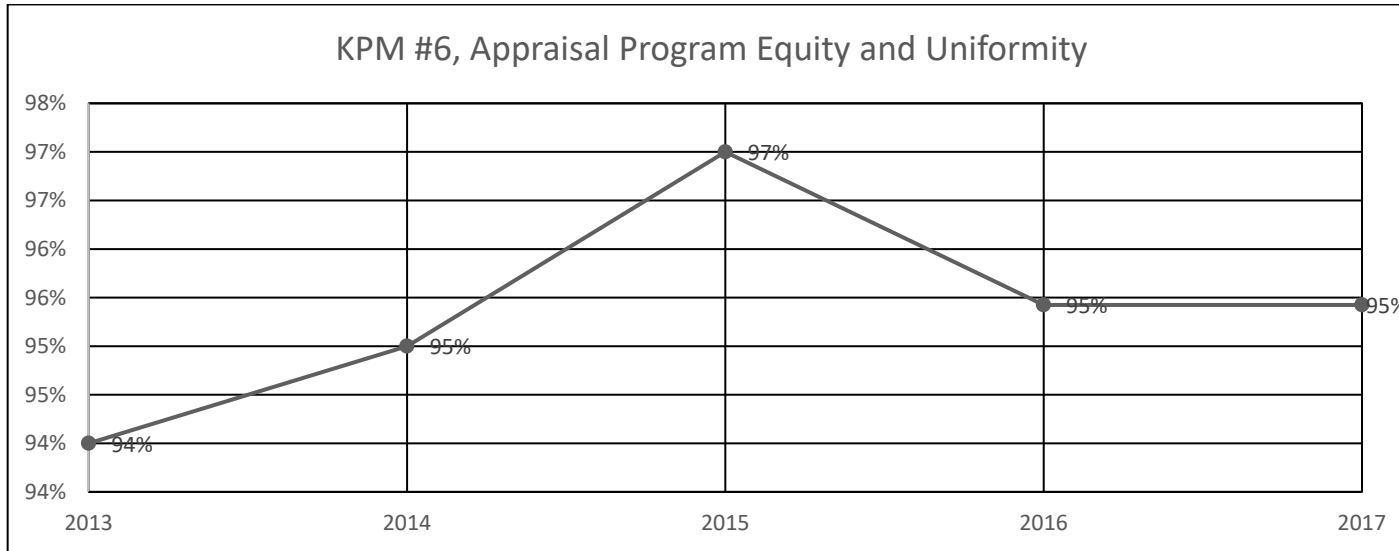
Our CAFFA grant program, including deposits, distributions, and grant applications have moved online with GenTax. The new, all-electronic process has reduced requests for assistance by more than 90 percent and allows counties to better manage their applications and grants. Additionally, the time saving from automation allows staff to visit counties to review property tax processes for adequacy and compliance with statute and rule. These visits are to examine core functions using a combination of data review, office policy and procedure review and field testing. The intended goal of county visits are as follows:

- Determine if the County's A&T functions and systems meet statutory obligations.
- Make the governing body aware of any deficiencies found.
- Recognize strengths of the county A&T system that may exist.
- Suggest more efficient and effective procedures for completing the statutorily required work, if appropriate.

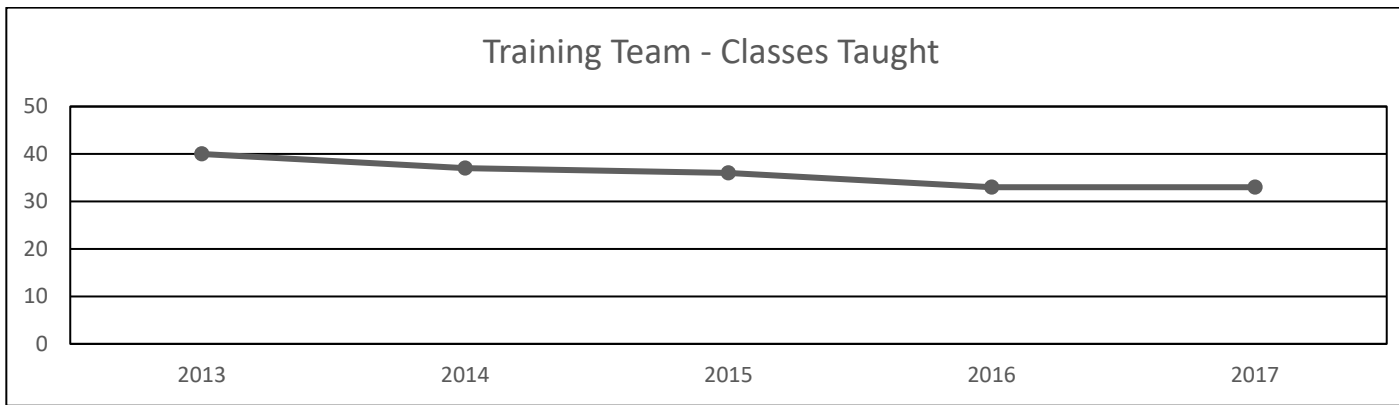
County assessors are responsible for managing estimates of property values and annually developing new assessment and tax rolls. Law mandates that assessors track and measure the real estate market in order to maintain 100 percent of real market value. To demonstrate compliance has been achieved, assessors are required to annually complete ratio studies and publish the Assessor's Certified Ratio Study report. The report assists the Department of Revenue (DOR) in fulfilling the role of general supervision and control over the statewide system of property taxation. The department reviews the counties' valuation programs to verify standards are met and to measure the health of the statewide valuation system. The departments Key Performance Measure (KPM) #6, reports out the findings of its ratio study review.

# BUDGET NARRATIVE

One of the key functions of the SAO Section is to measure equity and uniformity of the assessments being done in county assessor's offices. To do this, we measure the number of geographic areas that are meeting industry performance standards. The chart below illustrates statewide performance.

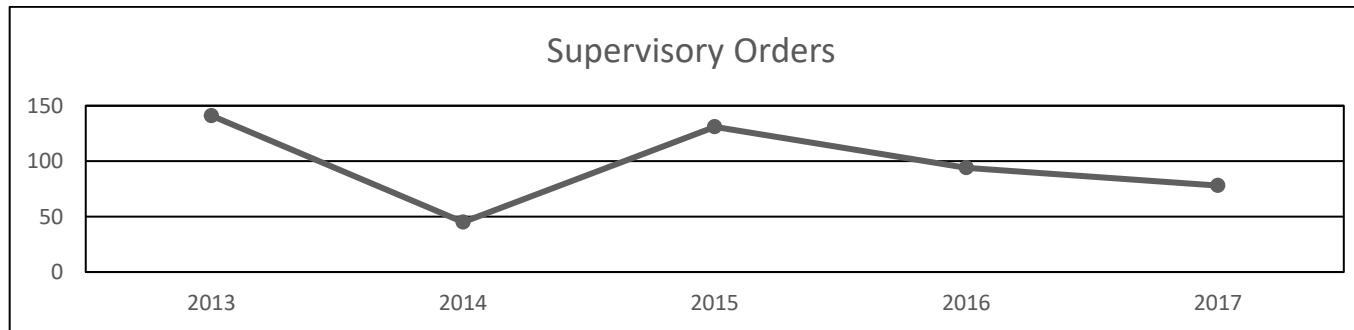


To assist the counties in maintaining equitable and uniform assessment and taxation practices, we provide classes and instruction throughout the state to appraisers and assessors. The graph below shows the number of classes offered each year since 2013. Offerings fluctuate based on availability of resources.



# BUDGET NARRATIVE

SAO has a supervisory conference officer who hears testimony and issues orders in situations where facts indicate a likely error on the tax roll.



## Enabling Legislation/Program Authorization

The County Support, Assistance, and Oversight Section administers many different programs and functions. Below are the sections major duties and corresponding statutes.

- Provide training to county staff and assessors—ORS 308.010, 306.150.
- Review and certify tax rolls—ORS 294.461 and 294.510.
- Produce annual tax forms and statements for counties- ORS 306.245, 310.060, and 311.250.
- Administer enterprise zone exemptions—ORS 285C.125.
- Administer the CAFFA grant program, including reviewing and approving grants and collecting and distributing funds—ORS 294.175.
- Review and approve counties’ ratio reports to ensure uniformity in assessment and that counties meet 100 percent of real market value—ORS 309.200 and ORS 309.203.
- Review county assessment programs for equity and uniformity—ORS 306.115.
- Set statewide appraisal standards—ORS 306.115.
- Oversee Board of Property Tax Appeals and provide training to members—ORS 306.120 and 306.152.
- Administer statewide appraiser registration and education program—ORS 308.010.
- Administer supervisory appeal process; make decisions and issue orders—ORS 306.115.
- Administers the oil and gas production tax program—ORS 324.070.

## Funding Streams

These are all General Fund positions with the exception of one that is used to administer the CAFFA grant program.

## Significant Proposed Program Changes from 2017–19

None.

# BUDGET NARRATIVE

## Forestland Valuation and Timber Taxes

### Program overview

The Timber/Farm/Forest Unit administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs, which generate approximately \$34 million per biennium for state and county programs. It also establishes the specially-assessed value for more than 7.9 million acres of private forestland and farmland.

### Program funding request

Forestland Valuation and Timber Taxes	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	0	-
CSL 19-21	\$ 1,669,150	\$ 632,746	\$ 2,301,896	11	10.50
ARB 19-21	\$ 1,669,150	\$ 632,746	\$ 2,301,896	11	10.50
GB 19-21	\$ 1,630,903	\$ 632,746	\$ 2,263,649	11	10.50
Difference	\$ 1,630,903	\$ 632,746	\$ 2,263,649	11	10.50
% change	0.0%	0.0%	0.0%	0.0%	0.0%

### Program description

The department's work related to forestland property taxes is done by the Forestland Valuation and Timber Taxes section. The section establishes the specially-assessed value of forestland. This process uses a market sales analysis of the highest and best use of forestland to create the specially-assessed value for approximately 7.9 million acres of forestland. In western Oregon, the unit is responsible for the establishment and review of the productivity classes of western Oregon forestlands. This classification process is used to assign the property tax values based on productivity. In addition, the unit provides assistance to the counties by identifying owners with 5,000 or more acres of forestland and providing general forestland program guidance.

The section also administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs. The Small Tract Forestland Severance Tax generates nearly \$800,000 per biennium statewide for the State School Fund, community colleges, and counties. The Forest Products Harvest Tax generates about \$33.7 million per biennium for fire suppression, forest research, and the Oregon Forest Resources Institute. The unit's activities relating to these tax programs include processing and auditing tax returns, educating the public and taxpayers, collecting and distributing timber tax revenues, maintaining tax database, and advising the counties regarding laws and processes relating to forestland special assessments.

# BUDGET NARRATIVE

This unit also provides assistance to counties in the administration of the following special assessment programs: exclusive farm use, home site special assessment, open space, wildlife habitat, conservation easement, and riparian.

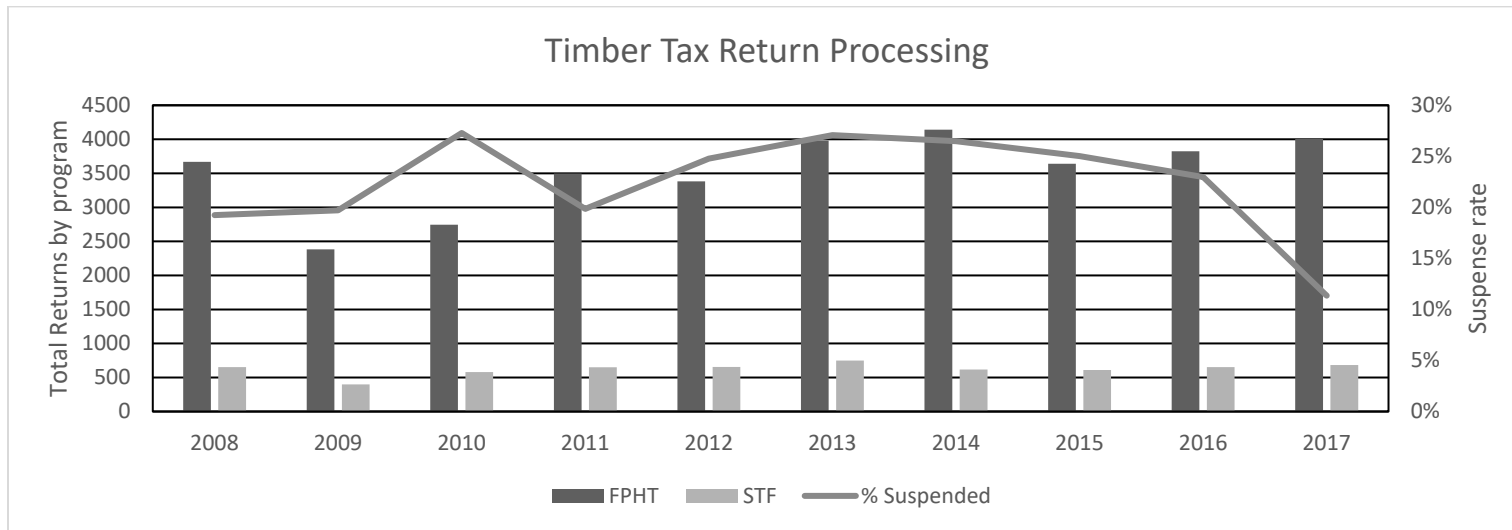
## Program justification and link to long-term outcome

The Forestland Valuation and Timber Taxes sections revenues provide critical funding to fight forest fires, schools, and back into the timber industry to promote education and sustainable forestry practices. The Legislature finds it of interest of the state for the public to share in these costs which are paid in part from timber tax revenues. The Forestland Valuation and Timber Taxes programs function efficiently to provide this funding that aligns with public policy.

## Program Performance

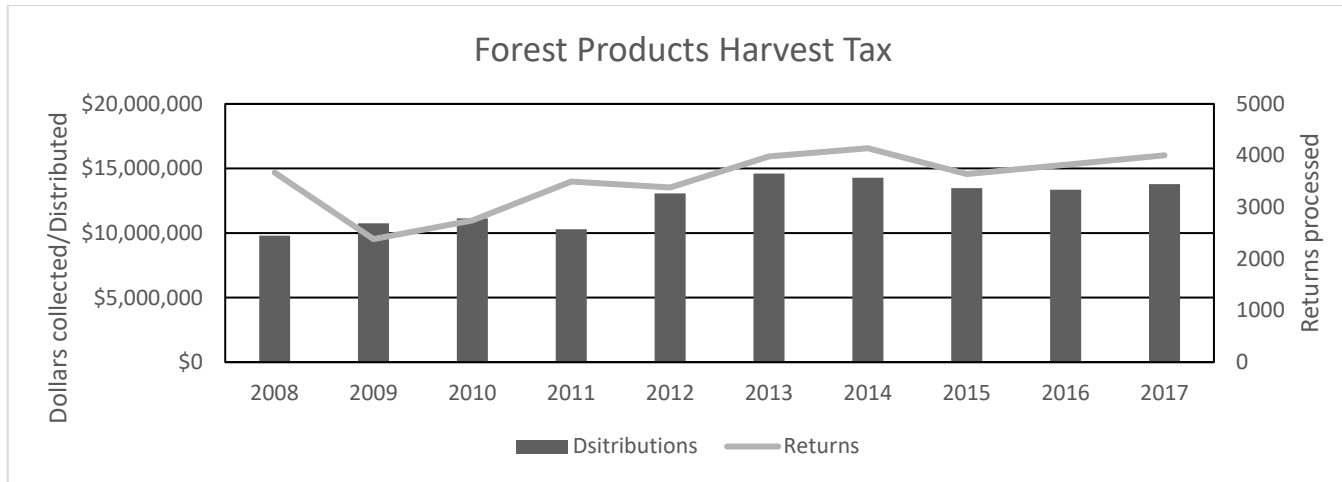
The graphs below provide information about return processing for the unit’s tax programs. By taking advantage of technology we have been able to lower our suspense rate and decrease manual return processing.

This graphic shows the number of returns for both the Forest Products Harvest Tax and Small Tract Forestland Severance Tax and each year’s suspense rate. Returns suspend when the information provided by the taxpayer doesn’t match what is anticipated. Resolution requires manual intervention. Our new software solution, GenTax, has enhanced our ability to provide electronic solutions to suspended returns as reflected by the decrease in 2017.

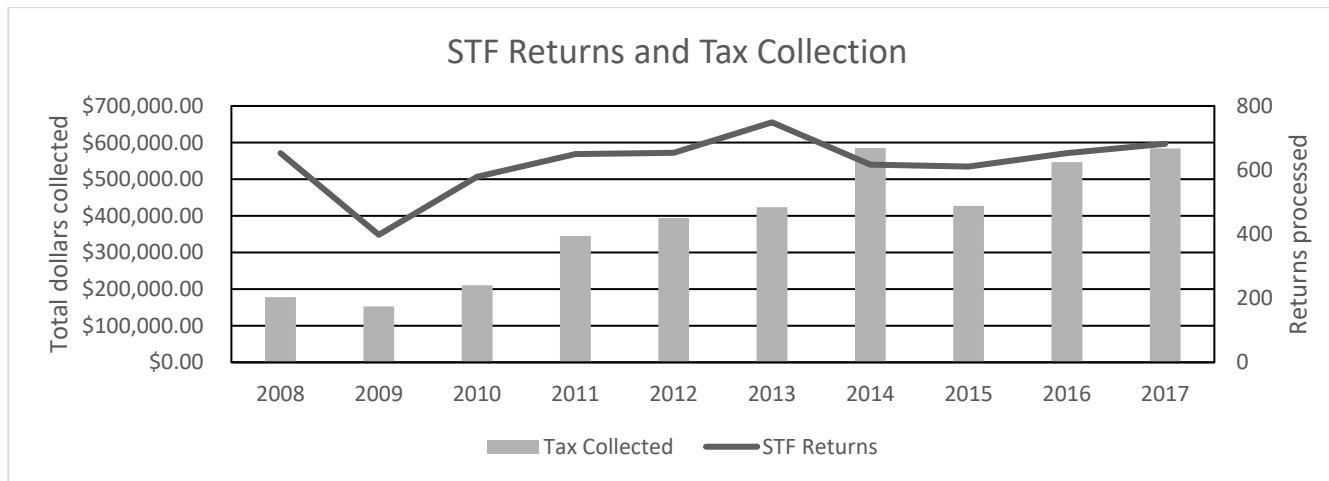


# BUDGET NARRATIVE

Forest collections and distribution—This graph illustrates the revenue for the FPHT program and number of returns processed each year.



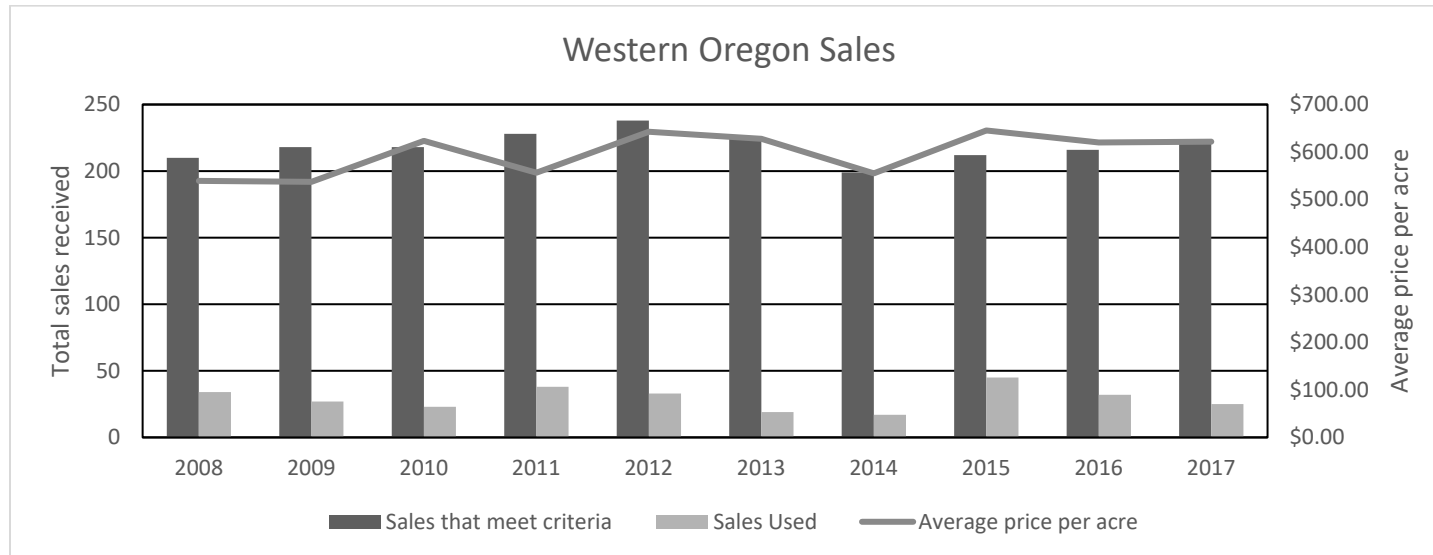
STF Tax collections and distribution—This graph shows the number of returns per year and total revenues for the STF program.



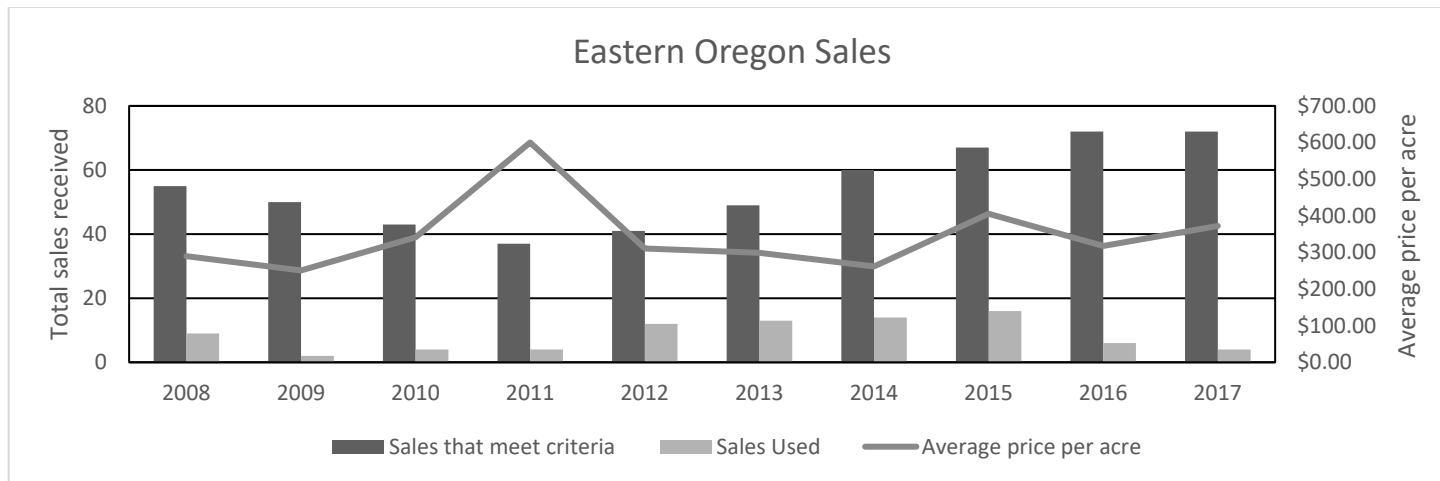
# BUDGET NARRATIVE

The unit establishes the value per acre of forestland statewide on an annual basis. To accomplish this, staff gather all sales information available and analyzes it to determine market trends and calculate a value per acre that is distributed to all counties.

Forestland Sales Analysis and resulting Value per Acre—The following two graphs illustrate the number of sales analyzed each year, the number of usable sales, and the resulting value per acre of forestland. It’s important to remember this value represents the land value only and excludes the timber value. Not all sales are usable in the study due to lack of information or lack of details on what was included in the sales price.



# BUDGET NARRATIVE



## Enabling Legislation/Program Authorization

- Administer Forest Products Harvest Tax program—ORS 321.005.
- Administer small tract forestland program—ORS 321.700.
- Establish annual forestland values—ORS 321.210.
- Administer farm special assessment program, set rates—ORS 308A.092.
- Designated forestland special assessment— ORS 321.257, ORS 321.805
- Produce 5000-acre report—ORS 321.833.

## Funding Streams

The Forestland Valuation and Timber Taxes section is funded almost entirely by the General Fund; however, ORS 321.751 and 321.754 allows the department to subtract administrative expenses related to the small tract forestland program from total receipts prior to distribution.

## Significant Proposed Program Changes from 2017–19

None.



# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019–21 base budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$510,740
Other Funds	\$7,202

# BUDGET NARRATIVE

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## 2021–23 Fiscal Impact

Non-PICS Personal Services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$510,740
Other Funds	\$7,202

## 2021–23 Fiscal Impact

Non-PICS Personal Services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 333,314
Other Funds	\$1,481,406

##### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$ 333,314
Other Funds	\$1,481,406

## 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

##### How Achieved

The department eliminated the Executive and General Services Divisions. One structure, the Property Valuation Systems, was combined with the Property Tax Division. In addition, services and supplies were realigned between structures.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$68,283
Other Funds	\$22,761

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$68,283
Other Funds	\$22,761

# BUDGET NARRATIVE

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## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 070—Revenue Shortfalls

#### Package Description

##### Purpose

This package reduces Other Funds expenditure limitation by \$969,223 and 1 position (3.78 FTE) to account for a revenue shortfall in the Property Tax Division. Revenues for the County Assessment Funding Function Account are not maintaining pace with inflation, and the department erroneously used ORMAP revenues and beginning balances restricted to maintaining property tax maps to balance the Other Funds component of their Current Service Level. The analyst also reduced expenditures to include an Other Funds salary pot estimated at 3.0 percent of Personal Services.

The agency did attempt to recognize some of the Other Funds revenue shortfall in Package 107 (not recommended at this time). This reduction is intended to replace the reductions envisioned in that package.

The package eliminates one position and the Other Funds portion of 9 other positions that are split between General Fund and Other Funds. The General Fund component of 4 of those positions is reduced in Package 090 – Analyst Adjustments.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

##### 2021–23 Fiscal Impact

None.

# BUDGET NARRATIVE

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## Governor's Budget

### Staff Impact

Positions	(1)
FTE	(3.78)

### Revenue Source

General Fund	\$0
Other Funds	(\$969,223)

### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.



# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This package reduces \$792,661 in General Fund and 4 positions (2.38 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, and eliminating four long-term vacant positions. The Other Funds component of these 4 positions was reduced in Package 070 – Revenue Shortfalls.

This package also increases revenues and expenditure limitation to recognize the inclusion of Legislative Concept 576 in the Governor’s Budget. LC 576 reduces the early filing discount for commercial and industrial properties from 3.0 to 2.0 percent on July 1, 2020. The revenue generated by this proposal is estimated at \$15 million in 2019-21, increasing to an estimated \$33.2 million in 2021-23. The package increases Other Funds expenditure limitation by \$11,800,000 for a number of county grant programs: \$4.5 million will be used to make grants to counties based on their staffing needs, \$1.0 million will be for discretionary grants to counties to improve their property tax administration, and \$6.3 million will flow to counties through the departments current County Assessment Function Funding Account (CAFFA) funding formula. The remaining revenue, estimated at \$3.2 million, will be used to fund enhancements to the Property Tax Division. This package increases Other Funds expenditure limitation by \$914,300 and 7 positions (3.50 FTE) starting in July 2020 to reduce the state’s appraisal cycle for industrial properties from 8 years to 6 years under current appraisal standards, find property that is currently escaping taxation, and improve the accuracy of appraised values. This package also increases Other Funds expenditure limitation by \$440,955 and 3 positions (1.5 FTE) starting July 1, 2020 to provide intensive assistance to counties in administering their property tax systems in order to reappraise areas with known issues, identify new accounts, and improve standards of practice for county appraisers. Finally, the package increases Other Funds expenditure limitation by \$969,223 to backfill a shortfall in administrative CAFFA revenues in the agency’s Current Service Level budget. The package leaves an estimated ending balance of \$1,077,250 Other Funds to account for negotiated salary adjustments and other unexpected expenditures during the 2019-21 biennium, and to ensure that programs started in the 2019-21 biennium have adequate funding into the future.

# BUDGET NARRATIVE

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## Agency Request Budget

### Staff Impact

None

### Revenue Source

General Fund        \$0

Other Funds         \$0

### 2021–23 Fiscal Impact

None

## Governor’s Budget

### Staff Impact

Positions            7

FTE                   4.00

### Revenue Source

General Fund        (\$792,661)

Other Funds         \$2,324,478

### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 091—Statewide Adjustment DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This package represents changes to State Government Service Charges and DAS pricelist charges for services made for the Governor's Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

#### 2021–23 Fiscal Impact

None

#### Governor's Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$5,451)
Other Funds	(\$7,673)

# BUDGET NARRATIVE

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## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Property Tax Division

### Essential Package 092—Statewide AG Adjustment

#### Package Description

##### Purpose

This package incorporates changes to the Statewise Attorney General rates.

##### How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes from the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

#### 2021–23 Fiscal Impact

None

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$103,820)
Other Funds	(\$12,305)

# BUDGET NARRATIVE

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## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Property Tax Division

### Policy Option Package 107—CAFFA Funding

#### Purpose

All of the appraisal positions in the valuation program are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Funds source. Since personal services and other expenditures are expected to continually increase, CAFFA receipts are covering a smaller percentage of the operating costs for the valuation program each biennium. To address this funding issue in the 2019–21 biennium, the package seeks funding to maintain the current service level in the program. If this package is not funded, the agency’s ability to value properties at 100 percent of real market value (RMV) as mandated by ORS 308.232 will be adversely impacted.

#### 1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The valuation program is responsible for determining real market value (RMV) for two main property types: state-appraised industrial properties engaged in processing or manufacturing activities, and companies operating in this and other states, including airlines, utilities, railroads, and telecommunications—referred to as centrally assessed (CA) companies. The values we determine are transmitted to Oregon’s 36 counties and property tax is imposed by each county. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

For state-appraised industrial accounts, our goal is to appraise each site (850 sites) on an eight-year cycle (or approximately 106 site visits per year). Appraising each site on a cyclical basis is necessary to ensure equity and uniformity in the values we send to the counties (ORS 308.232 requires that property be valued at 100 percent of real market value). Each of the 850 sites have multiple accounts (4,645 total accounts). Planning for our industrial accounts to be appraised on a regular cycle started in 2013. In 2017, we hit our goal for the first time and appraised about one-eighth of our sites, meaning we accomplished year one of our eight-year appraisal cycle. However, of the year-one sites in our eight-year appraisal cycle, we were only able to conduct appraisal work on approximately 49 percent of each site, on average. This data was collected in our baseline year (year one of our eight-year appraisal cycle). In the next seven years, as we complete the full appraisal cycle, we will have more data to determine whether 49 percent is a high, low, or reasonable percentage. At this point we feel it is a reasonable percentage and maintaining current service levels will bring similar results.

# BUDGET NARRATIVE

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Outcomes of our appraisal work in 2017 include correcting double-assessed property, finding omitted property, and identifying inequities in values and adjusting those values. In total, we corrected over \$200 million in deviated real market value, plus we added over \$64.5 million in omitted property to counties' property tax rolls. The potential property tax collected from omitted property (approximately \$1 million) goes onto future rolls until the property is retired. This value would not have been added without our site appraisals.

All of the appraisal positions in the Valuation program are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Fund source. CAFFA revenues fluctuate from year to year depending on the number of document recording fees and amount of delinquent property tax interest collected at the county level. The 2019–21 forecast for CAFFA revenue is projected to remain at a similar level to prior years. Since personal services and other expenditures have increased each year, and are expected to continually increase, CAFFA receipts are covering a smaller percentage of the operating costs for the Valuation program each biennium. Essentially, expenses have been increasing while CAFFA revenue has remained stagnant creating a shortfall in funding the Valuation program appraisers. This results in increased funding from other sources, historically the General Fund. The positions in the Valuation program are critical in providing valuation work on both state-appraised industrial properties and centrally assessed companies. To address this funding issue in the 2019–21 biennium, we are asking for gap funding. For a long-term solution, we will be presenting options for relieving increased reliance on the General Fund.

## **2. WHY DOES DOR PROPOSE THIS POP?**

The agency is responsible for valuing state-appraised industrial properties and centrally assessed companies. The number of accounts and companies we are responsible to appraise is increasing every year and we rely heavily on people resources to do the appraisal work. This package would provide General Fund dollars to maintain the Valuation program's current service level during the 2019–21 biennium.

## **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

This package furthers the agency's mission, two of the agency's outcome areas (voluntary compliance and equity and uniformity), and the strategic priority to optimize collections. The program supports ensuring effective voluntary compliance by continuing to conduct field appraisal work and site visits, the agency's presence and visibility will encourage taxpayers to properly report required information to the agency.

## **4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

This POP is tied to KPM #7—Appraisal Value Uniformity.



## BUDGET NARRATIVE

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**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

Not applicable.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Status Quo. Continuously holding positions vacant to manage the budget. In 2017, we had a specialized industrial appraisal team conducting full site appraisals (appraising 100 percent of the site). In June 2018, we reorganized due to the budget issues for the program and eliminated the specialized industrial appraisal team. If we continue with the status quo, we will most likely appraise less than 42 percent of each site in an eight-year cycle, or need to increase the cycle to more than eight years. This was rejected because this action limits our ability to meet our obligations under ORS 308.232 to appraise properties at 100 percent of RMV.

Vacate positions. These positions provide critical services within the Valuation program and are a critical component of the assessment and valuation process. Leaving positions vacant will reduce the accuracy of values placed on the tax roll and reduce the percentage of sites we appraise and visit. This was rejected because this action limits our ability to meet our obligations under ORS 308.232 to appraise properties at 100 percent of RMV.

Program reorganization. We continuously look at more efficient ways to conduct our work. In 2013, we reorganized the program with new teams and functions and a goal to appraise all of our sites on a cyclical basis. Recently, we again have looked at ways to reorganize teams to increase efficiencies and we have eliminated a specialized appraisal team. No other viable reorganization options have surfaced that would create an increase in productivity.

Shift resources. In the past, we have shifted resources during industrial property return season and have considered shifting resources recently. However, due to our diminished staffing numbers over the last 10–15 years, we no longer have the same flexibility to shift resources.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

Adverse effects include:

- Reduction in the quality of our work in order to keep up with volume. This will impact our ability to value properties at 100 percent of RMV. In addition, the integrity of our work would be compromised.
- We would not be able to maintain an eight-year appraisal cycle. Decisions would need to be made on which state-responsible industrial properties would not receive site appraisals.

# BUDGET NARRATIVE

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- We would appraise less than 49 percent of sites on a cyclical basis, potentially leaving taxpayers with property tax inequities and millions of dollars in property not appraised at 100 percent of real market value. For example, for the 2018 appraisal season, we have eliminated the appraisal team (due to budget issues) whose function it was to appraise entire sites. Without this team, we anticipate the percent of each site appraised to drop below the 2017 level of 49 percent. In addition, omitted property would not be found.
- Mandated overtime. In 2017, 215 hours of overtime (OT) was required to complete core work. This consisted of 112 hours of OT for industrial appraisers and 103 hours of OT for CA appraisers.
- We would potentially miss out on opportunities that maintain our proficiency levels such as continuing education, gathering market data, cross-training appraisal staff, exploring process improvements, exploring technology improvements, and conducting market studies.
- A continued decline in staff morale tied to having more work with less resources.
- Less interaction with our county partners including the elimination of technical group meetings, which have historically been valuable yearly meetings with county appraisers to discuss, instruct, and collaborate on appraisal current/emerging appraisal issues. This could leave us in a constant state of reacting to issues instead of being proactive.

**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

Counties and other local governments are impacted by the revenue generated as a result of the values we determine for state-appraised industrial properties and centrally assessed companies. In addition, this package would help us assure taxpayers are treated fairly by bringing values more in line with real market value.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

Not applicable.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

There are no known racial or ethnic inequities associated with the program/problem the POP addresses.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

**Implementation Date(s):** July 1, 2018

**End Date (if applicable):** Not applicable

## BUDGET NARRATIVE

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- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

None at this time.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

None at this time.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

None at this time.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Existing positions will be used and their FTE will be modified. There are 21 positions effected with an accumulative total of an additional 2.57 FTE increasing each to one full FTE.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None at this time.

- f. **What are the ongoing costs?**

This revenue shortfall will continue until a permanent solution is identified.

- g. **What are the potential savings?**

None at this time.

# BUDGET NARRATIVE

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**h. Based on these answers, is there a fiscal impact?**

Yes.

**Agency Request Budget**

**Staff Impact**

Positions	0
FTE	2.57

**Revenue Source**

General Fund	\$1,097,883
Other Funds	(\$398,369)

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

**Staff Impact**

Positions	0
FTE	2.57

**Revenue Source**

General Fund	\$1,097,883
Other Funds	\$0

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Property Tax Division

### Policy Option Package 114—Revenue Shift

#### **Purpose**

The agency is making improvements to more consistently and effectively manage the agency budget and oversight functions. This package makes a technical adjustment that moves funds from the expenditure category to the revenue category of the agency’s budget. The result is a \$37.6 million reduction in expenditures. These funds will be transferred to the recipients as a “revenue transfer,” versus being paid as a special payment expenditure. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency’s budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a “revenue transfer,” reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

Programs impacted will make the following adjustments:

- County Assessment Function Funding Assistance (CAFFA) program will make a revenue transfer of \$37,681,163 and reduce special payments expenditures by the same amount.
- Senior Citizens Property Tax Deferral program will make a revenue transfer of \$32,292,180 and a reduction in special payments expenditures by the same amount.

This change brings the agency’s budget management process into alignment with the standards applied in other programs.

#### **2. WHY DOES DOR PROPOSE THIS POP?**

The agency is advancing this POP to implement an improvement opportunity identified during the development of the department’s Agency Request Budget. This request is budget neutral.

## BUDGET NARRATIVE

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**3. HOW DOES THIS FURTHER THE AGENCY’S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

The request aligns with the agency’s strategic priority to cultivate operation excellence.

**4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

None at this time.

**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

None at this time.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

None except for doing nothing which is discussed below.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

Not approving this adjustment will continue inconsistent practices in the agency’s budget development and oversight process. It will not impact funding to the recipients, however, it will overstate agency expenditures.

**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

None at this time.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

None at this time.

## BUDGET NARRATIVE

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### 10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known racial or ethnic inequities associated with the program/problem the POP addresses.

### 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

None—this is a budget neutral, technical adjustment.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** Not applicable

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

None at this time.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

None at this time.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

None at this time.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

None at this time.

# BUDGET NARRATIVE

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e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None at this time.

**Agency Request Budget**

**Staff Impact**

None

**Revenue Source**

General Fund	\$0
Other Funds	(\$37,681,163)

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

**Staff Impact**

None

**Revenue Source**

General Fund	\$0
Other Funds	(\$37,681,163)

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	510,740	-	-	-	-	-	510,740
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$510,740</b>	-	-	-	-	-	<b>\$510,740</b>
<b>Personal Services</b>							
Temporary Appointments	761	-	-	-	-	-	761
Overtime Payments	419	-	-	-	-	-	419
Shift Differential	57	-	-	-	-	-	57
All Other Differential	1,247	-	-	-	-	-	1,247
Public Employees' Retire Cont	292	-	-	-	-	-	292
Pension Obligation Bond	28,369	-	(888)	-	-	-	27,481
Social Security Taxes	190	-	-	-	-	-	190
Unemployment Assessments	692	-	50	-	-	-	742
Mass Transit Tax	(169)	-	183	-	-	-	14
Vacancy Savings	478,882	-	7,857	-	-	-	486,739
<b>Total Personal Services</b>	<b>\$510,740</b>	-	<b>\$7,202</b>	-	-	-	<b>\$517,942</b>
<b>Total Expenditures</b>							
Total Expenditures	510,740	-	7,202	-	-	-	517,942
<b>Total Expenditures</b>	<b>\$510,740</b>	-	<b>\$7,202</b>	-	-	-	<b>\$517,942</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<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	-	-	(7,202)	-	-	-	(7,202)
<b>Total Ending Balance</b>	-	-	<b>(\$7,202)</b>	-	-	-	<b>(\$7,202)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	333,314	-	-	-	-	-	333,314
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$333,314</b>	-	-	-	-	-	<b>\$333,314</b>
<b>Services &amp; Supplies</b>							
Instate Travel	3,391	-	1,268	-	-	-	4,659
Out of State Travel	1,881	-	296	-	-	-	2,177
Employee Training	5,304	-	2,393	-	-	-	7,697
Office Expenses	4,240	-	1,326	-	-	-	5,566
Telecommunications	3,896	-	432	-	-	-	4,328
Data Processing	119	-	40	-	-	-	159
Publicity and Publications	3,175	-	1,244	-	-	-	4,419
Professional Services	12,422	-	53,471	-	-	-	65,893
Attorney General	292,508	-	34,670	-	-	-	327,178
Employee Recruitment and Develop	953	-	391	-	-	-	1,344
Dues and Subscriptions	2,945	-	3,287	-	-	-	6,232
Facilities Rental and Taxes	153	-	1,843	-	-	-	1,996
Facilities Maintenance	364	-	-	-	-	-	364
Other Services and Supplies	1,129	-	371	-	-	-	1,500
Expendable Prop 250 - 5000	685	-	324	-	-	-	1,009
<b>Total Services &amp; Supplies</b>	<b>\$333,165</b>	-	<b>\$101,356</b>	-	-	-	<b>\$434,521</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	451	-	-	-	451

\_\_\_\_ Agency Request  
2019-21 Biennium

Governor's Budget

\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Telecommunications Equipment	149	-	134	-	-	-	283
<b>Total Capital Outlay</b>	<b>\$149</b>	<b>-</b>	<b>\$585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$734</b>
<b>Special Payments</b>							
Dist to Counties	-	-	1,379,465	-	-	-	1,379,465
<b>Total Special Payments</b>	<b>-</b>	<b>-</b>	<b>\$1,379,465</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,379,465</b>
<b>Total Expenditures</b>							
Total Expenditures	333,314	-	1,481,406	-	-	-	1,814,720
<b>Total Expenditures</b>	<b>\$333,314</b>	<b>-</b>	<b>\$1,481,406</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,814,720</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(1,481,406)	-	-	-	(1,481,406)
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(\$1,481,406)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,481,406)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Beginning Balance</b>							
Beginning Balance	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>							
General Fund Appropriation	68,283	-	-	-	-	-	68,283
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$68,283</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$68,283</b>
<b>Services &amp; Supplies</b>							
Other Services and Supplies	68,283	-	22,761	-	-	-	91,044
<b>Total Services &amp; Supplies</b>	<b>\$68,283</b>	<b>-</b>	<b>\$22,761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$91,044</b>
<b>Total Expenditures</b>							
Total Expenditures	68,283	-	22,761	-	-	-	91,044
<b>Total Expenditures</b>	<b>\$68,283</b>	<b>-</b>	<b>\$22,761</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$91,044</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(22,761)	-	-	-	(22,761)
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(\$22,761)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$22,761)</b>

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Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	(777,898)	-	-	-	(777,898)
<b>Total Personal Services</b>	-	-	<b>(\$777,898)</b>	-	-	-	<b>(\$777,898)</b>
<b>Services &amp; Supplies</b>							
Attorney General	-	-	(175,348)	-	-	-	(175,348)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$175,348)</b>	-	-	-	<b>(\$175,348)</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	(12,321)	-	-	-	(12,321)
Telecommunications Equipment	-	-	(3,656)	-	-	-	(3,656)
<b>Total Capital Outlay</b>	-	-	<b>(\$15,977)</b>	-	-	-	<b>(\$15,977)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	-	-	(969,223)	-	-	-	(969,223)
<b>Total Expenditures</b>	-	-	<b>(\$969,223)</b>	-	-	-	<b>(\$969,223)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	969,223	-	-	-	969,223
<b>Total Ending Balance</b>	-	-	<b>\$969,223</b>	-	-	-	<b>\$969,223</b>
<b>Total Positions</b>							
Total Positions							(1)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(1)</b>
<b>Total FTE</b>							
Total FTE							(3.78)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(3.78)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(792,661)	-	-	-	-	-	(792,661)
Other Taxes	-	-	15,000,000	-	-	-	15,000,000
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$792,661)</b>	<b>-</b>	<b>\$15,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$14,207,339</b>
<b>Transfers Out</b>							
Transfer to Counties	-	-	(11,800,000)	-	-	-	(11,800,000)
<b>Total Transfers Out</b>	<b>-</b>	<b>-</b>	<b>(\$11,800,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$11,800,000)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(244,749)	-	641,073	-	-	-	396,324
Empl. Rel. Bd. Assessments	(114)	-	414	-	-	-	300
Public Employees' Retire Cont	(41,535)	-	108,792	-	-	-	67,257
Social Security Taxes	(18,723)	-	49,043	-	-	-	30,320
Worker's Comp. Assess. (WCD)	(108)	-	398	-	-	-	290
Flexible Benefits	(65,760)	-	136,128	-	-	-	70,368
Vacancy Savings	(314,424)	-	-	-	-	-	(314,424)
Reconciliation Adjustment	(70,399)	-	821,275	-	-	-	750,876
<b>Total Personal Services</b>	<b>(\$755,812)</b>	<b>-</b>	<b>\$1,757,123</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,001,311</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	6,150	-	-	-	6,150
Out of State Travel	-	-	4,032	-	-	-	4,032
Employee Training	-	-	8,000	-	-	-	8,000

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Essential and Policy Package Fiscal Impact Summary - BPR013



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Office Expenses	-	-	7,735	-	-	-	7,735
Telecommunications	-	-	14,500	-	-	-	14,500
Data Processing	-	-	3,038	-	-	-	3,038
Attorney General	(\$36,849)	-	432,853	-	-	-	396,004
Expendable Prop 250 - 5000	-	-	5,500	-	-	-	5,500
IT Expendable Property	-	-	33,000	-	-	-	33,000
<b>Total Services &amp; Supplies</b>	<b>(\$36,849)</b>	<b>-</b>	<b>\$514,808</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$477,959</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	48,891	-	-	-	48,891
Telecommunications Equipment	-	-	3,656	-	-	-	3,656
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>\$52,547</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$52,547</b>
<b>Total Expenditures</b>							
Total Expenditures	(792,661)	-	2,324,478	-	-	-	1,531,817
<b>Total Expenditures</b>	<b>(\$792,661)</b>	<b>-</b>	<b>\$2,324,478</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,531,817</b>
<b>Ending Balance</b>							
Ending Balance	-	-	875,522	-	-	-	875,522
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>\$875,522</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$875,522</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Positions</b>							
Total Positions							7
<b>Total Positions</b>	-	-	-	-	-	-	<b>7</b>
<b>Total FTE</b>							
Total FTE							4.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>4.00</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(5,451)	-	-	-	-	-	(5,451)
Admin and Service Charges	-	-	(7,673)	-	-	-	(7,673)
<b>Total Revenues</b>	<b>(\$5,451)</b>	<b>-</b>	<b>(\$7,673)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$13,124)</b>
<b>Services &amp; Supplies</b>							
Other Services and Supplies	(5,451)	-	(7,673)	-	-	-	(13,124)
<b>Total Services &amp; Supplies</b>	<b>(\$5,451)</b>	<b>-</b>	<b>(\$7,673)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$13,124)</b>
<b>Total Expenditures</b>							
Total Expenditures	(5,451)	-	(7,673)	-	-	-	(13,124)
<b>Total Expenditures</b>	<b>(\$5,451)</b>	<b>-</b>	<b>(\$7,673)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$13,124)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(103,820)	-	-	-	-	-	(103,820)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$103,820)</b>	-	-	-	-	-	<b>(\$103,820)</b>
<b>Services &amp; Supplies</b>							
Attorney General	(103,820)	-	(12,305)	-	-	-	(116,125)
<b>Total Services &amp; Supplies</b>	<b>(\$103,820)</b>	-	<b>(\$12,305)</b>	-	-	-	<b>(\$116,125)</b>
<b>Total Expenditures</b>							
Total Expenditures	(103,820)	-	(12,305)	-	-	-	(116,125)
<b>Total Expenditures</b>	<b>(\$103,820)</b>	-	<b>(\$12,305)</b>	-	-	-	<b>(\$116,125)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	12,305	-	-	-	12,305
<b>Total Ending Balance</b>	-	-	<b>\$12,305</b>	-	-	-	<b>\$12,305</b>

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2019-21 Biennium

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Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 107 - Position Funding - CAFFA

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	1,097,883	-	-	-	-	-	1,097,883
<b>Total Revenues</b>	<b>\$1,097,883</b>	-	-	-	-	-	<b>\$1,097,883</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	635,042	-	(244,121)	-	-	-	390,921
Empl. Rel. Bd. Assessments	168	-	(168)	-	-	-	-
Public Employees' Retire Cont	107,765	-	(41,423)	-	-	-	66,342
Social Security Taxes	48,577	-	(18,670)	-	-	-	29,907
Worker's Comp. Assess. (WCD)	147	-	(147)	-	-	-	-
Mass Transit Tax	3,810	-	-	-	-	-	3,810
Flexible Benefits	93,840	-	(93,840)	-	-	-	-
Reconciliation Adjustment	-	-	398,369	-	-	-	398,369
<b>Total Personal Services</b>	<b>\$889,349</b>	-	-	-	-	-	<b>\$889,349</b>
<b>Services &amp; Supplies</b>							
Office Expenses	208,534	-	-	-	-	-	208,534
<b>Total Services &amp; Supplies</b>	<b>\$208,534</b>	-	-	-	-	-	<b>\$208,534</b>
<b>Total Expenditures</b>							
Total Expenditures	1,097,883	-	-	-	-	-	1,097,883
<b>Total Expenditures</b>	<b>\$1,097,883</b>	-	-	-	-	-	<b>\$1,097,883</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 107 - Position Funding - CAFFA

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<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	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							2.57
<b>Total FTE</b>	-	-	-	-	-	-	<b>2.57</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 114 - Revenue Shift

Cross Reference Name: Property Tax Division  
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Transfers Out</b>							
Transfer to Counties	-	-	-	-	-	-	-
<b>Total Transfers Out</b>	-	-	-	-	-	-	-
<b>Special Payments</b>							
Dist to Counties	-	-	(37,681,163)	-	-	-	(37,681,163)
<b>Total Special Payments</b>	-	-	(\$37,681,163)	-	-	-	(\$37,681,163)
<b>Total Expenditures</b>							
Total Expenditures	-	-	(37,681,163)	-	-	-	(37,681,163)
<b>Total Expenditures</b>	-	-	(\$37,681,163)	-	-	-	(\$37,681,163)
<b>Ending Balance</b>							
Ending Balance	-	-	37,681,163	-	-	-	37,681,163
<b>Total Ending Balance</b>	-	-	\$37,681,163	-	-	-	\$37,681,163

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Essential and Policy Package Fiscal Impact Summary - BPR013

REPORT: PACKAGE FISCAL IMPACT REPORT

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:004-00-00 Property Tax Division

PACKAGE: 090 - Analyst Adjustments

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
4196000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4196000	OAS	C0727	AP APPRAISER ANALYST 3	1	.38	9.05	09	6,905.00		62,490 15,505			62,490 15,505
4214000	OAS	C0726	AP APPRAISER ANALYST 2	1-	1.00-	24.00-	03	4,514.00	67,493- 38,611-	40,843- 23,365-			108,336- 61,976-
4214000	OAS	C0726	AP APPRAISER ANALYST 2	1	.38	9.05	03	4,514.00		40,852 10,177			40,852 10,177
4245000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	74,012- 40,216-	44,788- 24,335-			118,800- 64,551-
4245000	OAS	C0727	AP APPRAISER ANALYST 3	1	.38	9.05	02	4,950.00		44,798 11,148			44,798 11,148
4350000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	04	5,442.00		65,304 33,729			65,304 33,729
4351000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	04	5,442.00		65,304 33,729			65,304 33,729
4352000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	04	5,442.00		65,304 33,729			65,304 33,729
4354000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	04	5,442.00		65,304 33,729			65,304 33,729
4355000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	04	5,442.00		65,304 33,729			65,304 33,729
4356000	OAS	C0727	AP APPRAISER ANALYST 3	1	.50	12.00	04	5,442.00		65,304 33,729			65,304 33,729
4357000	OAS	C0728	AP APPRAISER ANALYST 4	1	.50	12.00	04	6,280.00		75,360 36,205			75,360 36,205



PACKAGE: 090 - Analyst Adjustments

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
4358000	OAS	C0728	AP APPRAISER ANALYST 4	1	.50	12.00	04	6,280.00		75,360 36,205			75,360 36,205
4359000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.50	12.00	02	5,442.00		65,304 33,729			65,304 33,729
4360000	OAS	C0104	AP OFFICE SPECIALIST 2	1	.50	12.00	02	2,766.00		33,192 25,823			33,192 25,823
TOTAL PICS SALARY									244,749-	641,073			396,324
TOTAL PICS OPE									126,240-	294,775			168,535
TOTAL PICS PERSONAL SERVICES =									---	---	---	---	---
									370,989-	935,848			564,859

PACKAGE: 107 - Position Funding - CAFFA

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
4051000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4051000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551
4080000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4080000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551
4128000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4128000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	143,586 61,828	47,862 20,610			191,448 82,438
4129000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4129000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	143,586 61,828	47,862 20,610			191,448 82,438
4130000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	04	5,442.00	71,198- 39,522-	43,084- 23,917-			114,282- 63,439-
4130000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	97,956 50,593	32,652 16,865			130,608 67,458
4135000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4135000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	124,290 57,077	41,430 19,027			165,720 76,104
4136000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,750- 37,931-	39,200- 22,964-			103,950- 60,895-

PACKAGE: 107 - Position Funding - CAFFA

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
4136000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551
4137000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,324- 44,228-	54,681- 26,775-			145,005- 71,003-
4137000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	124,290 57,077	41,430 19,027			165,720 76,104
4198000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,280.00	82,148- 42,215-	49,732- 25,557-			131,880- 67,772-
4198000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	113,040 54,307	37,680 18,103			150,720 72,410
4199000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	05	5,711.00	74,717- 40,389-	45,214- 24,441-			119,931- 64,830-
4199000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	05	5,711.00	102,798 51,786	34,266 17,262			137,064 69,048
4201000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4201000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	124,290 57,077	41,430 19,027			165,720 76,104
4204000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4204000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	143,586 61,828	47,862 20,610			191,448 82,438
4205000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4205000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551

REPORT: PACKAGE FISCAL IMPACT REPORT

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:004-00-00 Property Tax Division

PACKAGE: 107 - Position Funding - CAFFA

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
4206000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	03	5,189.00	67,888- 38,708-	41,081- 23,423-			108,969- 62,131-
4206000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	03	5,189.00	93,402 49,472	31,134 16,492			124,536 65,964
4207000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4207000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551
4211000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4211000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	124,290 57,077	41,430 19,027			165,720 76,104
4218000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4218000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	143,586 61,828	47,862 20,610			191,448 82,438
4223000	OAS	C0726	AP APPRAISER ANALYST 2	1-	.83-	19.81-	04	4,727.00	58,339- 36,357-	35,303- 22,001-			93,642- 58,358-
4223000	OAS	C0726	AP APPRAISER ANALYST 2	1	1.00	24.00	04	4,727.00	85,086 47,425	28,362 15,809			113,448 63,234
4267000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4267000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551
4337000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-

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		
4337000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	89,100 48,413	29,700 16,138			118,800 64,551		
4338000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-		
4338000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	124,290 57,077	41,430 19,027			165,720 76,104		
TOTAL PICS SALARY									635,042	244,121-			390,921		
TOTAL PICS OPE									250,497	154,248-			96,249		
TOTAL PICS PERSONAL SERVICES =									2.57	64.19			885,539	398,369-	487,170

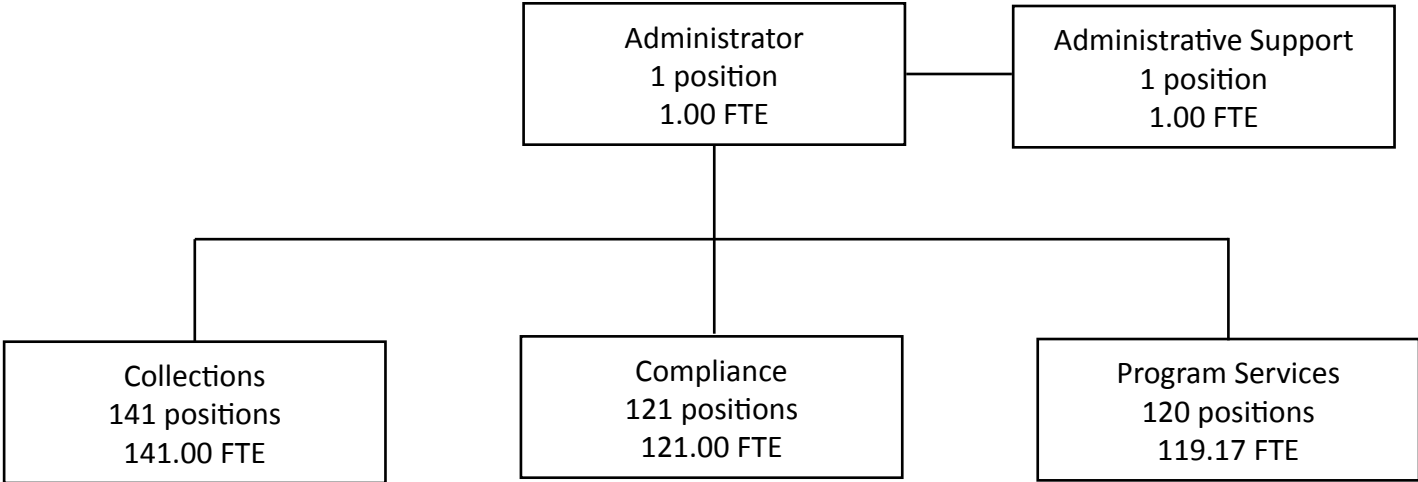
# Personal Tax and Compliance Division

Organizational chart

2019–21 Governor’s Budget

384 positions

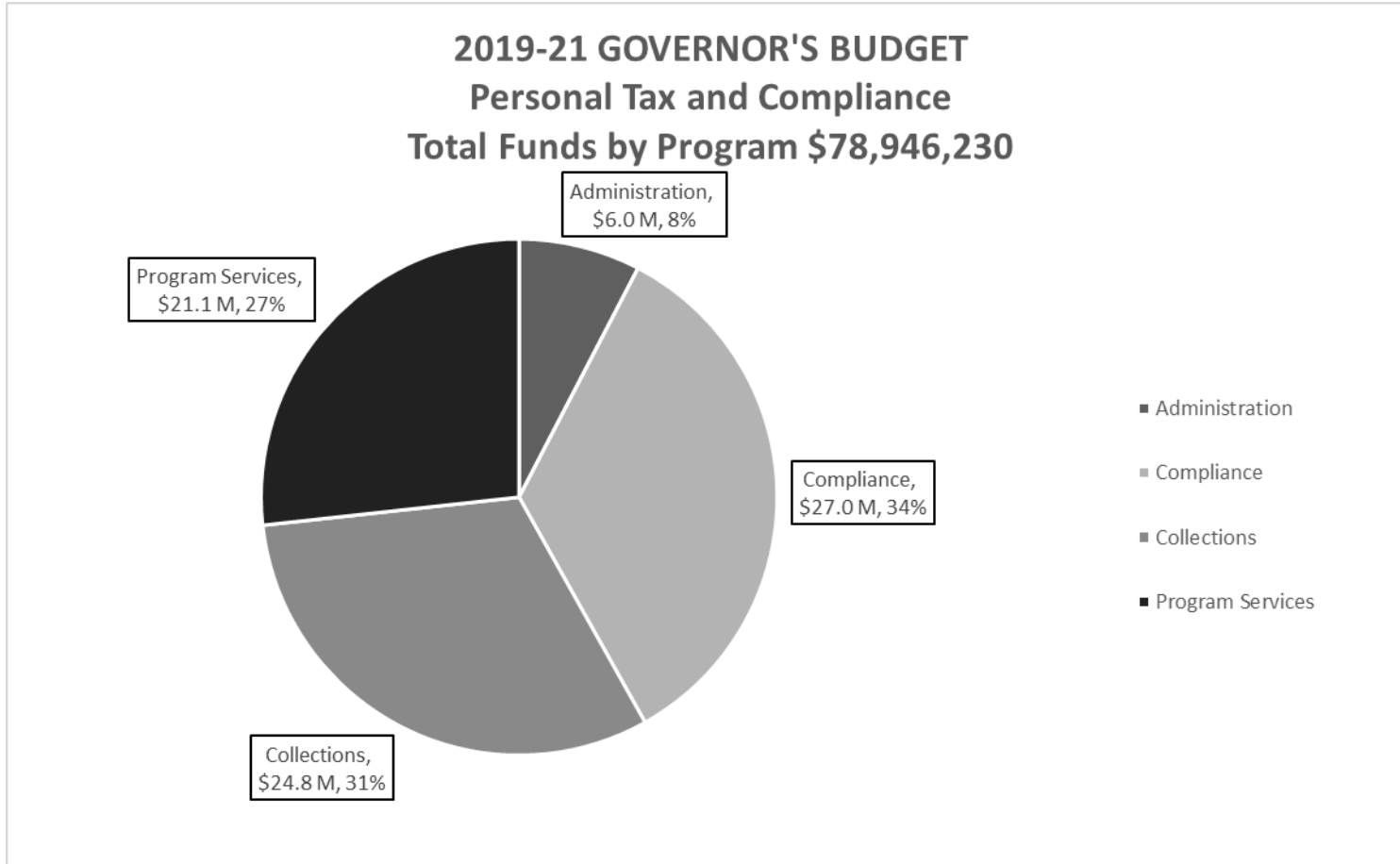
383.17 FTE



District Offices
Bend
Eugene
Gresham
Medford
Portland

# BUDGET NARRATIVE

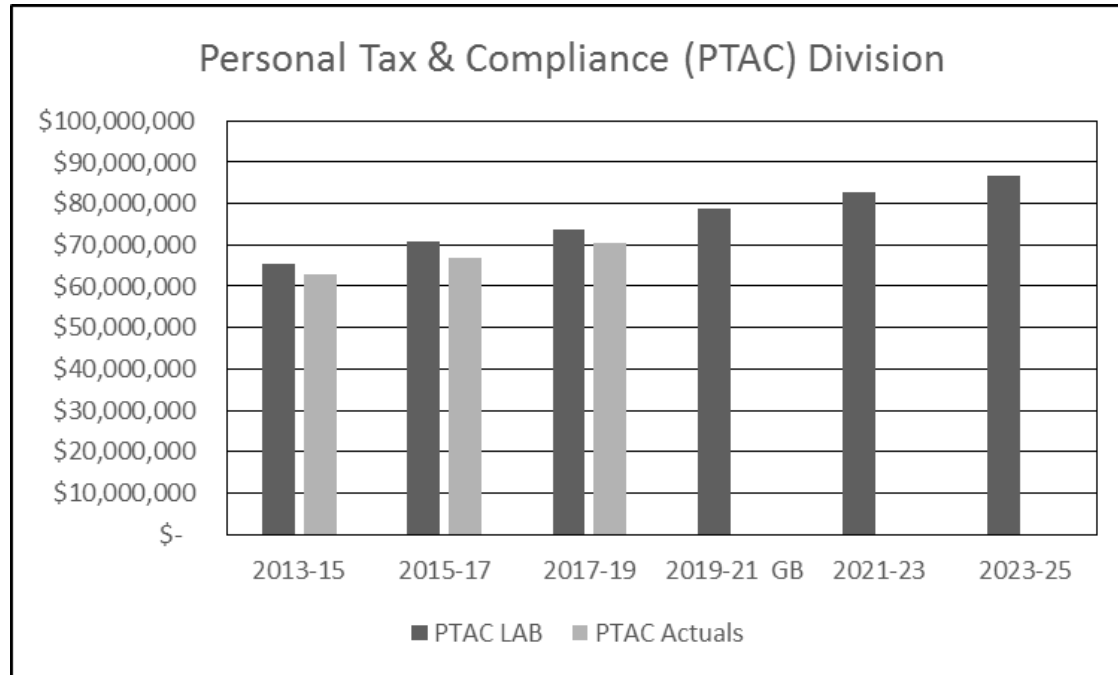
## Personal Tax and Compliance Division



**Long-term Focus areas:** Excellence in state government.

**Primary Program Contact:** JoAnn Martin, Personal Tax and Compliance Division Administrator

# BUDGET NARRATIVE



Division Actual / LAB		2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
PTAC	LAB	\$ 65,408,917	\$ 71,018,838	\$ 73,676,569	\$ 78,946,230	\$ 82,746,514	\$ 86,793,905
	Actuals	\$ 62,935,253	\$ 67,005,907	\$ 70,602,601			

## Program Overview

The Personal Tax and Compliance (PTAC) Division is responsible for managing the state’s personal income tax program responsible for \$19 billion dollars per biennium in revenue for the General Fund. The division focuses on improving and sustaining the voluntary tax system through policy development, forms, return processing, enforcement, and collection efforts.

The personal income tax is the state’s largest single source of revenue accounting for approximately 92 percent of the General Fund. The program serves over two million taxpayers required to file an annual tax return. Over 2.1 million returns were received and processed in 2018. Some taxpayers are subject to more frequent contact through quarterly payments or amended returns.

Administration of the program is handled by the PTAC Division, which comprises about 32 percent of the Department of Revenue’s operating budget. The division is headed by an administrator with oversight of approximately 400 staff through 30 subordinate managers.



# BUDGET NARRATIVE

## Program Funding Request

Personal Income Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 72,024,086	\$ 1,652,483	\$ 73,676,569	400	390.02
CSL 19-21	\$ 80,053,791	\$ 1,829,203	\$ 81,882,994	393	392.17
ARB 19-21	\$ 83,218,213	\$ 2,384,373	\$ 85,602,586	402	401.17
GB 19-21	\$ 77,134,762	\$ 1,811,468	\$ 78,946,230	384	383.17
Difference	\$ 5,110,676	\$ 158,985	\$ 5,269,661	-16	(6.85)
% change	7.1%	9.6%	7.2%	-4.0%	-1.8%

### Program Description

The Personal Tax and Compliance (PTAC) Division manages the state’s personal income tax program. It is divided into three programs, each with varying functions. Overall, the three programs advance the goals and strategy of the program.

Program Services provides support to the program. The work in the section is diverse as it houses several functions including the agency’s primary call center, a return processing function (manual review), policy development, form and instruction development, appeals, and general clerical support.

Compliance enforces Oregon personal income tax laws through auditing and filing-enforcement activities. Enforcement actions affect individuals who understate income, overstate expenses or deductions, fail-to-file required returns, or fail to pay timely. This section also manages the agency’s five district offices. The offices provide information and assistance to individuals so they can correctly file and pay tax. Offices also act as an enforcement presence in those communities.

Collections has responsibility to address and collect delinquent taxes from individuals. The collection activity centers around unpaid taxes for returns filed without full payment, assessments based on processing or audit adjustments, and estimated assessments resulting from filing-enforcement activity.

Collectively, the division attempts to improve voluntary compliance by a variety of activities, including providing:

- Assistance through direct contact with taxpayers over the phone or in person.
- Education that includes training practitioners on new law changes.
- Forms and publications.
- Education during enforcement activities.
- Staff updates on the latest changes to the program’s policies, laws, and rules.

# BUDGET NARRATIVE

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## **Program Justification and Link to Long-term Outcomes**

The Personal Tax and Compliance Division exists to provide tax revenue necessary to fund services for citizens and businesses in Oregon. The activities of the Personal Tax and Compliance Division are linked to all of the agency's long-term outcome areas and the governor's long-term focus area of excellence in state government.

Voluntary compliance is the cornerstone of the program since most taxpayers voluntarily file and pay. A main program goal is to make filing easy and accessible so taxpayers can meet their filing obligations. A variety of services are provided to assist taxpayers, including providing forms and instructions, website updates, in-person help, assistance by telephone, and access to online accounts.

Enforcement activities that ensure taxpayers file and pay the correct amount of tax timely safeguards the health of the personal income tax system. Enforcement activities include auditing returns to ensure compliance with tax laws and pursuing filing enforcement when taxpayers fail to file a required return. Returns are reviewed and adjusted as they are filed to ensure the correct tax is reported and paid. The final enforcement activity undertaken is collection action. When taxpayers file and remit less than full payment, Collections pursues payment. The goal of enforcement is to ensure that all taxes owed are collected which in turn supports voluntary compliance. Taxpayers are aware of compliance activities which encourages them to timely file correct returns with full payment.

Providing timely and effective assistance is a focus for the Personal Income Tax program and a priority for the agency. The customer's experience is supported through a variety of activities and actions. Education and assistance is provided to practitioners and tax professionals through new law update trainings and website updates. Additional assistance is provided through several call centers. The

PTAC Division's call center provides phone support for all tax programs the department administers, although the Personal Income Tax program is the largest program supported. Assistance is provided for walk-in customers, emailed questions, and phone calls. Additional walk-in support is provided in our five field offices located throughout the state so taxpayers receive the same level of assistance regardless of location.

Employee engagement is another outcome area where the division focuses activity. Employees receive annual training in a variety of areas that are designed to enhance understanding of tax laws, the area in which they work, and soft-skill training such as communication or working with customers. Each program holds an annual workshop where employees can learn, engage with one another, and address issues within their work area.

The last outcome area of focus for the division is equity and uniformity. The division aims to treat taxpayers fairly and consistently. This is completed through providing needed forms and instructions, information through administrative rule that helps the public understand how decisions will be made and how those decisions may impact taxpayers. Additionally, having policies and procedures for staff to follow helps us ensure that taxpayers with similar tax situations are treated similarly.

# BUDGET NARRATIVE

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## Program Performance

### Revenue to Cost Ratio—Personal Income Tax

Biennium	Revenue*	Cost*	Ratio
2009–11	\$ 11,545	\$ 51.38	225 : 1
2011–13	12,216	52.49	233 : 1
2013–15	13,958	62.94	222 : 1
2015–17	16,055	67.01	240 : 1
2017–19 (projected)	17,694	70.33	252 : 1

\*shown in millions

### Enabling Legislation/Program Authorization

ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state...” The department and its administrative divisions are established under ORS 305.025.

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the department to provide forms and instructions for filing returns and paying tax; preparing withholding tables for use by employers; auditing and examining returns; and collecting taxes due.

### Funding Streams

The Personal Tax Program is funded almost entirely through the General Fund. The Other Funds revenues represent expenses charged to various programs for the department’s administrative costs. PTAC Other Fund expenditures are primarily for the administration of Tri-Met and Lane County transit self-employment tax programs.

# BUDGET NARRATIVE

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**Describe how the 2019-21 funding proposal advanced by the agency compares to the program authorized for the agency in 2017–19**

SB 245 (2018) Financial Institution Data Match (FIDM)—Policy Option Package 101

This Policy Package funds the ongoing expenses of the financial institution data matching (FIDM) program established under SB 245 (2017). The legislature previously funded the start-up of this program, however, there are reimbursements that are required in statute to participating financial institutions and a third party for ongoing, quarterly matches. The program improves the effectiveness of the agency’s garnishment activities. While data isn’t available on savings, the agency anticipates that the increase in collections revenues from this program will offset costs.

**Agency Request Budget**

**Staff Impact**

None

**Revenue Source**

General Fund	\$166,029
Other Funds	\$29,299

**Governor’s Budget**

**Staff Impact**

None

**Revenue Source**

General Fund	\$166,029
Other Funds	\$29,299

# BUDGET NARRATIVE

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## Fraud Unit—Policy Option Package 103

As of June 2018, the agency has processed over 1.9 million annual individual returns; 75% were refund returns. Successful tax administration requires that our systems and staff correctly distinguish refund returns that need additional fraud review from legitimate tax returns. The agency's new business system, GenTax, adds functionality to support more complex fraud reviews. Unfortunately, effective use of this tool requires a learning curve and it can, initially, adversely impact fraud workload and overall tax processing timeliness. The agency is working to fine tune fraud search parameters over time so they better align with flags that are most indicative of fraudulent activity. This POP provides the resources and analytic capability to leverage automated fraud detection capabilities. It also creates capacity to better leverage partnerships with the IRS and other states in their efforts to stop fraudulent refunds.

### **Agency Request Budget**

#### **Staff Impact**

Positions	4
FTE	4.00

#### **Revenue Source**

General Fund	\$746,081
Other Funds	\$15,226

### **Governor's Budget**

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## Agency Customer Service Coordinator—Policy Option Package 104

The agency is requesting a position, OPA 4, to serve as the agency’s customer service coordinator. This position would be responsible for developing, implementing, and maintaining a long-term customer service plan based on customer input and best practices. The agency relies on voluntary compliance to make the system work, and voluntary compliance is dependent upon taxpayers understanding their obligations and being able to easily fulfill them. Our goal is to create a customer service model that encourages voluntary compliance, clearly communicates complicated tax information, and meets the expectations of today’s customer. A comprehensive plan on how we provide and deliver customer service across the agency aligns with the strategic priority to enhance taxpayer assistance by helping to promote voluntary compliance in all of the tax programs administered by the agency.

### **Agency Request Budget**

#### **Staff Impact**

Positions	1
FTE	1.00

#### **Revenue Source**

General Fund	\$244,880
Other Funds	\$4,997

### **Governor’s Budget**

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## Marijuana Program/Income Tax Audits—Policy Option Package 105

The package creates an auditing unit focused on the marijuana industry. Legalization and new taxation of the marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission has provided educational programs, however, little auditing is being accomplished at this time. The operations for this industry is primarily cash-based, therefore the risk of unreported income is higher. The agency believes that it is imperative that we do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and marijuana tax audit issues throughout the state.

### **Agency Request Budget**

#### **Staff Impact**

Positions	4
FTE	4.00

#### **Revenue Source**

General Fund	\$474,361
Other Funds	\$474,361

### **Governor's Budget**

Analyst Recommendation: Not Recommended – This request was approved as all Other Funds in the Marijuana Program

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## Printing and Postage—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification of non-filers. Also, automated reminder billings, called “Statement of Account” generate increased payments which are significantly greater than the costs of printing and postage. The department’s ability to fully utilize its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

### **Agency Request Budget**

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$1,533,071
Other Funds	\$31,287

### **Governor’s Budget**

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$0



# BUDGET NARRATIVE

## Personal Tax and Compliance Division Administration

### Program Overview

The Personal Tax and Compliance Division Administration Section directs and manages the state’s personal income tax program, including policy development, audit, and collection functions. The overall goal of the division is to sustain and improve voluntary compliance among taxpayers through a three-pronged approach of assistance, education, and enforcement.

### Program Funding Request

The Administration Section is requesting \$5,903,949 in General Fund and \$117,745 in Other Fund limitation. This will be used to fund the section’s work in personal income tax enforcement activities and to fund the five district offices that provide agency services throughout the state.

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,851,704	\$ 69,009	\$ 2,920,713	2	2.00
CSL 19-21	\$ 6,124,630	\$ 117,991	\$ 6,242,621	2	2.00
ARB 19-21	\$ 7,657,701	\$ 149,278	\$ 7,806,979	2	2.00
GB 19-21	\$ 5,903,949	\$ 117,745	\$ 6,021,694	2	2.00
Difference	\$ 3,052,245	\$ 48,736	\$ 3,100,981	0	-
% change	107.0%	70.6%	106.2%	0.0%	0.0%

### Program Description

The personal income tax program is the major source of revenue for the state. The program is expected to account for 92 percent of the state’s General Fund revenue for the 2017–2019 biennium.

The program serves all Oregonians however not everyone has a requirement to file a tax return. The program also serves nonresidents that are required to file in Oregon. Of those taxpayers who are required to file an annual tax return, we will receive and process 2.1 million returns in 2018. Most taxpayers only interact with the program when they file their personal income tax return each year, but other taxpayers have more frequent contact if they make quarterly payments or file amended returns.

PTAC comprises about 32 percent of the Department of Revenue’s operating budget. The division is headed by an administrator with oversight of its three sections: Program Services, Compliance, and Collections.

## BUDGET NARRATIVE

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The purpose of the administrator is to establish broad division policy and lead strategic planning for the division. The administrator with the assistance of the three section managers develops objectives, creates resource and organization plans for the effective delivery of services, and leads staff toward meeting the organization's mission, vision, and values.

The division's executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and organization charts updated, and providing clerical support.

The Program Services Section provides support to the Personal Income Tax program. The work in the section is diverse, as it houses several different functions:

- The Tax Services Unit is the agency's main call center and supports all tax programs, not just the personal income tax program. This unit also staffs the front desk at the agency's main building in Salem, where they field questions and processes documents received from walk-in visitors.
- Return processing: includes review of tax returns where staff are required to manually work returns that cannot be processed through the automated processing system. This occurs because there are errors or issues that must be reviewed to complete the return processing. There are a variety of issues that would cause a return to go through manual processing during any season.
- Fraud team that reviews returns that are identified as potentially fraudulent and assists taxpayers that are victims of identity theft. The team also coordinates with the IRS and other states to stay abreast of fraud trends to preserve the general fund.
- Systems Unit that coordinates the electronic filing and return processing systems and works with industry partners to ensure the accuracy and speedy processing of returns.
- Refund review and account maintenance, which includes penalty waiver processing, refund apportionment, and other account adjustments, primarily for accounts in collections.
- Adjustments to Oregon returns based on income data matching adjustments and federal audit results received from the Internal Revenue Service.
- The personal income tax policy group provides policy direction for the program, coordinates administrative rule processes, authors the program's forms and publications, monitors and implements legislation, develops fiscals for new legislation, develops legislative concepts to address issues in program administration, responds to letters from taxpayers, and provides annual new law training to staff and practitioners.
- The Conference Unit handles conference requests, which occur when the taxpayer does not agree with the action the agency has taken on a tax return. A conference request can come after either audit or processing adjustments. In response to conference requests, this staff researches the laws governing the action and provides an objective written response to the disagreement. They also coordinate and conduct in-person or phone conferences, and issue the final determination following the conference.
- General administrative support for the program, which includes ordering supplies, entering power of attorney forms for the division, and processing garnishment responses for accounts in collections.

## BUDGET NARRATIVE

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The Compliance Section enforces Oregon’s personal income tax laws through auditing and filing enforcement activities. The section also manages the agency’s five district offices. The district offices provide agency presence in the state outside of the Salem area. The offices provide information and assistance to individuals so they can correctly file and pay their tax and serve as an enforcement presence in those communities.

Enforcement activities are employed when people do not voluntarily comply with Oregon’s personal income tax laws. Noncompliance includes understating income, overstating expenses or deductions, failing to file required returns, and failing to pay taxes due. The section also provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these entities pass income that is eventually reported and flow through the entity to the individual owner’s tax returns.

The Compliance Section focuses their enforcement efforts on high-risk areas for tax compliance. The section focuses on audits of cash-based businesses, partnerships and pass through entities, and areas where there is little third-party verification of income earned or received by businesses. The section also focuses on Oregon-specific issues, such as residency determinations, credits, and deductions.

Filing enforcement is another area of focus for compliance. The division reaches out to taxpayers that have not filed, reminds them of their tax obligations, and informs them that the agency can work with them. The division implemented a more systematic, strategic approach to addressing non-filers when GenTax was implemented for the personal income tax program in 2016. This approach includes prioritizing non-filer leads, streamlining processes, and taking a more timely approach to contacting non-filers. GenTax allowed the agency to automate the issuance of request to file letters and create estimated returns when non-filers do not respond. This automation allows the agency to contact non-filers sooner, and frees up staff to answer phone calls and provide personalized assistance to non-filers who contact the agency after receiving notice that they are not in compliance.

The division’s Collections Section is responsible for addressing and collecting delinquent taxes. Collection activity occurs when there are unpaid taxes resulting from filing a return without full payment, assessments based on processing or audit adjustments, and filing enforcement activity. The section’s revenue agents also provide collection support for other divisions’ tax programs, including payroll withholding, Lane and Tri-Met transit district, property tax deferral, timber, cigarette and other tobacco products, and marijuana tax programs.

All revenue agents work on a daily basis with taxpayers to resolve unpaid tax issues. Our revenue agents offer a multitude of repayment options including but not limited to: ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible, and suspended collection status in order to fit taxpayer’s needs. When taxpayers are not on an approved repayment option our revenue agents locate assets through garnishments and advanced collection action. Agents make it a priority to work with taxpayers to promote future compliance and self-efficiency by educating taxpayer by providing information and service so taxpayers understand how in the future they can use self-service tools to resolve their debt issue or how they can work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Our Revenue Agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences.

# BUDGET NARRATIVE

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In addition, the section's Collection Agency Program (CAP) contracts with private collection firms (PCFs) to collect tax debt. The section also has a Bankruptcy Unit that protects the interest of the state in bankruptcy situations. The unit is responsible for the administration of the bankruptcy program, which includes receiving, processing, and monitoring bankruptcy cases; performing filing enforcement actions; and applying bankruptcy payments.

## **Program Justification and Link to Long-term Outcome**

Long term, the goal is to have 100 percent voluntary compliance in Oregon. A secondary goal is to maintain the current voluntary compliance levels to ensure that revenue streams remain stable.

To that end, PTAC commits its resources to providing taxpayers with information about their obligations and avenues to easily file a return and pay their personal income tax. To identify noncompliance and promote future voluntary compliance, the division also uses resources for auditing, filing enforcement, and the collection of debt.

The Program Services Section promotes voluntary compliance by providing education and assistance to taxpayers and practitioners prior to and during the return processing season. This is accomplished through legislative support, policy and rules development, annual updates to forms and publications and the processing system, working with vendors to update tax preparation software, presenting new law updates to staff and tax practitioners, and answering filing questions through the call center. As returns are being processed, the section impacts the accuracy of outcomes through fraud detection, correcting errors on returns and refund review to address issues upfront rather than through back-end enforcement activity.

To increase voluntary compliance, the Compliance Section acts as “the cop on the street” by having a presence across the state. By doing so, taxpayers realize that the state is actively enforcing compliance with its tax laws. The objective is to change the taxpayer's behavior in the future to create an environment where taxpayers stay in compliance voluntarily. Without a strong enforcement component, there would be no motivation for taxpayers to comply with tax laws, which would weaken Oregon's voluntary-compliance-based system and the largest revenue stream for the personal income tax program impacted.

The Collections Section strives to assist taxpayers in resolving their tax debt by taking payments and establishing payment plans. It also ensures taxpayers understand the importance of proper income tax withholding or estimated tax payments to avoid the need for collection action in future tax filing years. The section supports this goal through letters, education, face-to-face contact, online interactions through Revenue Online, and the collection call center. Section staff also enforce payment of tax debt through involuntary methods, such as garnishments. All of these actions have a direct impact on voluntary compliance and guide the taxpayer toward future self-sufficiency.

## **Program Performance**

The number of returns received (customers served) grows steadily each year.

## BUDGET NARRATIVE

Processing Year (Calendar)	2012	2013	2014	2015	2016	2017
Returns	1,824,788	1,846,257	1,886,438	1,942,678	1,993,570	2,040,738

The division has an agency Key Performance Measure (KPM) for electronically filed returns. E-filing is a less costly way to process returns and typically gives a faster turnaround for refunds. Accuracy in filing also increases with electronically filed return as taxpayers make less math and other errors when taking part in e-filing.

Calendar Year	2012	2013	2014	2015	2016	2017
Percent of Personal Income Tax Returns Filed Electronically						
Actual	79.0%	81.1%	82.5%	84.2%	85.6%	86.0%
Target	71%	80%	80%	82%	82%	84%

A second KPM for the division is the number of days to refund. This measure is impacted by the necessary balance between ensuring return accuracy and expediently issuing refunds.

Calendar Year	2012	2013	2014	2015	2016	2017
Average Days to Process Personal Income Tax Refund						
Actual	10	7	8	5	16	17
Target	12	12	12	12	12	12

PTAC houses the agency’s general call center. The center is staffed by 17 phone representatives. For the last two tax seasons (January—June), there have been 5–7 additional seasonal staff. In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve using pre-recorded messages.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Calls to IVR	371,605	395,570	402,466	720,834	643,181	560,937
Calls answered by staff	143,715	156,963	124,576	139,237	146,030	125,667

\*Fiscal year through April 2018.

# BUDGET NARRATIVE

Fiscal Year	2013	2014	2015	2016	2017	2018
Busy**	*	*	*	121,220	62,646	41,822
Abandoned***	*	*	*	54,723	41,239	33,083

\* Numbers not available

\*\* Busy = the numbers of callers that tried to move from IVR to a representative but couldn't because the queue was full.

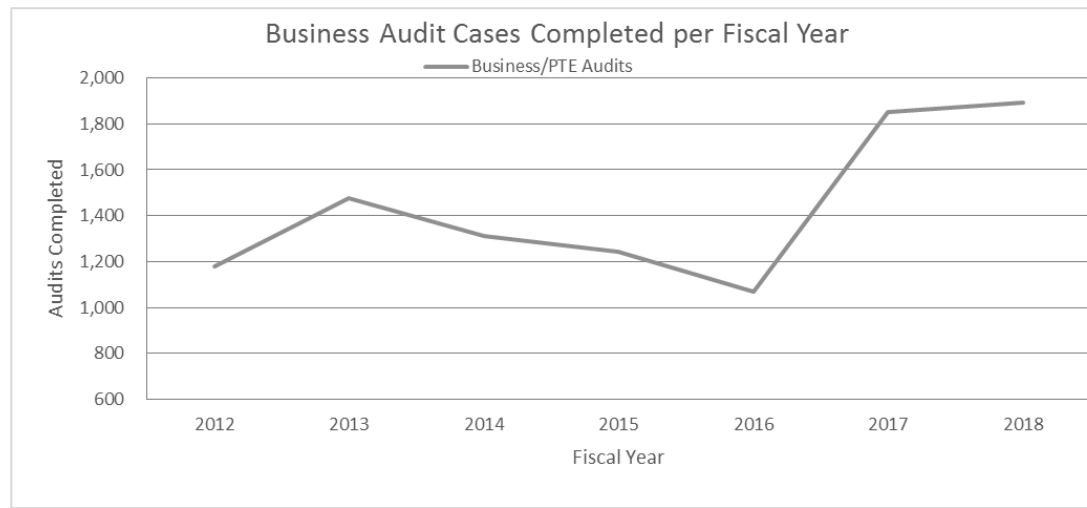
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The call center has an agency KPM to answer calls in less than five minutes. This KPM is designed to measure wait time, a factor that has a direct correlation to customer satisfaction.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Average Wait Time	7:02	3:52	6:45	11:26	12:59	5:28

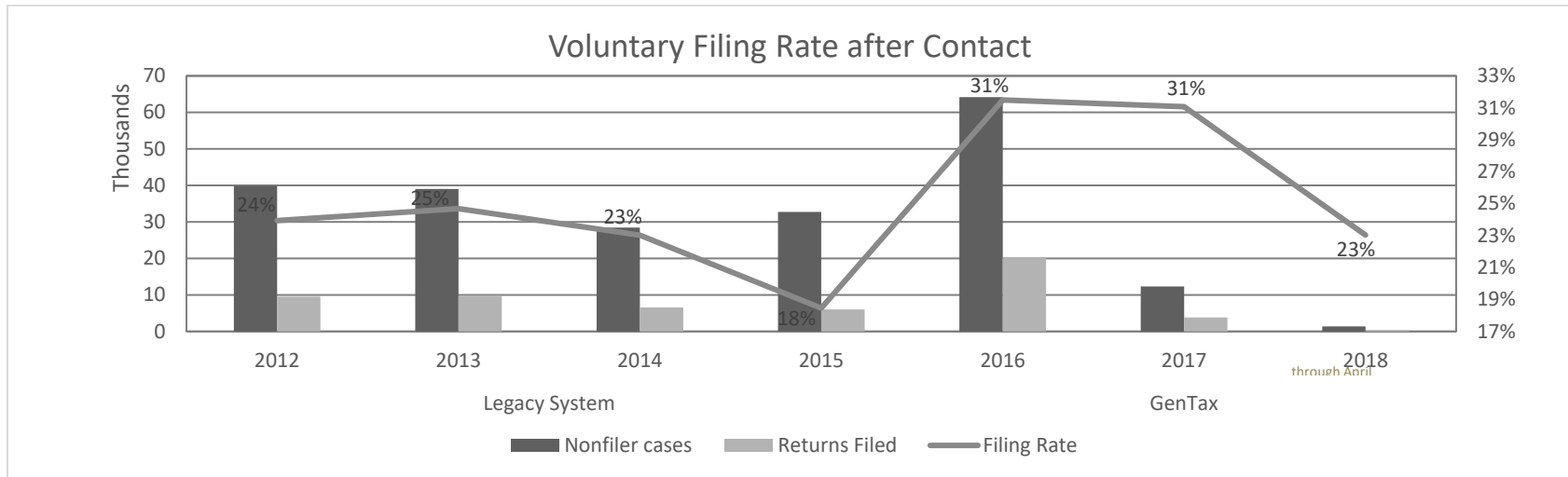
\*Fiscal year through April 2018.

The following graph shows the business audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance.



# BUDGET NARRATIVE

The following graph represents the number of request to file notices issued and the number of tax returns filed in response to the notices. In 2016, we moved to the new tax system where we are able to prioritize the non-filer leads and automate the process. Since moving to GenTax, the response rate has increased, and we anticipate 2018's number to increase as tax professionals complete their tax season and turn their attention to non-filer cases.

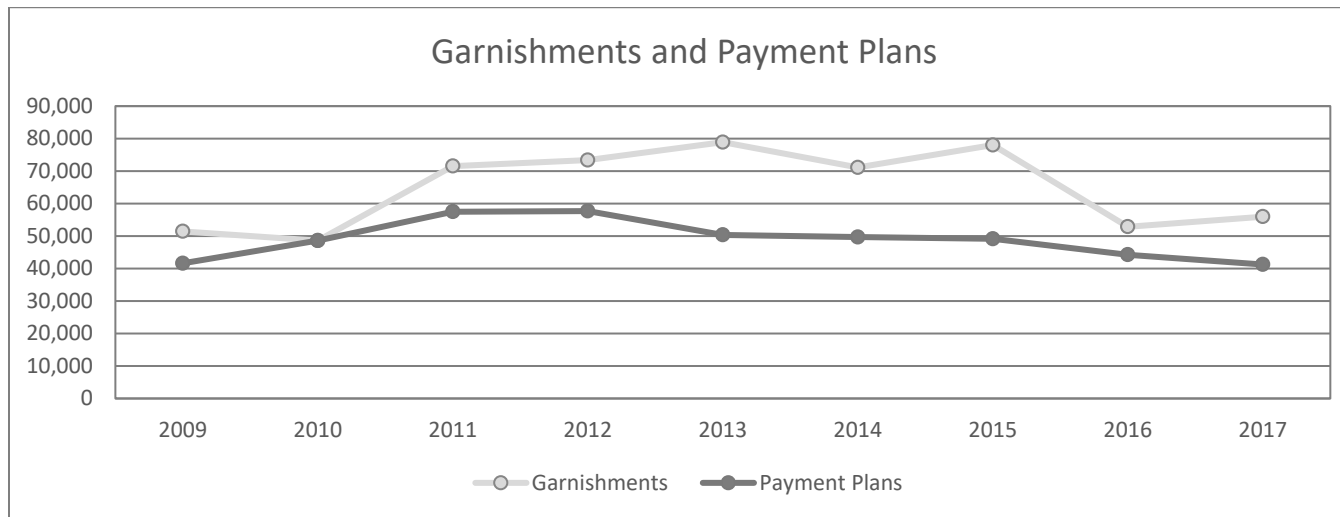


The following chart shows the Department of Revenue's accounts receivable (A/R) compared to the total state A/R for the prior ten years. The personal income tax program is the largest contributor to the General Fund. Please note that the Department of Revenue collects upwards of \$300 million per biennium and is continually churning through A/R.

Year	2012	2013	2014	2015	2016	2017
Total State A/R	\$ 2,672,257,978	\$ 3,009,945,023	\$ 3,191,576,187	\$ 3,096,124,032	\$ 3,295,365,995	\$ 3,416,432,989
DOR A/R	\$ 653,216,470	\$ 738,268,621	\$ 757,698,383	\$ 646,947,559	\$ 628,541,807	\$ 801,186,203
DOR's % of A/R	24%	25%	24%	21%	19%	23%

## BUDGET NARRATIVE

The following graphs shows the garnishments and payment plans issued by the agency over the past nine years. The Collection Section makes every effort to setup a payment plan prior to garnishment in order to help taxpayers understand their obligations and encourage future voluntary compliance.



### Enabling Legislation/Program Authorization

ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state...” The agency and its administrative divisions are established under ORS 305.025.

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

### Funding Streams

The program is funded almost entirely through the General Fund. PTAC’s Other Fund expenditures are primarily for the administration of the Tri-Met and Lane transit district self-employment tax programs. In most cases, Other Fund revenue equals the department’s cost.

### Significant Proposed Program Changes from 2017–19

The largest change for the division was the shifting of 44 filing enforcement positions and the majority of the division’s filing enforcement activities from Compliance to the Program Services Section during the 2017–19 biennium. This shift in personnel accounted for about \$7.5 million dollars in funds.

The division will ask for several policy packages in the 2019–21 budget cycle to address specific needs.



## BUDGET NARRATIVE

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Fraud—POP 103. The level and sophistication of tax refund fraud has grown to a point where the division feels it needs a dedicated manager to properly manage the agency’s fraud prevention and detection efforts. The division’s fraud team also requires an additional operational and policy analyst to help with fraud analytics and two administrative specialists to review and process potentially fraudulent tax returns. This POP was not recommended by CFO in Governor’s Budget.

Taxpayer assistance—POP 104. The agency is committed to improving its taxpayer assistance and increasing customer satisfaction with that assistance. The division is requesting a customer service coordinator position to manage and drive long-term taxpayer assistance improvement initiatives. This POP was not recommended by CFO in Governor’s Budget.

Enforcement—POP 105. The Compliance Section has identified marijuana-related businesses as an emerging area of risk. Adding this category of taxpayers would increase the section’s audit plan by approximately 200 audits, which would require the addition of four senior tax auditors. This POP was approved as all other funds for the Marijuana Division. No additional funds for PTAC.

Printing and Postage—POP 115. Addresses shortfall in printing and postage budgets related to increased mailing available with programmatic changes due to core system opportunities. This POP was not recommended by CFO in Governor’s Budget.

# BUDGET NARRATIVE

## Compliance Section

### Program Overview

The Compliance Section house the audit program for the personal income tax program and also audits domestic corporations and pass-through entities. Auditors in this section may audit the entire federal and Oregon returns—from single tax credits/deduction to the audit of an entire business - including gross receipts and expenses. This section also manages the agency’s five field offices, which are located in Portland, Gresham, Eugene, Bend, and Medford. In Salem, there are four units: three field audit units and an administration unit.

Key external partners:

- Internal Revenue Service.
- Federation of Tax Administrators.
- Tax practitioner community.

### Program Funding Request

The Compliance Section is requesting \$26,387,267 in General Fund and \$653,957 in Other Funds limitation. This will be used to fund the section’s work in personal income tax enforcement activities and to fund the five district offices that provide agency services throughout the state. The 2019–21 section audit plan includes over 8,000 audits.

Compliance	GF	OF	TF	POS	FTE
LAB 17-19	\$ 33,440,382	\$ 796,375	\$ 34,236,757	167	167.00
CSL 19-21	\$ 27,982,819	\$ 685,093	\$ 28,667,912	127	127.00
ARB 19-21	\$ 28,457,180	\$ 1,159,454	\$ 29,616,634	131	131.00
GB 19-21	\$ 26,387,267	\$ 653,957	\$ 27,041,224	121	121.00
Difference	\$ (7,053,115)	\$ (142,418)	\$ (7,195,533)	-46	(46.00)
% change	-21.1%	-17.9%	-21.0%	-27.5%	-27.5%

### Program Description

The Compliance Section is the enforcement arm of the Personal Tax and Compliance Program. The section enforces Oregon’s personal income tax laws through auditing and filing enforcement activities. Included within the section is the management of the agency’s five district offices. The district offices provide an agency presence in the state outside of the Salem area. The offices provide information and assistance to individuals so they can correctly file and pay their taxes and an enforcement presence in communities.

The major cost for the Compliance Section is personnel. The section continually looks for ways to increase staff productivity through the use of more efficient processes, technological solutions, and enhancing audit selection and management processes.

# BUDGET NARRATIVE

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## **Program Justification and Link to Long-term Outcome**

The goal of the Compliance Section is to support and improve voluntary compliance within the personal income tax program through enforcement activities, taxpayer assistance, and education. Voluntary compliance is the biggest revenue stream for the personal income tax program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process healthy, we protect a major funding source for the state of Oregon.

The section's strategy to increase voluntary compliance is to act as "the cop on the street," by maintaining a presence across the state. By doing so, taxpayers will realize that the state is actively enforcing compliance with its tax laws. The objective is to change the taxpayer's behavior in the future and stay in compliance voluntarily.

The Compliance Section focuses its enforcement efforts on high-risk areas for noncompliance as identified in the *2009 Report on Personal Income Tax Compliance in Oregon*. The main focus areas are: lack of third-party verification, cash-based businesses, partnerships, and pass through entities. The Compliance Section also focuses on Oregon-specific issues, such as residency determinations, credits and deductions.

Enforcement activities are employed when people do not voluntarily comply with Oregon's personal income tax laws. Noncompliance includes understating income, overstating expenses or deductions, and failing to file required returns. The Compliance Section partners with the Attorney General's office to conduct additional investigation for situations where there may be potential criminal prosecution. The section also provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these enforcement actions have a direct impact at the entity level and may flow through to the individual owner's personal tax returns.

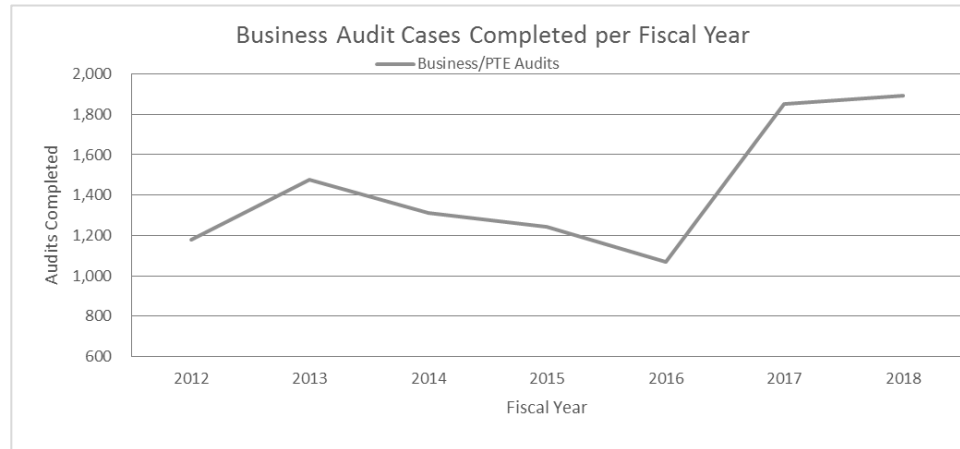
The section also supports voluntary compliance by providing exemplary taxpayer assistance in the district offices located across the state and providing thorough, professional responses to tax-related questions. The section also strives to support voluntary compliance by providing education to taxpayers at every opportunity, whether during an audit, an interaction at a district office, or an interaction with the tax professional community. By understanding how to comply with personal income tax laws, taxpayers are more likely to remain in voluntary compliance.

Without a strong enforcement component, there would be no motivation for taxpayers to comply with tax laws, which would weaken Oregon's voluntary-compliance-based system and the largest revenue stream for the personal income tax program impacted.

# BUDGET NARRATIVE

## Program Performance

The following graph shows the business audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance.



## Enabling Legislation/Program Authorization

ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state...” The agency and its administrative divisions are established under ORS 305.025.

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

## Funding Streams

The section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the Tri-Met and Lane transit district self-employment tax programs.

## Significant Proposed Program Changes from 2017–19

The largest change for the Compliance Section was the shifting of 44 filing enforcement positions and the majority of the division’s filing enforcement activities to the Program Services Section during the 2017–19 biennium. This shift in personnel accounted for about \$7.5 million dollars in funds.

Marijuana Program Audits—Policy Option Package 105 – Not recommended by CFO for Governor’s Budget.

# BUDGET NARRATIVE

## Collections Section

### Program Overview

The PTAC Collections Section supports the goals of the PTAC Division through 5 strategies. These strategies are; Voluntary compliance, Enforcement, Employee Engagement, Customer Experience and Equity & Uniformity. We achieve these strategies by; making payment easy and convenient, simplify billings, be available for phone calls, focus on greatest areas of risk, value employee participation and develop clear and consistent processes.

Key external partners:

- Private collection firms.
- Employment Department.
- Licensing agencies (DMV, Construction Contractors’ Board, etc.).
- Counties.
- Federal government.

### Program Funding Request

Collections is requesting \$24,240,599 in General Fund and \$533,317 in Other Funds limitation to administer the state’s personal income tax program for the 2019–21 biennium. This will be used to fund the section’s work addressing and collecting delinquent taxes.

Collections	GF	OF	TF	POS	FTE
LAB 17-19	\$ 23,187,889	\$ 469,619	\$ 23,657,508	145	145.00
CSL 19-21	\$ 24,918,378	\$ 515,065	\$ 25,433,443	144	144.00
ARB 19-21	\$ 25,084,407	\$ 544,364	\$ 25,628,771	144	144.00
GB 19-21	\$ 24,240,599	\$ 533,317	\$ 24,773,916	141	141.00
Difference	\$ 1,052,710	\$ 63,698	\$ 1,116,408	-4	(4.00)
% change	4.5%	13.6%	4.7%	-2.8%	-2.8%

### Program Description

The Collections Section is responsible for addressing and collecting delinquent taxes. Collection activity occurs when there are unpaid taxes resulting from a return being filed without full payment, assessments based on processing or audit adjustments, and filing enforcement activity. The section’s revenue agents also provide collection support for other divisions’ tax programs, including payroll withholding, Lane and Tri-Met transit district, property tax deferral, timber, cigarette and other tobacco products, and marijuana tax programs.

## BUDGET NARRATIVE

All revenue agents work on a daily basis with taxpayers to resolve unpaid tax issues. Our revenue agents offer a multitude of repayment options including but not limited to: ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible, and suspended collection status in order to fit taxpayer’s needs. When taxpayers are not on an approved repayment option our revenue agents locate assets through garnishments and advanced collection action. Agents make it a priority to work with taxpayers to promote future compliance and self-efficiency by educating taxpayer by providing information and service so taxpayers understand how in the future they can use self-service tools to resolve their debt issue or how they can work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Our Revenue Agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences.

In addition, the Collection Agency Program (CAP) contracts with private collection firms (PCFs) to collect tax debt. The section also has a Bankruptcy Unit that protects the interest of the state in bankruptcy situations including receiving, processing, and monitoring bankruptcy cases; performing filing enforcement actions; and applying bankruptcy payments.

### Program Justification and Link to Long-term Outcome

The Collections Section strives for 100 percent voluntary compliance by assisting taxpayers in resolving their tax debt by taking payments and establishing payment plans. It also ensures taxpayers understand the importance of proper income tax withholding or estimated tax payments to avoid the need for collection action in future tax filing years. The section supports this goal through letters, education, face-to-face contact, online interactions through Revenue Online, our collections call center, as well as establishing voluntary payment plans and involuntary payment plans (garnishments). Each of these actions have a direct impact on voluntary compliancy and direct the taxpayer to future self-sufficiency.

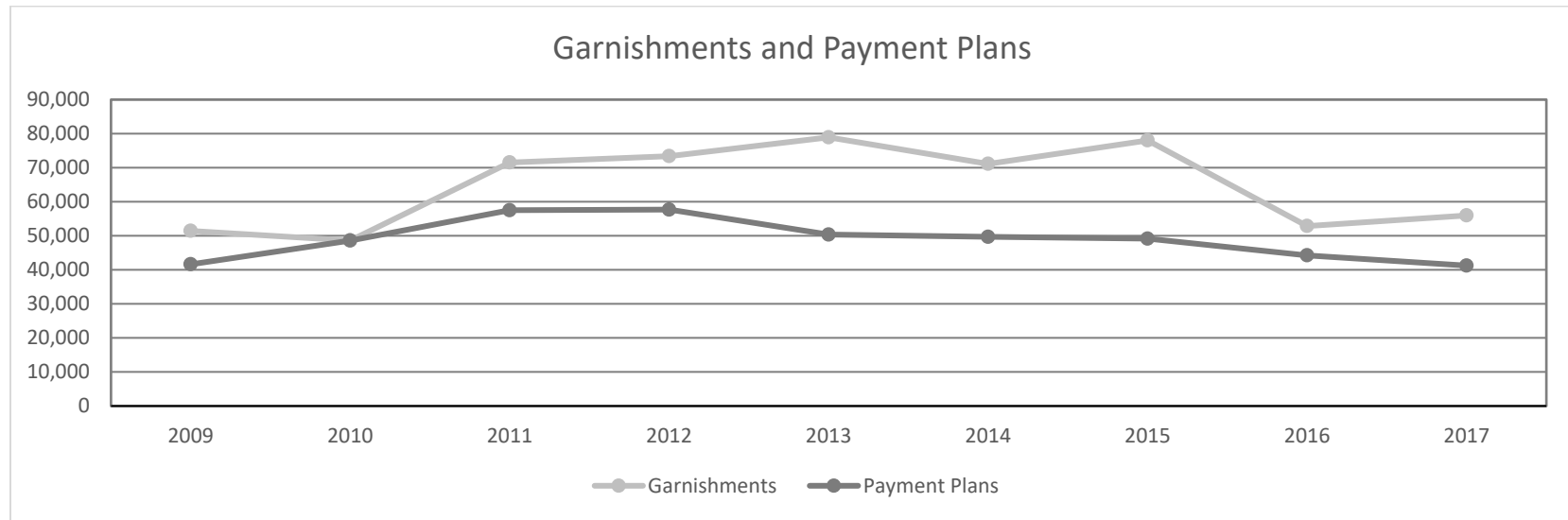
### Program Performance

The following chart shows the Department of Revenue’s accounts receivable (A/R) compared to the total state A/R for the prior ten years. The personal income tax program is the largest contributor to the General Fund. Please note that the Department of Revenue collects upwards of \$300 million per biennium and is continually churning through A/R.

Year	2012	2013	2014	2015	2016	2017
Total State A/R	\$ 2,672,257,978	\$ 3,009,945,023	\$ 3,191,576,187	\$ 3,096,124,032	\$ 3,295,365,995	\$ 3,416,432,989
DOR A/R	\$ 653,216,470	\$ 738,268,621	\$ 757,698,383	\$ 646,947,559	\$ 628,541,807	\$ 801,186,203
DOR's % of A/R	24%	25%	24%	21%	19%	23%

# BUDGET NARRATIVE

The following graph shows the garnishments and payment plans issued by the agency over the past nine years. Collections makes every effort to setup a payment plan prior to garnishment in order to help taxpayers understand their obligations and promote future voluntary compliance.



## Enabling Legislation/Program Authorization

ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state...” The agency and its administrative divisions are established under ORS 305.025.

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

## Funding Streams

The section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the Tri-Met and Lane transit self-employment tax programs.

## Significant Proposed Changes from 2017–19

Financial Institution Data Matching Funding (FIDM)—Policy Option Package 101 – Recommended by CFO for Governor’s Budget.

# BUDGET NARRATIVE

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## Program Services Section

### Program Overview

Program Services provides support for the personal income tax program. This support include taxpayer information services, return adjustment and processing, fraud detection, refund processing, filing enforcement, policy development and appeals.

Key external partners:

- Tax practitioners.
- Oregon Board of Tax Practitioners (licensing agency).
- Oregon Board of Accountancy (licensing agency)
- Oregon State Bar
- Federation of Tax Administrators.
- National Association of Computerized Tax Processors.
- Oregon Legislature, Legislative Counsel, and Legislative Revenue Office.
- Internal Revenue Service.

### Program Funding Request

Program Services is requesting \$20,602,947 in General Fund and \$506,449 in Other Fund limitation to administer the state’s personal income tax program for the 2019–21 biennium. This will be used to fund the section’s work in policy development, forms and publications authoring, administrative rule creation, taxpayer assistance, and other general support for the division.

Program Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 12,544,111	\$ 317,480	\$ 12,861,591	86	76.02
CSL 19-21	\$ 21,027,964	\$ 511,054	\$ 21,539,018	120	119.17
ARB 19-21	\$ 22,018,925	\$ 531,277	\$ 22,550,202	125	124.17
GB 19-21	\$ 20,602,947	\$ 506,449	\$ 21,109,396	120	119.17
Difference	\$ 8,058,836	\$ 188,969	\$ 8,247,805	34	43.15
% change	64.2%	59.5%	64.1%	39.5%	56.8%



# BUDGET NARRATIVE

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## Program Description

The Program Services Section provides support to the personal income tax program. The work in the section is diverse, as it houses several different functions:

- The Tax Services Unit is the agency's main call center and supports all tax programs, not just the personal income tax program. This unit also staffs the front desk at the agency's main building in Salem, where they field questions and processes documents received from walk-in visitors.
- Return processing: includes review of tax returns where staff are required to manually work returns that cannot be processed through the automated processing system. This occurs because there are errors or issues that must be reviewed to complete the return processing. There are a variety of issues that would cause a return to go through manual processing during any season.
- Fraud Team that reviews returns that are identified as potentially fraudulent and assists taxpayers that are victims of identity theft. The Team also coordinates with the IRS and other states to stay abreast of fraud trends to preserve the general fund.
- Systems Unit that coordinates the electronic filing and return processing systems and works with industry partners to ensure the accuracy and speedy processing of returns.
- Refund review and account maintenance, which includes penalty waiver processing, refund apportionment, and other account adjustments.
- Adjustments to Oregon returns based on income data matching adjustments and federal audit results received from the Internal Revenue Service.
- The personal income tax policy group provides policy direction for the program, coordinates administrative rule processes, authors the program's forms and publications, monitors and implements legislation, develops fiscals for new legislation, develops legislative concepts to address issues in program administration, responds to letters from taxpayers, and provides annual new law training to staff and practitioners.
- The Conference Unit handles conference requests, which occur when the taxpayer does not agree with the action the agency has taken on a tax return. A conference request can come after either audit or processing adjustments. In response to conference requests, this staff researches the laws governing the action and provides an objective written response to the disagreement. They also coordinate and conduct in-person or phone conferences, and issue the final determination following the conference.
- Filing enforcement is an area of focus for compliance, but recent agency restructuring moved this function to Program Services from Compliance. The division reaches out to taxpayers that have not filed, reminds them of their tax obligations, and informs them that the agency can work with them. The division implemented a more systematic, strategic approach to addressing non-filers when GenTax was implemented for the personal income tax program in 2016. This approach includes prioritizing non-filer leads, streamlining processes, and taking a more timely approach to contacting non-filers. GenTax allowed the agency to automate the issuance of request to file letters and create estimated returns when non-filers do not respond. This automation allows the agency to contact non-filers sooner, and frees up staff to answer phone calls and provide personalized assistance to non-filers who contact the agency after receiving notice that they are not in compliance.
- General administrative support for the program, which includes ordering supplies, entering power of attorney forms for the division, and processing garnishment responses for accounts in collections.

# BUDGET NARRATIVE

## Program Justification and Link to Long-term Outcome

The Program Services Section supports the division’s goal to improve voluntary compliance within the personal income tax program through taxpayer assistance, education, and enforcement activities. Voluntary compliance is the biggest revenue stream for the personal income tax program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process healthy, we protect a major funding source for the state of Oregon.

The Program Services Section promotes voluntary compliance by providing education and assistance to taxpayers and practitioners prior to and during the return processing season. This is accomplished through legislative support, policy and rules development, annual updates to forms and publications and the processing system, working with vendors to update tax preparation software, presenting new law updates to staff and tax practitioners, and answering filing questions through the call center. As returns are being processed, the section impacts the accuracy of results through fraud detection, correcting errors on returns and refund review to address issues upfront rather than through back-end enforcement activity.

## Program performance

The Program Services Section’s scope of impact increases as the number of returns received grows steadily each year. In addition to the existing filers and non-filers we are working with, the people new to the workforce or moving into Oregon will need assistance and education in understanding their Oregon tax obligations and filing their return.

Processing Year (Calendar)	2012	2013	2014	2015	2016	2017
Returns	1,824,788	1,846,257	1,886,438	1,942,678	1,993,570	2,040,738

The division has an agency Key Performance Measure (KPM) for electronically filed returns. E-filing is a less costly way to process returns and typically gives a faster turnaround for refunds. Accuracy in filing also increases with electronically filed return as taxpayers make less math and other errors when taking part in e-filing.

Calendar Year	2012	2013	2014	2015	2016	2017
Percent of Personal Income Tax Returns Filed Electronically						
Actual	79.0%	81.1%	82.5%	84.2%	85.6%	86.0%
Target	71%	80%	80%	82%	82%	84%

## BUDGET NARRATIVE

A second KPM for the division is the number of days to refund. This measure is impacted by the necessary balance between ensuring return accuracy and expediently issuing refunds.

Calendar Year	2012	2013	2014	2015	2016	2017
Average Days to Process Personal Income Tax Refund						
Actual	10	7	8	5	16	17
Target	12	12	12	12	12	12

PTAC houses the agency's general call center. The center is staffed by 17 phone representatives. For the last two tax seasons (January–June), there have been 5–7 additional seasonal staff. In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve using pre-recorded messages.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Calls to IVR	371,605	395,570	402,466	720,834	643,181	560,937
Calls answered by staff	143,715	156,963	124,576	139,237	146,030	125,667

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Calendar Year	2013	2014	2015	2016	2017	2018
Busy**	*	*	*	121,220	62,646	41,822
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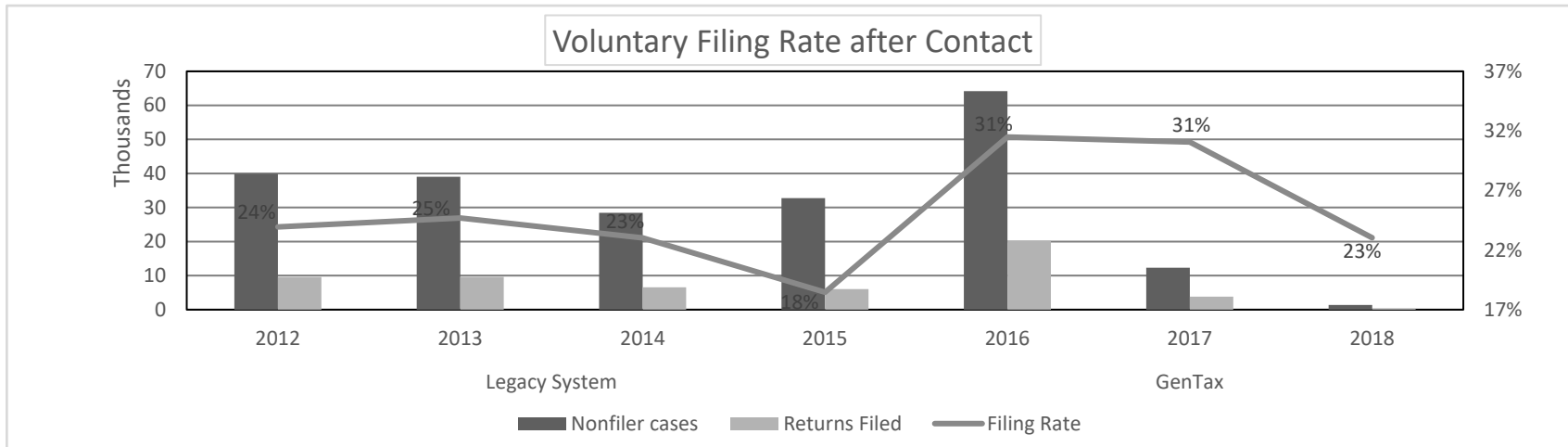
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Fiscal Year	2013	2014	2015	2016	2017	2018*
Average Wait Time	7:02	3:52	6:45	11:26	12:59	5:28

\*Fiscal year through April 2018.

# BUDGET NARRATIVE

The following chart represents the number of request to file notices issued and the number of tax returns filed in response to the notices. In 2016, we moved to the new tax system where we are able to prioritize the non-filer leads and automate the process. Since moving to GenTax, the response rate has increased, and we anticipate 2018’s number to increase as tax professionals complete their tax season and turn their attention to non-filer cases.



Note: 2018’s information is through April. These numbers will change as tax professionals complete their normal filing season and begin addressing non-filers.

## Enabling legislation/program authorization

ORS 305.015 provides that, “It is the intent of the Legislative Assembly to place in the Department of Revenue and its director the administration of the revenue and tax laws of this state...” The agency and its administrative divisions are established under ORS 305.025.

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

## Funding streams

The section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the Tri-Met and Lane transit district self-employment tax programs.

## Significant proposed changes from 2017–19

In the 2017, the division restructured, combining its suspended-return-processing unit with the filing enforcement unit. This restructure moved 44 filing enforcement positions and activities from Compliance. This shift in personnel accounted for about \$7.5 million dollars in funds. We also repurposed several positions and moved three vacancies to the Tax Services Unit to address the need for more telephone representatives. This budget effect of this restructure is illustrated the agency’s 2019–21 budget documents.

## BUDGET NARRATIVE

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Fraud Detection Enhancements (Fraud Unit)—Policy Option Package 103 – Not Recommended by CFO for Governor’s Budget.

Agency Customer Service Coordinator—Policy Option Package 104 – Not Recommended by CFO for Governor’s Budget.

# BUDGET NARRATIVE

## Personal Tax and Compliance Division

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019–21 base budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$1,411,290
Other Funds	\$45,478

# BUDGET NARRATIVE

## 2021–23 Fiscal Impact

Non-PICS Personal Services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$1,411,290
Other Funds	\$45,478

## 2021–23 Fiscal Impact

Non-PICS Personal Services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### Essential Package 022—Cost of Phased-out Program and One-Time Costs

#### Package Description

##### Purpose

This package includes the phasing-out of services and supplies dollars associated with position activity during the 2017–19 biennium.

##### How Achieved

This package includes a total fund reduction of \$93,097 in services and supplies which is the result of 2017–19 position-related activity.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$91,235)
Other Funds	(\$1,862)

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$91,235)
Other Funds	(\$1,862)



# BUDGET NARRATIVE

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## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Personal Tax and Compliance Division

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 658,215
Other Funds	\$ 13,554

#### 2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$ 658,215
Other Funds	\$ 13,554

## 2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

##### How Achieved

This package redistributes a portion of the department's postage, and associated costs, to the Personal Tax and Compliance Division.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$2,094,282
Other Funds	\$45,251

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor's Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$2,094,282
Other Funds	\$45,251

# BUDGET NARRATIVE

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## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Personal Tax and Compliance Division

### Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This Package reduces \$3,720,842 in General Fund, \$49,341 in Other Funds expenditure limitation and 16 positions (9.00 FTE) by eliminating inflation on most services and supplies, increasing the vacancy rate of 5.0 percent, eliminating 6 positions involved in filing enforcement and tax return processing and eliminating three long-term vacant positions.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

##### 2021–23 Fiscal Impact

None

#### Governor’s Budget

##### Staff Impact

None

2019–21 Governor’s Budget

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# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$2,684,123)
Other Funds	(\$28,183)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Personal Tax and Compliance Division

### Package 091—Statewide Adjustment DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This Package represents changes to State Government Service Charges and DAS pricelist changes for services made for the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

##### 2021–23 Fiscal Impact

None

#### Governor’s Budget

##### Staff Impact

None



# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$257,717)
Other Funds	(\$18,605)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Personal Tax and Compliance Division

### Package 092—Statewide AG Adjustment

#### Package Description

##### Purpose

This package incorporates changes to the Statewide Attorney General rates.

##### How Achieved

This Package reduces Attorney General rates by 5.95 percent to reflect changes from the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

##### 2021–23 Fiscal Impact

None

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$143,218)
Other Funds	(\$246)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### Policy Option Package 101—Financial Institution Data Matching Funding

#### **Purpose**

This policy package funds the ongoing expenses of the financial institution data-matching (FIDM) program established under SB 245 (2017). The legislature previously funded the start-up of this program, however, there are reimbursements that are required in statute to participating financial institutions and a third party for ongoing, quarterly matches. The program improves the effectiveness of the agency's garnishment activities. While data isn't available on savings, the agency anticipates that the increase in collections revenues from this program will offset costs.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

This package will cover the reimbursement, required by statute, to financial institutions who participate in a quarterly data matching process that compares the department's delinquent debtor list to the financial institution's account holder list. The financial institution will report the matched list to the department through a third-party data aggregator. The department will use the matched list to issue garnishments to banks holding accounts with delinquent debtors. Without this process the department spends significant resources to try to determine where a delinquent debtor may or may not have an account and may issue garnishments to several financial institutions hoping to find one where the delinquent debtor holds an account. The package will also provide for payment to the third-party data aggregator for the costs of their services in the data-matching process on an ongoing quarterly basis.

The department anticipates an ongoing total quarterly expense of \$24,416. The median delinquent debt payment received by a successful bank garnishment calculated from 2017 collections is \$459. Using this figure, the agency would need to increase successful garnishments by approximately 53 per quarter to cover these additional costs, which represents a one percent increase in the success rate of garnishments sent to financial institutions per quarter. The department anticipates that this level of growth will result from the continued investment in data matching, making the package cost neutral.

A simple increase in successful garnishments is not the only potential cost savings of revenue increase that will result from this program. The department also anticipates savings from having a more efficient garnishment process as this will minimize research time. Locating delinquent debt holders in this way will also likely encourage more voluntary compliance.

## BUDGET NARRATIVE

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### **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

Senate Bill 254 requires the department to reimburse financial institutions for quarterly data matching. The 2017 Legislative Ways and Means Committee approved the funding for the start-up costs for a third-party aggregator and the initial fees for financial institutions. Both the financial institutions and the third-party aggregator have ongoing quarterly costs associated with the data matching process. The department has never been allocated funding for these ongoing costs.

### **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

The package is linked to the agency's strategic priority to optimize collections efforts. By knowing which financial institution has an account for a delinquent debtor, the department will more effectively collect delinquent debt. It will save hours of research in trying to determine potential account locations. It will also reduce the number of multiple garnishments sent for an individual delinquent debtor.

### **4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

This package is tied to the following performance measure: Collection Dollars Cost of Funds—"We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency." The ongoing use of the FIDM program will enhance the department's ability to control collection dollars cost of funds. The FIDM program will require fewer dollars being spent on garnishments sent to financial institutions that have no matching accounts. It will save research resources determining where to send a garnishment. These effects will lower the collection dollars cost of funds.

### **5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

## BUDGET NARRATIVE

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### 6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Charging debtors a fee. Several alternatives were considered by the legislature to fund these costs. Originally Senate Bill 254 included a provision allowing the agency to collect a fee to offset the costs of the program. Once the administrative costs for including and collecting an additional fee were expressed to the legislature, the statute was modified to remove this provision.

Not hiring an aggregator. The department also considered a matching method other than the use of an external aggregator by using in-house programming and maintenance of a program. The constraint of resources made this option less cost effective and less likely to be implemented timely.

Eliminate data matching. The department considered not proceeding with the data match program. When the potential benefits were weighted against the cost, the department decided that going forward with data matching was a cost effective solution that should be supported.

### 7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

The department would have to absorb the costs as the reimbursements are statutorily required and the use of the third-party aggregator is essential for effectiveness of the program. This would require that the department divert funds from other activities which would have consequences.

### 8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

None.

### 9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

None.

### 10. WHAT IS YOUR EQUITY ANALYSIS?

None.

## BUDGET NARRATIVE

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### 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

The pricing is calculated on the current number of financial institutions conducting business in Oregon and that all of those institutions will request to be reimbursed for the quarterly match. The price for the third-party aggregator has been established contractually.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** N/A

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No. This package is for ongoing expense for a program established in 2017–19 biennium.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Not applicable.

**e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Not applicable.

## BUDGET NARRATIVE

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**f. What are the ongoing costs?**

Ongoing costs include payments to financial institutions of \$150 per quarter per financial institution to perform data matching. This amount is statutorily provided. There are additional costs of \$68 per quarter per financial institution to use the third-party aggregator. Currently there are 112 financial institutions. This number fluctuates through closing, mergers, acquisitions and openings. However, using the current number, quarterly costs are  $\$150 \times 112 = \$16,800$  to financial institutions, and  $\$68 \times 112 = \$7,616$  for the third-party aggregator, for a total quarterly expense of \$24,416.

**g. What are the potential savings?**

The potential saving are quite difficult to quantify, yet there are several areas the department anticipates savings:

- More targeted garnishment process. The department will already know if a delinquent debtor has an account at a certain financial institution. It will no longer need to send out multiple garnishments to multiple financial institutions. This should save on resources necessary to track denied garnishments and save on postage.
- More efficient garnishment research. It will no longer be necessary to perform time consuming research to determine where a bank garnishment should be sent. This should also provide a secondary benefit in the time that was spent performing this research can now be spent on other delinquent debtor cases.
- Encourage more voluntary compliance. The ability to identify a specific financial institution for bank garnishment may have the additional benefit of encouraging more delinquent debtors to work with the department to resolve their outstanding debt. This may increase payment plans and other revenue opportunities.

**h. Based on these answers, is there a fiscal impact?**

Yes, however, biennial costs are anticipated to be less than the revenue impact from increased collection and increases in voluntary compliance.



# BUDGET NARRATIVE

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## Agency Request Budget

### Staff Impact

Positions	0
FTE	0.00

### Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

Positions	0
FTE	0.00

### Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Personal Tax and Compliance

### Policy Option Package 103—Fraud Detection Enhancements

#### Purpose

As of June 2018, the agency has processed over 1.9 million annual individual income tax returns; 75 percent were refund returns. Successful tax administration requires that our systems and staff correctly distinguish refund returns that need additional fraud review from legitimate tax returns. The agency's new business system, GenTax, adds functionality to support more complex fraud review. Unfortunately, effective use of this tool requires a learning curve and it can, initially, adversely impact fraud workload and overall tax processing timeliness. The agency is working to fine tune fraud search parameters over time so they better align with flags that are most indicative of fraudulent activity. This package provides the resources and analytic capability to leverage automated fraud detection capabilities. It also creates capacity to better leverage partnerships with the IRS and other states in their efforts to stop fraudulent refunds.

#### 1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

Income tax refund fraud has become a national concern, both for states and the federal government. The fraudsters have become increasingly sophisticated in their attempts to steal from the government. In response to the onslaught of fraud, the agency has taken the following steps to mitigate losses due to fraudulent refunds:

- Oregon became a member of a national security summit in an effort to be more united with the IRS and other states' efforts to streamline information sharing.
- The agency purchased a fraud module in the new business system (GenTax). The module is proprietary (Fast Enterprises) and uses algorithms, public data, and Oregon/other states' information to validate the identity of every return filer. It is a complicated system with business rules designed to recognize the fraudulent returns and separate them from legitimate returns.
- The agency created an internal fraud team focused on tax refund fraud.

In committing to the purchase of a fraud model, the agency invested in an important tool for mitigating fraud. This tool comes with an unanticipated cost, the need to build in the parameters that ensure effective use of this tool. This process takes time and requires additional resources. This package requests new resources to:

- Establish dedicated leadership to improve the system's fraud detection capabilities by adding a PEMD position. The current manager is responsible for one unit (19 staff) consisting of three teams (Policy, Systems, and Fraud). Given the diversity of work and high staff ratio, it has become overwhelming and impossible to focus on one particular area. Adding a fraud manager would provide necessary focused support for fraud system alignment.

# BUDGET NARRATIVE

- Gather, evaluate, and define system adjustments to improve fraud detection performance by adding an OPA3. The fraud world is ever changing—evolving as the fraudsters attempt to evade our fraud filters. Data breaches and employer phishing scams mean there is more personal information available for criminal activity than ever before. This person would focus on the fraud analytics, refining business rules and filters, and coordinating with return processing edits/review.
- Increase capacity to review/audit returns by adding two reviewers (AS2). Even with improved analytics, there will always be returns that need manual review. We need to keep up with workload impacts that result from changes to system parameters. These positions would assist with workload, do investigative work, and allow more focused attention to be placed on information we receive from the IRS/other states/industry. These efforts are all designed to ensure that timeliness and efficiency are preserved as the fraud module is tailored to ever-changing fraud dynamics.

## 2. WHY DOES DOR PROPOSE THIS PACKAGE?

The package adds capacity to enable the agency to fully use the fraud module capabilities that are part of the new core business system. Use of this module requires that the agency adopt an adaptive approach to managing fraud that uses data, analytics, and information about emerging fraudsters' tactics to isolate fraudulent refund returns from legitimate returns. The goal is to stop state money from going to individuals that neither earned nor deserve a refund. The package adds the staff necessary to manage towards this important goal.

## 3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The package focuses on fraud mitigation advancing the agency's strategic priority relating to operational excellence. Fraudulent refunds have the potential to cost the state millions of dollars if not stopped. The package provides resources to enhance the agency's use of automated fraud detection tools that can be adapted over time to emerging fraud tactics. The package also impacts customer service as it contributes to issuing legitimate refunds in a timelier manner.

## 4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

This package is directly tied to Agency KPM#1—days to issue a tax refund. Since moving to the fraud module, the program has averaged over 21 days to issue a refund. Prior to the new module, the agency was consistently at 8 days or less. Some of the slowdown has been deliberate. But, the program needs more staff to:

- Better use the analytics so there are less 'false positives', and
- Work through returns the system has flagged for manual review more timely.

## BUDGET NARRATIVE

**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Bring on fewer staff. We can keep the staffing levels the same and continue to struggle with the balancing act of issuing timely legitimate refunds and stopping fraudulent refunds. Though we stop fraud now, the process is slow and many legitimate refunds get hung up for long periods of time. Though doable, this option isn't ideal as we want to stop fraudulent refunds without a big slowdown in issuing legitimate refunds.

Turn off the fraud module. This will reduce workload and processing timeliness, however, it may enable millions of dollars of fraudulent refunds to be improperly issued. Therefore, this option was rejected.

We have adjusted (and will continue to adjust) the business rules that evaluate tax returns. Getting these rules dialed in will help mitigate workload. However, fraud workload is also generally increasing because of increased fraud activity and the sophistication of fraudsters. It has become increasingly difficult to detect fraud.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

Not funding the package would mean that the agency would need to decide between two undesirable options:

(1) Simplify the screening parameters so fewer returns are identified as potentially fraudulent refunds. While this would improve return processing timeliness, it also increases the agency's fraud exposure risk.

(2) Maintain the status quo, which means the agency continues to sacrifice return processing timeliness for increase mitigation of fraud risk. This option may adversely impact customer evaluations of services report on the Customer Service KPM.

**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?**

Not applicable.

# BUDGET NARRATIVE

## 9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

To date, no collaboration with other agencies. It's likely this will spread to other tax programs, though. We are seeing other states starting fraud work in their business programs (Corporation, Withholding, etc.).

## 10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

## 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** Not applicable

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

Not applicable.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

Not applicable.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

Not applicable.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

## BUDGET NARRATIVE

Classification	No. of Positions	Focus	Months	Status
Principal Executive Manager D	1	Supervisor	24	Permanent
Operations and Policy Analyst 3	1	Fraud analytics	24	Permanent
Administrative Specialist 2	2	Reviewing returns	24	Permanent

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Normal costs for adding staff—computers, phones, etc.

- f. What are the ongoing costs?**

Staffing and related costs.

- g. What are the potential savings?**

This is a cost avoidance proposal as stopping fraudulent refunds saves the state money. Fraudulent refunds are paid with General Fund money that wasn't paid in by the taxpayer or employer. Stopping them keeps the refund from being issued twice as the legitimate taxpayer will still get their refund.

- h. Based on these answers, is there a fiscal impact?**

Yes.

# BUDGET NARRATIVE

## Agency Request Budget

### Staff Impact

Positions	4
FTE	4.00

### Revenue Source

General Fund	\$746,081
Other Funds	\$15,226

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

Positions	0
FTE	0.00

### Revenue Source

General Fund	\$0
Other Funds	\$0

### 2021–23 Fiscal Impact

None.

# BUDGET NARRATIVE

## Personal Tax and Compliance Division

### Policy Option Package 104—Enhanced Customer Service

#### Purpose

The agency is requesting one permanent full-time Operations and Policy Analyst 4 position to serve as the agency's customer service coordinator. This position would be responsible for developing, implementing, and maintaining a long-term customer service plan based on customer input and best practices. The agency relies on voluntary compliance to make the system work, and voluntary compliance is dependent upon taxpayers understanding their obligations and being able to easily fulfill them. Our goal is to create a customer service model that encourages voluntary compliance, clearly communicates complicated tax information, and meets the expectations of today's customer. A comprehensive plan on how we provide and deliver customer service across the agency aligns with the strategic priority to enhance taxpayer assistance by helping to promote voluntary compliance in all of the tax programs administered by the agency.

#### 1. WHAT WOULD THIS POLICY OPTION PACKAGE DO AND HOW WOULD IT BE IMPLEMENTED?

This package would allow the agency to establish a customer service coordinator position that would be responsible for developing, implementing, and maintaining an agency-wide customer service improvement plan that considers performance gaps, customer expectations, and industry best practices. This position would reside in the Personal Tax and Compliance Division because it supports the agency's largest customer base, however; the position would coordinate customer improvement actions agency-wide.

Early in the 2017–19 biennium, the agency hired a consultant to help the agency improve its data collection methods, reporting, and usage related to customer service to support more consistent and reliable reporting on the agency's customer service key performance measure (KPM). This intervention led to enhancements in the agency's data collection processes and led to over 30 recommendations to improve. The goal is to bring more information about customer experience and expectations into agency service delivery processes. The work will also help expand the focus of customer service to the agency's other tax programs not previously represented in the agency's customer service data collection processes.

In addition to the customer service activities, the 2017 Legislature asked the department to report on a related budget note:

*The Department of Revenue is to identify deficiencies in the current delivery of effective taxpayer assistance and develop a plan for addressing deficiencies and increasing agency performance under Key Performance Measure #5 – Effective Taxpayer Assistance. The Department of Revenue is to report its findings to the Joint Committee on Ways and Means during the Legislative session in 2018.*



# BUDGET NARRATIVE

Taxpayer assistance and customer service are closely linked within the agency. Taxpayer assistance seeks to encourage voluntary compliance by clearly communicating complicated tax information and meeting customer expectations. Most people would prefer not to file annual tax returns that establish one's tax obligation. However, the agency believes that if this process is managed well, taxpayers will be satisfied with their experience and willingly make appropriate filings and payments. This is the most efficient approach to tax collections that the agency can employ.

While this package seeks to enhance customer service results, it also provides support for enhancements in taxpayer assistance activities. An Operations & Policy Analyst 4 position is being requested to coordinate the following activities:

- Manage the agency's improved data collection process and prepare quarterly reports for senior leadership on customer experiences and opportunities for improvement.
- Lead a cross-functional agency workgroup formed to analyze survey results and develop recommendations for improvement. Track progress on implementation of approved recommendations and report this as part of the quarterly report to senior leadership.
- Support section and division efforts to implement agency recommendations and ensure that improvements are monitored and that anticipated results are achieved. This also includes looking for opportunities to leverage good work being performed in one area across the agency.
- Develop and coordinate a process to develop an agency-wide customer service improvement plan that identifies actions to increase customer satisfaction levels with the agency. This plan should effectively identify how it supports the agency's progress towards enhancing taxpayer assistance, an agency strategic priority.
- Research best practices of other state revenue agencies to identify strategies and opportunities for continuous improvement.

The work of this position also helps build more capacity in the agency to have data/information to inform critical decision making processes. It also helps ensure that the agency is consistently working to bring customer needs and expectations into continuous improvement processes and practices.

## **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

The agency is advancing this package to maintain gains and advance opportunities to improve customer service that were identified through a consultant's report and agency's analysis prepared under a legislative budget note. During the 2017 Legislative budget review, concerns were raised about the agency's KPM results related to customer service. The agency temporarily redeployed existing staff to support a consultant's analysis of customer service data collection and usage. Improvements were made and potential opportunities for further improvement have been identified. While this initial work was directed by the legislature, the ongoing impacts have not been considered or resourced. To continue supporting improvements made and to advance opportunities identified, the agency needs dedicated customer service coordination across the agency. This package address this gap.

## BUDGET NARRATIVE

**3. HOW DOES THIS FURTHER THE AGENCY’S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

The agency’s mission is to make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. We rely on voluntary compliance to make the system work, and voluntary compliance is dependent upon taxpayers understanding their obligations and being able to easily fulfill them. Our goal is to create a customer service model that encourages voluntary compliance, clearly communicates complicated tax information, and meets the expectations of today’s customer.

The agency has also identified a strategic priority to enhance taxpayer assistance. This is accomplished by providing clear, accurate, and timely information and services that support voluntary compliance and yields an appropriate customer experience. This package advances this priority.

**4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

Yes, this package is directly related to the agency’s KPM #4 (Customer Service) which measures the percent of customers rating their satisfaction with the agency’s customer service as “good” or “excellent.” Additionally, it directly relates to KPM 5 (Effective Taxpayer Assistance) which measures providing effective taxpayer assistance through a combination of direct assistance and electronic self-help services.

**5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Do nothing. The agency could continue to operate with a decentralized approach to customer service where each division establishes their own strategies on how to achieve a good/excellent customer service rating. This approach, however, is not consistent with the agency’s core value of continuous improvement. We brought on a customer service consultant to assist the agency in improving overall customer service and one of their key recommendations was to create a customer service coordinator position to develop, implement, and continually monitor a true customer service program for the entire agency. As a result, the option of maintaining status quo was rejected.

# BUDGET NARRATIVE

Redeploy existing staff. Reassigning a current position at the level required is not feasible. This would mean taking an existing position that is dedicated to other work, which would mean other important work would not be completed. The agency is committed to using existing resources for legislatively funded work. Additionally, the department lacks expertise in the customer service field. Shifting existing staff would fill the coordinator position, but it would not bring customer service skills needed to move us forward. Given this, this option was rejected and this package is being advanced to gain funding for this important work.

## **7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

Not funding this package would impact the agency's ability to maintain gains and advance opportunities to improve customer service that were identified through a consultant's report and agency's analysis prepared under a legislative budget note. These were critical investments made to identify and address customer service deficiencies reported on related KPMs. The agency would like to take a centralized, coordinated approach to improving customer service and taxpayer assistance across all tax program as this will be the most efficient and effective way to pursue continued progress. Without this position, it will be difficult for the agency to methodically focus on improving customer and taxpayer assistance across the agency. Gains may be made within individual units and sections, however, there will not be the coordination support to ensure that lessons learned in one area might be applied to another.

## **8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

No direct impacts.

## **9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

No impacts outside the agency, however, this POP would impact other programs across the agency.

## **10. WHAT IS YOUR EQUITY ANALYSIS?**

Not applicable.

## **11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?**

It is anticipated that it may require six months to get the new staff ready for this work.

# BUDGET NARRATIVE

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

This position will be assigned to the Personal Tax and Compliance (PTAC) Division because the personal income tax program represents the largest customer base for the agency. Currently, 84 percent of survey comments received from taxpayers relate to the work performed in PTAC. This position, however, will develop a cross-agency plan and approach for customer service.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

Just standard services and supplies associated with a new position.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

This position will be an Operations and Policy Analyst 4. No new staff or specific staff will be assigned to directly report to this position. This position will work with an interagency team represented by staff within the divisions.

**e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Depending on the direction of the customer service plan and the outcomes determined, there could be impacts that require modification of letters, forms, website, Revenue Online, etc.

# BUDGET NARRATIVE

**f. What are the ongoing costs?**

Personal services costs for one customer service coordinator position (Operations and Policy Analyst 4). There would be training costs, which would likely be covered by existing training budgets.

**g. What are the potential savings?**

It may not be possible to measure benefits in cost savings. But increased customer satisfaction with faster resolution (or avoidance of issues) are possible outcomes of a customer service coordinator.

## Agency Request Budget

### Staff Impact

Positions	1
FTE	1.00

### Revenue Source

General Fund	\$244,880
Other Funds	\$4,997

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

Positions	0
FTE	0.00

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$0
Other Funds	\$0

## 2021–23 Fiscal Impact

None.

# BUDGET NARRATIVE

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## Personal Income Tax and Compliance Division

### Policy Option Package 105—Marijuana Program Audits

The package creates an auditing unit consisting of four permanent full-time Tax Auditor 2 positions focused on the marijuana industry. Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor Control Commission, has provided educational programs, however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and recreational marijuana tax audit issues throughout the state.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

In November of 2014, Oregon voters passed Measure 91 legalizing the production, processing, delivery, and sale of recreational marijuana products. Medical marijuana was already legal in Oregon. October 1, 2015, legal sales of recreational marijuana were allowed at medical marijuana dispensaries regulated by the Oregon Health Authority. In January 2016, state retail tax was imposed on sales of recreational marijuana at a rate of 25 percent of the retail sales price for dispensaries selling medical marijuana. In October 2016, the Oregon Liquor Control Commission (OLCC) began issuing licenses to retailers of recreational marijuana. Sales of marijuana made under an OLCC license were taxed by the state at 17 percent of the retail sales price. OHA regulated dispensaries were to stop selling recreational marijuana December 31, 2016. Starting January 2017, all recreational marijuana retailers must have been registered with the OLCC in order to sell marijuana taxed by the state at 17 percent. Retailers must report sales to the Oregon Department of Revenue on a quarterly basis.

The marijuana industry has rapidly expanded since 2016. In the first quarter of 2016, 253 businesses filed marijuana tax returns with the department. As of April 2018, 543 businesses have registered licenses with the OLCC. This represents a 115-percent increase in registered filers in the state. The department expects the industry to continue growing; requiring increased oversight and enforcement. In addition, this presents an opportunity to educate business owners in the early stages of their operations to help them understand and comply with tax obligations. Best practices reveal that changing taxpayer behavior as early as possible leads to the best outcomes in terms of continuous compliance with tax law. Early income tax audits of some marijuana businesses have revealed that business owners in this industry are prone to mistakes in calculating income.

This package will allow the department to perform audit and filing enforcement functions to ensure the state is receiving the proper amount of revenue. The marijuana industry has a high risk of noncompliance due to the cash intensive nature of the business. Historically, cash-based

# BUDGET NARRATIVE

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businesses are the largest contributor to the expanding tax gap because there is no third-party reporting of money received. These businesses require higher scrutiny in order to uncover unreported income.

The majority of businesses selling marijuana are set up as pass-through entities. These entities require audits by senior tax auditors due to the complexity of the work. In addition, auditors need to compare tax law differences between deductions allowed by the IRS against those allowed by Oregon. Since marijuana is still illegal for federal purposes, deductions allowed will vary between state and federal taxes. This also increases the complexity of the audit. While the department believes there is potential for underreporting in the marijuana industry, if the audits reveal a high level of compliance, these positions will be used to increase our overall audit efforts focusing on pass-through entities.

This policy option package will add four full-time Tax Auditor 2 positions located throughout the state focusing on the marijuana industry. With these positions, we anticipate completion of approximately 200 marijuana business audits per biennium. These auditors will also provide education and assistance to marijuana industry filers and will collaborate with other state agencies including OLCC to identify best practices and share information. These auditors will focus on both income and marijuana tax audit issues. Audits will focus on cash-based businesses using indirect audit methods. In addition, auditors will pursue businesses that have failed to file and report tax. Auditors will be located in existing field offices based on business population.

## **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission, has provided educational programs; however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry.

## **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

The agency has defined a strategic priority to optimize collections efforts. The marijuana industry poses a high risk to the tax system because it is largely made up of cash transactions. In addition, this industry is fairly new and businesses may not be familiar with all the rules and regulations regarding their tax obligations. This package will focus on both audit and filing enforcement to ensure all businesses are paying the correct amount of both income and marijuana tax.



## BUDGET NARRATIVE

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**4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

This policy option package is not linked to a specific performance measure. We will measure success by examining the total increase in marijuana audits and filing enforcement as a percentage of the total population of marijuana-related businesses. Success will be increasing that percentage over time.

**5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Redeploy existing audit resources. This option would divert resources from our current work to the marijuana industry. This would decrease the number of audits in other areas. The department feels there is heightened compliance risk in this area. Given this, the agency would likely shift existing resources to enforce the marijuana industry if this package is not funded. However, shifting resources are expected to result in a 16-percent reduction in other auditing activity. This means the number of audits conducted on non-marijuana pass-through entities will decrease. The agency is committed to continuing current service level auditing of our long-standing tax programs, so, this option was rejected.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

As the marijuana industry continues to grow, the lack of enforcement will adversely affect long-term compliance and the revenue stream. The department will be forced to reduce compliance activity in other areas in order to create adequate coverage in the marijuana industry. We will not be able to deploy as many resources to education and assistance for new marijuana filers, which could lead to confusion and noncompliance. The lack of third-party reporting in this industry will allow taxpayers to avoid taxation without a consistent enforcement effort by the department. Because the number of marijuana businesses and filers will continue to grow, these problems will be compounded exponentially.

## BUDGET NARRATIVE

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**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?**

Local governments may impose a tax of three percent of the retail sales price of marijuana products. Funding this package may increase the amount of money that flows to these localities. If the department performs audits on these businesses and increases the amount of marijuana tax due, a portion of that tax may be paid to the locality in which the business operates.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?**

The marijuana tax program will be a stakeholder in this package. The personal income tax and marijuana tax programs will coordinate efforts which should decrease total audit time for the department. This will help both the department close more audits and taxpayers will require less time to deal with the audit. In addition, there will be the opportunity to interact with the OLCC and share information to better effect compliance in the marijuana industry.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

Not applicable.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?**

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** None

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

This would introduce audits and filing enforcement for the recreational marijuana tax program. Auditing personal income is already a department responsibility.

## BUDGET NARRATIVE

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- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We will have increased facilities and computer service to accommodate four additional auditor positions. Also, Human Resource costs will increase due to hiring and recruiting new employees.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

New positions, four Tax Auditor 2s. These will be permanent full-time positions.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

The new auditors will need additional training for dealing with the marijuana industry and will take approximately six months to become proficient at these audits. The new auditors will also require additional telephone and computer equipment for their work.

- f. What are the ongoing costs?**

Cost of the audit positions, services and supplies, additional travel costs for audits.

- g. What are the potential savings?**

No savings are anticipated. Adding enforcement positions in the marijuana industry will likely result in increased income for the state. The timing and amount of increased revenues is not known at this time.

# BUDGET NARRATIVE

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**h. Based on these answers, is there a fiscal impact?**

Yes.

**Agency Request Budget**

**Staff Impact**

Positions	4
FTE	4.00

**Revenue Source**

General Fund	\$474,361
Other Funds	\$474,361

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

Not recommended for PTAC but recommended for Marijuana Program by CFO in Governor’s Budget

**Staff Impact**

Positions	0
FTE	0.00

**Revenue Source**

General Fund	\$0
Other Funds	\$0

**2021–23 Fiscal Impact**

None.

# BUDGET NARRATIVE

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# BUDGET NARRATIVE

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## Personal Tax and Compliance Division

### Policy Option Package 115—Printing and Postage

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings (statements of account) generate increased payments, which are significantly greater than the costs of printing and postage. The department's ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

This package would address the projected shortfall in printing, postage, and metering the department faces for the 19–21 biennium and beyond. With the implementation of our new core system, GenTax, the department has the capability to do more compliance and customer service work resulting in more correspondence being sent to taxpayers, businesses, and tax professionals. The majority of the additional mailing costs are due to policy and operational choices now available within GenTax but some of the costs are due to program decisions made to improve operations independent of GenTax. This package would provide ongoing funding for the additional postage, printing and metering costs associated with the increased mailings not currently funded in our budget.

#### **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

The department recognized that there would be an increase in the volume of mailings due to the implementation of GenTax. Besides the new capabilities of the system, we converted several programs into GenTax that weren't previously part of the processing system (state lodging, 911, timber, etc.). We have also been asked to administer (through GenTax) several new taxes (marijuana, vehicle and bicycle excise tax, transportation tax on wages, etc.). We've also made operational choices to send notices where we didn't have that ability in the legacy system.

We waited until all programs were migrated and functioning in the new system to determine the full impact of its capabilities and associated mailing costs. The department has completed its analysis on the impact based on current and projected service levels and is requesting an increase to the budget to cover these costs.

# BUDGET NARRATIVE

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Some examples from the analysis of differences between our old legacy system and GenTax include:

- The ability to send statement of account notices to taxpayers with a balance owing. Over 3 million of these notices have been sent to taxpayers, resulting in at least \$19 million in payments since implementing GenTax that we can track directly to the statement of account notice.
- The ability for tax professionals to sign up for account access to their client's tax records online. We send a notice to the taxpayer to ensure they agree to allow the access. This did not occur previously, and approximately 84,000 such notices have been sent.

The department proposes this package to ensure sufficient funding to give tax collectors the resources necessary to maximize collection efforts.

### **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

Two of the Department of Revenue's Key Performance Measures address collections efficiency. To effectively use the tools provided, collections efforts must be supported by regular and consistent mailings and notifications. Regular mailings result in more taxpayer calls and contacts and more efficient collections efforts from PTAC, Business, and the new Collections divisions.

### **4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

KPM #8—Direct Enforcement Dollars—Cost of Funds and KPM #9—Collection Dollars—Cost of Funds results will both be impacted by sufficient funds for regular mailings. Full funding of mailing costs support program functions, legislative mandates and initiatives that are tied to performance measures.

### **5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

### **6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

The department introduced a legislative concept during the 2013 Legislative Session that would allow us to give notice by methods other than by regular mail in anticipation that GenTax would allow us to post notices to a secure area of our website or send automatic e-mails to taxpayers. Senate Bill 183 passed and is now in statute under ORS 305.127.

# BUDGET NARRATIVE

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The department is pursuing other alternatives to mailing out notices and letters. We have been encouraging customers to use Revenue Online to access notices but this is still a fairly new tool that people are learning to use. To date, there approximately 245,000 registrants in Revenue Online, split roughly 60 percent/40 percent between individuals and businesses.

Also, we are looking at ways customers can opt out of receiving notices by mail and instead receive notices or a notification to access notices through Revenue Online by email. Though simple in concept, this option will take some time to vet and implement. It is complex to program our system and requires public buy-in to be successful. We also need time to evaluate the efficacy of alternative forms of notification to assure there would be no impact on revenue streams.

For now, mailing notices and letters is our primary method of communicating with customers. Through time, we believe mailing costs will decrease as alternative methods are enhanced and taxpayers, businesses, and tax professionals choose these alternatives as their preferred method of communication. This also relies on more taxpayers and tax professionals registering for Revenue Online services.

## **7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

Not funding this package would hamper the department's ability to comply with statutory requirements, continue enforcement efforts such as auditing and filing enforcement, and make operational adjustments in performing its administrative duties and responsibilities. Failure to fund this package could also require PTAC, Business, and Collections divisions to internally fund the shortfall with an increase in vacancies or savings in other S&S areas. Unfortunately, this would result in diminished capacity to provide taxpayers with the level of service required by statute and reduce collection revenue.

## **8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?**

Any state agency dependent on General Fund revenue could be adversely affected by diminished collections efforts. Also, customer service to all external stakeholders, including other state and local agencies and tribal governments, that currently receive correspondence from department will be impacted if we need to reduce the volume of mailings.

## **9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?**

The entire agency and all related programs are affected, however, the Personal Tax and Compliance Division, Business Division, and the new Collections Division are taking the lead on this request since the majority of mailing costs are associated with programs administered in these three divisions.



# BUDGET NARRATIVE

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## 10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

## 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

The department assumes a year-to-year increase in Printing, Postage, and Metering of 1.9 percent (3.83 percent per biennium), which is consistent with standard inflation rates.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** N/A

### Agency Request Budget

#### Staff Impact

Positions	0
FTE	0.00

#### Revenue Source

General Fund	\$1,533,071
Other Funds	\$31,287

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

### Governor’s Budget

#### Staff Impact

Positions	0
FTE	0.00

# BUDGET NARRATIVE

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**Revenue Source**

General Fund	\$0
Other Funds	\$0

**2021–23 Fiscal Impact**

None.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	1,411,290	-	-	-	-	-	1,411,290
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$1,411,290</b>	-	-	-	-	-	<b>\$1,411,290</b>
<b>Personal Services</b>							
Temporary Appointments	536	-	3,058	-	-	-	3,594
Overtime Payments	140	-	-	-	-	-	140
All Other Differential	142	-	-	-	-	-	142
Public Employees' Retire Cont	47	-	-	-	-	-	47
Pension Obligation Bond	135,810	-	2,650	-	-	-	138,460
Social Security Taxes	63	-	234	-	-	-	297
Unemployment Assessments	1,737	-	-	-	-	-	1,737
Mass Transit Tax	(2,853)	-	22	-	-	-	(2,831)
Vacancy Savings	1,275,668	-	39,514	-	-	-	1,315,182
<b>Total Personal Services</b>	<b>\$1,411,290</b>	-	<b>\$45,478</b>	-	-	-	<b>\$1,456,768</b>
<b>Total Expenditures</b>							
Total Expenditures	1,411,290	-	45,478	-	-	-	1,456,768
<b>Total Expenditures</b>	<b>\$1,411,290</b>	-	<b>\$45,478</b>	-	-	-	<b>\$1,456,768</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(45,478)	-	-	-	(45,478)
<b>Total Ending Balance</b>	-	-	<b>(\$45,478)</b>	-	-	-	<b>(\$45,478)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(91,235)	-	-	-	-	-	(91,235)
<b>Total Revenues</b>	<b>(\$91,235)</b>	-	-	-	-	-	<b>(\$91,235)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(15,345)	-	(376)	-	-	-	(15,721)
Employee Training	(9,220)	-	(377)	-	-	-	(9,597)
Telecommunications	(12,330)	-	-	-	-	-	(12,330)
Agency Program Related S and S	-	-	(755)	-	-	-	(755)
Other Services and Supplies	(3,813)	-	-	-	-	-	(3,813)
Expendable Prop 250 - 5000	(50,527)	-	(77)	-	-	-	(50,604)
IT Expendable Property	-	-	(277)	-	-	-	(277)
<b>Total Services &amp; Supplies</b>	<b>(\$91,235)</b>	-	<b>(\$1,862)</b>	-	-	-	<b>(\$93,097)</b>
<b>Total Expenditures</b>							
Total Expenditures	(91,235)	-	(1,862)	-	-	-	(93,097)
<b>Total Expenditures</b>	<b>(\$91,235)</b>	-	<b>(\$1,862)</b>	-	-	-	<b>(\$93,097)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	1,862	-	-	-	1,862
<b>Total Ending Balance</b>	-	-	<b>\$1,862</b>	-	-	-	<b>\$1,862</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	658,215	-	-	-	-	-	658,215
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$658,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$658,215</b>

**Services & Supplies**

Instate Travel	8,785	-	123	-	-	-	8,908
Out of State Travel	968	-	-	-	-	-	968
Employee Training	10,766	-	136	-	-	-	10,902
Office Expenses	18,365	-	3,397	-	-	-	21,762
Telecommunications	40,020	-	1,826	-	-	-	41,846
Data Processing	1,734	-	172	-	-	-	1,906
Publicity and Publications	950	-	-	-	-	-	950
Professional Services	31,583	-	479	-	-	-	32,062
IT Professional Services	31,665	-	3	-	-	-	31,668
Attorney General	403,510	-	694	-	-	-	404,204
Employee Recruitment and Develop	608	-	12	-	-	-	620
Dues and Subscriptions	570	-	-	-	-	-	570
Facilities Rental and Taxes	66,962	-	4,850	-	-	-	71,812
Facilities Maintenance	1,102	-	-	-	-	-	1,102
Agency Program Related S and S	20,900	-	1,424	-	-	-	22,324
Other Services and Supplies	1,153	-	19	-	-	-	1,172
Expendable Prop 250 - 5000	53	-	101	-	-	-	154

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
IT Expendable Property	876	-	7	-	-	-	883
<b>Total Services &amp; Supplies</b>	<b>\$640,570</b>	-	<b>\$13,243</b>	-	-	-	<b>\$653,813</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	10,663	-	276	-	-	-	10,939
Telecommunications Equipment	6,756	-	35	-	-	-	6,791
Data Processing Hardware	226	-	-	-	-	-	226
<b>Total Capital Outlay</b>	<b>\$17,645</b>	-	<b>\$311</b>	-	-	-	<b>\$17,956</b>
<b>Total Expenditures</b>							
Total Expenditures	658,215	-	13,554	-	-	-	671,769
<b>Total Expenditures</b>	<b>\$658,215</b>	-	<b>\$13,554</b>	-	-	-	<b>\$671,769</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(13,554)	-	-	-	(13,554)
<b>Total Ending Balance</b>	-	-	<b>(\$13,554)</b>	-	-	-	<b>(\$13,554)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	2,094,282	-	-	-	-	-	2,094,282
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$2,094,282</b>	-	-	-	-	-	<b>\$2,094,282</b>
<b>Services &amp; Supplies</b>							
Office Expenses	1,612,598	-	34,844	-	-	-	1,647,442
Other Services and Supplies	481,684	-	10,407	-	-	-	492,091
<b>Total Services &amp; Supplies</b>	<b>\$2,094,282</b>	-	<b>\$45,251</b>	-	-	-	<b>\$2,139,533</b>
<b>Total Expenditures</b>							
Total Expenditures	2,094,282	-	45,251	-	-	-	2,139,533
<b>Total Expenditures</b>	<b>\$2,094,282</b>	-	<b>\$45,251</b>	-	-	-	<b>\$2,139,533</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(45,251)	-	-	-	(45,251)
<b>Total Ending Balance</b>	-	-	<b>(\$45,251)</b>	-	-	-	<b>(\$45,251)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(2,684,123)	-	-	-	-	-	(2,684,123)
<b>Total Revenues</b>	<b>(\$2,684,123)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,684,123)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(822,307)	-	(16,781)	-	-	-	(839,088)
Empl. Rel. Bd. Assessments	(540)	-	(9)	-	-	-	(549)
Public Employees' Retire Cont	(139,543)	-	(2,850)	-	-	-	(142,393)
Social Security Taxes	(62,907)	-	(1,282)	-	-	-	(64,189)
Worker's Comp. Assess. (WCD)	(513)	-	(9)	-	-	-	(522)
Mass Transit Tax	(3,730)	-	(916)	-	-	-	(4,646)
Flexible Benefits	(310,320)	-	(6,336)	-	-	-	(316,656)
Vacancy Savings	(1,215,919)	-	-	-	-	-	(1,215,919)
<b>Total Personal Services</b>	<b>(\$2,555,779)</b>	<b>-</b>	<b>(\$28,183)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,583,962)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(6,144)	-	-	-	-	-	(6,144)
Out of State Travel	(680)	-	-	-	-	-	(680)
Employee Training	(7,530)	-	-	-	-	-	(7,530)
Office Expenses	(54,126)	-	-	-	-	-	(54,126)
Telecommunications	(27,986)	-	-	-	-	-	(27,986)
Data Processing	(1,214)	-	-	-	-	-	(1,214)
Publicity and Publications	(664)	-	-	-	-	-	(664)
Employee Recruitment and Develop	(425)	-	-	-	-	-	(425)
Dues and Subscriptions	(400)	-	-	-	-	-	(400)

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Facilities Maintenance	(771)	-	-	-	-	-	(771)
Agency Program Related S and S	(14,616)	-	-	-	-	-	(14,616)
Other Services and Supplies	(13,139)	-	-	-	-	-	(13,139)
Expendable Prop 250 - 5000	(37)	-	-	-	-	-	(37)
IT Expendable Property	(612)	-	-	-	-	-	(612)
<b>Total Services &amp; Supplies</b>	<b>(\$128,344)</b>	-	-	-	-	-	<b>(\$128,344)</b>
<b>Total Expenditures</b>							
Total Expenditures	(2,684,123)	-	(28,183)	-	-	-	(2,712,306)
<b>Total Expenditures</b>	<b>(\$2,684,123)</b>	-	<b>(\$28,183)</b>	-	-	-	<b>(\$2,712,306)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	28,183	-	-	-	28,183
<b>Total Ending Balance</b>	-	-	<b>\$28,183</b>	-	-	-	<b>\$28,183</b>
<b>Total Positions</b>							
Total Positions							(9)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(9)</b>
<b>Total FTE</b>							
Total FTE							(9.00)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(9.00)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(257,717)	-	-	-	-	-	(257,717)
Admin and Service Charges	-	-	(18,605)	-	-	-	(18,605)
<b>Total Revenues</b>	<b>(\$257,717)</b>	<b>-</b>	<b>(\$18,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$276,322)</b>
<b>Services &amp; Supplies</b>							
Telecommunications	(62,717)	-	(4,605)	-	-	-	(67,322)
Facilities Rental and Taxes	(170,000)	-	(12,000)	-	-	-	(182,000)
Agency Program Related S and S	(25,000)	-	(2,000)	-	-	-	(27,000)
<b>Total Services &amp; Supplies</b>	<b>(\$257,717)</b>	<b>-</b>	<b>(\$18,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$276,322)</b>
<b>Total Expenditures</b>							
Total Expenditures	(257,717)	-	(18,605)	-	-	-	(276,322)
<b>Total Expenditures</b>	<b>(\$257,717)</b>	<b>-</b>	<b>(\$18,605)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$276,322)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Positions</b>							
Total Positions	-	-	-	-	-	-	-
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(143,218)	-	-	-	-	-	(143,218)
<b>Total Revenues</b>	<b>(\$143,218)</b>	-	-	-	-	-	<b>(\$143,218)</b>
<b>Services &amp; Supplies</b>							
Attorney General	(143,218)	-	(246)	-	-	-	(143,464)
<b>Total Services &amp; Supplies</b>	<b>(\$143,218)</b>	-	<b>(\$246)</b>	-	-	-	<b>(\$143,464)</b>
<b>Total Expenditures</b>							
Total Expenditures	(143,218)	-	(246)	-	-	-	(143,464)
<b>Total Expenditures</b>	<b>(\$143,218)</b>	-	<b>(\$246)</b>	-	-	-	<b>(\$143,464)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	246	-	-	-	246
<b>Total Ending Balance</b>	-	-	<b>\$246</b>	-	-	-	<b>\$246</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 101 - SB 254 (2018)

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	166,029	-	-	-	-	-	166,029
Admin and Service Charges	-	-	29,299	-	-	-	29,299
<b>Total Revenues</b>	<b>\$166,029</b>	-	<b>\$29,299</b>	-	-	-	<b>\$195,328</b>
<b>Services &amp; Supplies</b>							
Professional Services	166,029	-	29,299	-	-	-	195,328
<b>Total Services &amp; Supplies</b>	<b>\$166,029</b>	-	<b>\$29,299</b>	-	-	-	<b>\$195,328</b>
<b>Total Expenditures</b>							
Total Expenditures	166,029	-	29,299	-	-	-	195,328
<b>Total Expenditures</b>	<b>\$166,029</b>	-	<b>\$29,299</b>	-	-	-	<b>\$195,328</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 103 - Fraud Unit

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 103 - Fraud Unit

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 104 - Agency Customer Service Coordinator

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 104 - Agency Customer Service Coordinator

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 115 - Printing and Postage

Cross Reference Name: Personal Tax and Compliance Division  
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Office Expenses	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

PACKAGE: 090 - Analyst Adjustments

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
5015000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	09	4,096.00	96,338- 58,315-	1,966- 1,190-			98,304- 59,505-
5019000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	09	4,096.00	96,338- 58,315-	1,966- 1,190-			98,304- 59,505-
5028000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	09	4,096.00	96,338- 58,315-	1,966- 1,190-			98,304- 59,505-
5030000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	05	3,409.00	80,180- 54,337-	1,636- 1,109-			81,816- 55,446-
5429000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	09	4,096.00	96,338- 58,315-	1,966- 1,190-			98,304- 59,505-
5511000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	09	4,096.00	96,338- 58,315-	1,966- 1,190-			98,304- 59,505-
6035000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST	1	1.00-	24.00-	02	2,994.00	70,419- 51,934-	1,437- 1,060-			71,856- 52,994-
6071000	OAS	C5112	AP REVENUE AGENT 3	1	1.00-	24.00-	07	4,514.00	106,169- 60,736-	2,167- 1,240-			108,336- 61,976-
6276000	OAS	C5112	AP REVENUE AGENT 3	1	1.00-	24.00-	02	3,565.00	83,849- 55,241-	1,711- 1,127-			85,560- 56,368-
TOTAL PICS SALARY									822,307-	16,781-			839,088-
TOTAL PICS OPE									513,823-	10,486-			524,309-
TOTAL PICS PERSONAL SERVICES =				9-	9.00-	216.00-			1,336,130-	27,267-			1,363,397-

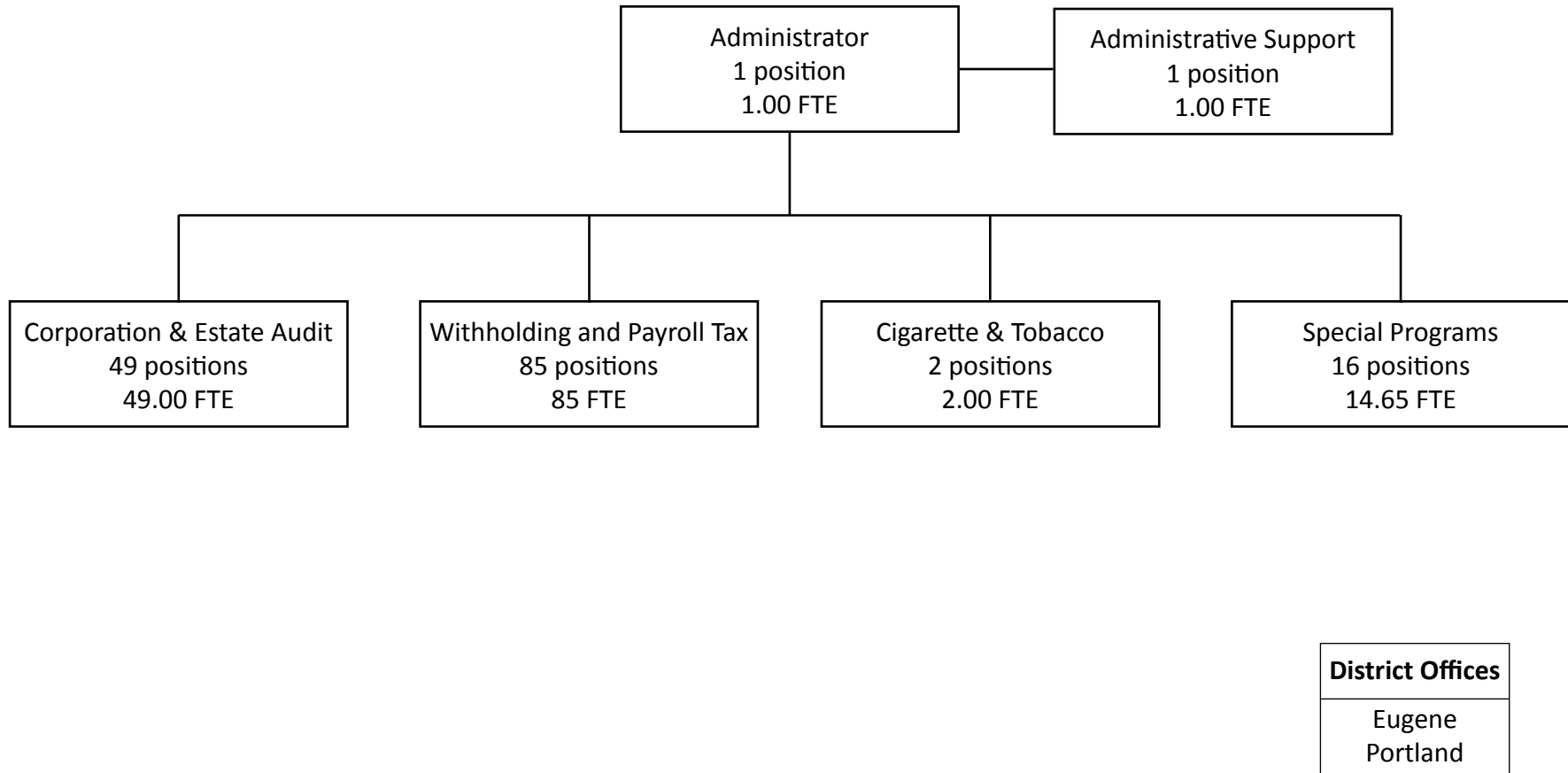
# Business Division

Organizational chart

2019–21 Governor's Budget

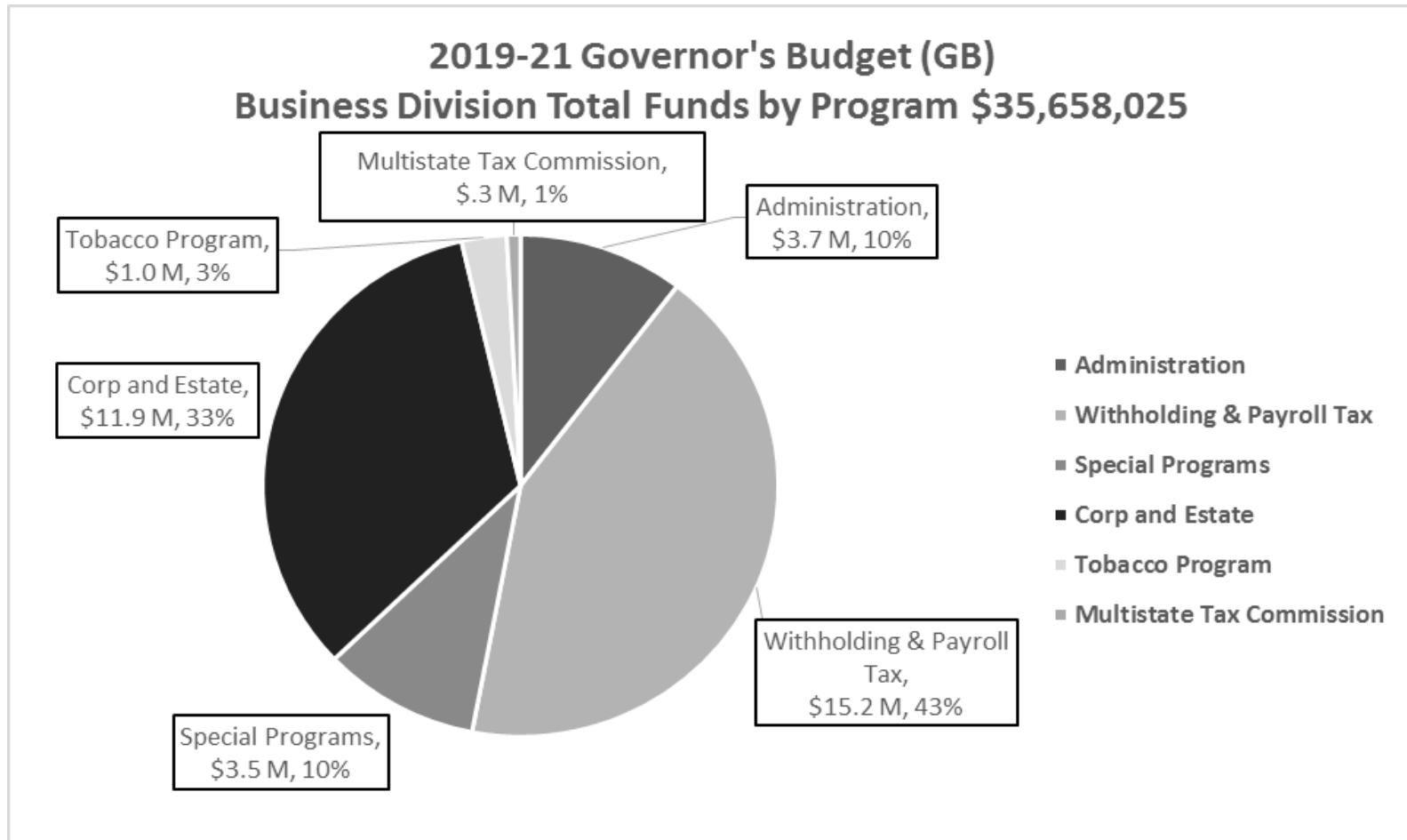
154 positions

152.65 FTE



# BUDGET NARRATIVE

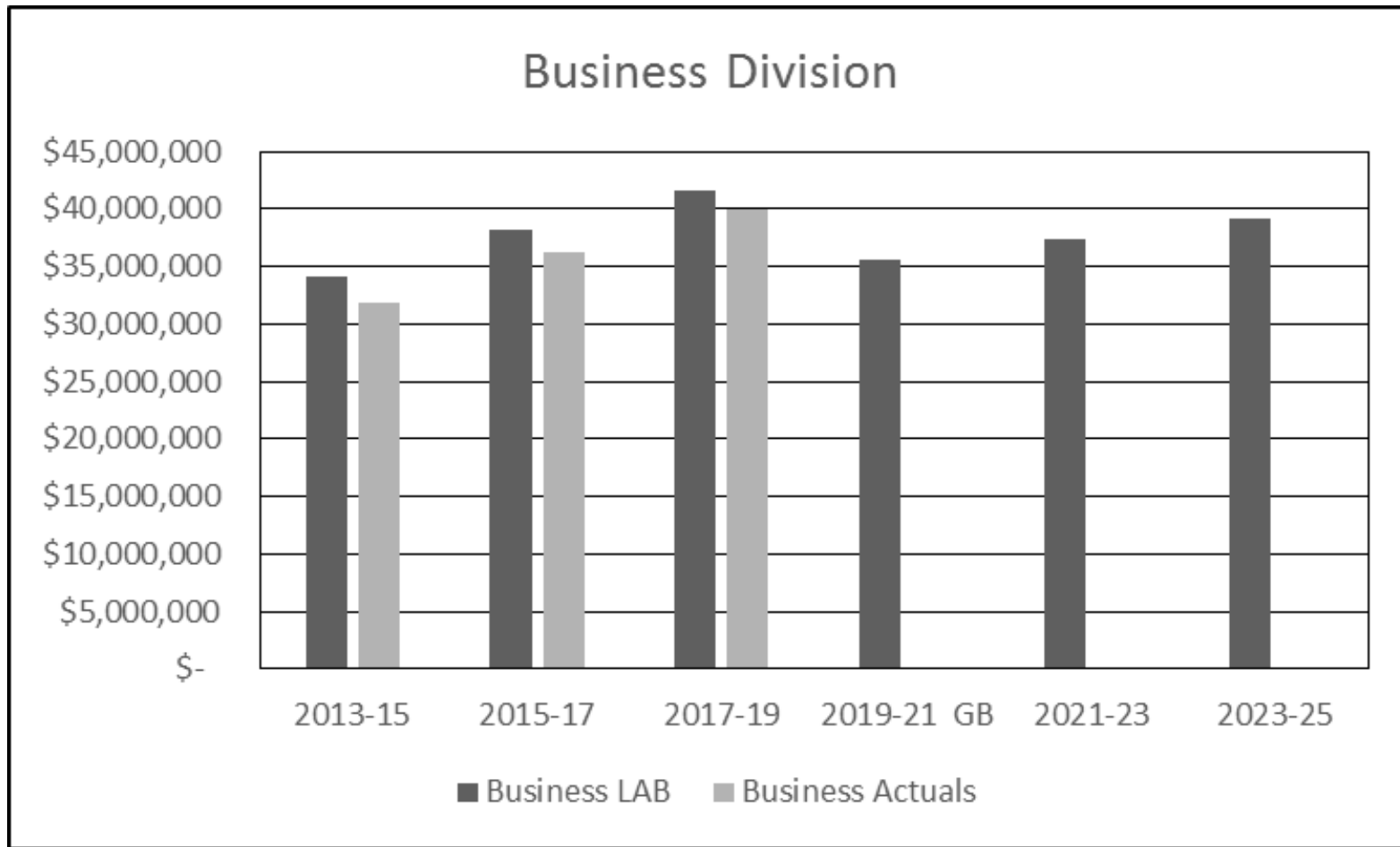
## Business Division



**Long-term Focus Areas:** Excellence in state government.

**Primary Program Contact:** Katie Lolley, Business Division Administrator

# BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
<b>Business</b>	LAB	\$ 34,142,766	\$ 38,191,294	\$ 41,625,457	\$ 35,658,025	\$ 37,367,009	\$ 39,185,733
	Actuals	\$ 31,759,893	\$ 36,167,747	\$ 39,921,030			



# BUDGET NARRATIVE

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## Program Overview

The Business Division generates over \$16 billion in revenue each biennium supporting many of the programs on which the State of Oregon depend. The division administers many programs and processes in a manner that most efficiently and effectively uses the resources allocated to align with the long-term focus area of excellence in state government.

The Business Division is responsible for the administration of taxes imposed on large and small businesses. Division staff work with taxpayers to ensure they can easily report and pay the correct amount of tax for each program. Tax programs administered by the division include: withholding tax, corporate excise and income taxes, cigarette and tobacco taxes, recreational marijuana tax, estate and fiduciary taxes, emergency communication tax, State Lodging tax, Petroleum Load fee, Amusement Device tax, and Hazardous Substance fee. The division also now administers new tax programs enacted by the 2017 Legislature, including vehicle privilege and use taxes, bicycle excise tax, statewide transit tax, and heavy equipment rental tax. The taxes and fees administered by the division support the General Fund and dedicated Other Funds supporting specific state and local programs.

## Program Funding Request

Business Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ 21,350,670	\$ 20,248,850	\$ 41,599,520	227	209.65
CSL 19-21	\$ 23,775,091	\$ 11,621,735	\$ 35,396,826	154	152.75
ARB 19-21	\$ 24,229,958	\$ 11,893,147	\$ 36,123,105	155	153.75
GB 19-21	\$ 23,296,473	\$ 12,361,552	\$ 35,658,025	154	152.65
Difference	\$ 1,945,803	\$ (7,887,298)	\$ (5,941,495)	(73)	(57.00)
% change	8.2%	-67.9%	-16.8%	-47.4%	-37.3%

CSL 2019–21, ARB 2019–21, and GB 19-21 amounts reflect the removal of Other Agency Accounts from the Business Division and its move to the Collections Division.

## Program Description

Over \$16 billion in revenue reaches the General Fund and local districts through the tax and fee programs administered by the Business Division. This amount includes personal income tax withholding submitted by employers, which is also included in the Personal Tax and Compliance Division narrative. Resources granted in this request are used to efficiently and effectively administer the various programs for which the division is responsible.

## BUDGET NARRATIVE

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The clients served by the division are primarily businesses operating in Oregon who have responsibility to pay taxes administered by the division. Clients also include tax professionals, local jurisdictions, and other state agencies. Partnerships are maintained with other state agencies, the Internal Revenue Service, the Federation of Tax Administrators, the Multistate Tax Commission, and the Western States Association of Tax Administrators in our administration of these taxes. These partnerships provide a diverse backdrop of other tax administration agencies with whom we can share best practices, compliance leads, and ideas for new ways to serve taxpayer demands.

Depending on the size of the business and the tax program involved taxpayers must pay and file monthly, quarterly, or annually. Program staff regularly interact with taxpayers or their representatives for account maintenance, to answer tax related questions, provide education, and various compliance activities including collection, audit, and filing enforcement. Each of the programs has a different amount of resource assigned to it. Smaller programs have few resources and can offer only basic services such as return processing, taxpayer assistance, and education. Larger programs have the most resources and thus offer a broader variety of services including outreach and advanced compliance activities such as audit and filing enforcement.

### **Program Justification and Link to Long-term Outcomes**

The activities of the Business Division are linked to all of the agency's long-term outcome areas (voluntary compliance, enforcement, customer experience, employee engagement, and equity and uniformity) and the governor's long-term focus area of excellence in state government.

Voluntary compliance is the backbone of any tax program since most taxpayers voluntarily file and pay. Taxpayers use services and materials provided by the division to understand and meet their obligations. These include forms and instructions, administrative rules, website updates, education and assistance, and online access to accounts. These activities and others ensure the health of tax systems by making it easy for taxpayers to comply with tax program requirements. Making services accessible and understandable not only supports voluntary compliance but also the taxpayer's customer experience.

Improving customer experience is a priority for the agency. The division supports that in many ways. Staff educates taxpayers by attending outreach events for new businesses; provides one-on-one assistance through phone calls and email when taxpayers have questions; and partners with tax professionals and stakeholders while developing policies that will impact them. All of these activities ensure that taxpayers feel supported and have the information they need to comply with tax laws. Feedback is important to improvement so division staff partners with others in the agency to use a customer service survey allowing customers to provide meaningful feedback on services and suggest improvements.

For a smaller set of taxpayers enforcement activities ensure that they are filing and paying correctly and on time. These activities include collecting past due amounts, auditing returns to ensure compliance with tax laws, filing enforcement for those who haven't filed, and business inspections designed to check compliance for a variety of taxes and fees. These activities support voluntary compliance as well. Taxpayers are aware of compliance activities, which encourages them to be accurate in their reporting.

# BUDGET NARRATIVE

Employee engagement is also important to the agency and the division supports this by providing training, recognizing achievements, and listening to feedback about how operations can improve. Employees are consulted when making many strategic decisions in program areas as they are performing work tasks and interacting with taxpayers. It is imperative that they have a voice in how work is accomplished in the division. This leads to staff empowerment and greater buy-in which leads to better individual and team performance.

The final long-term outcome area is equity and uniformity, which the division supports by treating taxpayers and representatives fairly and consistently. In many instances policy statements provided through administrative rule outline how decisions will be made. In other instances the same level of consistency is provided through employee training and desk procedures. The Business Division strives to be fair and balanced in administration of the tax programs for which the division is responsible.

## Program Performance

Revenue to Cost Ratio—Corporation, Withholding, Tobacco, Transit, Estate, 911, and Lodging.

Biennium	Revenue*	Cost*	Ratio
2009–11	11,598	19.9	583 : 1
2011–13	12,872	21.6	595 : 1
2013–15	14,394	24.8	580 : 1
2015–17	16,938	27.2	622:1
2017–19 (projected)	18,096	30.6	591:1

*\*Shown in millions*

This chart shows the historical and projected revenues and costs for the major programs administered by the Business Division. The goal is to keep administrative costs low and maximize the revenue streams provided by these tax programs. The revenue figures are impacted by agency actions as well as external factors such as the overall economy and changes to tax laws. During the 2015–17 biennium, the division’s budget was cut significantly, including cuts reflective of vacancy savings, which impacts the ratio shown above by lowering the expenditures while revenue growth remains steady. It is anticipated that expenditures will stabilize going forward, albeit with additions for new tax programs.

## Enabling Legislation/Program Authorization

Oregon Revised Statute (ORS) chapters 305, 314, 316, 317, and 318 require the department to provide forms and instructions for filing returns and paying tax; preparing withholding tables for use by employers; auditing and examining returns; and collecting taxes due. ORS 293.250 gives us

# BUDGET NARRATIVE

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authority to collect debts on behalf of other state agencies and boards. ORS chapters 320 and 323 give the department authority to administer the tobacco, cigarette, and several other smaller tax programs. ORS chapter 475B gives the department authority to administer the marijuana tax program.

## **Funding Streams**

Business Division operations are funded by a combination of General Funds and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the department. Sources of Other Funds revenue are transit district payments for administration, collection, and audit services provided by the department; and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax programs administered by the division.

## **Describe how the 2019–21 funding proposal advanced by the agency compares to the program authorized for the agency in 2017–19.**

The Business Division is requesting current service level funding for the 2017–19 biennium. This includes funding for personal services and services and supplies that are used to provide support to the agencies long-term outcome areas, and the governor’s focus area of excellence in state government.

## Auditing for State Lodging Tax Program—Policy Option Package 106

The Special Programs Section (SPA) is requesting a position, a Tax Auditor 2 (TA2), to perform audits and related compliance activities primarily within the Statewide Lodging Tax (SLT) program. This additional resource will address a compliance deficiency within the program. This request is funded by Other Funds coming from collection of SLT.

## **Agency Request Budget**

### **Staff Impact**

Positions	1
FTE	1.00

### **Revenue Source**

General Fund	\$0
Other Funds	\$220,871

Please note that \$205,883 Other Funds goes into the Special Programs section of Business Division, the remaining \$14,988 for Attorney General expense related to the new position goes to the Division Administration section, where the division’s Attorney General expenditures are centralized.

# BUDGET NARRATIVE

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## Governor's Budget

### Staff Impact

Positions	1
FTE	1.00

### Revenue Source

General Fund	\$0
Other Funds	\$220,871

Please note that \$205,883 Other Funds goes into the Special Programs section of Business Division, the remaining \$14,988 for Attorney General expense related to the new position goes to the Division Administration section, where the division's Attorney General expenditures are centralized.

### Postage & Printing—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings, called "Statement of Account" generate increased payments, which are significantly greater than the costs of printing and postage. The department's ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

## Agency Request Budget

### Staff Impact

None

### Revenue Source

General Fund	\$454,867
Other Funds	\$ 50,541

# BUDGET NARRATIVE

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## Governor's Budget

### Staff Impact

None

### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

# BUDGET NARRATIVE

## Business Division Administration

### Program Overview

Business Division Administration is responsible for the performance of all programs within the division, including the withholding, corporate, estate, cigarette and tobacco, marijuana, and eight special tax programs that include the vehicle, bicycle, state lodging, emergency communication, and heavy equipment rental taxes.

### Program Funding Request

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 1,830,247	\$ 653,201	\$ 2,483,448	3	2.50
CSL 19-21	\$ 3,173,931	\$ 625,410	\$ 3,799,341	2	2.00
ARB 19-21	\$ 3,628,798	\$ 690,939	\$ 4,319,737	2	2.00
GB 19-21	\$ 3,075,837	\$ 632,511	\$ 3,708,348	2	2.00
Difference	\$ 1,245,590	\$ (20,690)	\$ 1,224,900	(1)	(0.50)
% change	68.1%	-3.2%	49.3%	-33.3%	-20.0%

### Program Description

Business Division Administration consists of two positions, the division administrator and division executive assistant. The administrator participates on the department's executive leadership team to contribute toward the management of the agency, and establishes broad division policy and strategic plans to align the Business Division's programs with the agency's desired outcomes. Programs administered by the Business Division include the withholding, corporate, estate, cigarette and tobacco, marijuana, and eight special tax programs that include the vehicle, bicycle, and emergency communication taxes. These programs generate over \$16 billion per biennium.

The division administrator leads the development of Business Division strategic plans, strategies, resource, and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including voluntary compliance, enforcement, customer experience, and employee engagement. Core functions include tax administration, audit, filing enforcement, collection, policy development, and budget management, which all require coordination within the division and with key business partners, both internal and external.

Three sections within the division, each lead by a section manager, manage these programs and functions. They join the administrator on the division's leadership team representing the Corporation and Estate, Special Programs, and Withholding sections. The division executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and

# BUDGET NARRATIVE

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organization charts updated, and providing clerical support for division management. The Attorney General (AG) budget for the division is also included in the administration budget. These funds cover situations when attorney advice or representation is required. This ranges from representation at Tax Court to advice on policies, statutes, and administrative rules.

## **Program Justification and Link to Long-term Outcome**

The Business Division generates over \$16 billion in revenue each biennium that supports many of the programs the state of Oregon depends upon for education, public safety, and health. Revenue is generated in a way that efficiently and effectively uses the resources assigned to the division and is in direct alignment with the long-term outcome of excellence in state government.

## **Program Performance**

The Business Division administers multiple programs. Please reference the sections of this budget document that contain the program performance details for the following programs:

- Withholding and payroll taxes.
- Special programs.
- Corporation and estate taxes.
- Cigarette and tobacco taxes.
- Multistate Tax Commission.
- Marijuana tax program.

## **Enabling Legislation/Program Authorization**

The Business Division administers multiple programs. Please reference the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Withholding and payroll taxes.
- Special programs.
- Corporation and estate taxes.
- Cigarette and tobacco taxes.
- Multistate Tax Commission.
- Marijuana tax.

## **Funding Streams**

Business Division administration is primarily funded by General Fund, but some of its funding comes from Other Funds associated with the following programs:

- Withholding and payroll taxes.
- Special programs.



## BUDGET NARRATIVE

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- Corporation and estate taxes.
- Cigarette and tobacco taxes.

### **Significant Proposed Program Changes from 2017–19**

The one significant change in this section’s budget for 2019-21 is the addition of postage related expenses. It is proposed to move postage budget from being centralized in the Administrative Services Division to the various divisions whose programs are actually incurring the expense. The Business Division portion of this expenditure added to this biennium’s budget is \$1,047,007 All Funds.

The department is looking into the feasibility of centralizing collections, which may result in future changes in the Business Division.

### Auditing for State Lodging Tax Program—Policy Option Package 106

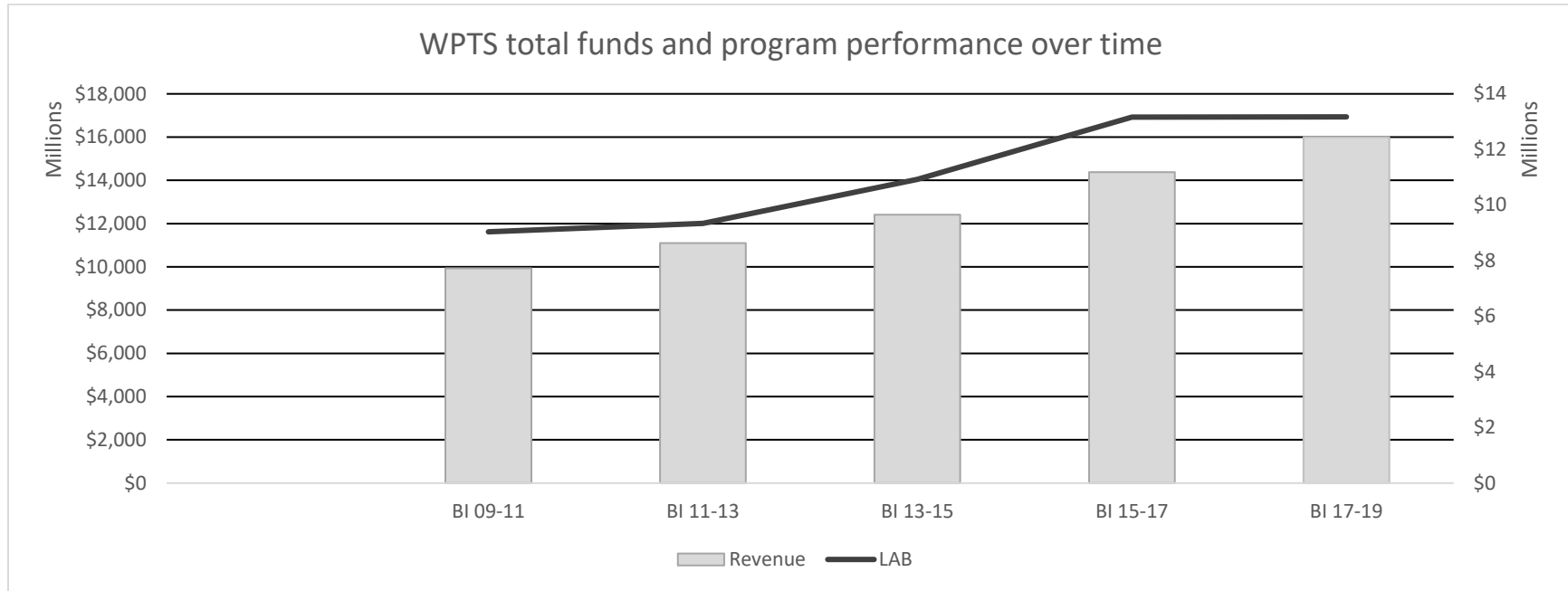
\$14,988 for Attorney General expense related to the new position in this package goes to the Division Administration section in both the Agency Request Budget and in the Governor’s Budget.

### Postage and Printing—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage, and metering. This package was part of the Agency Request Budget and was not included in the Governor’s Budget.

# BUDGET NARRATIVE

## Withholding & Payroll Tax Section



### Program Overview

Withholding and Payroll Tax Section (WPTS) administers the withholding program as part of a multi-agency effort to administer combined payroll tax programs. WPTS secures approximately \$8 billion in revenue to the state annually (this includes personal income tax withholding that employers remit to us and are then claimed on individual income tax returns.)

In addition to direct responsibility for the withholding program, the section is under contract to administer the Lane and Tri-Met transit districts' payroll taxes and is preparing to administer the statewide transit tax. The section also collects delinquent debts for all tax programs administered by the Business Division.

# BUDGET NARRATIVE

## Program Funding Request

Withholding & Payroll Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 7,770,147	\$ 5,401,916	\$ 13,172,063	85	77.87
CSL 19-21	\$ 8,597,210	\$ 6,535,885	\$ 15,133,095	85	85.00
ARB 19-21	\$ 8,597,210	\$ 6,535,885	\$ 15,133,095	85	85.00
GB 19-21	\$ 8,664,146	\$ 6,535,885	\$ 15,200,031	85	85.00
Difference	\$ 893,999	\$ 1,133,969	\$ 2,027,968	0	7.13
% change	11.5%	21.0%	15.4%	0.0%	9.2%

## Program Description

The primary responsibility of the WPTS is to provide the means for employers to report and remit employee income tax withholding. Our goal is to make registering, filing, and paying as easy as possible for employers. When voluntary compliance is easy it reduces the need for enforcement efforts. We partner with the Department of Employment, Department of Consumer and Business Services and two transit districts to provide streamlined payroll reporting for employers using a combined return. We provide education for businesses to improve their ability to comply with the state's various business tax laws. During the current biennium we have attended 108 outreach events with over 4,500 attendees. We have an additional 46 events planned in 2018. The most common topics we are asked about at these events are worker classification (independent contractor vs. employee), filing iWire returns, and the new statewide transit tax.

WPTS programs have a far-reaching impact as they affect the payroll reporting of more than 163,000 employers in Oregon and many outside of Oregon. The section's budget for these programs is over \$13 million for the 2017–19 biennium. Employers are required to report quarterly (annually for agricultural and some domestic employers), and then again annually to provide a reconciliation for the year. Depending on the amount of tax withholding, employers have varying requirements to pay the tax. Employers with a large number of employees pay as frequently as the next business day. WPTS regularly interacts with employers to provide information and education to help them comply with regulations. The section also conducts enforcement activities such as filing enforcement to ensure those who have a filing requirement file, audit to verify that the correct amount of tax has been reported and paid, and collections on past-due debt.

Withholding, transit tax, and marijuana compliance projects continue to be conducted throughout the state. The section also works with community partners to educate business owners about their responsibilities under the tax programs administered by WPTS. WPTS is also responsible for the collection of other delinquent business taxes. In addition to income taxes withheld by employers, the section collects past-due debts on corporate income and excise taxes, local transit district taxes, retail marijuana tax, and the statewide transit tax. As of May 2018, delinquent accounts totaled

## BUDGET NARRATIVE

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\$141.76 million in unpaid payroll, Lane Transit District (LTD), Tri-Met, corporation, marijuana, and statewide transit taxes. During the 2015–2017 biennium, the Withholding section generated approximately \$84 million from collection activities.

The units that make up the Withholding and Payroll Tax Section and the work they are responsible for include:

Program Coordination Unit (6 positions): This unit's function is to provide legal, technical, educational, and operational assistance and direction for the WPTS tax programs. This unit processes appeals, coordinates with the Attorney General's office, and ensures accurate information to support Finance/Accounting's payment transfers for other agencies and internal programs. They are responsible for creating forms, publications, and filing and payment methods to facilitate tax compliance.

Business, Compliance & Investigation Unit (10 positions): Compliance specialists in this unit investigate employers that are not accurately reporting their payroll. They spend a great deal of time in the field working directly with Oregon employers and investigating businesses who don't accurately classify their employees or pay withholding taxes. This unit also participates in the Interagency Compliance Network formed under House Bill 2815 in 2009. They participate in joint audits with multiple state agencies to establish consistency in agency determinations of worker classification. This effort creates a coordinated enforcement process that benefits participating agencies and taxpayers by streamlining processes and sharing information.

Business Tax Collections (28 positions): The revenue agents in this unit collect all tax liabilities of the programs that WPTS administers as well as collecting for the corporate income and excise taxes, marijuana taxes, tobacco taxes and other small programs. The agent's primary function is to pursue collection actions that most effectively and timely resolve delinquent tax accounts. In the course of their work, agents also secure delinquent tax returns and resolve account maintenance issues such as mismatched payments.

Account Resolution Unit (28 positions): This unit provides education and assistance to ensure that new employers and the more than 160,000 current employers comply with their obligations. The unit is responsible for processing returns, wavier requests, payments, refunds, and assisting businesses in complying. This unit reconciles the annual reconciliation returns to quarterly reports and performs other duties to assist employers in their efforts to accurately report and pay their payroll taxes.

Registrations & Support (12 positions): The staff in this unit register employers for combined payroll reporting, resolve registration issues, and act as the first level of investigation for employers. They also provide general clerical support such as ordering supplies, forms, and handling mail for the section. Work in this section has grown substantially due to our improved business processes and new integrated tax system. When registration work is not complete or finished timely it creates a variety of problems for staff and taxpayers including, not knowing where to apply payments or direct returns, sending mail to the wrong place, issuing inaccurate assessments, issuing garnishments when debt is not owed, and creating additional and unnecessary expense for the agency.

# BUDGET NARRATIVE

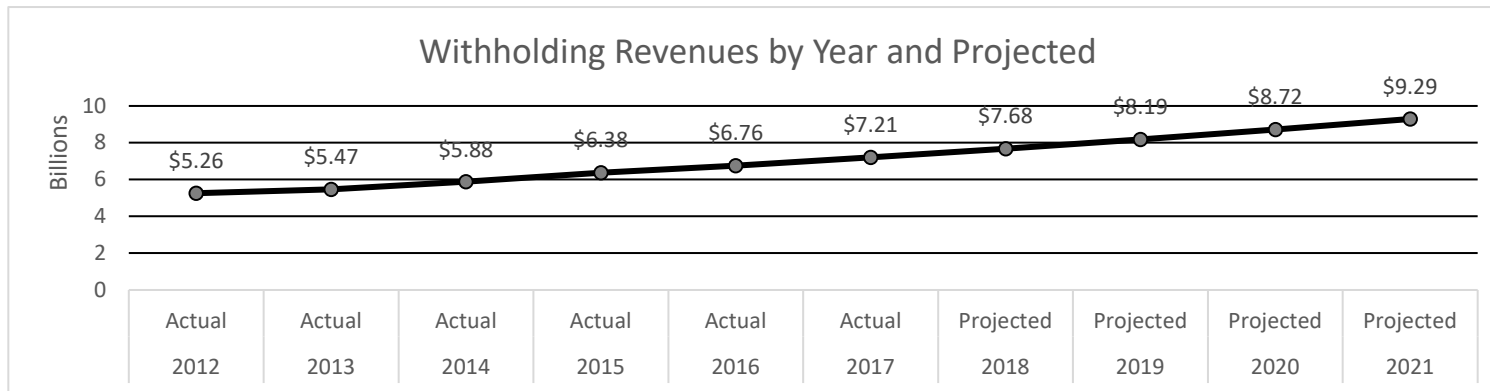
WPTS cooperates with other state and federal agencies to simplify the tax programs affecting Oregon employers. For example, we continue to participate in the Oregon Business Registry, which provides a single starting point for Oregon businesses to register with state agencies. We partner with two other agencies for the combined payroll tax reporting of five different programs. The department has also partnered with seven other state agencies and boards to comprise the Interagency Compliance Network (ICN). These seven agencies and boards work together to achieve better compliance with independent contractor laws. The ICN provides an information website, outreach activities, and joint audit and enforcement efforts to establish a level playing field for all businesses whether they hire employees or independent contractors.

## Program Justification and Link to Long-term Outcome

Confidence in the department’s administration of tax programs is impacted by how fair people view the current system and enforcement of tax laws. To fulfill our mission we focus on making the tax systems we administer work so funding for public services is preserved; achieving the long-term outcome of excellence in state government. We partner with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and the tax professional community to accomplish our mission. We provide the tools needed by businesses to comply with tax reporting and payment regulations. A healthy revenue system is essential to creating the fertile environment needed by the private sector to build the vibrant and innovative economy that is central to the long-term outcomes and goals. The withholding and payroll tax is one of the state’s largest revenue streams and is instrumental in funding the public services that preserve and enhance the quality of life for all citizens.

## Program Performance

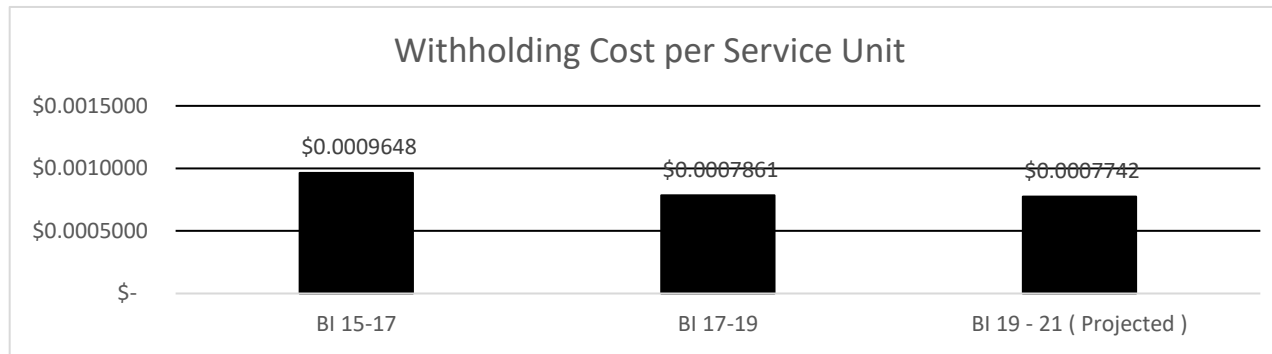
The work of WPTS impacts nearly every single wage earning Oregonian. The program continually adapts to the business needs of taxpayers and has transitioned to using GenTax to perform much of the work previously done through legacy systems. As the economy has stabilized after the great recession and we have continued to see wage growth, the program has had to scale up to keep pace with the increased revenue and bring new businesses in compliance with filing and payment requirements.



## BUDGET NARRATIVE

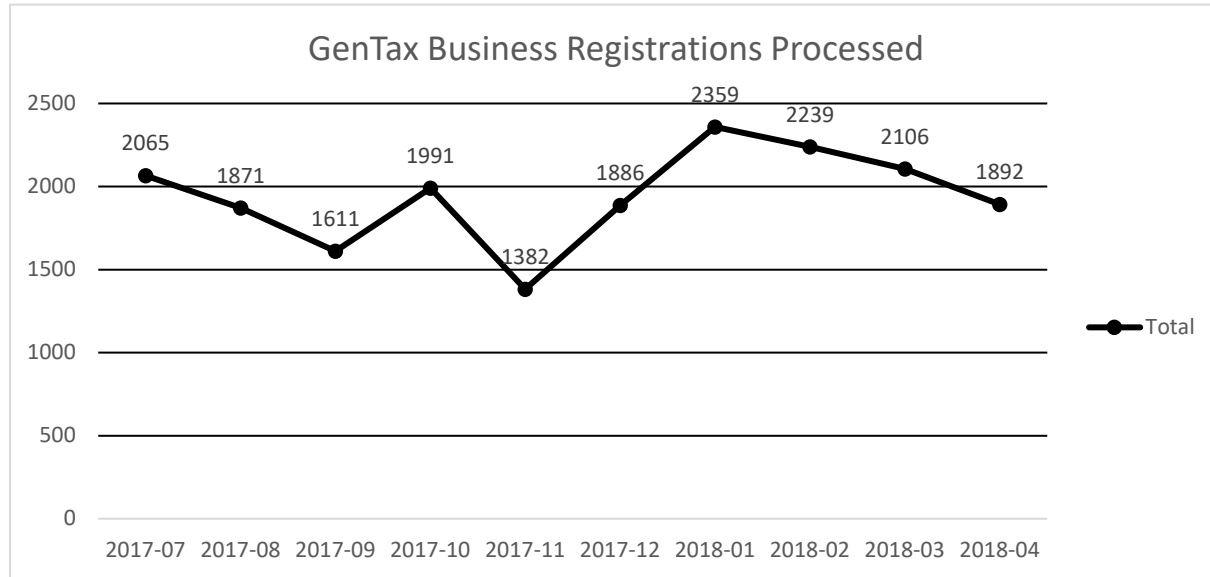
This chart reflects revenues received by the program since 2012 and projected through 2021 by the Office of Economic Analysis. Revenue for withholding taxes has increased annually and is projected to continue to increase. In 2017, revenues exceeded \$7.2 billion. The increased withholding revenues are in part attributed to an increase in the number of Oregon taxpayers and businesses, as well as new revenue streams such as the new statewide transportation tax beginning July 1, 2018.

This chart demonstrates the cost to the agency per dollar collected by the program. WPTS spending per dollar collected is expected to be less than 8 hundredths of a cent for 2017–19. The cost has decreased from the previous biennium and is projected to continue to decrease due to program efforts and increased revenues attributed to economic growth.



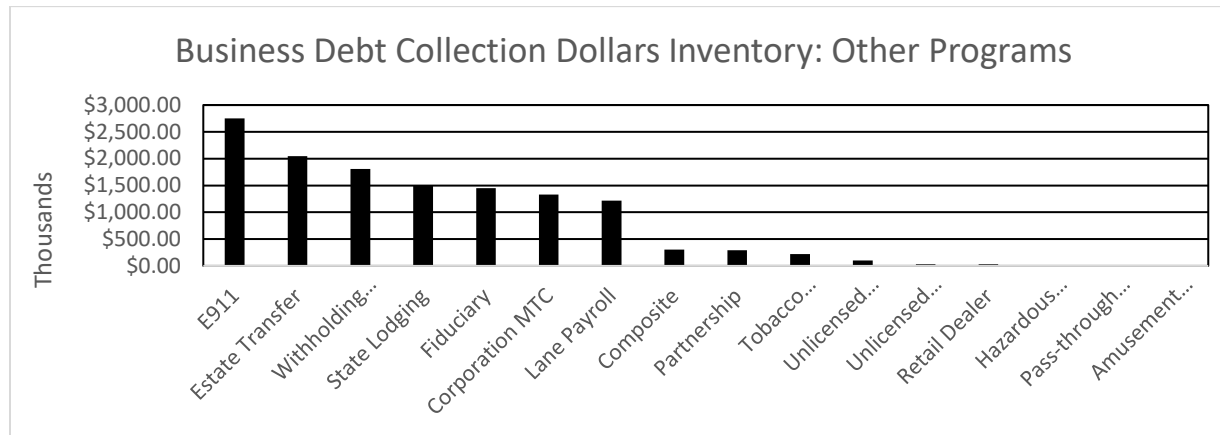
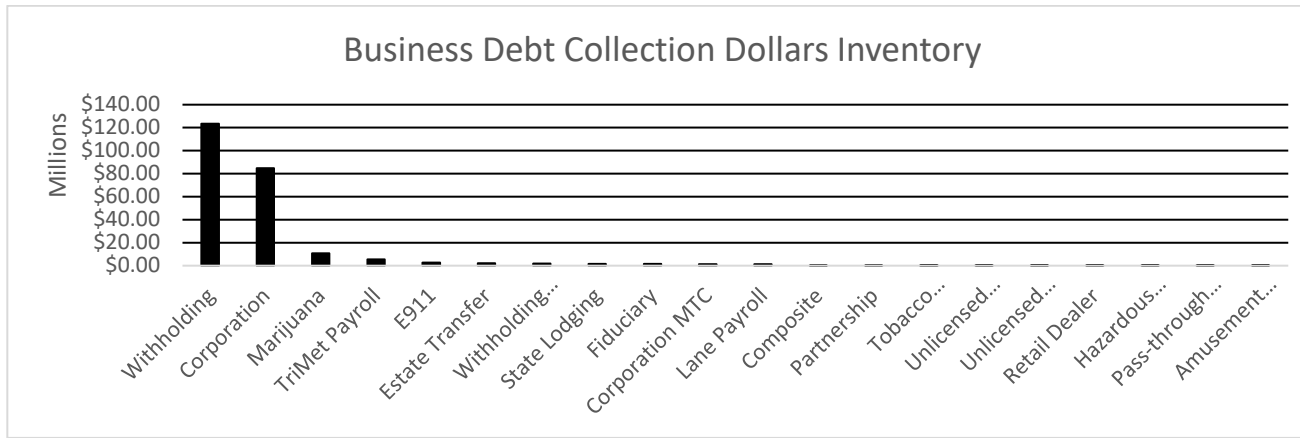
# BUDGET NARRATIVE

This measure helps to identify the rate at which businesses register with the department and provides insight to potential changes in numbers of returns suspended, refunds requiring review, and collections. New accounts are created relatively consistently and may require associated outdated accounts to be closed. New accounts often require additional education and outreach when they are registering. This may identify fraudulent activity and unpaid amounts.



# BUDGET NARRATIVE

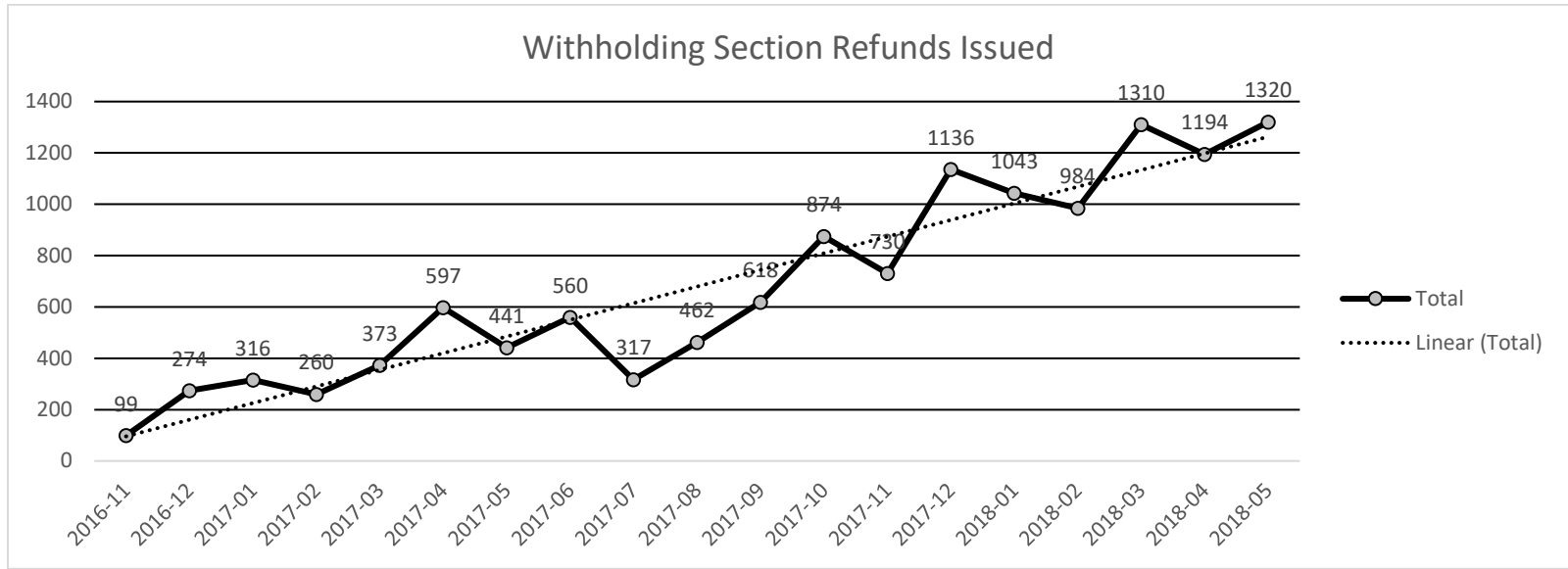
This chart represents the amount of debt assigned to collections across the section. Withholding and associated payroll taxes administered by WPTS represent the largest unpaid tax amounts. This debt can be reported but unpaid tax, or an estimated tax assessment where there is a filing requirement, but no return has been filed. Employers may also provide employees with different information than what is filed or remitted. For reference, programs with smaller amounts of assigned debt are listed in the second business debt collection dollars inventory chart.



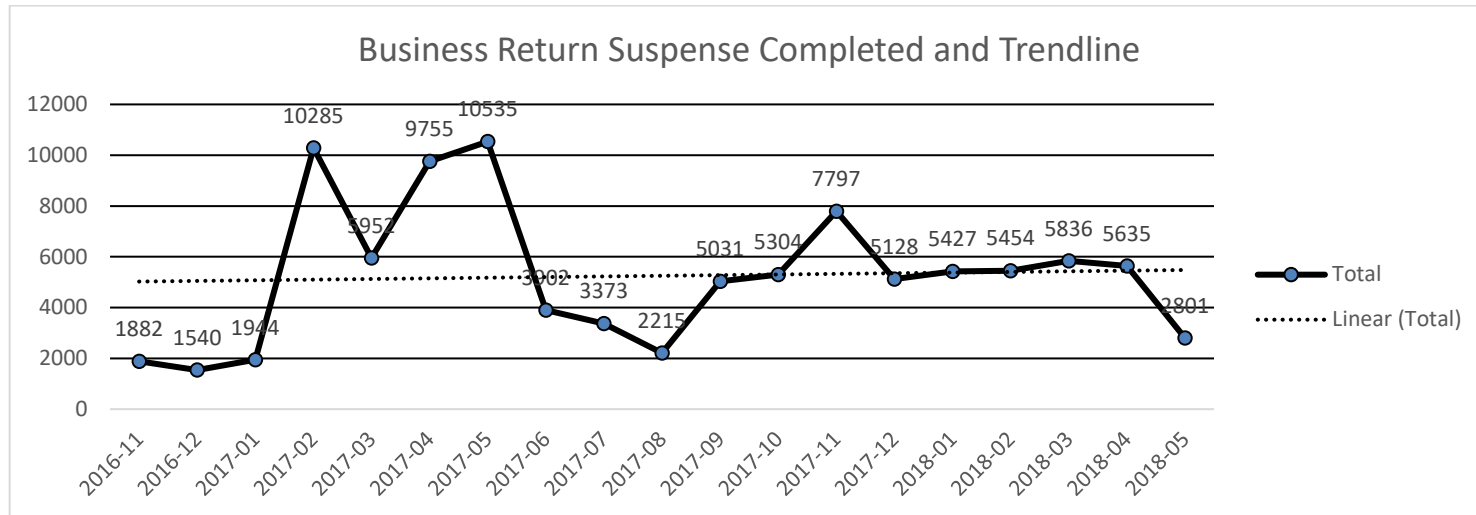
This chart shows the amount, in millions, of unpaid tax debt collected by the withholding program. Collections have increased in line with overall receipts from current tax payments. The new statewide transit tax may create an unexpected spike in additional collection as taxpayers begin complying with the new withholding requirement.



# BUDGET NARRATIVE



WPTS provided over 6,600 refunds in the calendar year 2017 and over 10,500 in the past 12 months. Issuing a refund is the result of an existing payment with conflicting filings of the same liability.

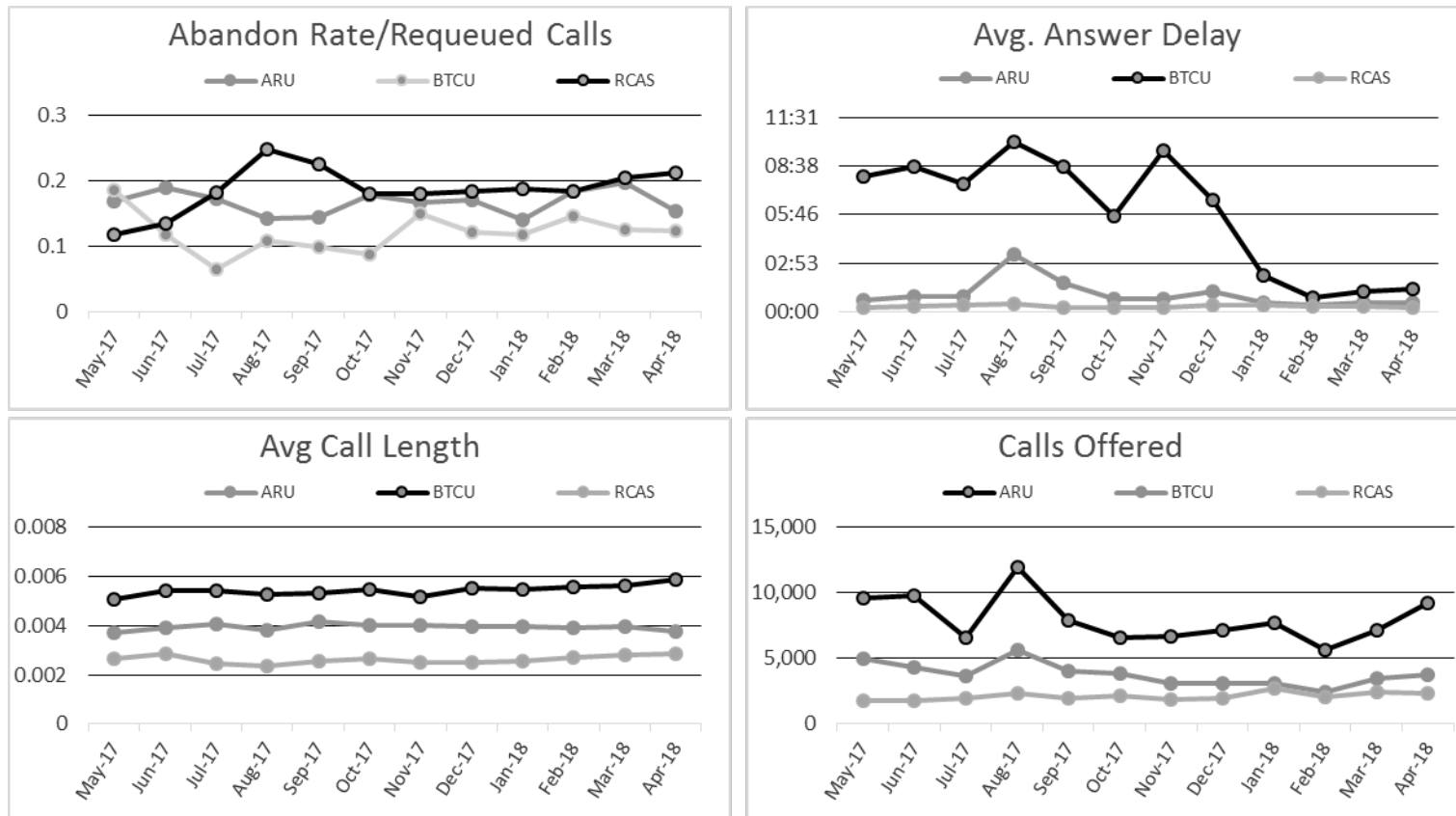


# BUDGET NARRATIVE

This chart measures the number of suspended returns resolved on a monthly basis. Returns are suspended for many reasons including incorrect or mismatching information. This requires an investigation into the cause of the suspended return and may require substantial two-way communication with taxpayers.

## Customer experience

These measures all focus on ensuring that our customers are not having abnormally long wait times or unpleasant experiences. If one unit appears overwhelmed over a given period of time, we use these measures to anticipate where to direct resources from other units to address the issue.



# BUDGET NARRATIVE

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## **Enabling Legislation/Program Authorization**

Article I, Section 32 of the Oregon Constitution establishes that no tax or duty shall be imposed without the consent of the people (via the vote) or their representatives in the Legislative Assembly. As such, the legislature enacted a general policy under Oregon Revised Statute (ORS) 316.007 which states that “It is the intent of the Legislative Assembly, by the adoption of this chapter...to...Make the Oregon personal income tax law identical in effect to the provisions of the Internal Revenue Code relating to the measurement of taxable income of individuals, estates and trusts, modified as necessary by the state’s jurisdiction to tax and the revenue needs of the state...” To mirror federal income tax withholding, the Oregon legislature enacted laws in ORS chapter 316, which requires employers to withhold state income taxes from employee wages at the time of the payment of such wages (specifically ORS 316.167).

## **Funding Streams**

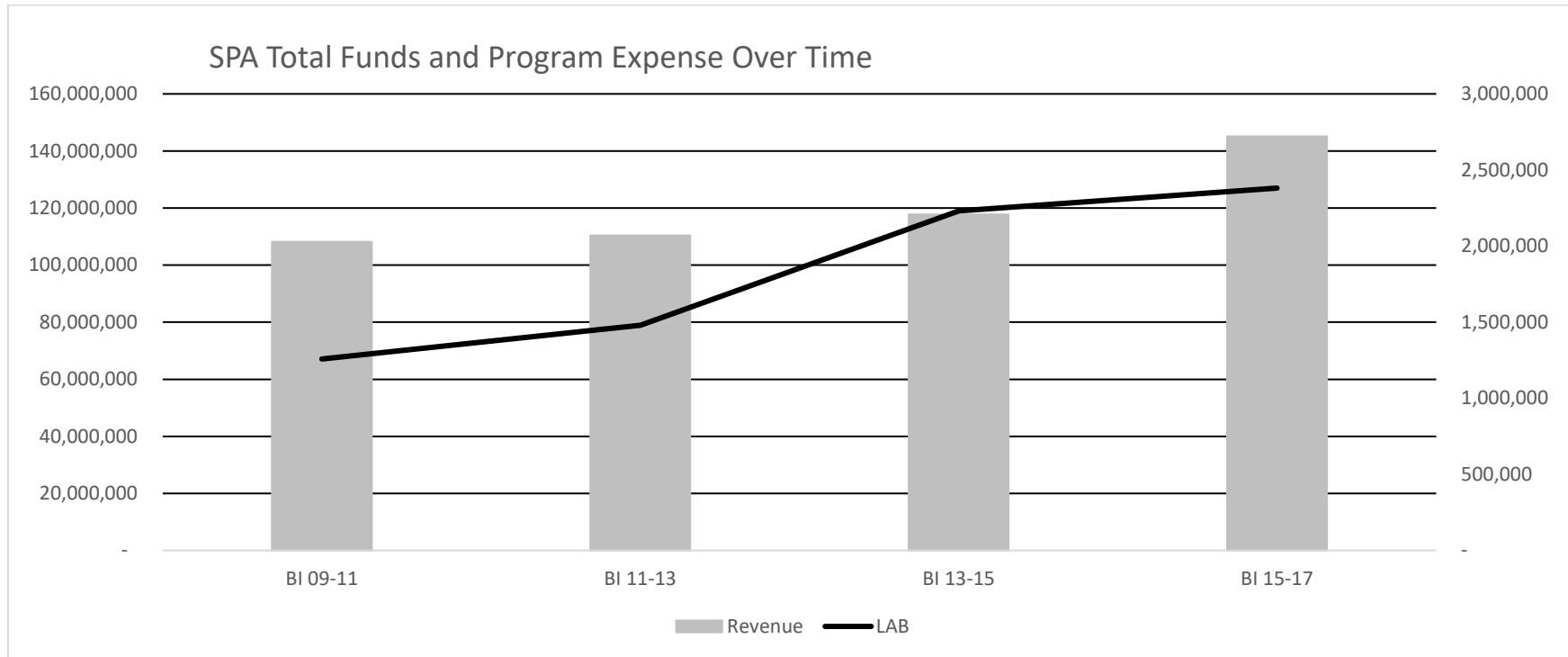
WPTS is funded by a combination of General Funds and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the Department of Revenue. Sources of Other Funds revenue are the transit district payments for administration, collection, and audit services provided by the department; and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax programs administered by the department.

## **Significant proposed program changes from 2017–19**

None.

# BUDGET NARRATIVE

## Special Programs



### Program Overview

Special Programs (SPA) administers nine tax programs in addition to the cigarette and other tobacco products tax program, which is described in its own budget narrative. The nine SPA programs' revenues fund emergency response activities, environmental protection, road maintenance, and other critical government services. Although an initial projection suggests continued revenue collection of approximately \$145 million per biennium, activities beyond program control may impact final biennium revenues. To support this revenue generation, SPA conducts activities mostly supporting voluntary compliance including producing forms and instructions, electronic processing and verifying returns, payment processing, education, and customer assistance. Enforcement activities are focused on filing enforcement, limited audits for certain programs, and the collection of past due debts. The collection activities are performed with the Withholding and Payroll Tax Section.

# BUDGET NARRATIVE

## Program funding request

Special Programs	GF	OF	TF	POS	FTE
LAB 17-19	\$ 434,412	\$ 13,508,356	\$ 13,942,768	90	80.28
CSL 19-21	\$ 185,927	\$ 2,737,050	\$ 2,922,977	16	14.75
ARB 19-21	\$ 185,927	\$ 2,942,933	\$ 3,128,860	17	15.75
GB 19-21	\$ 34,667	\$ 3,469,766	\$ 3,504,433	16	14.65
Difference	\$ (399,745)	\$ (10,038,590)	\$ (10,438,335)	(74)	(65.63)
% change	-92.0%	-74.3%	-74.9%	-82.2%	-81.8%

CSL 2019–21, ARB 2019–21, and GB 19-21 amounts reflect the removal of Other Agency Accounts from the Business Division and its move to the Collections Division.

If current service level is approved, the program will continue to administer its nine individual tax programs. As noted above, SPA revenues may be estimated by the Office of Economic Analysis at \$145 million per biennium. More specifically, to facilitate revenues at this level, SPA will conduct the tax return processing and other activities associated with revenue collection. SPA will also perform compliance activities consistent with budgeted position authority within specific tax programs.

### Program description

The nine programs administered by SPA possess their own unique characteristics, some of which are represented in the program description below. The administration of the programs, however, requires common administrative processes. Tax rate and revenue information specific to each of these tax and fee programs are represented below.

#### State Lodging Tax:

- Tax Rate: 1.8 percent of lodging accommodation charges (administrative expenses capped at 2 percent of revenue).
- Revenue Recipients: Travel Oregon, for administrative expenses and distribution to location tourism organizations.

#### Emergency Communications (E-911) Tax:

- Tax Rate: 75 cents per month for telecommunications service; 75 cents per sales transaction for pre-paid telecommunications services (administrative expenses capped at 1 percent of revenue).
- Revenue Recipient: Office of Emergency Management, for E911 call centers.

# BUDGET NARRATIVE

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## Petroleum Load Fee:

- Tax Rate: \$8 per load.
- Revenue Recipient: State Fire Marshall.

## Amusement Device Tax:

- Tax Rate: \$135 per Lottery issued video lottery terminal per year (base rate; additional fees dependent upon per-device revenues).
- Revenue Recipients: General Fund, Oregon Youth Conservation Corp., and county governments.

## Hazardous Substance Fee:

- Tax Rate: Fee set by Fire Marshall.
- Revenue Recipients: Funds Community Right to Know and DEQ Toxic Use Reduction and Orphan Site activities.

## Vehicle Privilege Tax:

- Tax Rate: 0.5 percent tax for privilege of selling taxable motor vehicles in Oregon.
- Revenue Recipients: First \$12 million funds the Zero-Emission Incentive Fund administered by the Department of Environmental Quality, with remainder to Connect Oregon, administered by the Oregon Department of Transportation.

## Vehicle Use Tax:

- Tax Rate: 0.5 percent tax on purchase of taxable motor vehicles outside of Oregon.
- Revenue Recipient: State Highway Fund, administered by the Oregon Department of Transportation.

## Bicycle Excise Tax:

- Tax Rate: \$15 per bicycle with retail sales price of \$200 or more.
- Revenue Recipient: Funds Connect Oregon, for pedestrian and bicycle transportation improvement activities.

## Heavy Equipment Rental Tax:

- Tax Rate: 2 percent of rental amount collected by qualified heavy equipment provider (administrative expenses capped at 5 percent of revenue).
- Revenue Recipients: Local taxing districts.

# BUDGET NARRATIVE

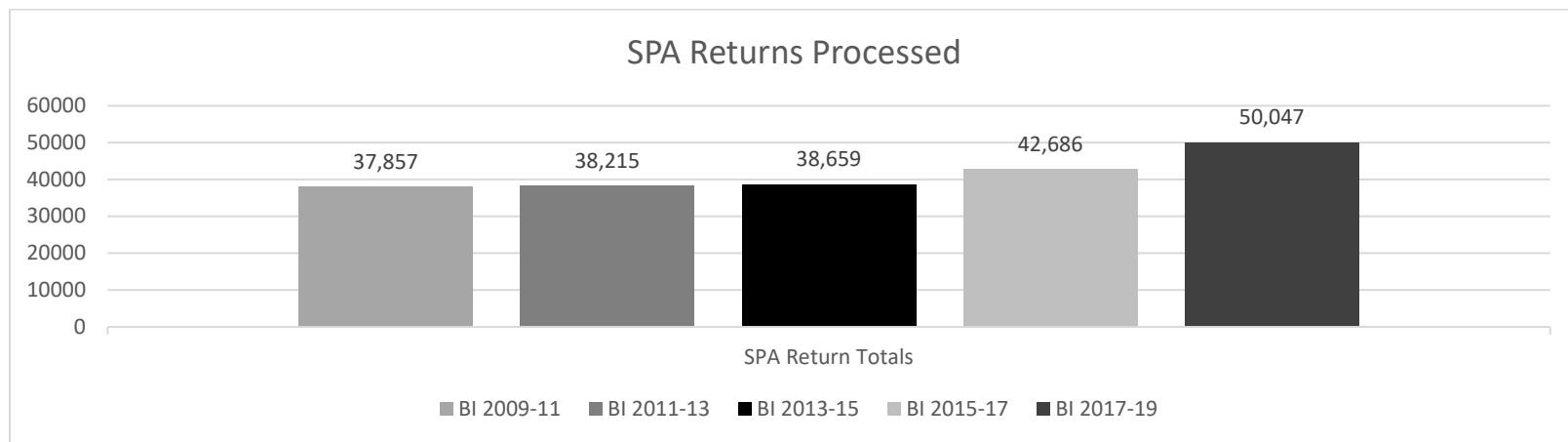
Key external partners:

- Tax collection partners (see above).
- Funding recipients (see above).
- Oregon Department of Justice (DOJ).
- Trade associations (e.g. Oregon Auto Dealers Association).

SPA administers each of the tax programs summarized above. This administration consists of three primary categories of activity: new program implementation, return processing and revenue collection, and filing enforcement and associated compliance consistent with budgeted position authority.

As an administration area responsible for a wide range of tax programs, SPA has recently been the area assigned most of the new dedicated-fund tax programs within the department. Therefore, the SPA team has recently expended significant resources in implementing new programs. This new program implementation work includes the development of fiscal requests and other planning documents associated with the appropriate resourcing of a new program. Additionally, the team is directly responsible for the establishment of the new program. This work includes the development of new tax forms and processes, the development and testing of updated technology systems, the drafting of new program rules and policies, the hiring and training of new staff, collaboration with key stakeholders throughout the implementation process and identification, communication, and education of taxpayers.

Once a new program is established, the SPA team is responsible for the collection of revenues through processing tax returns, or other tax collection processes specific to an individual program. The table below highlights the increase to return processing activities over recent biennia. These return statistics are generally representative of revenue collection and customer activities performed with the SPA team.



# BUDGET NARRATIVE

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Although the return processing information above is representative of a broader set of program administration activities, in GenTax return processing is largely automated. Program administration activities, particularly those directly associated with revenue collection and reconciliation via tax returns, has remained largely consistent or decreased slightly over the last biennia. Implementation of new tax programs; however, has required the deployment of significant SPA team resources, given the disproportionate amount of time associated with new tax program establishment and early-stage implementation. Therefore, collectively, SPA has performed program administrative services needed to secure the cited revenues, while also devoting significant time and resources to the development and implementation of new programs and initiatives.

Among the activities associated with return submission, the SPA team also fields associated customer inquiries about the various taxes. As many new programs require adjustments following initial implementation, the SPA staff regularly use customer feedback to modify forms, update technologies, revise policies, and to otherwise improve its core tax administration activities.

Although the SPA team expends significant effort to facilitate voluntary compliance, the enforcement of tax payment requirements is also an important component of SPA’s tax administration work. Here, SPA conducts activities that support voluntary compliance, including the processing of returns, verification of correct amount paid, payment processing, education, assistance, and additional customer assistance.

## **Program Justification and Link to Long-term Outcome**

The administration of the SPA Program includes services related to each of the tax programs discussed above. SPA directly benefits Oregonians with its program tax revenues funding the following programs and government services summarized above in the Program description section. The continued funding at current service level will enable SPA to continue its wide-ranging tax program administration activities in direct alignment of the long-term focus area of excellence in state government. These activities will, in turn, fund its revenue recipients and support the activities described above. The activities funded by SPA program are critical to the health, safety and well-being of all Oregonians.

## **Program Performance**

The effective performance of the SPA programs is reflected in the collection of more than \$145 million in revenues per biennium. This outcome is supported by program activities, including the processing of more than 50,000 returns per biennium. Also reflective of the SPA programs’ successful launch and administration of its tax programs, are the revenue to expense ratios reflected below. The more recent reductions to the positive revenue to expense ratio is impacted significantly by the costs associated with new program implementation. The expenses associated with new program implementation are, in many cases, one-time expenses. Therefore, revenue to expense ratios are expected to improve over time.

<b>BI 09-11</b>	<b>BI 11-13</b>	<b>BI 13-15</b>	<b>BI 15-17</b>	<b>BI 17-19</b>
86.1 : 1	79.6 : 1	63.6 : 1	70.0 : 1	57.0 : 1



# BUDGET NARRATIVE

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## **Enabling Legislation/Program Authorization**

The authorities for the SPA programs are as follows:

- State Lodging Tax: Oregon Revised Statutes (ORS) 320.300–320.350.
- Emergency Communications (E-911) Tax: ORS 403.200–403.250.
- Petroleum Load Fee: ORS 465.101–465.131.
- Amusement Device Tax: ORS 320.005–320.150.
- Hazardous Substance Fee: ORS 453.396–453.414.
- Vehicle Privilege Tax: ORS 320.400–320.490.
- Vehicle Use Tax: ORS 320.400–320.490.
- Bicycle Excise Tax: ORS 320.400–320.490.
- Heavy Equipment Rental Tax: Oregon Laws 2018, Chapter 64, to be codified.

## **Funding Streams**

SPA is funded almost exclusively by Other Funds, with limited amount of General Fund.

## **Significant Proposed Program Changes from 2017–19**

In relation to the administration of tax and fee programs described above, SPA has recently expended significant time and resources to implement four new tax programs, and has seen policy changes increasing SPA’s workload for two other programs. The last two legislative sessions produced four new, including the Vehicle Privilege Tax, Vehicle Use Tax, Bicycle Excise Tax, and Heavy Equipment Rental Tax. There were also legislative changes to the existing State Lodging Tax program. Considering the relatively small number of staff in SPA (15.75 FTE), program activities are currently concentrated in new program implementation and legislative changes to existing programs.

The impact of this program work for SPA is that, over the next biennia, significant resources will continue to be devoted the development and launch of new programs. Ongoing administration and compliance activities will also continue during this time. Throughout the biennia, however, the program will gradually shift resources from new legislation implementations to improvement initiatives and increased compliance activities. This shifting of resources assumes that SPA does not receive significant additional new programs or legislative mandates over the next biennia. If additional programs or mandates are required during this time, the amount of resources for SPA programs may need to be enhanced in future biennia.

Alternatively, DOR is currently evaluating organizational structure changes that may result in increased support for SPA.

## Auditing for State Lodging Tax Program—Policy Option Package 106

\$205,883 Other Funds goes into the SPA section of Business Division, the remaining \$14,988 for Attorney General expense related to the new position goes to the Division Administration section.

# BUDGET NARRATIVE

## Corporation & Estate Section

### Program Overview

The Corporation and Estate section administers the corporate income and excise taxes, estate transfer tax (previously the Estate Inheritance tax), fiduciary income tax, and Tri-Met and Lane County self-employment transit taxes. Administration of these taxes provided \$1.8 billion in general funds and \$35 million in funding to the local transit districts. These outcomes are supported by voluntary compliance activities including return processing, taxpayer education and assistance, policy development, forms, and payment processing. The section also conducts enforcement efforts that include discovery of non-filers and audit.

### Program Funding Request

Corp and Estate	GF	OF	TF	POS	FTE
LAB 17-19	\$ 11,315,864	\$ 389,889	\$ 11,705,753	49	49.00
CSL 19-21	\$ 11,818,023	\$ 408,548	\$ 12,226,571	49	49.00
ARB 19-21	\$ 11,818,023	\$ 408,548	\$ 12,226,571	49	49.00
GB 19-21	\$ 11,521,823	\$ 408,548	\$ 11,930,371	49	49.00
Difference	\$ 205,959	\$ 18,659	\$ 224,618	0	-
% change	1.8%	4.8%	1.9%	0.0%	0.0%

The Corporation and Estate Section is requesting the current service level funding. Current service level consists of 49 positions/FTE, \$11.8 million in General Funds, and \$0.4 million in Other Funds. This level of funding will allow the section to continue administering the six programs for which the section is responsible. This funding will allow continued assistance to taxpayers, updating forms and systems, processing returns, as well as enforcement activities. Performance in future biennia includes correctly processing over 200,000 returns, providing excellent customer assistance to taxpayers, auditing approximately 350 corporations, and identifying upwards of 1000 non-filing corporations.

### Program Description

In tax year 2015, corporate income and excise taxpayers consisted of approximately 30,000 C corporations reporting \$465 million in tax and 64,000 S corporations reporting \$60 million in tax, who file returns on an annual basis. Oregon corporate returns closely follow federal tax law. Estate transfer tax returns are filed only once following death if the value of the estate is over \$1 million. In tax year 2016 there were 1,640 returns filed reporting \$153 million in tax. Fiduciary income tax returns are also filed annually, with approximately 35,000 returns per year. Receipts for fiduciary taxes are combined with personal income tax collections, and thus not restated here. Tri-met and Lane transit self-employment taxes are filed annually and account for over 54,000 returns filed and over \$17 million in taxes paid during fiscal year 2017.

## BUDGET NARRATIVE

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Most of the taxes we administer are reported and paid voluntarily by taxpayers. A critical role of our resources is to support voluntary compliance for this stream of revenue by developing forms, providing assistance to taxpayers and representatives, interpreting laws and rules, and correctly processing tax returns. A large part of this work involves getting forms and systems ready for filing season where we partner with others in the department for about 10 months each year. This includes making necessary changes to forms, the processing systems, programming that is used to identify returns that require manual processing, and testing both data capture and processing system changes. It also includes working with vendors who supply tax preparation software and e-file platforms to taxpayers to ensure they understand the changes and apply them correctly.

Administrative support staff manually process returns that cannot be processed by the system because there is incomplete or mismatched information. Many times the issue can be resolved quickly and without notifying the taxpayer. However, in some instances it is necessary to contact the taxpayer for additional information in order to complete processing of the return. One of the main reasons a corporate return will stop for manual processing is a mismatch in payments between the account and the return. This unit also provides account maintenance support as well as processing support for the other programs administered in the section.

Customer service is a key to supporting voluntary compliance, during the 2017 session the legislature passed House Bill 2156 which required the department to provide a separate means for corporations to contact the department by phone and email. In response to this, a new phone line was added that is staffed with existing employees in our administrative support unit who are familiar with basic corporate tax information and account maintenance. Since the beginning of 2018 the usage of this phone line has been averaging just under 70 calls per week. This is a new process for our agency, so as the department, taxpayers, and tax professionals become more accustomed to the new phone line we anticipate the usage will increase.

Our policy unit plays a vital role in administering tax programs by being a resource for the rest of the section, providing assistance to taxpayers, monitoring federal and state legislation for impacts on our programs, updating and promulgating administrative rules, and holding conference-level appeals that stem from our enforcement work. The amount of work in this unit has increased over the years due to annual legislative sessions, increased review of administrative rules, complex federal tax reform, and external requests related to interpreting Oregon tax statutes.

In order to ensure we are knowledgeable about best practices and uniformity initiatives and using the best data possible, we use partnerships with other states and the Internal Revenue Service as well as the Federation of Tax Administrators and Multi-State Tax Commission. These relationships provide us with leads for enforcement work, opportunities to learn from what other states are doing, and to participate in the development of uniform model statutes and rules. Overall these venues provide us the opportunity to share and learn from other taxing agencies.

These units general support voluntary compliance, which is imperative to the health of these tax programs by providing taxpayers with clear forms and instructions and assisting them with understanding the sometimes complex tax laws. Some of the work they do also touches on enforcement activities, however we also have staff dedicated to that work.

## BUDGET NARRATIVE

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Enforcement work to ensure compliance is another important aspect to administering the programs we are responsible for. This starts when the return is filed, we use the processing system to identify potential errors and correct them before the return is processed. Refund requests are also analyzed by risk score so that large or unusual refunds are reviewed for accuracy. Following this, we use federal tax information and our discovery system to identify returns for audit and also corporations who have not filed but are required to. As we continue to use the discovery system and generate results, we will refine and update our methods of selecting cases.

Filing enforcement leads are separated by domestic or instate corporations and out of state corporations. With domestic corporations, the obligation to file is automatic and these leads are somewhat easier to process. Out of state corporations are more complicated and thus require an auditor to determine if the activities of the company meet the constitutional requirement for Oregon to impose a tax on them. This is one of the areas we see the opportunity for growth as we gather and produce more data for the discovery system to use.

Oregon corporate tax audits generally focus on state level issues such as apportionment of income to Oregon and the unitary filing group. These issues and others are specific to Oregon and sometimes warrant further investigation to ensure correct application of Oregon statutes. Audits may take anywhere from one month to one year to complete depending on the complexity of the issues and the amount of documentation required. Many of our audits are conducted out of state at the corporation's headquarters to facilitate efficient review of books and records. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods.

The first path for appeal is an administrative appeal with the department and gives us the chance to take a second look at the application of the statutes to the individual facts and circumstances. Auditors and conference officers in our policy unit fill this role for our programs. They communicate with taxpayers to gather additional information and hold an informal hearing, if one is requested, before issuing a final decision. Following the first level of appeal, or if there is no administrative appeal, the taxes become assessed and may then be appealed to the Magistrate Division of Oregon Tax Court. At this stage, the department is very involved in the appeal, however representation by an Assistant Attorney General from Department of Justice is generally sought. Appeals at this level can take a year or more to resolve depending on the number and complexity of issues involved.

The predominant costs for the section are personal services that are needed to complete the work necessary to effectively and efficiently administer the six tax programs for which the section is responsible. Other costs include training, travel to educational conferences, and travel for out of state audits. One area we are currently evaluating for improved efficiency is determining which audits require a field visit to the taxpayer. Our goal is to find ways to reduce audit travel without impacting the revenue generated from tax assessments made by auditors.

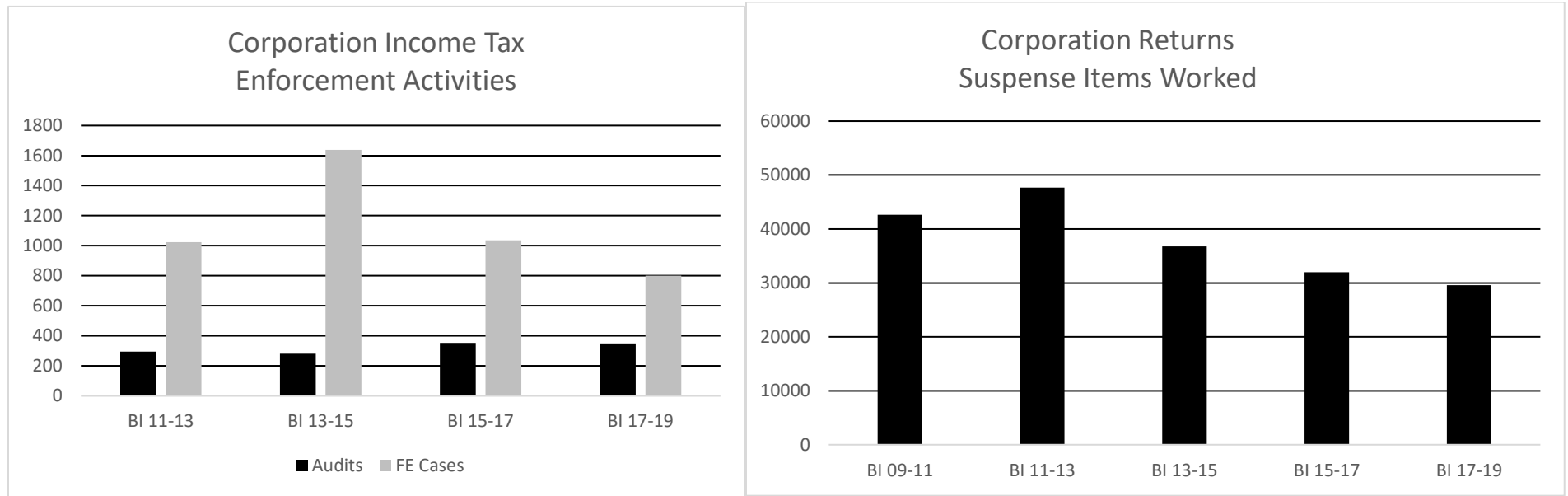
### **Program Justification and Link to Long-term Outcome**

The Corporation and Estate Section supports the long-term focus area of excellence in state government by administering six different tax programs. Collectively, these programs recently provided \$1.8 billion to the General Fund for the biennium, while costing only a fraction of that, approximately \$12 million in General Funds. These funds support many public services that are vital to Oregonians. We continually assess our performance in order

# BUDGET NARRATIVE

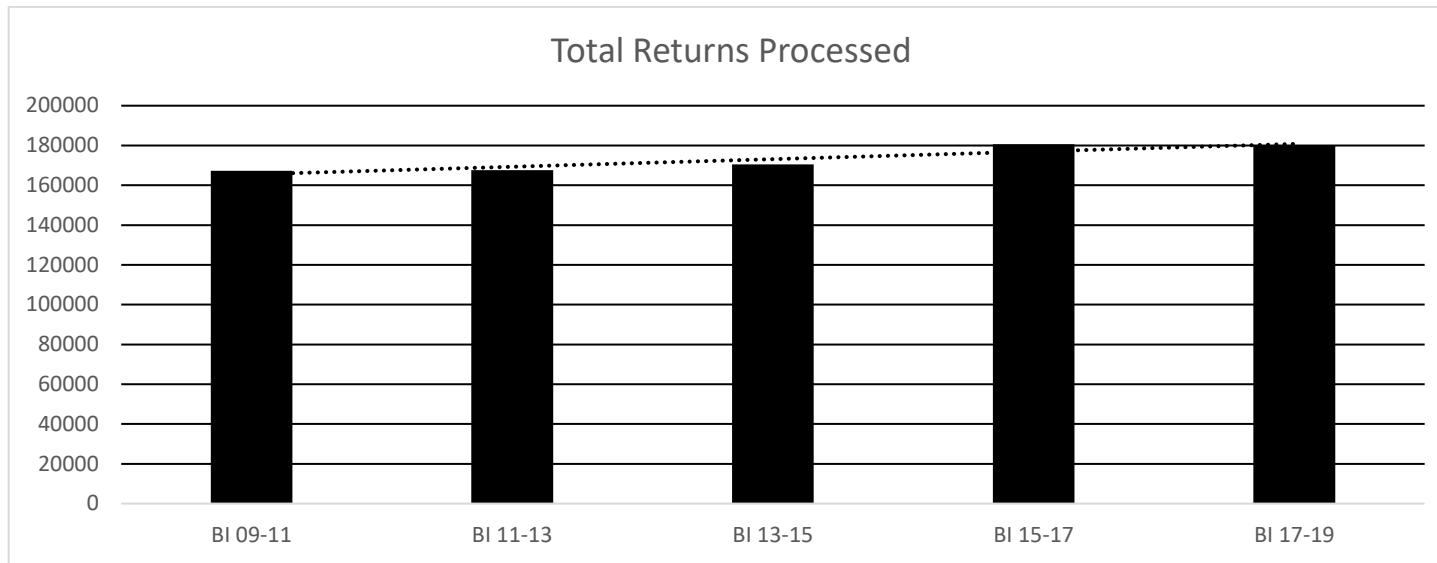
to find better ways of doing business. A couple of initiatives that we have recently undertaken are to improve the way we provide service to our taxpayers by providing more resources to staff who perform these duties and improved our workflows to ensure the correct work is reaching the correct person the first time.

## Program Performance



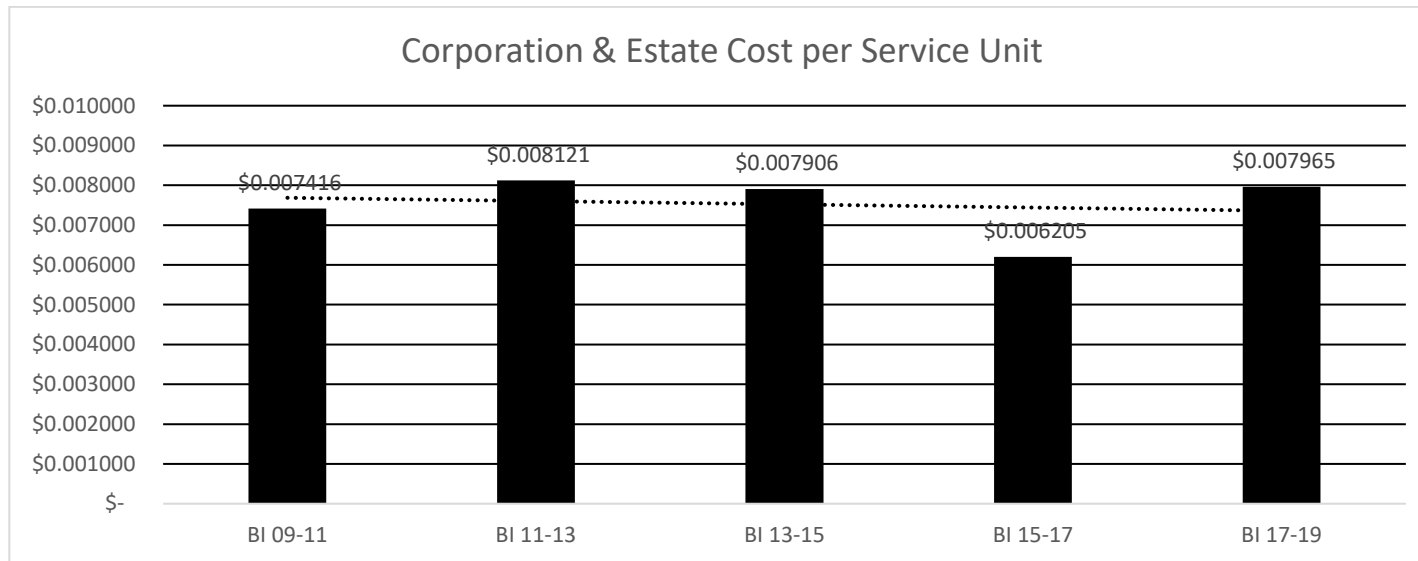
As previously described, the work of the section is abundant and varied. Enforcement activities are tracked by the number of audits performed and the number of filing enforcement cases worked. These activities are impacted directly by resource levels, including when staff are asked to work on special projects, such as implementation of a new system. The number of audit cases remains fairly consistent over the years and we anticipate that will continue. Filing enforcement cases are more volatile as we may shift resource away from that activity from time to time. The spike of cases in the 2013–15 biennium relates to activity immediately following implementation of GenTax in an effort to catch up after a period of shifted resources that was necessary to support the implementation. Since that time we have experienced periods when we needed to focus on other priorities such as taxpayer assistance and correctly processing returns. We are also evaluating better methods to accomplish this work, perhaps through greater information gathering, which may allow for a more automated system.

# BUDGET NARRATIVE



For our smaller programs, performance is best described by the number of returns processed. Prior to GenTax implementation, these returns were processed manually mostly by resources in our section. Currently they are all processed through GenTax, and our resources only work those that cannot process automatically. The number of returns is trending upward for the most part and one of our goals is to minimize the number of returns that require manual intervention. In the future, when we have more experience with the new processing system, we will provide data related to those rates as well.

# BUDGET NARRATIVE



The cost of program incorporates the revenues for five of the six programs administered in the section and overall expenses. Fiduciary revenues are tracked together with personal income tax revenues so those are not included here. The cost per service unit is trending down, which can be correlated to both increased revenues and reduced expenses. As previously described, most of these taxes are paid voluntarily, however without our administration and enforcement, these revenue streams would be in jeopardy. Corporate tax revenues are the largest stream of revenue and most of our resources are dedicated to this program. The dip in cost for the 2015–17 biennium relates to a larger than normal increase in corporate tax payments, which are impacted not only by our efforts but also the overall economy and law changes

### Enabling legislation/program authorization

Oregon Revised Statutes (ORS) chapters 118, 305, 314, 316, 317, and 318 require the department to administer the taxes this section is responsible for. These chapters contain the requirements to provide forms for taxpayers to file, methods and due dates to pay taxes, and obligations to interpret statutes when requested or needed. These statutes also provide authority to examine and audit returns as well as assess tax when a return is not filed.

### Funding streams

The Corporation and Estate Section is predominantly funded by General Funds for corporate, estate, and fiduciary taxes. A small portion of our budget for administration of transit self-employment taxes is Other Funds.

### Significant Proposed Program Changes from 2017–19

None.

# BUDGET NARRATIVE

## Multistate Tax Commission (MTC)

### Program Overview

Oregon is a member of the Multistate Tax Commission (MTC), an intergovernmental organization composed of 15 member states, plus the District of Columbia, that jointly work to promote uniformity in state taxation of corporate income. An additional 33 states participate in a variety of ways with the MTC, just not as full members. Our membership and continuing participation has resulted in many Oregon statutes and administrative rules that are uniform with other states, which can improve voluntary compliance. Voluntary compliance is impacted because uniform laws make it easier for corporations to understand and comply with laws when their business operates in multiple states. Oregon also participates in MTC’s multistate non-filer and audit efforts that support corporate tax compliance while freeing up state resources to focus on other enforcement efforts.

### Program Funding Request

Member states are assessed operational expenses by the MTC each year to fund the services they provide. Assessments are proportional to the total amount of all tax revenue received by each state. The department requests \$306,717 for the 2019–21 biennium to pay this assessment.

Multistate Tax Commission	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 295,488	\$ 295,488	-	-
CSL 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
ARB 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
GB 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
Difference	\$ -	\$ 11,229	\$ 11,229	-	-
% change	0.0%	3.8%	3.8%	0.0%	0.0%

### Program Description

As an MTC member state, Oregon adopted the Multistate Tax Compact to attempt to eliminate taxation of the same income by more than one state and reduce the risk of federal legislation restricting state taxation. This is important to Oregon because imposing taxes fairly and consistently improves voluntary compliance. It also decreases the chance that Congress will pass federal legislation further limiting any state’s ability to tax interstate commerce, which would be detrimental to the General Fund.

The MTC accomplishes its objectives in several ways. The MTC:

- Develops and recommends uniform statutes and regulations for application to special industries and situations.
- Conducts joint audits of multistate corporations on behalf of the states in which the corporations operate.



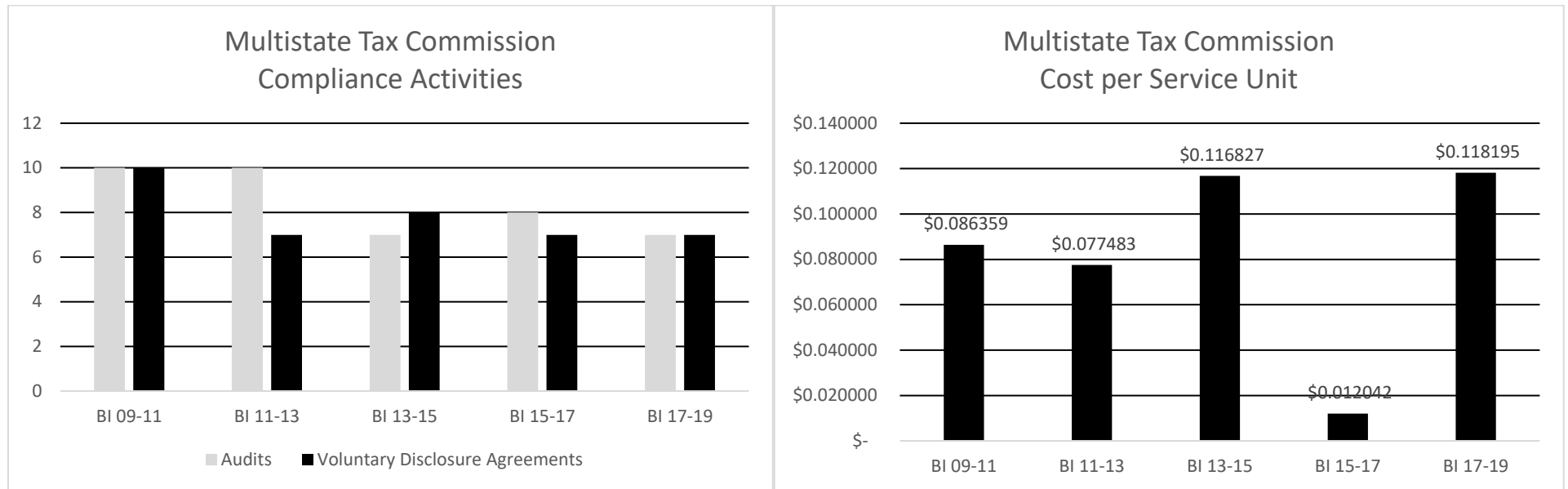
# BUDGET NARRATIVE

- Runs a multistate voluntary disclosure program that allows companies with a filing obligation in more than one state to come forward anonymously and without penalty.
- Operates a unitary business information exchange program among member states and provides education to federal and state audiences through workshops and conferences.
- Offers legal support to member states.

## Program Justification and Link to Long-term Outcome

The Multistate Tax Commission program supports the long-term outcome of excellence in state government, and supports the work of the department’s corporate income and excise tax programs, which contribute more than \$1 billion to Oregon’s General Fund each biennium. The MTC continually reviews model uniformity provisions from the past to identify updates that are necessary as the business environment changes. Oregon can then incorporate those updates into its laws and rules on corporate income taxation. By participating in the audit and voluntary disclosure programs, the state benefits from MTC enforcement resources, allowing the department to focus on other enforcement efforts and, overall, address more enforcement cases.

## Program Performance



## BUDGET NARRATIVE

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The first chart above shows the enforcement activities the MTC undertakes on behalf of Oregon. There are relatively few enforcement cases in number; however, the revenue resulting from these cases is significant. The amount of resources the state uses to assess these taxes after MTC conducts its work is small compared to a case of our own undertaking.

The MTC completes seven to 10 audits and voluntary disclosure cases per biennium. Revenue from these cases are generally \$2-3 million; however, during the 2015–17 biennium, there was a large case that pushed revenue attributable to MTC actions over \$23 million for the biennium. This is reflected in a much lower cost per service unit, as illustrated by the second chart above. All corporate tax assessments, including those generated by the MTC, fluctuate greatly depending on the complexity of the issues and size of the company being audited. Even at the lowest level of revenue, there is still a very good return on investment in comparison to the overall corporate program where cost per service unit was \$.006205 during the 2015–17 biennium.

In addition, there are also non-monetary benefits to the MTC program as previously discussed. We anticipate the cost and revenue for the MTC program to grow slightly from year to year, although revenue can fluctuate more significantly.

### **Enabling Legislation/Program Authorization**

The Multistate Tax Compact was originally adopted in 1967 as Oregon Revised Statute (ORS) 305.655, but was revised in 2013 to ORS 305.653. Other provisions relating to Multistate Tax Commission are contained in ORS 305.660 through 685.

### **Funding Streams**

The MTC program is self-funded through Other Funds. Taxes paid as a result of MTC enforcement activities more than pay for the cost of these services. Revenues received from MTC enforcement activities are deposited into an MTC revolving account (ORS 305.685) and MTC assessment payments are withdrawn. Account balances in excess of \$150,000 are transferred to the General Fund on June 30 of each year.

### **Significant Proposed Program Changes from 2017–19**

None.

# BUDGET NARRATIVE

## Business Division

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of personal services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019–21 base budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$358,108
Other Funds	\$628,144

# BUDGET NARRATIVE

## 2021–23 Fiscal Impact

Non-PICS personal services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$358,108
Other Funds	\$628,144

## 2021–23 Fiscal Impact

Non-PICS personal services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

## Business Division

### Essential Package 021—Cost of Phased-in Programs

#### Package Description

##### Purpose

This package includes the costs of phasing in a full 24 months of services and supplies budget associated with positions phased-in during the 2017–19 biennium. In addition, services and supplies budget, associated with 2017–19 legislative approved positions movements, is reflected in this package.

##### How Achieved

Permanent full-time positions, phased in during the 2017–19 biennium, included pro-rated services and supplies budget based on the phase-in date. This package now includes biennial amounts for those services and supplies dollars to reflect funding at a full 24 months.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$50,969
Other Funds	\$34,465

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$50,969
Other Funds	\$34,465

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23

# BUDGET NARRATIVE

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## Business Division

### Essential Package 022—Cost of Phased-out Program and One-Time Costs

#### Package Description

##### Purpose

This package includes the phasing-out of services and supplies as well as capital outlay dollars associated with position activity during the 2017–19 biennium.

##### How Achieved

This package includes a total fund reduction of \$225,022 in services and supplies and capital outlay which is a result of 2017–19 position-related activity.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$ 51,543)
Other Funds	(\$173,479)

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

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## Revenue Source

General Fund	(\$ 51,543)
Other Funds	(\$173,479)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.



# BUDGET NARRATIVE

## Business Division

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$318,597
Other Funds	\$181,458

#### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$318,597
Other Funds	\$181,458

## 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

# BUDGET NARRATIVE

## Business Division

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package moves positions and realigns services and supplies between the various structures.

##### How Achieved

The Other Agency Accounts portion of the Special Programs Section structure was moved from the Business Division to a newly created Collections Division. In addition, services and supplies were realigned between structures.

#### Agency Request Budget

##### Staff Impact

Positions: (73)

FTE: (73.00)

##### Revenue Source

General Fund \$ 754,528

Other Funds (\$12,449,749)

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

Positions: (73)

FTE: (73.00)

# BUDGET NARRATIVE

## Revenue Source

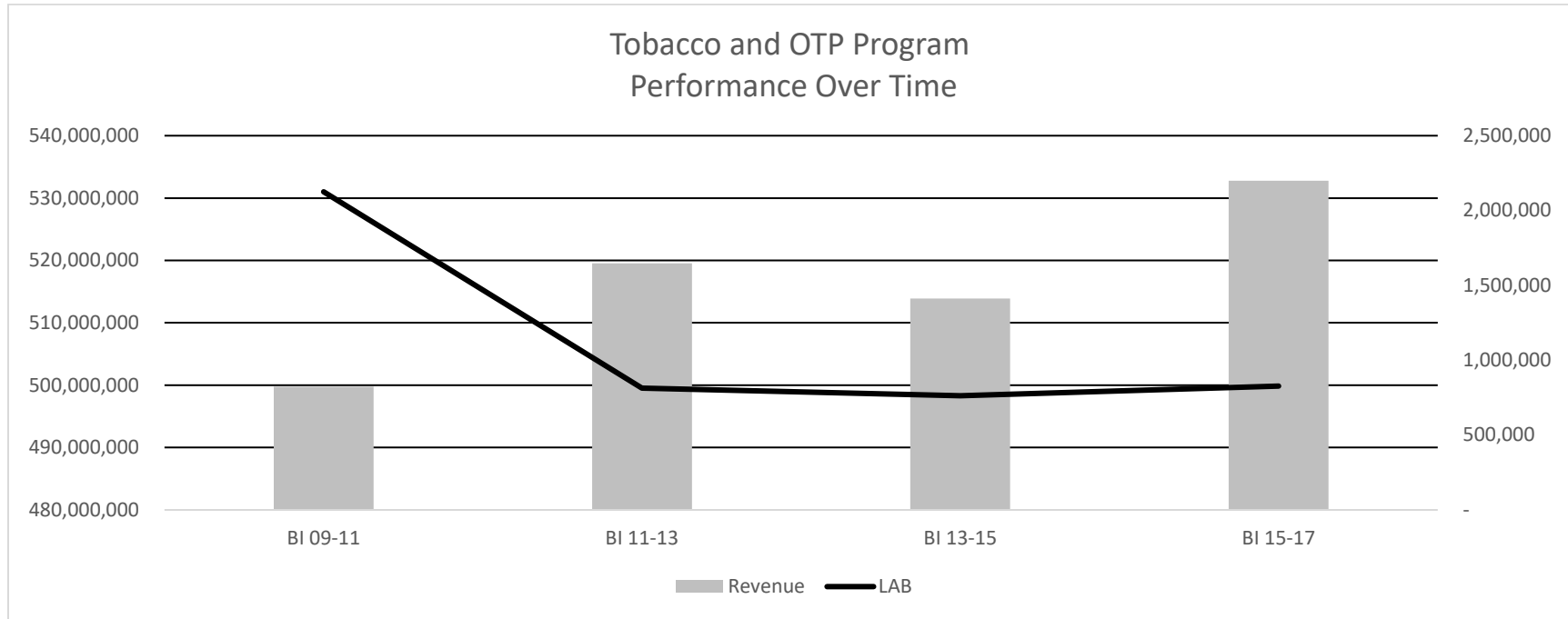
General Fund	\$ 754,528
Other Funds	(\$12,449,749)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Cigarette and Other Tobacco Product Program



### Program Overview

The Cigarette and Other Tobacco Product (OTP) program (jointly, Tobacco Program) area is included within the Special Program Administration (SPA) area in the Business Division. These two programs represent two of the eleven programs within SPA.

Although an initial Office of Economic Analysis projection suggests that the Tobacco Program could continue to produce as much as \$500 million in revenues in the 2017–19 biennium, activities beyond program control may impact final biennium revenues. To support this revenue generation, the Tobacco Program conducts activities that support voluntary compliance, including the management of stamp orders, processing of returns, verification of the correct amount paid, payment processing, education, and providing customer assistance. The Tobacco Program has limited enforcement resources dedicated to these programs and focuses its enforcement activities on filing enforcement, limited audits, and the collection of past due debts. Most Tobacco Program staff and associated work are performed within the SPA work unit. The retailer inspections performed by three Compliance Specialists 1 inspectors, and the Tobacco collection work, however, is performed within the Withholding and Payroll Tax Section (WPTS).

# BUDGET NARRATIVE

## Program Funding Request

The Tobacco Program is requesting the current service level funding. The program has budget authority for 2.0 FTE (Tax Auditor 2) directly funded by the program. The program has a total biennial budget of \$1,008,125.

If this funding request is approved, the program will continue to collect revenues within the Tobacco program areas. Although an initial projection suggests continued revenue collection of approximately \$534,000,000 per biennium, activities beyond program control may impact final biennium revenues. More specifically, the Tobacco Program will conduct the tax return processing and other activities associated with revenue collection. The Tobacco Program will also perform compliance activities, consistent with budgeted position authority within the Cigarette and OTP tax programs.

<b>Tobacco Program</b>	<b>GF</b>	<b>OF</b>	<b>TF</b>	<b>POS</b>	<b>FTE</b>
LAB 17-19	\$ -	\$ -	\$ -	0	-
CSL 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
ARB 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
GB 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
Difference	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

LAB 2017–19 has no budget as this program was part of the Special Programs Section. The Tobacco Program is now its own section.

## Program Description

The cigarette taxation program began in 1966 and the taxation of OTP began in 1986. The combined Tobacco Program administers and enforces the cigarette and OTP programs. More specifically, the administration of the Tobacco Program consists of two primary categories of activity: 1) return processing and revenue collection, and 2) filing enforcement and associated compliance. This work is performed by staff within the program, and is performed in partnership with key stakeholders.

The cigarette program differs from most other tax programs in that revenue is pre-collected through the sale of more than 316,727,000 tax stamps to distributors, as opposed to payment being delivered along with self-reporting of the tax liability through the submission of returns. There are returns submitted to reconcile prior stamp purchases, and return information is useful in identifying potential audit leads and instances when failure-to-pay filing enforcement is warranted.

Currently, cigarettes are taxed at the rate of \$1.33 per pack of 20 cigarettes. Oregon uses a direct-to-distributor system for stamp orders. All distributor stamp orders are submitted electronically through Revenue Online. The cigarette program has a quarterly filing requirement due on the twentieth of the month following calendar quarter end. This report reconciles cigarettes imported into Oregon, those stamped for sale in Oregon, and those exported out of Oregon. In addition, there is a monthly Prevent All Contraband Tobacco (PACT) Act filing requirement for out-of-state

## BUDGET NARRATIVE

distributors shipping cigarettes and roll your own products into Oregon, due by the tenth of every month to DOR and DOJ. The two agencies coordinate when PACT reports are filed with one agency and not the other.

With respect to the OTP program, Oregon imposes a tax on the sale, storage, use, consumption, handling, or distribution of tobacco products other than cigarettes. Generally, OTP taxes are paid quarterly by the distributor. Currently, the OTP tax is 65 percent of the wholesale price for certain other tobacco products, with cigars capped at \$0.50 per cigar. Other tobacco products are taxed by weight at \$1.78 per ounce with a minimum tax rate of \$2.14 per retail container or unit.

Although the tobacco team expends significant effort to facilitate voluntary compliance, the enforcement of tax payment requirements is also an important component of tax administration. Here, the Tobacco Program conducts activities that support voluntary compliance, including retailer inspections, filing enforcement, audits, licensing, and customer assistance. The program works with DOJ to ensure PACT Act compliance. A primary focus of program compliance activity and associated resources is maintaining diligent enforcement of the tobacco laws for the purposes of the tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and multiple states, including the State of Oregon under which Oregon receives approximately \$60–80 million per year. The MSA requires the state of Oregon to enact and diligently enforce a set of statutes regulating the sale of cigarettes. DOR and DOJ work together to enforce these statutes.

Finally, key stakeholders and compliance partners, in addition to those discussed above, include the following:

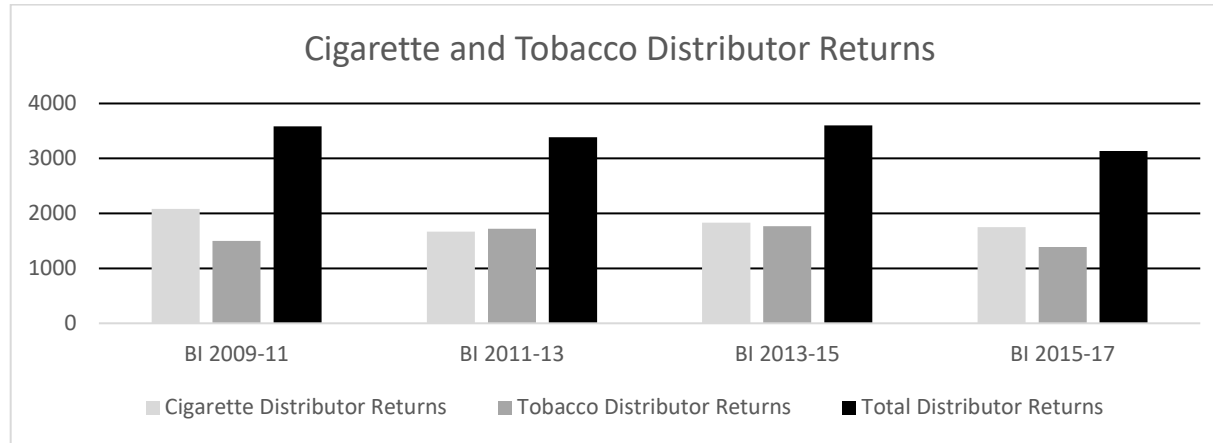
- DOJ—in addition to receiving legal advice and litigation representation from DOJ, the Tobacco Program partners with DOJ on a range of compliance issues. DOJ and the department each manage compliance issues under a variety of state and federal laws associated with tobacco regulation.
- Federally recognized tribal governments in Oregon—the department partners with federally recognized tribal governments to through tax refund agreements with these tribal governments related to tobacco sales on tribal land. Nine of Oregon’s ten federally recognized tribal governments have tax refund agreements with the department. The department has an OTP tax refund agreement with one tribe and is working toward agreements with two additional tribes.
- Oregon Health Authority (OHA)—the department partners with OHA on tobacco initiatives.
- Federation of Tax Administrators (FTA)—the department is working with FTA, other states, and industry to achieve uniformity in filing cigarette and tobacco forms for tax compliance and PACT Act enforcement.

# BUDGET NARRATIVE

## Program Justification and Link to Long-term Outcome

The administration of the cigarette and OTP tax programs includes the delivery of a diverse array of services, described above and relating to 200 distributors, 175 wholesalers, and more than 3,300 retailers.

The table below summarizes program cigarette and OTP return processing over the last several biennia.

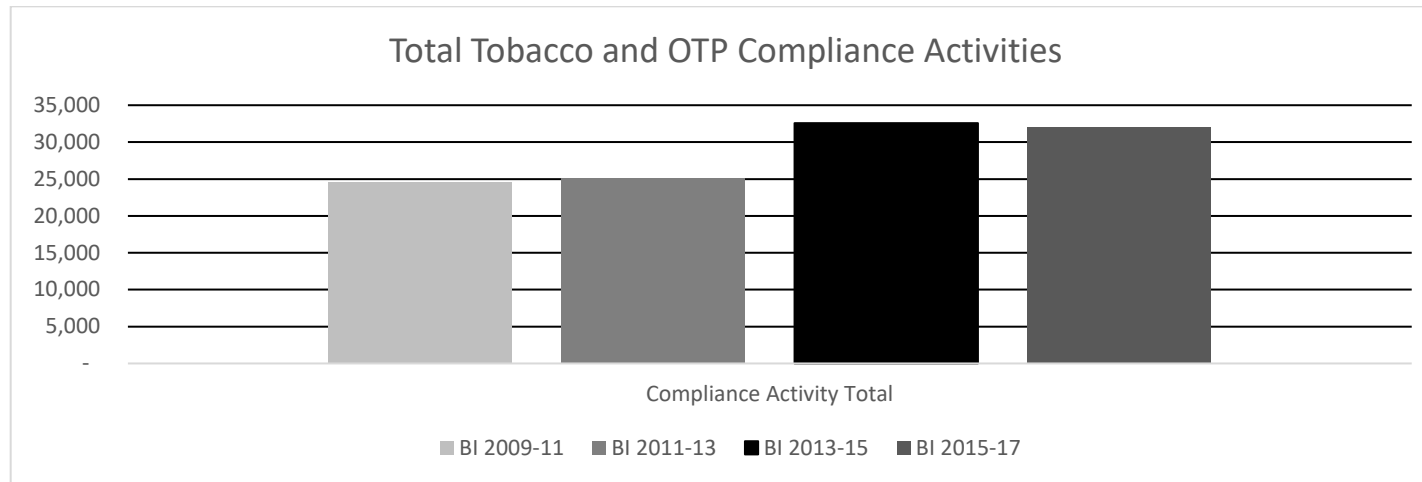


The above-referenced processing of as many as 3,500 returns per biennium is indicative of a broader set of administrative activities, discussed above. This activity has remained largely consistent over the last several biennia. Although program statistics reflect an approximate 14 percent decrease in returns between the 2013–15 biennium and the 2015–17 biennium, this is largely related to the GenTax conversion. During this time, there was a consolidation of tobacco distributor accounts associated with return submission, reducing the return submission statistics in the 2015–17 biennium.



# BUDGET NARRATIVE

Also, the table below summarizes program compliance activities over the last several biennia.



The compliance activities in the above table consist of inspections, audits, demand-to-file letters, estimated return actions, and the assessment of civil payments. The increase in activities in the 2013–15 and 2015–17 biennia is in part the result of federal enforcement activities. During this time, a federal enforcement action produced information related to illegal tobacco distributions and resulted in various program-initiated compliance activities. Some of these activities would not have occurred but for the findings associated with federal enforcement activities. It is important to note, however, that the Tobacco Program actively maintains its relationships with its state and federal enforcement partners. The program also continues its own independent audit work. In this way, the program is positioned to fully utilize lead and other non-compliance information received from its partners.

Maintaining funding at the current service level is needed to maintain the above-described revenue generation and compliance activities. A decrease to compliance activities could reduce tax revenues. Additionally, distributions afforded the state under the MSA could be negatively impacted if compliance activities were not sustained.

## Program Performance

The effective performance of the cigarette and OTP tax programs is reflected in the collection of more than \$500 million in revenues per biennium. This outcome is supported by program activities, including the return processing and compliance activities discussed above. Additionally, revenue-to-expense ratios are reflected below. The ratios here reflect the general increase in revenue over the last several biennia, and an increase to the LAB in the 2015–17 biennium.

# BUDGET NARRATIVE

Tobacco Program Revenue to Expense Ratios			
BI 09-11	BI 11-13	BI 13-15	BI 15-17
614 : 1	575 : 1	746 : 1	700 : 1

## Enabling Legislation/Program Authorization

Authority for administering the cigarette taxation program is Oregon Revised Statutes (ORS) 323.005-323.482 323.740, and 823.850-823.862 and MSA ORS 180.400-180.494. The OTP authority is located at ORS 323.500-323.645.

## Funding Streams

The cigarette and OTP programs are funded by Other Funds.

## Significant Proposed Program Changes from 2017–19

The program area is beginning to enter the second of three phases of the tobacco uniformity initiative. This initiative is designed to streamline and improve tobacco compliance through the conversion of PACT Act and related submissions from a paper format to an electronic format.

# BUDGET NARRATIVE

## Business Division

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This package reduces \$696,521 in General Fund, \$349,174 in Other Funds expenditure limitation and four positions (2.60 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0%, and eliminating four positions involved in customer service that are no longer needed by the agency due to program efficiencies. These reductions are offset by an increase in Other Funds revenue and expenditure limitation of \$876,361 and three positions (1.50 FTE) to administer the Heavy Equipment Rental Tax. This package also adds \$326,853 in General Fund and six positions (2.00 FTE) to implement the new Employer Responsibility Assessment created to fund the Oregon Health Authority.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

##### 2021–23 Fiscal Impact

None.

# BUDGET NARRATIVE

## Governor's Budget

### Staff Impact

Positions: (1)

FTE: (1.10)

### Revenue Source

General Fund (\$ 369,668)

Other Funds \$ 527,187

### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Business Division

### Essential Package 091—Statewide Adjustment DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This package represents changes to Statewide Government Service Charges and DAS pricelist changes for services made for the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

#### 2021–23 Fiscal Impact

None.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$13,551)
Other Funds	(\$ 9,612)

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Business Division

### Essential Package 092—Statewide AG Adjustment

#### Package Description

##### Purpose

This package incorporates changes to the Statewide Attorney General rates.

##### How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes in the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

#### 2021–23 Fiscal Impact

None.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$ 95,399)
Other Funds	(\$ 25,815)

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.



# BUDGET NARRATIVE

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## Business Division

### Policy Option Package 106—Auditing within State Lodging Tax Program

#### Purpose

The package creates one full-time Tax Auditor 2 position in the Special Programs Section (SPA) to perform audits and related compliance activities primarily within the State Lodging Tax (SLT) program. This additional resource will address a compliance deficiency. This request is funded by Other Funds from the collection of the State Lodging Tax.

#### 1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The state lodging tax program supports collection of a tax of 1.8 percent of the total price charged for lodging. The tax is to be paid to the state by whoever collects payment for occupancy, including online intermediaries.

There is currently a gap in the department's enforcement activities for the administration of the SLT program. Since the inception of the program, the agency has relied heavily on voluntary compliance. The agency has performed limited filing enforcement, but now anticipates a level of non-compliance or under-reporting on SLT returns. Staff administering the program have identified potential compliance issues related to the tax rate applied and exemptions used, as well as potential non-filers. This POP would directly address this potential non-compliance by performing the appropriate audit work and ensure that taxpayers pay their fair share of taxes owed.

Authorized administrative expenses are limited to two percent of revenue leading the department to prioritize the work done to administer the program. Beginning July 1, 2016, the lodging tax rate increased from 1 percent to 1.8 percent. This increase in tax revenue resulted in an increase in the amount authorized within the two-percent administrative limitation. The program now has sufficient Other Fund revenues to support a dedicated auditing resource.

The auditor will perform approximately 48 to 72 audits per year, including both desk and on-site audits. This volume of audits is appropriate considering the size of the program. The program processes 12,000 annual tax payment transactions for approximately 3,000 separate SLT accounts.

In many cases, the audits to be performed are complex, multi-period audits. The auditor will review submissions to the agency, including detailed books and records related to lodging accommodations. For transient lodging intermediaries (TLIs), the audits will include a sampling of data for lodging bookings to ensure that tax is being collected and remitted correctly. TLIs include online travel companies each possessing a large volume of relevant lodging data. Additionally, the auditor will assess compliance among management companies that may oversee more than 1,000 separate short-term rental properties. Lastly, the auditor will also address tax compliance among hotel chains, individually held hotels, campgrounds, recreational vehicle (RV) parks, bed and breakfasts, vacation rentals, and other entities subject to SLT.

# BUDGET NARRATIVE

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The anticipated workload aligns with the Tax Auditor 2 classification consistent with similar positions within the department. This position, while focused almost exclusively on audits, will also provide opportunities for education within a taxpayer base that has a range of tax knowledge and sophistication.

The performance of audits by this new auditor position will become known within the lodging industry. This awareness is expected to further increase voluntary compliance within this industry sector.

## **2. WHY DOES DOR PROPOSE THIS POP?**

The SLT program is requesting a TA2 to monitor and enforce compliance within the program. Changes to the tax rate now make it possible for the agency to fund a position to address this likely compliance gap. The goal is to ensure that taxpayers are informed of their obligations and that equity and uniformity among taxpayers is preserved.

## **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

This POP directly furthers the agency's mission; "we make revenue systems work to fund public services that preserve and enhance the quality of life for all citizens." This mission is realized only when adequate compliance resources are in place to maximize revenue streams. This POP addresses a gap in current compliance resource and enables the agency to deliver the full revenues available through the SLT program. More specifically, the audit work performed by this package would allow the SLT program to verify that the appropriate tax is being reported and remitted, and to address anticipated non-filers. The work is expected to directly support increased tax revenue collection through the detection of non-compliance. Also, this work would facilitate additional voluntary compliance among SLT taxpayers, and additional tax revenues.

## **4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

This POP is linked to KPM #10—Cost of Assessments. This KPM provides that the efficiency and effectiveness of agency compliance activities, including audits, are measured by the cost of every audit performed. Although this KPM does not directly apply to these program activities, consistent with this KPM, the SLT program will assess the costs of audits performed in relation to SLT program revenues generated by the proposed audit resource.

## BUDGET NARRATIVE

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**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Use current SPA audit staff. This option was rejected because the current auditors in the unit are focused on the tobacco and emergency communications (E-911) tax programs. Diverting resources from these programs would decrease enforcement work. Decreased enforcement of the tobacco tax laws could impact the state's compliance with, and income from, the Tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and the state of Oregon under which Oregon receives approximately \$120–\$160 million per biennium. The MSA requires that the state of Oregon enact and diligently enforce a set of statutes regulating the sale of cigarettes. Considering this, it was determined that audit resource could not be diverted from tobacco enforcement. Similarly, a second current TA2 position is funded by the emergency communications tax and dedicated resource is necessary for the E-911 program. As a result, there is no current capacity to take on new work with existing staff.

Maintain the status quo. The agency has historically focused the program on voluntary compliance because administrative resources were limited in statute to a level that was insufficient to fund auditing activities. Revenues resulting from the mid-2016 rate increase are expected to be sufficient to fund auditing work within the program. With Other Funds now available for this position, the agency finds that maintaining the status quo and operating without an auditor for SLT audits is undesirable. Also, the agency is concerned that not having an audit resource may discourage local governments from entering into agreements with the department for local lodging tax administration. Given the availability of funding and desire to provide effective service to local governments, the agency rejected the status quo.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

The status quo would remain and the potential for continued non-compliance and under-reporting on SLT returns remains. Additional adverse effects are mentioned above.

**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

Increased tax revenues would benefit Travel Oregon and, as noted above, the potential revenues generated from this work would also support local governments.

## BUDGET NARRATIVE

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**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

None.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

There are no known racial or ethnic inequities.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

The following items would affect the pricing of this POP:

- Starting salary—The assumption is generally to start the new position at step 2, but because TA2s are rarely hired from outside the agency, the starting salary may well be higher than a step 2, which would increase costs.
- Start date—The goal is to have the TA2 on board as soon as possible following the beginning of the 2019–21 biennium. If that is delayed, the cost could decrease.
- Travel—The amount of travel necessary to complete the audits could increase the cost.
- Training costs—An internal hire would not have to be trained in how to use GenTax. An external hire would require training in GenTax and the program area. This training would be provided by internal resources.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** N/A

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

This would add an auditing function to the SLT program.

## BUDGET NARRATIVE

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- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We do not anticipate any impacts to central services that would require additional funding beyond those associated with normal employment including computers and telephones.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

SLT taxpayers will see an increase in the number of audits. The number of audits depends on the complexity of the audit. We have no baseline for this work, but expect an audit caseload of 48 to 72 audits per year.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

One new staff position is needed. It is a permanent TA2 starting at the beginning of the 2019–21 biennium working 24 months of each biennium.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

We anticipate no additional start-up costs beyond those associated with standard training, creation of new accounts, and use of existing materials.

- f. What are the ongoing costs?**

We anticipate no additional ongoing costs beyond those associated with standard employment.

- g. What are the potential savings?**

We do not anticipate any certain savings with this new position.

- h. Based on these answers, is there a fiscal impact?**

Yes.

# BUDGET NARRATIVE

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## Agency Request Budget

### Staff Impact

Positions	1
FTE	1.00

### Revenue Source

General Fund	\$0
Other Funds	\$220,871

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

Positions	1
FTE	1.00

### Revenue Source

General Fund	\$0
Other Funds	\$220,871

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Business Division

### Policy Option Package 115—Printing and Postage

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings (statements of account) generate increased payments, which are significantly greater than the costs of printing and postage. The department's ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

This package would address the projected shortfall in printing, postage, and metering the department faces for the 19–21 biennium and beyond. With the implementation of our new core system, GenTax, the department has the capability to do more compliance and customer service work resulting in more correspondence being sent to taxpayers, businesses, and tax professionals. The majority of the additional mailing costs are due to policy and operational choices now available within GenTax but some of the costs are due to program decisions made to improve operations independent of GenTax. This package would provide ongoing funding for the additional postage, printing and metering costs associated with the increased mailings not currently funded in our budget.

#### **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

The department recognized that there would be an increase in the volume of mailings due to the implementation of GenTax. Besides the new capabilities of the system, we converted several programs into GenTax that weren't previously part of the processing system (state lodging, 911, timber, etc.). We have also been asked to administer (through GenTax) several new taxes (marijuana, vehicle and bicycle excise tax, transportation tax on wages, etc.). We've also made operational choices to send notices where we didn't have that ability in the legacy system.

We waited until all programs were migrated and functioning in the new system to determine the full impact of its capabilities and associated mailing costs. The department has completed its analysis on the impact based on current and projected service levels and is requesting an increase to the budget to cover these costs.

## BUDGET NARRATIVE

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Some examples from the analysis of differences between our old legacy system and GenTax include:

- The ability to send statement of account notices to taxpayers with a balance owing. Over 3 million of these notices have been sent to taxpayers, resulting in at least \$19 million in payments since implementing GenTax that we can track directly to the statement of account notice.
- The ability for tax professionals to sign up for account access to their client's tax records online. We send a notice to the taxpayer to ensure they agree to allow the access. This did not occur previously, and approximately 84,000 such notices have been sent.

The department proposes this package to ensure sufficient funding to give tax collectors the resources necessary to maximize collection efforts.

### **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

Two of the Department of Revenue's Key Performance Measures address collections efficiency. To effectively use the tools provided, collections efforts must be supported by regular and consistent mailings and notifications. Regular mailings result in more taxpayer calls and contacts and more efficient collections efforts from PTAC, Business, and the new Collections divisions.

### **4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

KPM #8—Direct Enforcement Dollars—Cost of Funds and KPM #9—Collection Dollars—Cost of Funds results will both be impacted by sufficient funds for regular mailings. Full funding of mailing costs support program functions, legislative mandates and initiatives that are tied to performance measures.

### **5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

### **6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

The department introduced a legislative concept during the 2013 Legislative Session that would allow us to give notice by methods other than by regular mail in anticipation that GenTax would allow us to post notices to a secure area of our website or send automatic e-mails to taxpayers. Senate Bill 183 passed and is now in statute under ORS 305.127.



# BUDGET NARRATIVE

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The department is pursuing other alternatives to mailing out notices and letters. We have been encouraging customers to use Revenue Online to access notices but this is still a fairly new tool that people are learning to use. To date, there approximately 245,000 registrants in Revenue Online, split roughly 60 percent/40 percent between individuals and businesses.

Also, we are looking at ways customers can opt out of receiving notices by mail and instead receive notices or a notification to access notices through Revenue Online by email. Though simple in concept, this option will take some time to vet and implement. It is complex to program our system and requires public buy-in to be successful. We also need time to evaluate the efficacy of alternative forms of notification to assure there would be no impact on revenue streams.

For now, mailing notices and letters is our primary method of communicating with customers. Through time, we believe mailing costs will decrease as alternative methods are enhanced and taxpayers, businesses, and tax professionals choose these alternatives as their preferred method of communication. This also relies on more taxpayers and tax professionals registering for Revenue Online services.

## **7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

Not funding this package would hamper the department's ability to comply with statutory requirements, continue enforcement efforts such as auditing and filing enforcement, and make operational adjustments in performing its administrative duties and responsibilities. Failure to fund this package could also require PTAC, Business, and Collections divisions to internally fund the shortfall with an increase in vacancies or savings in other S&S areas. Unfortunately, this would result in diminished capacity to provide taxpayers with the level of service required by statute and reduce collection revenue.

## **8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?**

Any state agency dependent on General Fund revenue could be adversely affected by diminished collections efforts. Also, customer service to all external stakeholders, including other state and local agencies and tribal governments, that currently receive correspondence from department will be impacted if we need to reduce the volume of mailings.

## **9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?**

The entire agency and all related programs are affected, however, the Personal Tax and Compliance Division, Business Division, and the new Collections Division are taking the lead on this request since the majority of mailing costs are associated with programs administered in these three divisions.

# BUDGET NARRATIVE

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## 10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

## 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

The department assumes a year-to-year increase in Printing, Postage, and Metering of 1.9 percent (3.83 percent per biennium), which is consistent with standard inflation rates.

**Implementation Date(s):** \_\_\_\_\_ July 1, 2019 \_\_\_\_\_

**End Date (if applicable):** \_\_\_\_\_ N/A \_\_\_\_\_

### Agency Request Budget

#### Staff Impact

None

#### Revenue Source

General Fund	\$454,867
Other Funds	\$50,541

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

### Governor’s Budget

#### Staff Impact

None

#### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

# BUDGET NARRATIVE

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**2021–23 Fiscal Impact**

None

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	358,108	-	-	-	-	-	358,108
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$358,108</b>	-	-	-	-	-	<b>\$358,108</b>
<b>Personal Services</b>							
Temporary Appointments	-	-	1,262	-	-	-	1,262
Overtime Payments	1,713	-	-	-	-	-	1,713
All Other Differential	836	-	-	-	-	-	836
Public Employees' Retire Cont	433	-	-	-	-	-	433
Pension Obligation Bond	32,258	-	179,719	-	-	-	211,977
Social Security Taxes	195	-	97	-	-	-	292
Unemployment Assessments	919	-	408	-	-	-	1,327
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	(4,144)	-	12,050	-	-	-	7,906
Vacancy Savings	325,898	-	434,608	-	-	-	760,506
<b>Total Personal Services</b>	<b>\$358,108</b>	-	<b>\$628,144</b>	-	-	-	<b>\$986,252</b>
<b>Total Expenditures</b>							
Total Expenditures	358,108	-	628,144	-	-	-	986,252
<b>Total Expenditures</b>	<b>\$358,108</b>	-	<b>\$628,144</b>	-	-	-	<b>\$986,252</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<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	-	-	(628,144)	-	-	-	(628,144)
<b>Total Ending Balance</b>	-	-	<b>(\$628,144)</b>	-	-	-	<b>(\$628,144)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	50,969	-	-	-	-	-	50,969
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$50,969</b>	-	-	-	-	-	<b>\$50,969</b>
<b>Services &amp; Supplies</b>							
Instate Travel	1,000	-	6,000	-	-	-	7,000
Out of State Travel	1,000	-	-	-	-	-	1,000
Employee Training	5,000	-	3,200	-	-	-	8,200
Office Expenses	25,969	-	3,235	-	-	-	29,204
Telecommunications	13,000	-	5,800	-	-	-	18,800
Data Processing	-	-	1,216	-	-	-	1,216
Professional Services	5,000	-	-	-	-	-	5,000
Expendable Prop 250 - 5000	-	-	1,100	-	-	-	1,100
IT Expendable Property	-	-	6,600	-	-	-	6,600
<b>Total Services &amp; Supplies</b>	<b>\$50,969</b>	-	<b>\$27,151</b>	-	-	-	<b>\$78,120</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	7,314	-	-	-	7,314
<b>Total Capital Outlay</b>	-	-	<b>\$7,314</b>	-	-	-	<b>\$7,314</b>
<b>Total Expenditures</b>							
Total Expenditures	50,969	-	34,465	-	-	-	85,434
<b>Total Expenditures</b>	<b>\$50,969</b>	-	<b>\$34,465</b>	-	-	-	<b>\$85,434</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<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	-	-	(34,465)	-	-	-	(34,465)
<b>Total Ending Balance</b>	-	-	<b>(\$34,465)</b>	-	-	-	<b>(\$34,465)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(51,543)	-	-	-	-	-	(51,543)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$51,543)</b>	-	-	-	-	-	<b>(\$51,543)</b>
<b>Services &amp; Supplies</b>							
Employee Training	(10,540)	-	-	-	-	-	(10,540)
Professional Services	(16,453)	-	-	-	-	-	(16,453)
Expendable Prop 250 - 5000	(24,550)	-	-	-	-	-	(24,550)
IT Expendable Property	-	-	(29,844)	-	-	-	(29,844)
<b>Total Services &amp; Supplies</b>	<b>(\$51,543)</b>	-	<b>(\$29,844)</b>	-	-	-	<b>(\$81,387)</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	(141,624)	-	-	-	(141,624)
Telecommunications Equipment	-	-	(2,011)	-	-	-	(2,011)
<b>Total Capital Outlay</b>	-	-	<b>(\$143,635)</b>	-	-	-	<b>(\$143,635)</b>
<b>Total Expenditures</b>							
Total Expenditures	(51,543)	-	(173,479)	-	-	-	(225,022)
<b>Total Expenditures</b>	<b>(\$51,543)</b>	-	<b>(\$173,479)</b>	-	-	-	<b>(\$225,022)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	173,479	-	-	-	173,479
<b>Total Ending Balance</b>	-	-	<b>\$173,479</b>	-	-	-	<b>\$173,479</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	318,597	-	-	-	-	-	318,597
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$318,597</b>	-	-	-	-	-	<b>\$318,597</b>
<b>Services &amp; Supplies</b>							
Instate Travel	2,233	-	2,138	-	-	-	4,371
Out of State Travel	11,077	-	1,436	-	-	-	12,513
Employee Training	3,597	-	3,081	-	-	-	6,678
Office Expenses	6,118	-	2,998	-	-	-	9,116
Telecommunications	9,749	-	9,263	-	-	-	19,012
Data Processing	563	-	2,025	-	-	-	2,588
Publicity and Publications	1,271	-	788	-	-	-	2,059
Professional Services	11,671	-	6,253	-	-	-	17,924
Attorney General	268,780	-	97,879	-	-	-	366,659
Employee Recruitment and Develop	394	-	54	-	-	-	448
Dues and Subscriptions	285	-	38	-	-	-	323
Facilities Rental and Taxes	277	-	756	-	-	-	1,033
Fuels and Utilities	-	-	895	-	-	-	895
Facilities Maintenance	206	-	369	-	-	-	575
Other Services and Supplies	-	-	35,440	-	-	-	35,440
Expendable Prop 250 - 5000	908	-	1,051	-	-	-	1,959
IT Expendable Property	-	-	1,775	-	-	-	1,775
<b>Total Services &amp; Supplies</b>	<b>\$317,129</b>	-	<b>\$166,239</b>	-	-	-	<b>\$483,368</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	934	-	3,990	-	-	-	4,924
Telecommunications Equipment	534	-	-	-	-	-	534
<b>Total Capital Outlay</b>	<b>\$1,468</b>	-	<b>\$3,990</b>	-	-	-	<b>\$5,458</b>
<b>Special Payments</b>							
Dist to Non-Gov Units	-	-	11,229	-	-	-	11,229
<b>Total Special Payments</b>	-	-	<b>\$11,229</b>	-	-	-	<b>\$11,229</b>
<b>Total Expenditures</b>							
Total Expenditures	318,597	-	181,458	-	-	-	500,055
<b>Total Expenditures</b>	<b>\$318,597</b>	-	<b>\$181,458</b>	-	-	-	<b>\$500,055</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(181,458)	-	-	-	(181,458)
<b>Total Ending Balance</b>	-	-	<b>(\$181,458)</b>	-	-	-	<b>(\$181,458)</b>

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2019-21 Biennium

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	754,528	-	-	-	-	-	754,528
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$754,528</b>	-	-	-	-	-	<b>\$754,528</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	(6,659,832)	-	-	-	(6,659,832)
Empl. Rel. Bd. Assessments	-	-	(4,331)	-	-	-	(4,331)
Public Employees' Retire Cont	-	-	(1,130,175)	-	-	-	(1,130,175)
Pension Obligation Bond	-	-	(458,509)	-	-	-	(458,509)
Social Security Taxes	-	-	(509,471)	-	-	-	(509,471)
Unemployment Assessments	-	-	(11,044)	-	-	-	(11,044)
Worker's Comp. Assess. (WCD)	-	-	(4,118)	-	-	-	(4,118)
Mass Transit Tax	(747)	-	(41,159)	-	-	-	(41,906)
Flexible Benefits	-	-	(2,498,064)	-	-	-	(2,498,064)
Vacancy Savings	1,093	-	64,740	-	-	-	65,833
Reconciliation Adjustment	(190,500)	-	(284,504)	-	-	-	(475,004)
<b>Total Personal Services</b>	<b>(\$190,154)</b>	-	<b>(\$11,536,467)</b>	-	-	-	<b>(\$11,726,621)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	(6,929)	-	-	-	(6,929)
Out of State Travel	-	-	(26,965)	-	-	-	(26,965)
Employee Training	-	-	(38,540)	-	-	-	(38,540)
Office Expenses	-	-	(50,000)	-	-	-	(50,000)
Telecommunications	-	-	(196,000)	-	-	-	(196,000)

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2019-21 Biennium

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Data Processing	-	-	(45,009)	-	-	-	(45,009)
Attorney General	-	-	(150,000)	-	-	-	(150,000)
Employee Recruitment and Develop	-	-	(1,203)	-	-	-	(1,203)
Dues and Subscriptions	-	-	(852)	-	-	-	(852)
Facilities Rental and Taxes	-	-	(10,000)	-	-	-	(10,000)
Fuels and Utilities	-	-	(20,008)	-	-	-	(20,008)
Facilities Maintenance	-	-	(8,239)	-	-	-	(8,239)
Other Services and Supplies	944,682	-	(319,675)	-	-	-	625,007
Undistributed (S.S.)	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	(18,418)	-	-	-	(18,418)
IT Expendable Property	-	-	(14,130)	-	-	-	(14,130)
<b>Total Services &amp; Supplies</b>	<b>\$944,682</b>	<b>-</b>	<b>(\$905,968)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$38,714</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	(7,314)	-	-	-	(7,314)
Data Processing Software	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>(\$7,314)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$7,314)</b>
<b>Total Expenditures</b>							
Total Expenditures	754,528	-	(12,449,749)	-	-	-	(11,695,221)
<b>Total Expenditures</b>	<b>\$754,528</b>	<b>-</b>	<b>(\$12,449,749)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$11,695,221)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<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	-	-	12,449,749	-	-	-	12,449,749
<b>Total Ending Balance</b>	-	-	<b>\$12,449,749</b>	-	-	-	<b>\$12,449,749</b>
<b>Total Positions</b>							
Total Positions							(73)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(73)</b>
<b>Total FTE</b>							
Total FTE							(73.00)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(73.00)</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 081 - September 2018 Emergency Board

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Professional Services	-	-	26,790	-	-	-	26,790
<b>Total Services &amp; Supplies</b>	-	-	<b>\$26,790</b>	-	-	-	<b>\$26,790</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	26,790	-	-	-	26,790
<b>Total Expenditures</b>	-	-	<b>\$26,790</b>	-	-	-	<b>\$26,790</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(26,790)	-	-	-	(26,790)
<b>Total Ending Balance</b>	-	-	<b>(\$26,790)</b>	-	-	-	<b>(\$26,790)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(369,668)	-	-	-	-	-	(369,668)
Other Taxes	-	-	876,361	-	-	-	876,361
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$369,668)</b>	<b>-</b>	<b>\$876,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$506,693</b>

<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(12,757)	-	(250,556)	-	-	-	(263,313)
Empl. Rel. Bd. Assessments	16	-	(79)	-	-	-	(63)
Public Employees' Retire Cont	(2,164)	-	(42,521)	-	-	-	(44,685)
Social Security Taxes	(976)	-	(19,169)	-	-	-	(20,145)
Worker's Comp. Assess. (WCD)	18	-	(74)	-	-	-	(56)
Mass Transit Tax	1,229	-	464	-	-	-	1,693
Flexible Benefits	(14,778)	-	(55,590)	-	-	-	(70,368)
Vacancy Savings	(480,187)	-	-	-	-	-	(480,187)
Reconciliation Adjustment	195,046	-	285,598	-	-	-	480,644
<b>Total Personal Services</b>	<b>(\$314,553)</b>	<b>-</b>	<b>(\$81,927)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$396,480)</b>

<b>Services &amp; Supplies</b>							
Instate Travel	(2,233)	-	7,210	-	-	-	4,977
Out of State Travel	(11,077)	-	-	-	-	-	(11,077)
Employee Training	(3,597)	-	-	-	-	-	(3,597)
Office Expenses	(6,118)	-	1,254	-	-	-	(4,864)
Telecommunications	(9,749)	-	1,954	-	-	-	(7,795)
Data Processing	(563)	-	626	-	-	-	63

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Publicity and Publications	(1,271)	-	-	-	-	-	(1,271)
Professional Services	(1,082)	-	41,200	-	-	-	40,118
IT Professional Services	-	-	535,000	-	-	-	535,000
Attorney General	-	-	17,928	-	-	-	17,928
Employee Recruitment and Develop	(394)	-	-	-	-	-	(394)
Dues and Subscriptions	(285)	-	-	-	-	-	(285)
Facilities Rental and Taxes	(277)	-	-	-	-	-	(277)
Facilities Maintenance	(206)	-	-	-	-	-	(206)
Expendable Prop 250 - 5000	(18,263)	-	563	-	-	-	(17,700)
IT Expendable Property	-	-	3,379	-	-	-	3,379
<b>Total Services &amp; Supplies</b>	<b>(\$55,115)</b>	<b>-</b>	<b>\$609,114</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$553,999</b>
<b>Total Expenditures</b>							
Total Expenditures	(369,668)	-	527,187	-	-	-	157,519
<b>Total Expenditures</b>	<b>(\$369,668)</b>	<b>-</b>	<b>\$527,187</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$157,519</b>
<b>Ending Balance</b>							
Ending Balance	-	-	349,174	-	-	-	349,174
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>\$349,174</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$349,174</b>
<b>Total Positions</b>							
Total Positions	-	-	-	-	-	-	(1)
<b>Total Positions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total FTE</b>							
Total FTE							(1.10)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(1.10)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(13,551)	-	-	-	-	-	(13,551)
Admin and Service Charges	-	-	(9,216)	-	-	-	(9,216)
<b>Total Revenues</b>	<b>(\$13,551)</b>	<b>-</b>	<b>(\$9,216)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$22,767)</b>
<b>Services &amp; Supplies</b>							
Data Processing	(13,551)	-	(9,216)	-	-	-	(22,767)
<b>Total Services &amp; Supplies</b>	<b>(\$13,551)</b>	<b>-</b>	<b>(\$9,216)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$22,767)</b>
<b>Total Expenditures</b>							
Total Expenditures	(13,551)	-	(9,216)	-	-	-	(22,767)
<b>Total Expenditures</b>	<b>(\$13,551)</b>	<b>-</b>	<b>(\$9,216)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$22,767)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(95,399)	-	-	-	-	-	(95,399)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$95,399)</b>	-	-	-	-	-	<b>(\$95,399)</b>
<b>Services &amp; Supplies</b>							
Attorney General	(95,399)	-	(25,815)	-	-	-	(121,214)
<b>Total Services &amp; Supplies</b>	<b>(\$95,399)</b>	-	<b>(\$25,815)</b>	-	-	-	<b>(\$121,214)</b>
<b>Total Expenditures</b>							
Total Expenditures	(95,399)	-	(25,815)	-	-	-	(121,214)
<b>Total Expenditures</b>	<b>(\$95,399)</b>	-	<b>(\$25,815)</b>	-	-	-	<b>(\$121,214)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	25,815	-	-	-	25,815
<b>Total Ending Balance</b>	-	-	<b>\$25,815</b>	-	-	-	<b>\$25,815</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 106 - Auditing

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	118,800	-	-	-	118,800
Empl. Rel. Bd. Assessments	-	-	61	-	-	-	61
Public Employees' Retire Cont	-	-	20,160	-	-	-	20,160
Social Security Taxes	-	-	9,088	-	-	-	9,088
Worker's Comp. Assess. (WCD)	-	-	58	-	-	-	58
Mass Transit Tax	-	-	713	-	-	-	713
Flexible Benefits	-	-	35,184	-	-	-	35,184
Reconciliation Adjustment	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	<b>\$184,064</b>	-	-	-	<b>\$184,064</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	4,000	-	-	-	4,000
Employee Training	-	-	1,600	-	-	-	1,600
Office Expenses	-	-	1,547	-	-	-	1,547
Telecommunications	-	-	2,900	-	-	-	2,900
Data Processing	-	-	608	-	-	-	608
Attorney General	-	-	14,988	-	-	-	14,988
Expendable Prop 250 - 5000	-	-	550	-	-	-	550
IT Expendable Property	-	-	3,300	-	-	-	3,300
<b>Total Services &amp; Supplies</b>	-	-	<b>\$29,493</b>	-	-	-	<b>\$29,493</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 106 - Auditing

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	7,314	-	-	-	7,314
<b>Total Capital Outlay</b>	-	-	<b>\$7,314</b>	-	-	-	<b>\$7,314</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	220,871	-	-	-	220,871
<b>Total Expenditures</b>	-	-	<b>\$220,871</b>	-	-	-	<b>\$220,871</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(220,871)	-	-	-	(220,871)
<b>Total Ending Balance</b>	-	-	<b>(\$220,871)</b>	-	-	-	<b>(\$220,871)</b>
<b>Total Positions</b>							
Total Positions							1
<b>Total Positions</b>	-	-	-	-	-	-	<b>1</b>
<b>Total FTE</b>							
Total FTE							1.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>1.00</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 115 - Printing and Postage

Cross Reference Name: Business Division  
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
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Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

PACKAGE: 060 - Technical Adjustments

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
2413000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6022000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	08	4,295.00		103,080- 60,682-			103,080- 60,682-
6031000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6114000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6161000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6228000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6237000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6238000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	06	2,883.00		69,192- 52,338-			69,192- 52,338-
6239000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6240000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6285000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6286000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6287000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-

PACKAGE: 060 - Technical Adjustments

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
6354000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	07	2,994.00		71,856- 52,994-			71,856- 52,994-
6356000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	09	3,264.00		78,336- 54,590-			78,336- 54,590-
6383000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	08	3,130.00		75,120- 53,798-			75,120- 53,798-
6385000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6386000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032- 58,454-			94,032- 58,454-
6387000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6389000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6391000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6392000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6393000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	07	3,737.00		89,688- 57,384-			89,688- 57,384-
6396000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6402000	OAS	C0861	AP PROGRAM ANALYST 2	1-	1.00-	24.00-	09	6,590.00		158,160- 74,242-			158,160- 74,242-
6481000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-



PACKAGE: 060 - Technical Adjustments

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
6482000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6483000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6484000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6485000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6486000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6487000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6488000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	07	3,737.00		89,688- 57,384-			89,688- 57,384-
6489000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6490000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6491000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	09	5,937.00		142,488- 70,383-			142,488- 70,383-
6494000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6495000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6496000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-

PACKAGE: 060 - Technical Adjustments

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
6497000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6498000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6499000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6500000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6502000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6503000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6504000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6529000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6530000	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	07	6,542.00		157,008- 73,958-			157,008- 73,958-
6531000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	09	5,937.00		142,488- 70,383-			142,488- 70,383-
6551000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6552000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6553000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032- 58,454-			94,032- 58,454-

PACKAGE: 060 - Technical Adjustments

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
6554000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6555000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6556000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6557000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6558000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6559000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032- 58,454-			94,032- 58,454-
6560000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6562000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	06	5,127.00		123,048- 65,597-			123,048- 65,597-
6572000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00		220,248- 89,528-			220,248- 89,528-
6633000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6634000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6635000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6636000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-

PACKAGE: 060 - Technical Adjustments

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
6637000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	05	2,766.00		66,384- 51,646-			66,384- 51,646-
6638000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	02	3,264.00		78,336- 54,590-			78,336- 54,590-
6639000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	02	3,264.00		78,336- 54,590-			78,336- 54,590-
6640000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1-	1.00-	24.00-	02	3,565.00		85,560- 56,368-			85,560- 56,368-
6641000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	02	4,727.00		113,448- 63,234-			113,448- 63,234-
6642000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	02	4,219.00		101,256- 60,232-			101,256- 60,232-
TOTAL PICS SALARY										6,659,832-			6,659,832-
TOTAL PICS OPE										4,146,159-			4,146,159-
TOTAL PICS PERSONAL SERVICES =				71-	71.00-	1704.00-				10,805,991-			10,805,991-

PACKAGE: 090 - Analyst Adjustments

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
6307000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	04	5,189.00	124,536- 65,964-				124,536- 65,964-
6313000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.50-	12.00-	09	4,514.00	38,459- 34,533-	15,709- 14,106-			54,168- 48,639-
6425000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.75-	18.00-	09	4,514.00	57,689- 39,267-	23,563- 16,040-			81,252- 55,307-
6425000	OAS	C0324	AP PUBLIC SERVICE REP 4	1	.15	3.52	09	4,514.00	11,281 2,861	4,608 1,170			15,889 4,031
6492000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6590000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.50-	12.00-	09	4,514.00		54,168- 48,639-			54,168- 48,639-
6643000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	02	8,332.00		199,968- 84,536-			199,968- 84,536-
6646000	OAS	C5110	AP REVENUE AGENT 1	1	.17	4.00	02	2,994.00	11,976 8,832				11,976 8,832
6647000	OAS	C0324	AP PUBLIC SERVICE REP 4	1	.42	10.00	02	3,264.00	32,640 22,745				32,640 22,745
6648000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
6649000	OAS	C5247	AP COMPLIANCE SPECIALIST 2	1	.25	6.00	02	4,295.00	25,770 15,170				25,770 15,170
6650000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	.50	12.00	02	4,219.00	50,628 30,116				50,628 30,116
6651000	OAS	C0861	AP PROGRAM ANALYST 2	1	.25	6.00	02	4,727.00	28,362 15,809				28,362 15,809

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
6652000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.25	6.00	02	4,727.00		28,362 15,809			28,362 15,809
6653000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.50	12.00	02	3,409.00		40,908 45,374			40,908 45,374
6654000	OAS	C5631	AP TAX AUDITOR 1	1	.75	18.00	02	4,295.00		77,310 45,511			77,310 45,511
TOTAL PICS SALARY									12,757-	250,556-			263,313-
TOTAL PICS OPE									17,884-	117,433-			135,317-
TOTAL PICS PERSONAL SERVICES =				4	1.09-	26.48-			30,641-	367,989-			398,630-

PACKAGE: 106 - Auditing

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
6644000	OAS	C5632	AP TAX AUDITOR 2	1	1.00	24.00	02	4,950.00		118,800 64,551			118,800 64,551
TOTAL PICS SALARY										118,800			118,800
TOTAL PICS OPE										64,551			64,551
TOTAL PICS PERSONAL SERVICES =				1	1.00	24.00				183,351			183,351

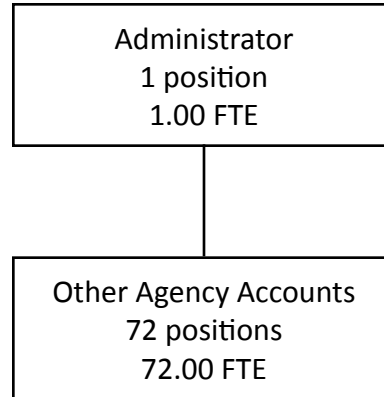
# Collection Division

Organizational chart

2019–21 Governor's Budget

73 positions

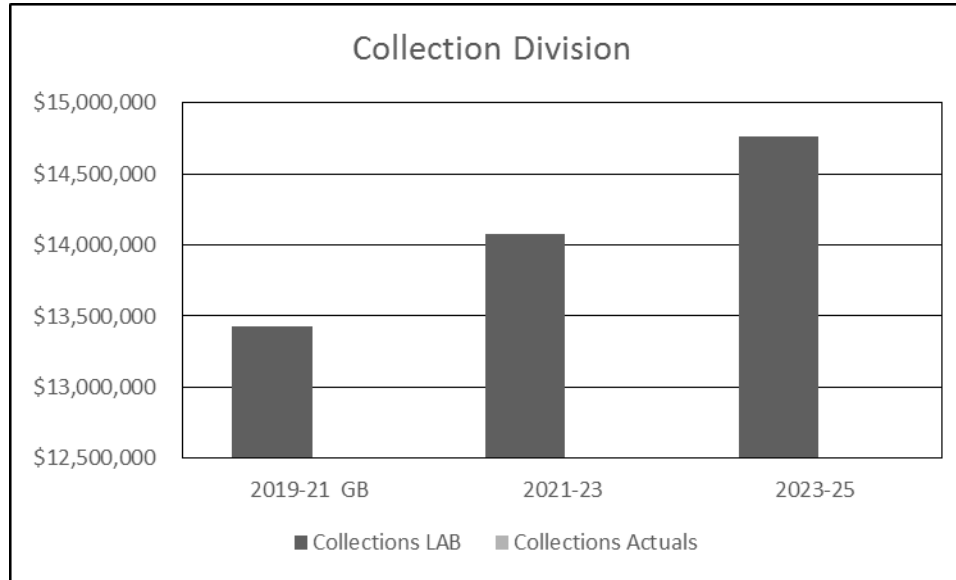
73.00 FTE





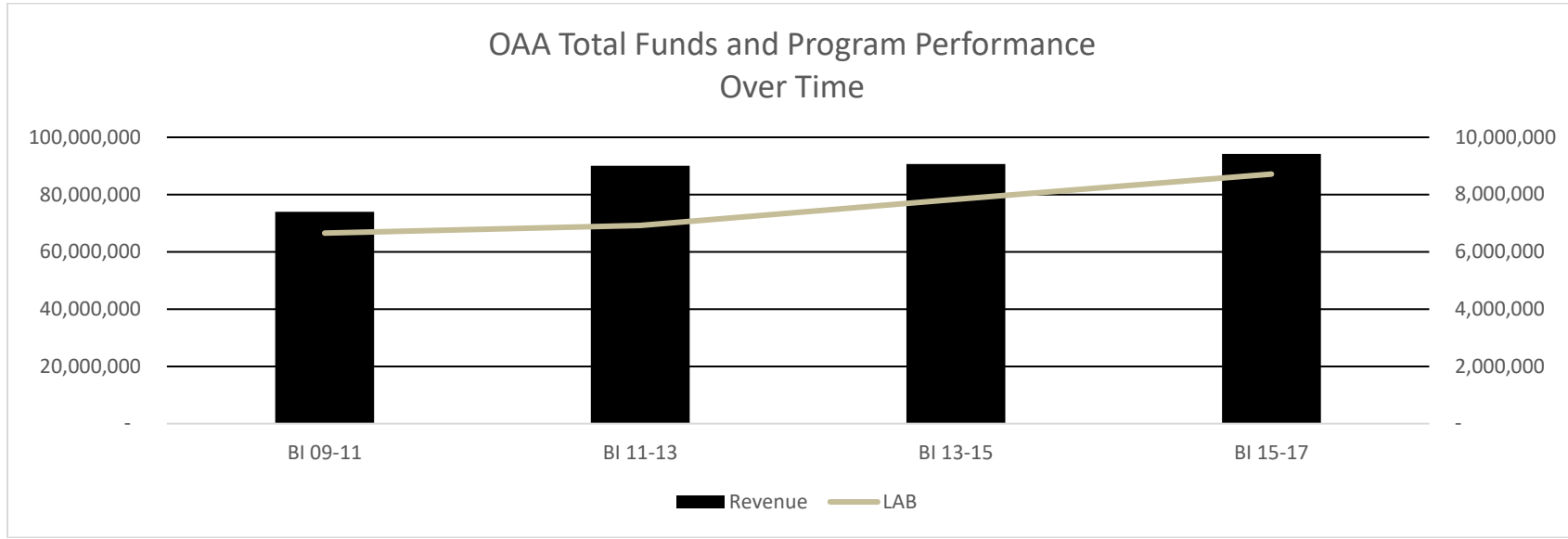
# BUDGET NARRATIVE

## Collection Division



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
Collections	LAB				\$ 13,426,715	\$ 14,074,799	\$ 14,765,346
	Actuals						

# BUDGET NARRATIVE



### Program overview

The Office of Other Agency Accounts (OAA) is the centralized debt collection agency for the State of Oregon. OAA currently manages debts and associated collection activities for 180 government agencies. OAA’s work produces approximately \$100 million in collection revenues per biennium. OAA collection revenues fund important government functions, while supporting voluntary compliance among individuals and businesses that owe monies to Oregon government entities. Most recently, with the implementation of Senate Bill 1067 (2017) by the Oregon Legislature (SB 1067) centralized collections, OAA streamlines and improves collection activities among State of Oregon Executive Branch agencies.

### Program funding request

OAA is requesting the current service level funding. If current service level funding is approved, OAA expects to collect revenues on behalf of 180 government agencies, consistent with collections over the last several biennia. Also, OAA will continue the newly implemented Senate Bill 1067 (SB 1067) expanded centralized collection program, collect liquid and delinquent debts for the benefit of state and local entities, and deliver collection proceeds to customer entities.

## BUDGET NARRATIVE

Collection Division- OAA	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	-	-
CSL 19-21	\$ 190,154	\$ 13,195,426	\$ 13,385,580	73	73.00
ARB 19-21	\$ 190,154	\$ 13,532,364	\$ 13,722,518	73	73.00
GB 19-21	\$ -	\$ 13,426,715	\$ 13,426,715	73	73.00
Difference	\$ -	\$ 13,426,715	\$ 13,426,715	73	73.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

For LAB 2017–19, this new division was part of the Special Programs Section in the Business Division.

### Program Description

OAA was formed in 1971 and serves as the state’s centralized collection unit. As of June 2018, OAA collects delinquent debt for 180 state agencies, boards, and commissions, including circuit courts and various educational and regulatory agencies. The revenues OAA collects are distributed to customer agencies, less the department’s collection fees. OAA offers two categories of collection services: refund offsets only and full collection services. Offset collection services involve the collection of unpaid debts only through the seizure of refunds being issued by the department that would otherwise be returned to debtors. Full collection services include refund offset, as well as active collections including entering into payment arrangements and garnishment of wages or assets. In providing collection services, OAA’s mission is to achieve maximum recovery of debts owed to the State of Oregon while providing quality customer service.

OAA has recently implemented the centralized debt collection components of SB 1067, a cost containment bill enacted by the 2017 Legislature. The bill’s implementation date was July 1, 2018. OAA has started receiving additional debts under the bill’s requirement that executive branch agencies refer liquid and delinquent debts to OAA for collection. One of the key new centralized collection services provided by OAA is the management of debt assigned to private collection firms (PCFs). This was previously managed by customer agencies. OAA will also provide services including centralized analysis of debts, enabling OAA to better align the most productive debt collection activities with characteristics of the debts within OAA’s portfolio.

The 180 agencies served by OAA include 58 executive branch agencies.

The composition of the State’s liquidated and delinquent debt is most commonly comprised of debt from the Oregon Judicial Department (OJD). Although SB 1067 mandates executive branch agencies to send debts to OAA, it is expected to produce a relatively modest increase in near term referrals. The bulk of our referrals and subsequent activities will likely remain centered on non-executive branch agencies.

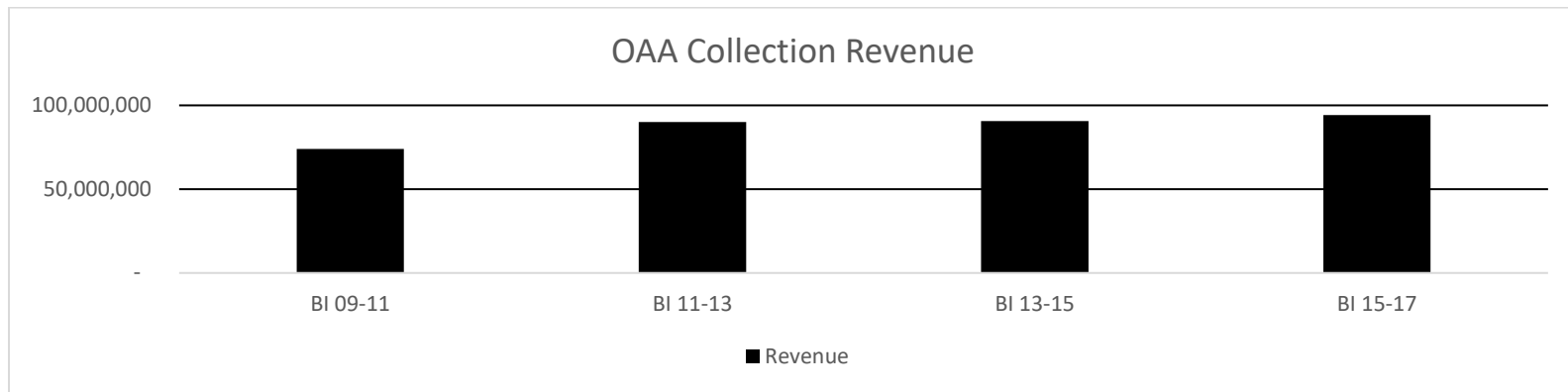
## BUDGET NARRATIVE

OAA collects a wide range of debt types including unpaid court judgments, parking tickets, parole and probation fees, and board-imposed penalties. In addition to the varying nature of the underlying debts collected, OAA also manages various processes and collection expectations among its customers. Although the debt centralization aspects of SB 1067 have resulted in increased process alignment, some variability in customer needs and expectations is inherent to OAA’s diverse debt portfolio. Therefore, OAA continually strives to realize the benefits of process streamlining and economies of scale, while meeting individual customer needs whenever possible.

OAA uses feedback received by customers to continuously update our collection strategies and tactics. Also supporting OAA’s pursuit of continuous improvement is our partnership with the Department of Administrative Services (DAS) Statewide Accounts Receivable Management (SWARM) team. DAS serves in a collections oversight capacity and the SWARM team frequently partners with OAA to tackle emerging collection challenges and improvement opportunities. Lastly, OAA has a new relationship with private collection firms, used for many years in the income tax collection program within the department. Beginning July 1, 2018, PCFs will augment OAA’s debt collection team and enable OAA to increase overall collections.

### Program justification and link to long-term outcome

OAA has consistently increased its collection revenues over the last several biennia, reaching nearly \$100 million per biennium, as reflected below.



Additionally, the OAA revenue to expense ratio has ranged from 10.7 : 1 to 13.5 : 1, as reflected below.

OAA Revenue to Expense Ratios			
BI 09–11	BI 11–13	BI 13–15	BI 15–17
12.6 : 1	13.5 : 1	13.0 : 1	10.7 : 1

# BUDGET NARRATIVE

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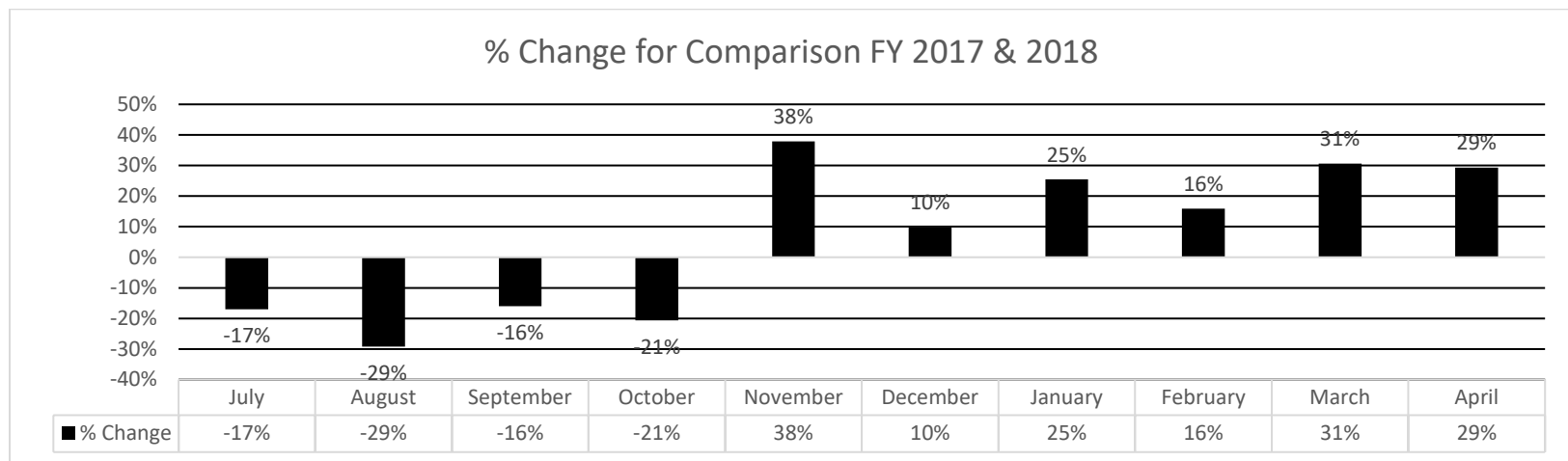
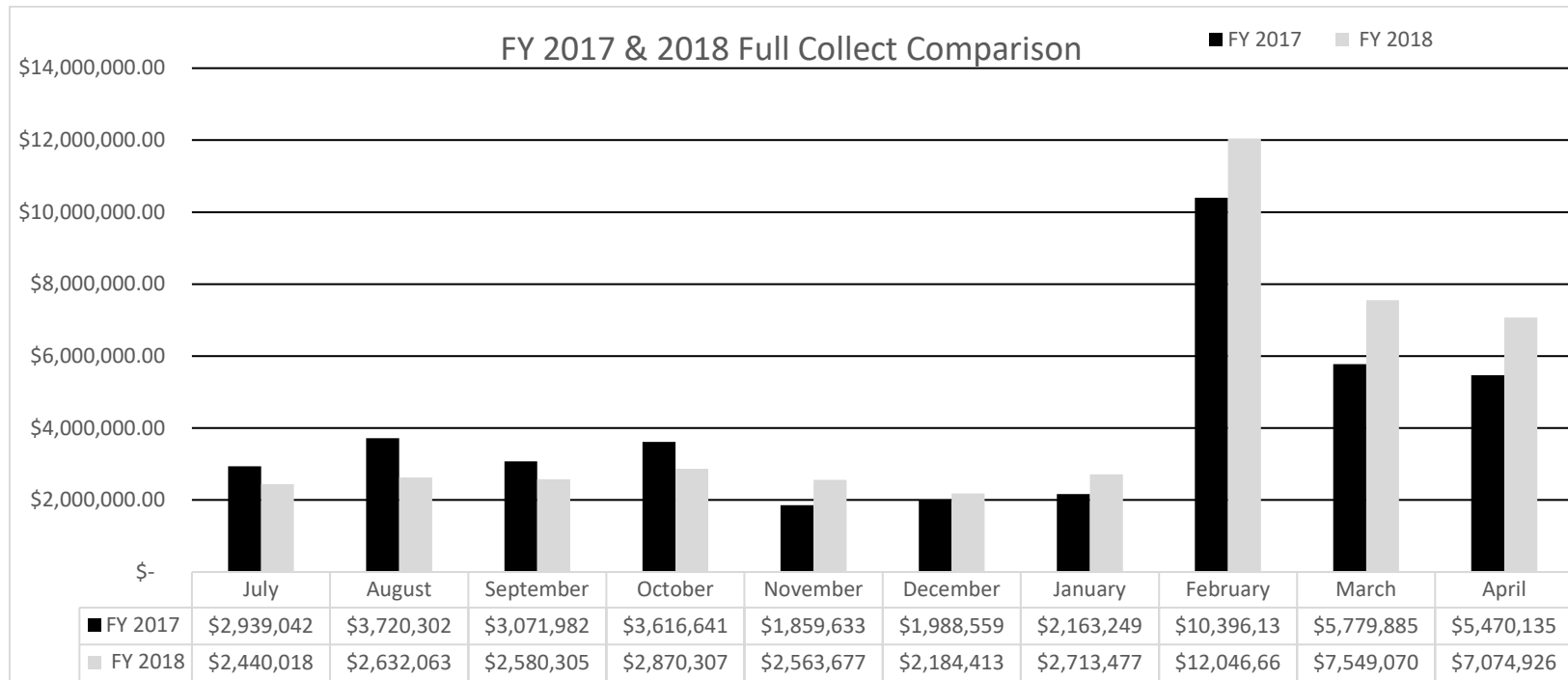
Funding at current service levels will enable OAA to continue its cost effective collection activity on behalf of its 180 customer agencies. This is in direct support of the long-term focus area of excellence in state government. The return of these funds to customer agencies benefits each of these agencies, while encouraging potential debtors to pay amounts owed. Additionally, OAA continues to streamline its processes as part of SB 1067 implementation, and otherwise as part of its centralized debt collection model. The continued focus in these areas will continue a high return on investment.

## Program Performance

OAA's overarching strategic focus over the next biennia will be on revenue collection while maintaining customer service. More specifically, OAA will drive toward improved collection effectiveness through activities focused on the following areas:

- **SB 1067 implementation**: This recent legislation affords OAA opportunities to increase the volume of debts received, and increase the services provided. We anticipate that implementation of this legislation will help increase revenues for our customer agencies. Also, an important secondary benefit will be OAA's support for reduced workloads within referring customer agencies. OAA's management of PCF activities previously managed by executive branch agencies, for example, is expected to give rise to reduced workloads in these agencies. Considering the transfer of responsibilities and work from referring agencies to OAA, referring agencies are positioned to save or redirect staffing resources.
- **Leveraging GenTax**: OAA's implementation of SB 1067 has included an opportunity to continue the configuration of the department's core technology system to enable improved collection operations. Updates include a more vigorous system of rating and analyzing the debts in OAA's portfolio. System functionality, such as system-generated garnishments, also support improved collection effectiveness.
- **Collection Revenue Increases**: OAA will continue to focus on the activities performed within the office that lead to increased collection effectiveness. Over the last year, OAA has increased its collection revenues and improved its performance over the prior year. The graphs below highlight OAA's increasing revenues in FY2018, and percentage change on a monthly basis relative to FY 2017. These results were supported by the following activities:
  - **Goals and Measures**: Office goals were updated and performance under these goals is consistently tracked by OAA managers, and shared with staff. This regular tracking includes the regular sharing of "lead activities" that underlie these targeted performance outcomes.
  - **Productive Account Focus**: OAA improved tools used within the office to better target debts more likely to result in payment, and improved its focus on the issuance of garnishments, where appropriate.
  - **Staffing Optimization**: OAA has improved its utilization of Revenue Agent and other staff resources. Here, for example, incoming call strategies were changed, resulting in decreased call wait times, while freeing more resources for outgoing calls and active collection activities. Also, staff performing in roles that support direct collection activities are contributing, to a greater extent, in direct collections.

# BUDGET NARRATIVE



# BUDGET NARRATIVE

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## **Enabling Legislation/Program Authorization**

ORS 293.250, and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of OAA’s collection work. Additional laws, such as the local agreement provisions contained at ORS 190.24, supplement this authority.

## **Funding Streams**

OAA’s funding source consists of the Other Funds resulting from collection fees we impose, plus one General Fund position.

## **Significant Proposed Program Changes from 2017–19**

This 2019–21 funding proposal will maintain current service level, including the additional services OAA provides under SB 1067, and associated revenues. Among the future changes that may impact future budget requests are the impacts of SB 1067 implementation, future technology needs and the results of the DOR centralized collection analysis.

## **Postage & Printing—Policy Option Package 115**

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings, called “Statement of Account” generate increased payments which are significantly greater than the costs of printing and postage. The department’s ability to fully utilize its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

## **Agency Request Budget**

### **Staff Impact**

None

### **Revenue Source**

General Fund	\$0
Other Funds	\$336,938

## **Governor’s Budget**

### **Staff Impact**

None

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$0
Other Funds	\$0



# BUDGET NARRATIVE

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## Collections Division

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package moves positions and realigns services and supplies between the various structures.

##### How Achieved

The Other Agency Accounts portion of the Special Programs structure was moved from the Business Division to a newly created Collections Division. In addition, services and supplies were realigned between structures.

#### Agency Request Budget

##### Staff Impact

Positions:	73
FTE:	73.00

##### Revenue Source

General Fund	\$ 190,154
Other Funds	\$13,195,426

#### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor's Budget

##### Staff Impact

Positions:	73
FTE:	73.00

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$ 190,154
Other Funds	\$13,195,426

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Collection Division

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This package shifts one position in the Collection Division from General Fund to Other Funds to match the program's Other Funds fee revenue source. This package also adjusts the salary of the Principle Executive/Manager G position that serves as the division's administrator within the salary by \$62,519 to reflect that position's hiring salary.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

##### 2021–23 Fiscal Impact

None.

#### Governor's Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$190,154)
Other Funds	\$252,673

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Collection Division

### Essential Package 091—Statewide Adjustment DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This package represents changes to Statewide Government Service Charges and DAS pricelist changes for services made for the Governor's Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

#### 2021–23 Fiscal Impact

None.

#### Governor's Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	(\$17,516)

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Collections Division

### Essential Package 092—Statewide AG Adjustment

#### Package Description

##### Purpose

This package incorporates changes to the Statewide Attorney General rates.

##### How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes in the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund \$ 0

Other Funds \$ 0

#### 2021–23 Fiscal Impact

None.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund \$ 0

Other Funds (\$ 3,868)

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.



# BUDGET NARRATIVE

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## Collection Division

### Policy Option Package 115—Printing and Postage

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings, called “Statement of Account” generate increased payments which are significantly greater than the costs of printing and postage. The department’s ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

This package would address the projected shortfall in printing, postage, and metering the department faces for the 19–21 biennium and beyond. With the implementation of our new core system, GenTax, the department has the capability to do more compliance and customer service work resulting in more correspondence being sent to taxpayers, businesses, and tax professionals. The majority of the additional mailing costs are due to policy and operational choices now available within GenTax but some of the costs are due to program decisions made to improve operations independent of GenTax. This package would provide ongoing funding for the additional postage, printing and metering costs associated with the increased mailings not currently funded in our budget.

#### **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

The department recognized that there would be an increase in the volume of mailings due to the implementation of GenTax. Besides the new capabilities of the system, we converted several programs into GenTax that weren’t previously part of the processing system (state lodging, 911, timber, etc.). We have also been asked to administer (through GenTax) several new taxes (marijuana, vehicle and bicycle excise tax, transportation tax on wages, etc.). We’ve also made operational choices to send notices where we didn’t have that ability in the legacy system.

We waited until all programs were migrated and functioning in the new system to determine the full impact of its capabilities and associated mailing costs. The department has completed its analysis on the impact based on current and projected service levels and is requesting an increase to the budget to cover these costs.

## BUDGET NARRATIVE

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Some examples from the analysis of differences between our old legacy system and GenTax include:

- The ability to send statement of account notices to taxpayers with a balance owing. Over 3 million of these notices have been sent to taxpayers, resulting in at least \$19 million in payments since implementing GenTax that we can track directly to the statement of account notice.
- The ability for tax professionals to sign up for account access to their client's tax records online. We send a notice to the taxpayer to ensure they agree to allow the access. This did not occur previously, and approximately 84,000 such notices have been sent.

DOR proposes this package to ensure sufficient funding to provide tax collection efforts the resources necessary to maximize collection efforts.

### **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

Two of the Department of Revenue's Key Performance Measures address collections efficiency. To effectively use the tools provided, collections efforts must be supported by regular and consistent mailings and notifications. Regular mailings result in more taxpayer calls and contacts and more efficient collections efforts from PTAC, Business, and the new Collections divisions.

### **4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

KPM #8—Direct Enforcement Dollars—Cost of Funds and KPM #9—Collection Dollars—Cost of Funds results will both be impacted by sufficient funds for regular mailings. Full funding of mailing costs support program functions, legislative mandates and initiatives that are tied to performance measures.

### **5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

# BUDGET NARRATIVE

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## **6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

The department introduced a legislative concept during the 2013 Legislative Session that would allow us to give notice by methods other than by regular mail in anticipation that GenTax would allow us to post notices to a secure area of our website or send automatic e-mails to taxpayers. Senate Bill 183 passed and is now in statute under ORS 305.127.

The department is pursuing other alternatives to mailing out notices and letters. We have been encouraging customers to use Revenue Online to access notices but this is still a fairly new tool that people are learning to use. To date, there approximately 245,000 registrants in Revenue Online, split roughly 60 percent/40 percent between individuals and businesses.

Also, we are looking at ways customers can opt out of receiving notices by mail and instead receive notices or a notification to access notices through Revenue Online by email. Though simple in concept, this option will take some time to vet and implement. It is complex to program our system and requires public buy-in to be successful. We also need time to evaluate the efficacy of alternative forms of notification to assure there would be no impact on revenue streams.

For now, mailing notices and letters is our primary method of communicating with customers. Through time, we believe mailing costs will decrease as alternative methods are enhanced and taxpayers, businesses, and tax professionals choose these alternatives as their preferred method of communication. This also relies on more taxpayers and tax professionals registering for Revenue Online services.

## **7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

Not funding this package would hamper the department's ability to comply with statutory requirements, continue enforcement efforts such as auditing and filing enforcement, and make operational adjustments in performing its administrative duties and responsibilities. Failure to fund this package could also require PTAC, Business, and Collections divisions to internally fund the shortfall with an increase in vacancies or savings in other S&S areas. Unfortunately, this would result in diminished capacity to provide taxpayers with the level of service required by statute and reduce collection revenue.

## **8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?**

Any state agency dependent on General Fund revenue could be adversely affected by diminished collections efforts. Also, customer service to all external stakeholders, including other state and local agencies and tribal governments, that currently receive correspondence from department will be impacted if we need to reduce the volume of mailings.

# BUDGET NARRATIVE

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**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?**

The entire agency and all related programs are affected, however, the Personal Tax and Compliance Division, Business Division, and the new Collections Division are taking the lead on this request since the majority of mailing costs are associated with programs administered in these three divisions.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

Not applicable.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?**

DOR assumes year to year increase in Printing, Postage and Metering of 1.9 percent (3.83 percent per biennium) which is consistent with standard inflation rates.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** N/A

**Agency Request Budget**

**Staff Impact**

None

**Revenue Source**

General Fund	\$0
Other Funds	\$336,938

# BUDGET NARRATIVE

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**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

**Staff Impact**

None

**Revenue Source**

General Fund	\$0
Other Funds	\$0

**2021–23 Fiscal Impact**

None.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	-	-	-	-	-
Unemployment Assessments	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
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Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<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	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
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Essential and Policy Package Fiscal Impact Summary - BPR013



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<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	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Fuels and Utilities	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Beginning Balance</b>							
Beginning Balance Adjustment	-	-	-	-	-	-	-
<b>Total Beginning Balance</b>	-	-	-	-	-	-	-
<b>Revenues</b>							
General Fund Appropriation	190,154	-	-	-	-	-	190,154
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$190,154</b>	-	-	-	-	-	<b>\$190,154</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	6,659,832	-	-	-	6,659,832
Empl. Rel. Bd. Assessments	-	-	4,331	-	-	-	4,331
Public Employees' Retire Cont	-	-	1,130,175	-	-	-	1,130,175
Pension Obligation Bond	-	-	458,509	-	-	-	458,509
Social Security Taxes	-	-	509,471	-	-	-	509,471
Unemployment Assessments	-	-	11,044	-	-	-	11,044
Worker's Comp. Assess. (WCD)	-	-	4,118	-	-	-	4,118
Mass Transit Tax	747	-	41,159	-	-	-	41,906
Flexible Benefits	-	-	2,498,064	-	-	-	2,498,064
Vacancy Savings	(1,093)	-	(64,740)	-	-	-	(65,833)
Reconciliation Adjustment	190,500	-	284,504	-	-	-	475,004
<b>Total Personal Services</b>	<b>\$190,154</b>	-	<b>\$11,536,467</b>	-	-	-	<b>\$11,726,621</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	6,929	-	-	-	6,929

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Out of State Travel	-	-	26,965	-	-	-	26,965
Employee Training	-	-	38,540	-	-	-	38,540
Office Expenses	-	-	472,000	-	-	-	472,000
Telecommunications	-	-	196,000	-	-	-	196,000
Data Processing	-	-	45,009	-	-	-	45,009
Attorney General	-	-	65,000	-	-	-	65,000
Employee Recruitment and Develop	-	-	1,203	-	-	-	1,203
Dues and Subscriptions	-	-	852	-	-	-	852
Facilities Rental and Taxes	-	-	10,000	-	-	-	10,000
Fuels and Utilities	-	-	20,008	-	-	-	20,008
Facilities Maintenance	-	-	8,239	-	-	-	8,239
Other Services and Supplies	-	-	728,352	-	-	-	728,352
Expendable Prop 250 - 5000	-	-	18,418	-	-	-	18,418
IT Expendable Property	-	-	14,130	-	-	-	14,130
<b>Total Services &amp; Supplies</b>	-	-	<b>\$1,651,645</b>	-	-	-	<b>\$1,651,645</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	7,314	-	-	-	7,314
<b>Total Capital Outlay</b>	-	-	<b>\$7,314</b>	-	-	-	<b>\$7,314</b>
<b>Total Expenditures</b>							
Total Expenditures	190,154	-	13,195,426	-	-	-	13,385,580
<b>Total Expenditures</b>	<b>\$190,154</b>	-	<b>\$13,195,426</b>	-	-	-	<b>\$13,385,580</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<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	-	-	(13,195,426)	-	-	-	(13,195,426)
<b>Total Ending Balance</b>	-	-	<b>(\$13,195,426)</b>	-	-	-	<b>(\$13,195,426)</b>
<b>Total Positions</b>							
Total Positions							73
<b>Total Positions</b>	-	-	-	-	-	-	<b>73</b>
<b>Total FTE</b>							
Total FTE							73.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>73.00</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(190,154)	-	-	-	-	-	(190,154)
Admin and Service Charges	-	-	190,154	-	-	-	190,154
<b>Total Revenues</b>	<b>(\$190,154)</b>	<b>-</b>	<b>\$190,154</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	405,240	-	-	-	405,240
Empl. Rel. Bd. Assessments	-	-	122	-	-	-	122
Public Employees' Retire Cont	-	-	68,769	-	-	-	68,769
Social Security Taxes	-	-	30,927	-	-	-	30,927
Worker's Comp. Assess. (WCD)	-	-	116	-	-	-	116
Flexible Benefits	-	-	70,368	-	-	-	70,368
Reconciliation Adjustment	(190,154)	-	(322,869)	-	-	-	(513,023)
<b>Total Personal Services</b>	<b>(\$190,154)</b>	<b>-</b>	<b>\$252,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$62,519</b>
<b>Total Expenditures</b>							
Total Expenditures	(190,154)	-	252,673	-	-	-	62,519
<b>Total Expenditures</b>	<b>(\$190,154)</b>	<b>-</b>	<b>\$252,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$62,519</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(62,519)	-	-	-	(62,519)
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(\$62,519)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$62,519)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

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Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	(17,516)	-	-	-	(17,516)
<b>Total Revenues</b>	-	-	<b>(\$17,516)</b>	-	-	-	<b>(\$17,516)</b>
<b>Services &amp; Supplies</b>							
Expendable Prop 250 - 5000	-	-	(3,386)	-	-	-	(3,386)
IT Expendable Property	-	-	(14,130)	-	-	-	(14,130)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$17,516)</b>	-	-	-	<b>(\$17,516)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(17,516)	-	-	-	(17,516)
<b>Total Expenditures</b>	-	-	<b>(\$17,516)</b>	-	-	-	<b>(\$17,516)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
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Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Attorney General	-	-	(3,868)	-	-	-	(3,868)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$3,868)</b>	-	-	-	<b>(\$3,868)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(3,868)	-	-	-	(3,868)
<b>Total Expenditures</b>	-	-	<b>(\$3,868)</b>	-	-	-	<b>(\$3,868)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	3,868	-	-	-	3,868
<b>Total Ending Balance</b>	-	-	<b>\$3,868</b>	-	-	-	<b>\$3,868</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 115 - Printing and Postage

Cross Reference Name: Collections Division  
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

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Essential and Policy Package Fiscal Impact Summary - BPR013

PACKAGE: 060 - Technical Adjustments

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
2413000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1	1.00	24.00	09	4,514.00		108,336 61,976			108,336 61,976
6022000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	08	4,295.00		103,080 60,682			103,080 60,682
6031000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6114000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6161000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6228000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6237000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6238000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	06	2,883.00		69,192 52,338			69,192 52,338
6239000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6240000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6285000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6286000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6287000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505

PACKAGE: 060 - Technical Adjustments

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
6354000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	07	2,994.00		71,856 52,994			71,856 52,994
6356000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	09	3,264.00		78,336 54,590			78,336 54,590
6383000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	08	3,130.00		75,120 53,798			75,120 53,798
6385000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6386000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454
6387000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6389000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6391000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6392000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6393000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	07	3,737.00		89,688 57,384			89,688 57,384
6396000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6402000	OAS	C0861	AP PROGRAM ANALYST 2	1	1.00	24.00	09	6,590.00		158,160 74,242			158,160 74,242
6481000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505

PACKAGE: 060 - Technical Adjustments

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
6482000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6483000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6484000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6485000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6486000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6487000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6488000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	07	3,737.00		89,688 57,384			89,688 57,384
6489000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6490000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6491000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	09	5,937.00		142,488 70,383			142,488 70,383
6494000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6495000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6496000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368

PACKAGE: 060 - Technical Adjustments

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
6497000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6498000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6499000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6500000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6502000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6503000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6504000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6529000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1	1.00	24.00	09	4,514.00		108,336 61,976			108,336 61,976
6530000	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	07	6,542.00		157,008 73,958			157,008 73,958
6531000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	09	5,937.00		142,488 70,383			142,488 70,383
6551000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6552000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6553000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454

PACKAGE: 060 - Technical Adjustments

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
6554000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6555000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6556000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6557000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6558000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6559000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454
6560000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6562000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	06	5,127.00		123,048 65,597			123,048 65,597
6572000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00		220,248 89,528			220,248 89,528
6633000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6634000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6635000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6636000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994

REPORT: PACKAGE FISCAL IMPACT REPORT

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:007-00-00 Collections Division

PACKAGE: 060 - Technical Adjustments

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
6637000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
6638000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	02	3,264.00		78,336 54,590			78,336 54,590
6639000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	02	3,264.00		78,336 54,590			78,336 54,590
6640000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1	1.00	24.00	02	3,565.00		85,560 56,368			85,560 56,368
6641000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	02	4,727.00		113,448 63,234			113,448 63,234
6642000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	02	4,219.00		101,256 60,232			101,256 60,232
TOTAL PICS SALARY										6,659,832			6,659,832
TOTAL PICS OPE										4,146,159			4,146,159
TOTAL PICS PERSONAL SERVICES =				71	71.00	1704.00				10,805,991			10,805,991

REPORT: PACKAGE FISCAL IMPACT REPORT

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:007-00-00 Collections Division

PACKAGE: 090 - Analyst Adjustments

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
6307000	OAS C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	04	5,189.00		124,536 65,964			124,536 65,964
6643000	MESNZ7012	AP PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	09	11,696.00		280,704 104,338			280,704 104,338
TOTAL PICS SALARY									405,240			405,240
TOTAL PICS OPE									170,302			170,302
TOTAL PICS PERSONAL SERVICES =			2	2.00	48.00				575,542			575,542

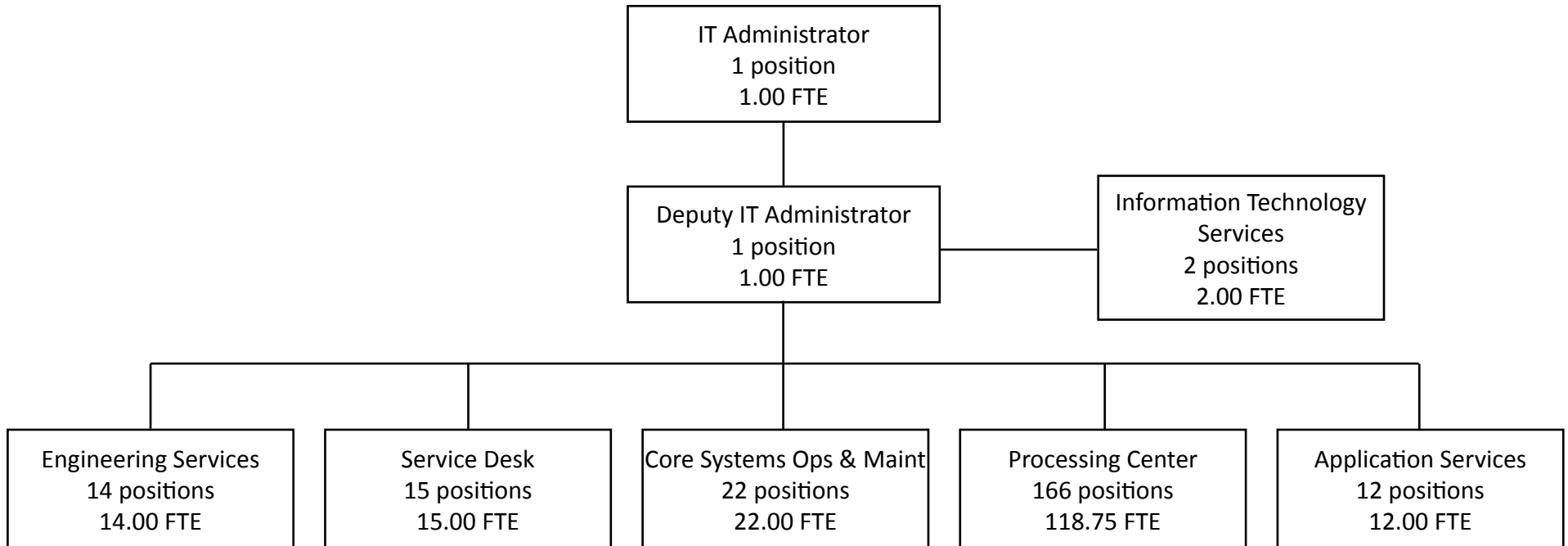


# Information Technology Services Division

Organizational chart  
2019–21 Governor's Budget

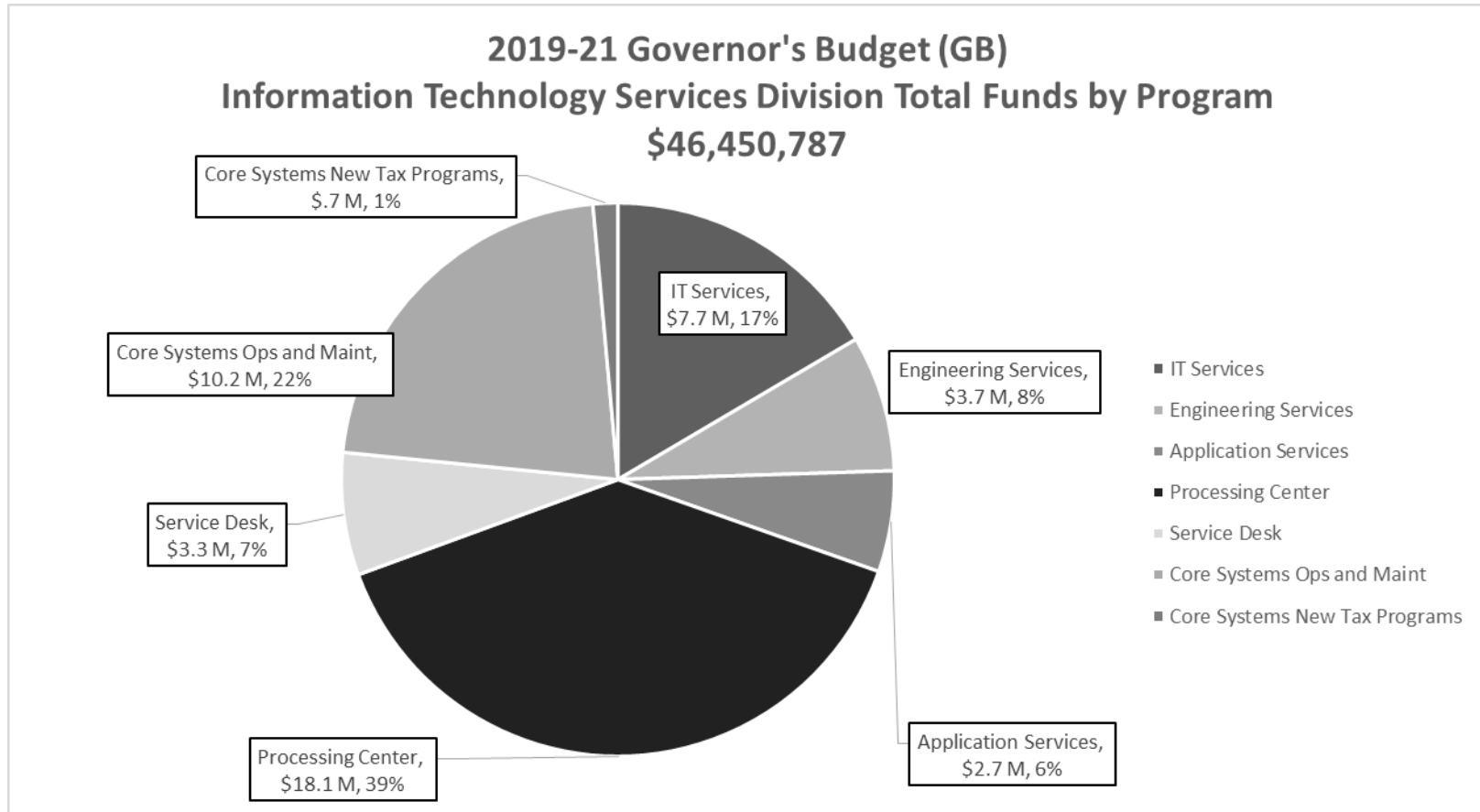
233 positions

185.75 FTE



# BUDGET NARRATIVE

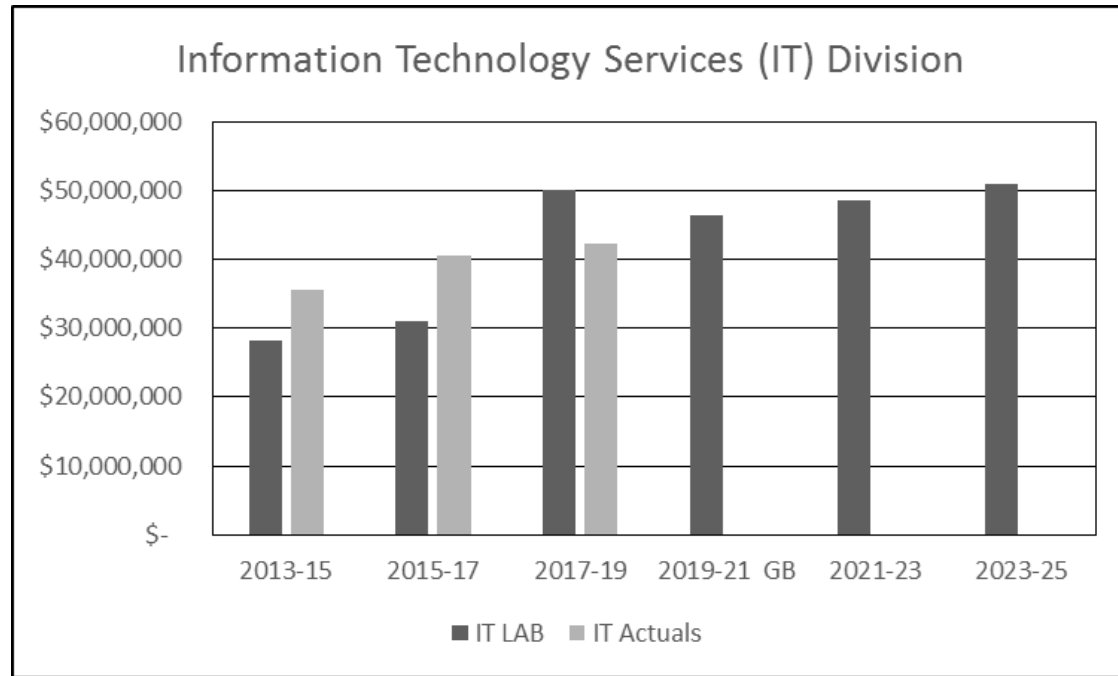
## Information Technology Services Division



**Long-term Focus Area:** Excellence in state government

**Primary Program Contact:** Gary Johnson, Information Technology Division Administrator

# BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
IT	LAB	\$ 28,274,958	\$ 31,092,069	\$ 50,140,866	\$ 46,450,787	\$ 48,646,986	\$ 50,978,648
	Actuals	\$ 35,669,980	\$ 40,538,882	\$ 42,371,872			

### Program overview

The Information Technology Services (ITS) Section supports the Department of Revenue by providing technology-based business solutions, technical support and processing of all paper returns and correspondence sent to the agency, more than 1,000 employees, and nearly 40 tax programs. They also process and deposit all payments for the agency.

# BUDGET NARRATIVE

## Program funding request

Information Technology Services Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ 42,266,535	\$ 7,874,331	\$ 50,140,866	270	192.62
CSL 19-21	\$ 36,051,227	\$ 5,138,808	\$ 41,190,035	227	178.62
ARB 19-21	\$ 45,187,786	\$ 7,433,534	\$ 52,621,320	249	200.62
GB 19-21	\$ 39,641,931	\$ 6,808,856	\$ 46,450,787	233	185.75
Difference	\$ (2,624,604)	\$ (1,065,475)	\$ (3,690,079)	-37	(6.87)
% change	-6.2%	-13.5%	-7.4%	-13.7%	-3.6%

## Program description

The Information Technology Services (ITS) is the centralized information technology provider for the Department of Revenue. ITS provides technology and telephone services for more than 1,000 agency staff in seven locations throughout Oregon. ITS is made up of five separate units with distinct functions:

Engineering Services—Provides expertise in network, middleware, database, and systems/server administration. Responsibilities include: network infrastructure maintenance—including wired and wireless networks—for all agency locations; database tuning, optimization, backup, and configuration; and managing backups, performance tuning, configuration, file and print servers, and the agency’s multiple web-application environments.

Service Desk—Provides end-user support for more than 1,000 employees. Responsibilities include: configuration, deployment, and support for desktops and laptops; mobile phone and mobile device configuration and support; user account creation and management; and application support.

Core Systems—Provides support for the agency’s core system, GenTax. Responsibilities include: break/fix support; enhancements to features and functionality; reporting, discovery, and fraud functionality support; tax-program creation; and general system configuration.

Application Services—Provides expertise in custom application development and support of in-house-developed applications. Responsibilities include: modernization of older custom applications to increase functionality and usability and mitigate the risk of failure; assistance with customization and implementation of some commercial-off-the-shelf applications; and enabling seamless integration between applications, when necessary.

# BUDGET NARRATIVE

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Processing Center—Assists the agency by processing all incoming mail, including correspondence, payments, and returns in a timely manner. Responsibilities include: depositing more than \$10 billion in tax payments each year; processes more than 2.4 million pieces of mail, including all Oregon tax returns filed on paper; provides the essential functions for return and payment processing for most of the agency’s programs.

## **Program justification and link to long-term outcomes**

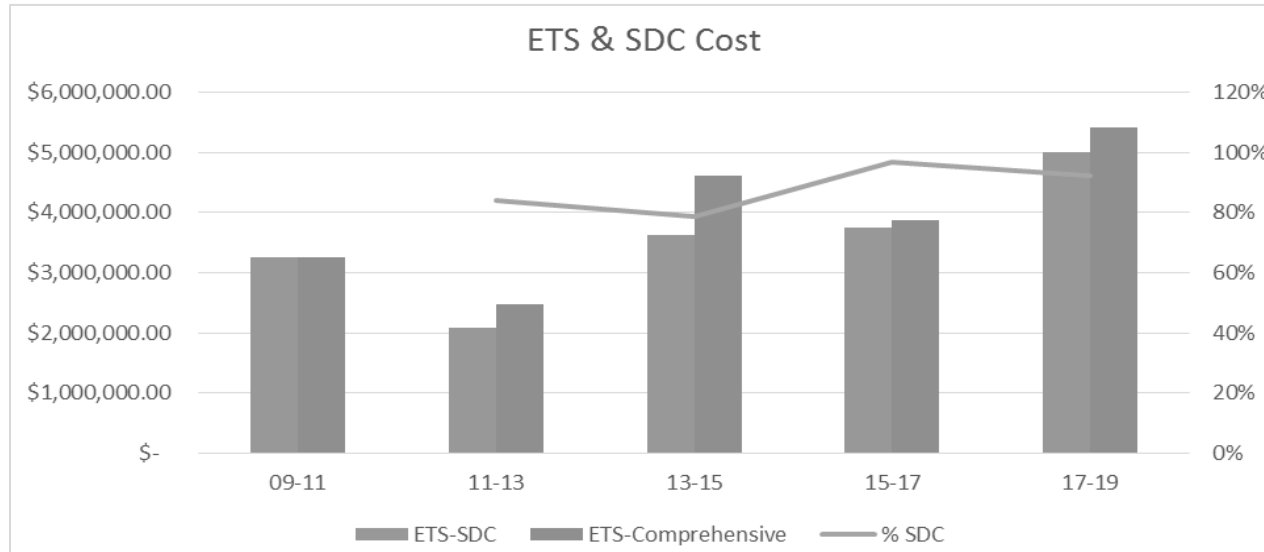
ITS provides technology and support at different levels. Each level is critical to the agency’s business functions and necessary to fulfilling its mission. Critical technology and services include:

- Operations and maintenance for the agency’s core computer system, through which the majority of the state’s General Fund revenues are processed.
- Operations and maintenance for all agency computing and communication systems.
- Strategic technology planning.
- Continuity of operations and disaster recovery planning and coordination, which helps ensure that, in an emergency situation, agency can continue to process and bank funds that support important public services.
- Perpetual modernization efforts for agency computing systems to make the agency’s operations more efficient and effective.

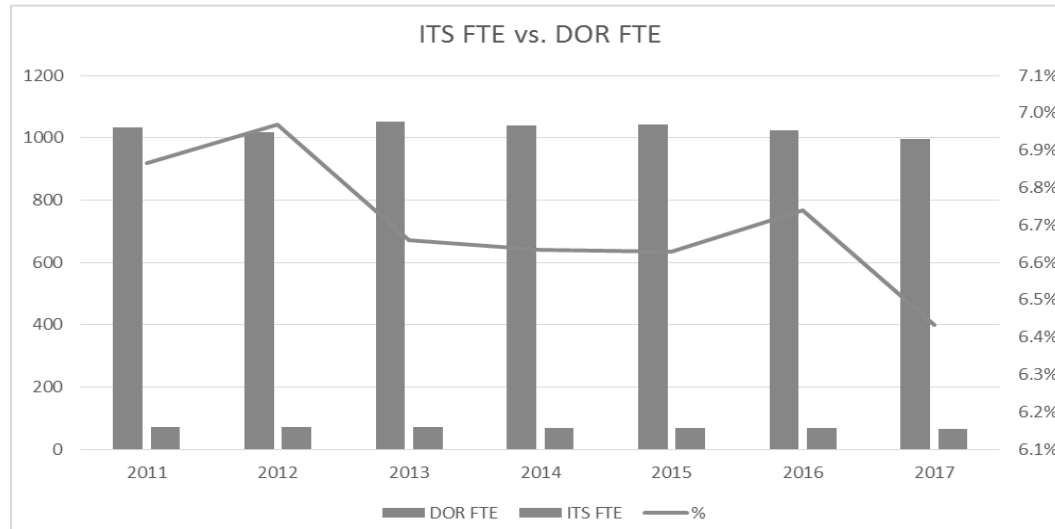
## **Control over major costs**

Many major costs (i.e. DAS, facility charges, etc.) are managed centrally by the agency. However, ITS manages all technology costs, including those charged by DAS via Enterprise Technology Services (ETS) and the ETS State Data Center. As illustrated below, these costs are growing significantly and made up approximately 50 percent of the ITS S&S budget in the 2017–19 biennium.

# BUDGET NARRATIVE



## Program Performance



## BUDGET NARRATIVE

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ITS has been providing its catalog of services using a workforce that is contracting slightly relative to the agency as a whole. The implementation of GenTax has increased the agency's technology-related workload significantly over the past four years. In addition, ITS is also responsible for supporting the new telephone system. Both of these new undertakings have occurred while the ITS staffing level has been decreasing. The chart above illustrates the reduction in ITS staff relative to the overall size of the agency.

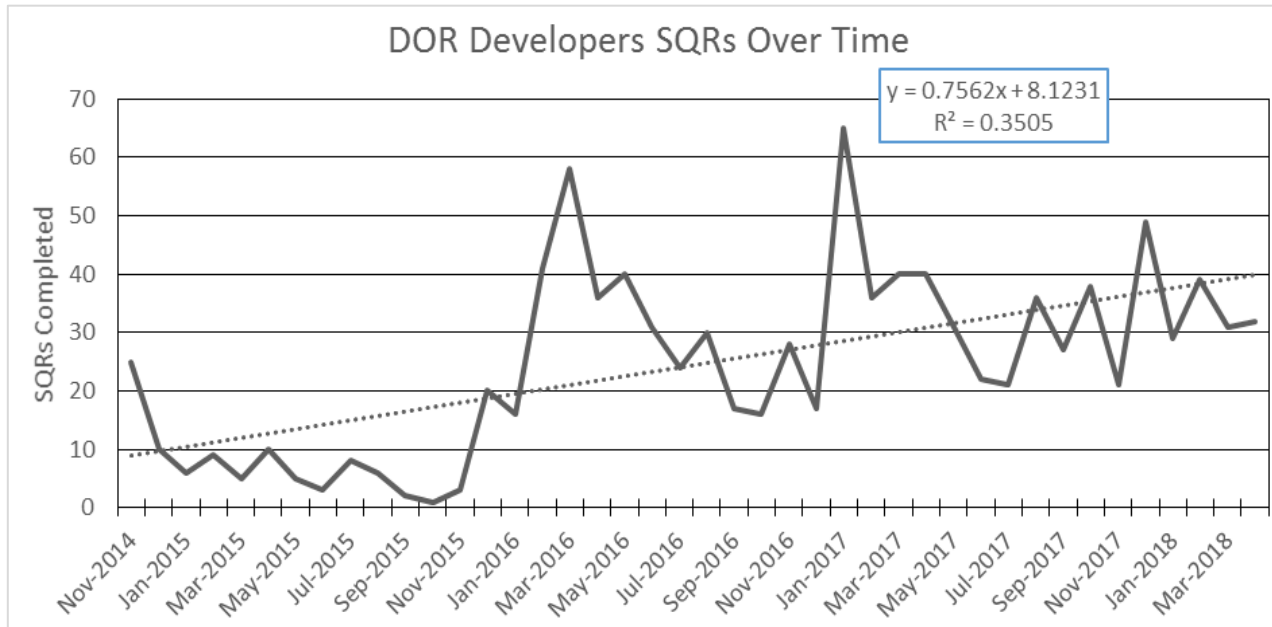
ITS currently provides support for:

- 1,000 employees in seven locations.
- 1,721 desktop/laptop computers.
- 960 desk phones.
- 485 mobile devices.
- 7 call centers with automated call distribution systems.
- 88 printers.
- 60 business applications (not including ancillary or productivity applications).

The portfolio of systems and services that ITS assists the agency by automating its ability to:

- Process more than 1.7 million electronically filed returns (2017 for tax year 2016).
- Provide refund statuses for 84 percent of taxpayers who inquire online or by phone.
- Manage the accounts of approximately 2 million personal income taxpayers (tax year 2016).
- Manage the accounts of approximately 91,000 corporate taxpayers (tax year 2014).

# BUDGET NARRATIVE



ITS is currently developing metrics to show the section’s performance in the areas of timeliness and cost per service unit. However, ITS does have two established metrics for GenTax support work, both of which measure productivity. The first is the “SQR”(service request), which is analogous to a service ticket. The second is known as a migration which measures the frequency that GenTax developers move their efforts into either testing or into production for general use by the agency. For both of these two measures, ITS’ GenTax development staff are showing an increase in productivity as they continue to work with the system and build expertise. The chart above illustrates that the agency’s GenTax developers are closing SQRs in 2018 at four times the rate they were at the start of the CSR project in 2014. Note that the highest peaks are immediately post release.

Metrics for the Service Desk Unit and Engineering Services Unit were established in January 2018, but there is only baseline data at this point in time.

The Service Desk Unit is measuring the number of tickets that are unassigned or orphaned with a goal of zero unassigned tickets. The unit is currently at 4 percent unassigned. The unit’s second metric is the measure of same-day ticket resolution. The goal is to resolve 75 percent of incoming tickets on the same day that they are received. Currently, the unit is closing roughly 30 percent of its tickets on the same day.

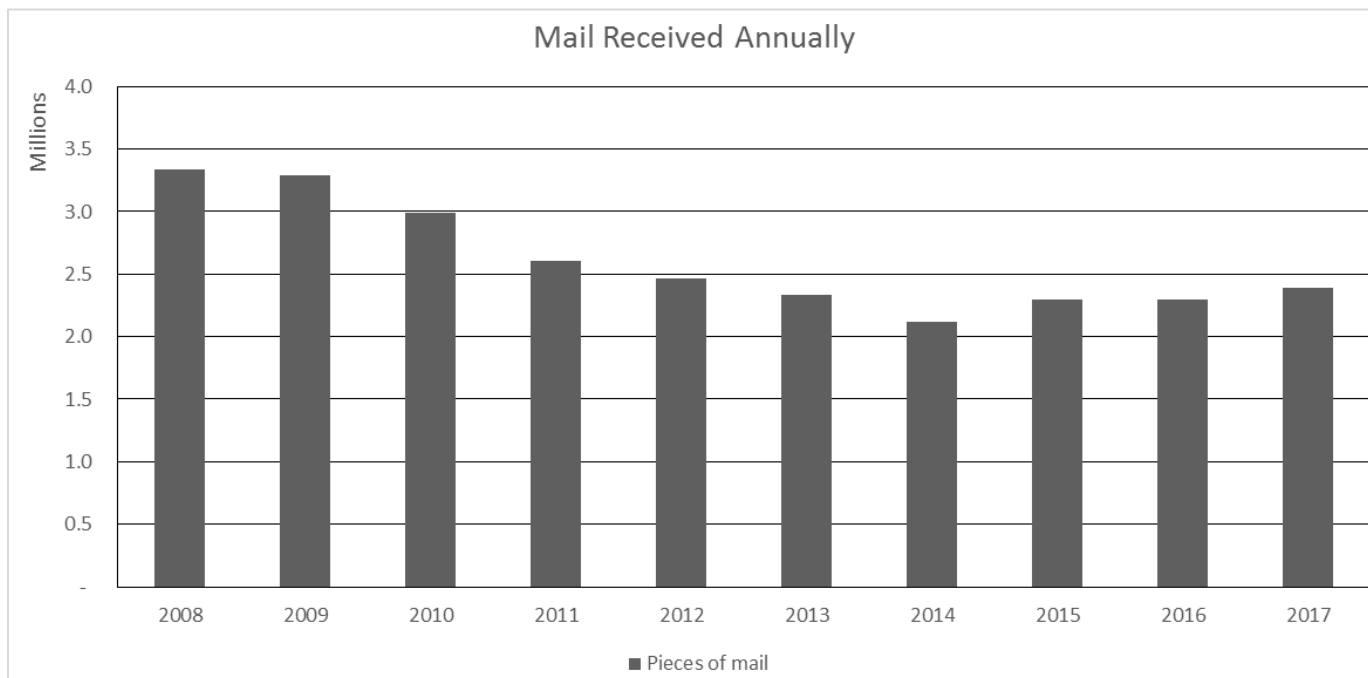


## BUDGET NARRATIVE

The Engineering Services Unit has identified one key metric to measure performance. It investigates and determines the root cause of any service disruption and identifies where the problem occurred. The goal is to minimize the number of problems created by the unit itself and it compares itself to external providers (i.e. Microsoft, ETS, etc.).

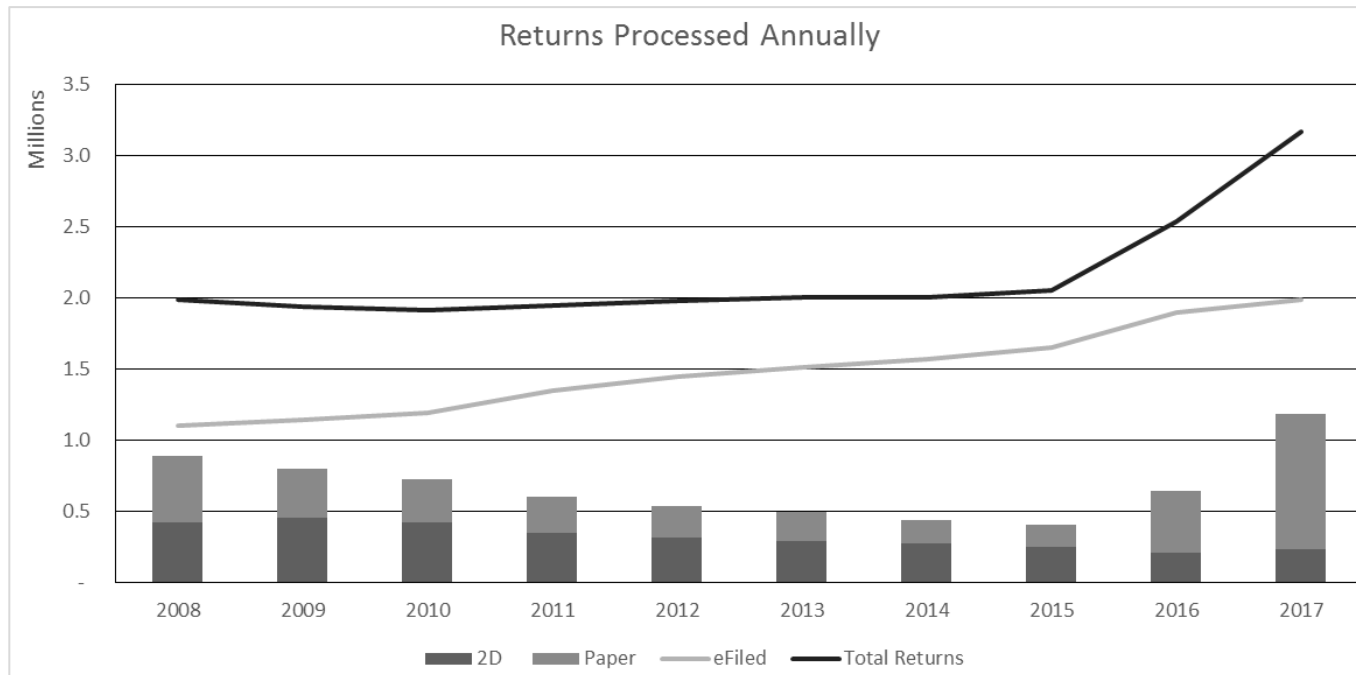
The Application Services Unit measures the number of corrections or re-work needed to resolve problems that they may have inadvertently introduced or missed during testing. The unit's goal is for zero each month. Currently, they average two corrections or instances of re-work per month.

The Processing Center helps the agency provide excellence in state government by processing all incoming mail, including correspondence, payments, and returns in a timely manner. This chart displays the total pieces of mail that were received by and processed through Mail Processing over the past 10 years. This volume is expected to remain fairly constant over the next five years with a slight increase in overall volume to about 2.5 million pieces of mail annually.



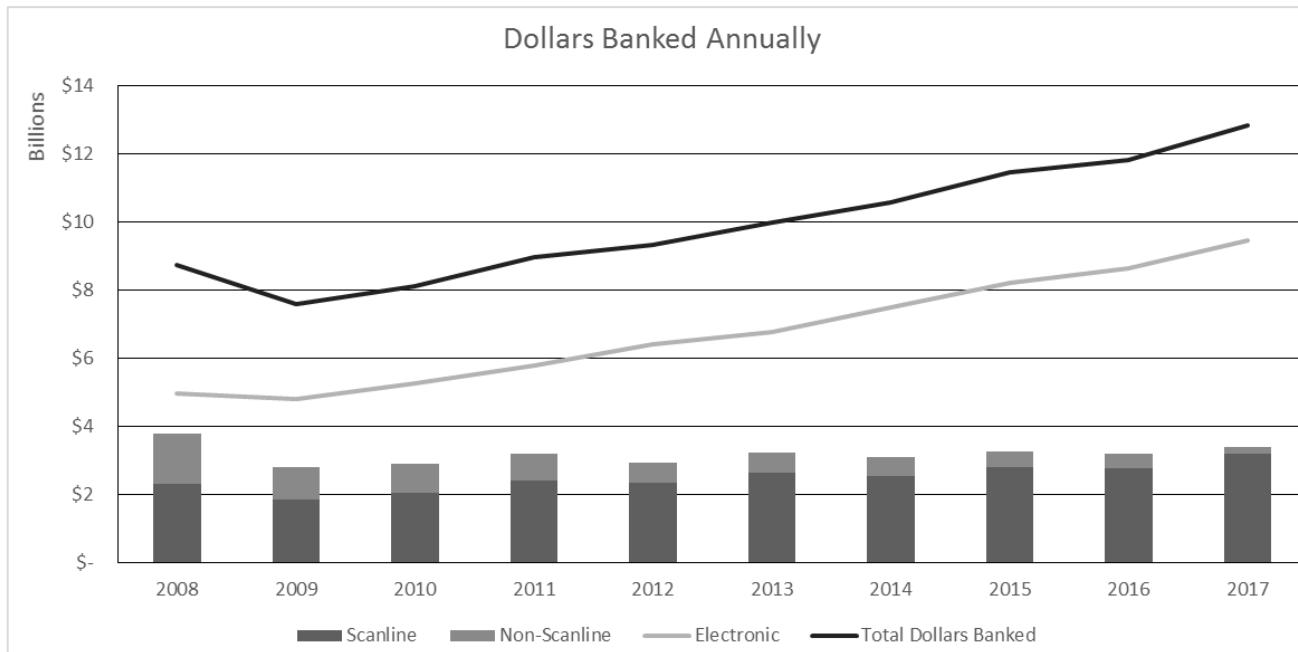
# BUDGET NARRATIVE

This chart displays the total volume of returns and electronic volume as lines and the total paper returns, which includes 2D and traditional paper, as stacked bars. The stacked bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017. This paper volume is expected to increase again in 2018 and 2019 by about 90,000 due to the new statewide transit tax. Beginning in 2020 the volume of paper returns should gradually decrease as e-filing increases.



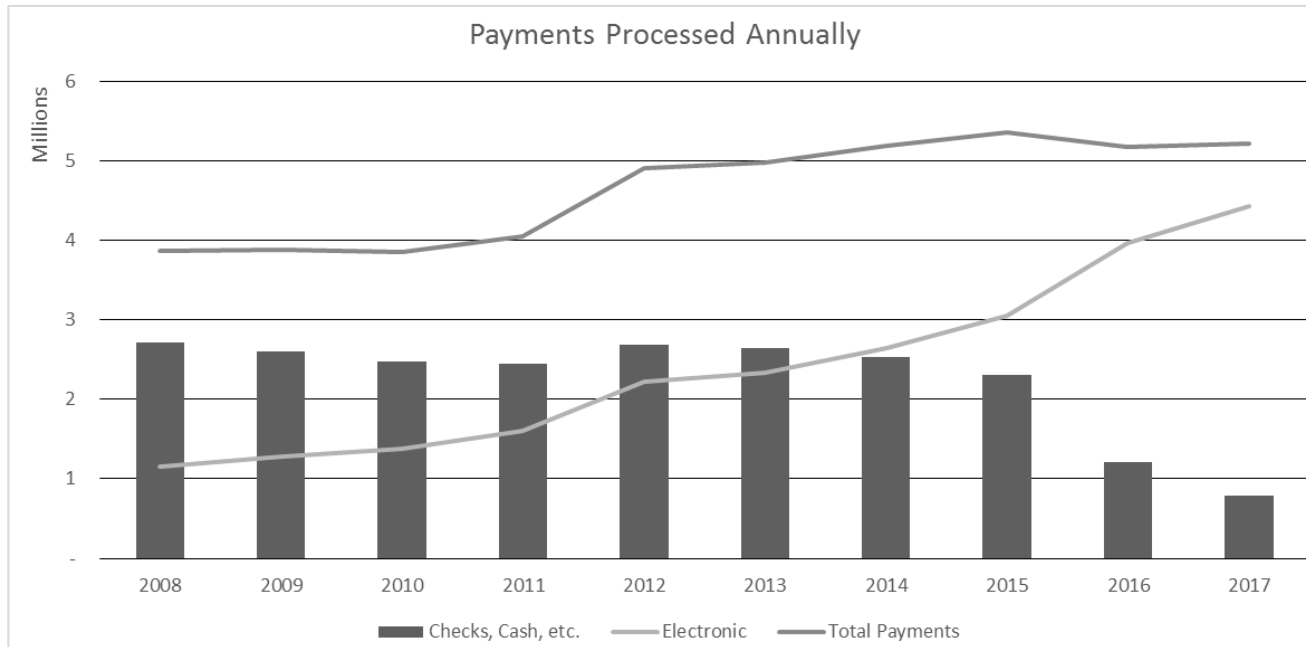
# BUDGET NARRATIVE

The next chart displays the total dollars and the dollars that are banked electronically as lines. The stacked bars display the dollars received and banked using a paper method, such as a check, money order, or cash. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The dollars banked using a paper transaction is expected to remain fairly constant while the dollars banked electronically will continue to increase.



# BUDGET NARRATIVE

This chart displays the total number of payments and number of payments that are made electronically as lines. The stacked bars display the payments made using a paper method that were received and processed. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The paper payment count has experienced a drastic decline due to the increased adoption of electronic methods. The paper volume is expected to stay consistent at just under 1 million paper payments per year over the next five years.



## Enabling legislation/program authorization

The ITS Division is not mandated; however, it provides the technologies needed to successfully administer that enable the many DOR agency programs that are mandated.

## Funding streams

ITS is funded by 86 percent General Funds and 14 percent Other Funds.

# BUDGET NARRATIVE

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Describe how the 2019–21 funding proposal advanced by the agency compares to the program authorized for the agency in 2017–19.

## Security/Risk and Compliance Tech. Spec.—Policy Option Package 108

This package mitigates four critical security risks. The first relates to physical building security; enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees. The second gap was created by SB 90 (2017), which redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions, so information security risk has increased. The POP adds back the three transferred information security positions, a Principle Executive/Manager D, Information Systems Specialist 7 and Information Systems Specialist 6. The third gap relates to employee system access management and controls, which was identified as a risk in a recent Secretary of State audit. The package adds an Operations/Policy Analyst 3 to set GenTax access policy and oversee permission management, monitoring, and auditing. The Principle Executive/Manager D, Information Systems Specialist 7, Info Systems Specialist 6 and Operations/Policy Analyst 3 positions are located in the Information Technology Services Division. Finally, the POP adds a Compliance Specialist 3 to ensure ongoing agency compliance with data security requirements of IRS Publication 1075 Federal Tax Information (FTI).

### Agency Request Budget

#### Staff Impact

Positions	4
FTE	4.00

#### Revenue Source

General Fund	\$849,287
Other Funds	\$73,854

### Governor’s Budget

#### Staff Impact

Positions	0
FTE	0.00

#### Revenue Source

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## Front-end Processing System Support—Policy Option Package 109

This package seeks to remedy a funding gap within the Processing Center’s operations team. Successful front-end tax return processing is critical to timely payment collections and ensuring taxpayer’s service expectations are met. In this fast paced, high volume work environment, it is critical that the right staffing profile is created. The agency has double-filled positions within the operations team to keep pace with increasing workload.

A 2017 budget note report on personnel practices and legislative authorized positions, identified 1 Operations/Policy Analyst 2 and 1 Operations/Policy Analyst 3 as double fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions. Because these positions are critical, the agency is asking that this funding request be reconsidered in light of a more comprehensive articulation of the need for these resources.

### **Agency Request Budget**

#### **Staff Impact**

Positions	2
FTE	2.00

#### **Revenue Source**

General Fund	\$349,237
Other Funds	\$30,370

### **Governor’s Budget**

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## Processing Center Permanent Staffing—Policy Option Package 110

The Processing Center is requesting permanent funding for 11 staff positions, an Office Specialist 1 and 10 Data Entry Operators, to support implementation of HB 2017 (2017), which included new tax programs to support sustained funding for transportation tax collection expenditures. Limited-duration positions were provided by the 2018 Legislature for mail opening and return processing of paper returns, with the expectation that the agency would return to request permanent funding for increased workload work associated with the bill.

The request reflects new information about anticipated efficiencies resulting from the Processing Center Modernization project, which will be fully implemented during the 2019-21 biennium.

### **Agency Request Budget**

#### **Staff Impact**

Positions	11
FTE	11.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$1,500,231

### **Governor's Budget**

The tax took effect July 1, 2018 and the first returns are being held currently for processing. The analyst recommends the package be approved as modified, with the positions being limited duration positions instead of permanent positions. It is too soon to determine what the actual workload needs of this program are and what percentage of taxpayer will file electronically versus on paper.

#### **Staff Impact**

Positions	11
FTE	11.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$1,500,231

# BUDGET NARRATIVE

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## Processing Center Modernization Project—Policy Option Package 111

In 2017 the legislature funded the Processing Center Modernization project. The project will replace the agency’s front-end paper return and payment processing systems. The project will replace an unsupported system that has passed its life expectancy with a higher speed and more efficient system that will largely eliminate the need to retain paper copies and ensure increased control over taxpayer information. Rollout of the new system will occur in three phases spanning 2018 through 2021. The POP requests the necessary funding for contractor and State Data Center costs to finish the project as well as estimating ongoing maintenance costs. Without this funding, our ability to process tax returns during peak processing seasons will be compromised and we will not be able to meet contractual obligations that we have made with our solution and quality assurance vendors.

### **Agency Request Budget**

#### **Staff Impact**

None

#### **Revenue Source**

General Fund	\$780,007
Other Funds	\$67,826

### **Governor’s Budget**

#### **Staff Impact**

None

#### **Revenue Source**

General Fund	\$780,007
Other Funds	\$67,826



# BUDGET NARRATIVE

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## Shared Services—Policy Option Package 112

This POP provides resources to ensure effective operations and maintenance of the agency’s core systems for the 2019-21 biennium and beyond. The agency completed a core system replacement project during the 2017-19 biennium. As part of this project, the agency indicated that there would be ongoing operations and maintenances costs of approximately \$8 million per biennium. The agency has identified two components to ongoing costs: staffing and a vendor service agreement. The POP proposes a funding level for both that is based on other states’ experiences and what the agency has learned this biennium about workload management. The agency is advancing its best estimate of the ongoing current service level need; however, there was limited information available to effectively forecast emerging and ongoing needs. As this function matures, the agency may need to revisit staffing and vendor support needs.

### **Agency Request Budget**

#### **Staff Impact**

Positions	5
FTE	5.00

#### **Revenue Source**

General Fund	\$7,158,028
Other Funds	\$622,445

### **Governor’s Budget**

This package was recommended as modified on appeal. The agency was approved for Level 2 Gentax Maintenance and Support and for 18 months of one FTE vendor staff augmentation.

#### **Staff Impact**

Positions	0
FTE	0.00

#### **Revenue Source**

General Fund	\$4,408,510
Other Funds	\$352,321

# BUDGET NARRATIVE

## Engineering Services

### Program Overview

This unit is responsible for managing, monitoring, and advancing the agency’s technology infrastructure. This includes all technology delivered via the network to the users’ locations. It does not include the various endpoint technologies, such as desktop or laptop computers, telephones or mobile devices.

### Program Funding Request

Engineering Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,318,616	\$ 462,222	\$ 3,780,838	15	15.00
CSL 19-21	\$ 3,486,649	\$ 510,515	\$ 3,997,164	15	15.00
ARB 19-21	\$ 3,486,649	\$ 510,515	\$ 3,997,164	15	15.00
GB 19-21	\$ 3,245,996	\$ 453,711	\$ 3,699,707	14	14.00
Difference	\$ (72,620)	\$ (8,511)	\$ (81,131)	-1	(1.00)
% change	-2.2%	-1.8%	-2.1%	-6.7%	-6.7%

### Program Description

Information Technology Services’ Engineering Services unit provides expertise in the key areas of network, middleware, database, and systems/server administration. Network responsibilities include maintaining the overall network infrastructure and monitoring performance and optimizing throughput for the agency’s wired and wireless networks in all locations, including the field offices. Database administration responsibilities include database tuning and optimization, database backups, and complex configurations for agency applications. Middleware and server administration responsibilities include managing backups, performance tuning, server configuration, managing file and print servers, and managing the agency’s multiple web-application environments. All of the units are also responsible for keeping server operating systems and applications patched and current.

### Program Justification and Link to Long-term Outcome

In order for the agency to demonstrate excellence in state government in the 21<sup>st</sup> century and fulfill its mission, its staff and operations rely heavily on the use and availability of multiple technologies to fulfill their mission. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the agency’s operations.

The Engineering Services unit provides the agency with technology expertise that is aligned with the locations, systems, and people working in the agency. This unit is responsible for providing the agency with high-availability of its mission-critical systems. On a daily basis, this unit is responsible for the wired network in all agency offices, from the switches up to the network end-points (phones, computers, security cameras, etc.).

# BUDGET NARRATIVE

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In addition to managing and monitoring the physical network for the agency, this unit is also responsible for the physical and virtual server environments that provide the infrastructure necessary to run the agency's myriad of mission-critical and other business systems. Last, this unit is also responsible for managing and supporting the various middleware required for the agency to conduct its business. This can include database management systems, web and application server software, integration systems, and file and print servers. This unit is also essential for performing eDiscovery work for various legal cases.

## **Program Performance**

Because the technology managed by this unit is ever changing, monitoring trends versus baseline data is not germane. One way to illustrate this is by looking at the agency's new core system, GenTax. The legacy system that GenTax is replacing required only a few servers for its more monolithic architecture; whereas the new GenTax system has several tiers and server clusters performing different functions. The disparity between the systems' architecture makes any comparison of the maintenance and support needs irrelevant. The agency currently operates approximately 170 x86 servers in the State Data Center, and that number is expected to continue to rise due to constant changes in system architecture. One performance indicator for Engineering Services is the number of staff versus the number of servers managed. Due to the aforementioned change in architecture, the number of servers has increased dramatically. However, the number of staff used to manage the infrastructure is not increasing. As part of keeping the environment current, Engineering Services has completed the upgrade to the latest version of the Windows operating system, Windows Server 2016 for all GenTax servers and many others where legacy software does not prohibit the upgrade. Because the number of service- units has increased, the measureable cost per service unit has naturally decreased. The agency will need to re-baseline the cost per service unit after the environment has been in production and stable for at least one additional year.

## **Enabling Legislation/Program Authorization**

Although this program itself is not mandated, it provides essential support to programs that are.

## **Funding Streams**

The Engineering Services Unit is part of the agency's budget, funded by 87 percent General Funds and 13 percent Other Funds.

## **Significant Proposed Program Changes from 2017–19**

One significant program change is the modernization of the systems used by the agency's processing center. The Processing Center Modernization (PCM) project is introducing additional servers and middleware into the agency's environment. This will increase the integration needs, and make the overall architecture more complex. However, it will allow DOR to retire some aging servers and operating systems that are no longer supported by the vendor(s). The direct impact to Engineering Services will be an increase in the number of servers, increased workload for server application management and support, and needs for additional application specific training.

# BUDGET NARRATIVE

## Application Services

### Program Overview

This unit is responsible for support and development of a wide variety of custom applications that are not part of the agency’s core system. The portfolio of applications fulfills a variety of needs, all in support of the agency’s mission. Many are back-office or administrative systems. There are also many that serve the specialized work of the agency’s Property Tax Division.

### Program Funding Request

Application Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,821,484	\$ 304,000	\$ 3,125,484	13	13.00
CSL 19-21	\$ 2,891,749	\$ 327,034	\$ 3,218,783	13	13.00
ARB 19-21	\$ 2,891,749	\$ 327,034	\$ 3,218,783	13	13.00
GB 19-21	\$ 2,439,197	\$ 301,960	\$ 2,741,157	12	12.00
Difference	\$ (382,287)	\$ (2,040)	\$ (384,327)	-1	(1.00)
% change	-13.5%	-0.7%	-12.3%	-7.7%	-7.7%

### Program Description

The Information Technology Services’ Application Services unit works to continually improve the agency’s portfolio of non-core-system applications. The unit is working to modernize those applications by moving them into current and supported technologies, while also improving them in ways that enhance security and increase the efficiency of the agency. At this time, there are still 60 applications that need to be modernized..

### Program Justification and Link to Long-term Outcome

The link between this unit’s and excellence in state government is best illustrated by examining the diverse portfolio of applications and understanding the risks associated with not keeping this portfolio as current as possible.

First, the agency currently has custom applications developed in 23 different technologies, many which are aging or deprecated. The unit is working to centralize the applications into a handful of intentionally chosen technologies to make the agency’s tax administration efforts more effective and efficient. Additionally, the aging technologies introduce a number of security vulnerabilities, as the vendors who originally supplied the platforms that they were built upon no longer support or supply security updates for them.

It’s also becoming increasingly difficult to find talent within the workforce to support these aging technologies. Moreover, the available talent with the skills for these older technologies is generally more experienced and more costly. In addition, working with these older technologies is not attractive to the 2010+ workforce, resulting in a difficulty retaining talent in the public sector. The disparate nature of the inventory has also led to an

# BUDGET NARRATIVE

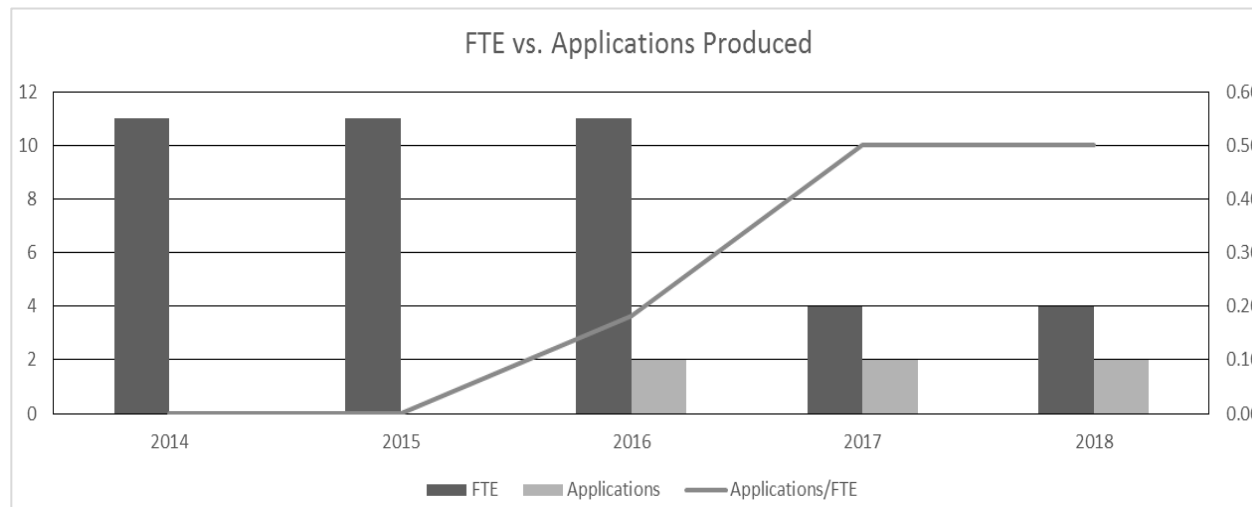
overall need for individual specialization of staff members. This specialization has made it difficult to successfully transition support of an application or system from one person to another. The staff are also struggling to switch from supporting an application built in one technology to another.

The Legacy Migration Effort is designed to address the security, recruitment and retention and specialization concerns. The strategy for addressing these needs has been to select a common platform of technologies that is consistent across the portfolio and also consistent with the technologies used to deliver GenTax. Microsoft's .Net "ecosystem" was chosen for its ubiquity and its use in the GenTax system. One key activity that is being incorporated into the unit's effort is a rationalization exercise geared at first determining if the application is necessary, followed by looking for commercially available options and choosing in-house development as a last resort.

Overall, this unit is working to mitigate risks to the agency's success by emphasizing a forward-thinking approach that prioritizes security and sustainability. Embracing these values, the unit is eliminating vulnerabilities and improving the agency's risk profile. In addition, the unit is also working closely with the agency's program areas to leverage automation in ways that increase capabilities and efficiencies.

## Program Performance

This chart shows the number of applications produced versus the unit's size in FTE. The secondary axis illustrates the rate at which the applications are being developed as a function of applications over FTE. Due to the nature of applications not all being of the same size or complexity, and without the ability to normalize them, this graph is mostly qualitative in nature.



## BUDGET NARRATIVE

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The work produced by this unit varies in size, scope, number of users served, etc. During fiscal year 2016, this unit was not producing substantial amounts of work. As a result, ITS made the decision to reallocate some staff to the GenTax support unit, reducing the size of this team to four (two Information System Specialist 6s, an Information System Specialist 7, and an Information System Specialist 8). The expected outcome was that a smaller, more nimble team would be more productive. The results seen in fiscal year 2017 met those expectations. The unit has produced three applications for the agency in a 12-month period; whereas the larger team produced two applications over a three-year period.

The applications were not all the same size or scope; however, the development velocity has increased and the qualitative feedback has been positive. The original team size before reorganization was 10 FTE plus one Principal Executive/Manager D, and the current size is 4 FTE with no unit manager. Thus, the cost per unit produced has also decreased dramatically.

### **Enabling Legislation/Program Authorization**

Although this program itself is not mandated, it provides essential support to programs that are.

### **Funding Streams**

The Application Services unit is part of the agency's budget, funded by 90 percent General Funds and 10 percent Other Funds.

### **Significant Proposed Program Changes from 2017–19**

None.

# BUDGET NARRATIVE

## Processing Center Section

### Program overview

The Processing Center processes all paper tax returns and payments sent to the agency. The section is made up of seven units that ensure more than \$10 billion in tax payments are banked and over 600,000 paper tax returns are processed. The work of the Processing Center provides a critical central service to the agency and the state.

### Program funding request

Processing Center	GF	OF	TF	POS	FTE
LAB 17-19	\$ 14,221,977	\$ 2,719,912	\$ 16,941,889	190	113.92
CSL 19-21	\$ 15,219,941	\$ 1,627,183	\$ 16,847,124	158	109.62
ARB 19-21	\$ 16,349,185	\$ 3,225,610	\$ 19,574,795	171	122.62
GB 19-21	\$ 15,039,905	\$ 3,087,590	\$ 18,127,495	166	118.75
Difference	\$ 817,928	\$ 367,678	\$ 1,185,606	-24	4.83
% change	5.8%	13.5%	7.0%	-12.6%	4.2%

### Program description

The Processing Center's activities are carried out in a high-volume environment that is evolving from mechanical production to one that relies heavily on technology and automation. The Processing Center deposits more than \$10 billion in tax payments each year. For calendar year 2017, the Processing Center banked approximately \$12.82 billion from 5,216,936 transactions. Of those amounts, 74 percent of the total dollars and 67 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 26 percent of the dollars and 33 percent of the transactions. Annually, the Processing Center processes more than 2.4 million pieces of mail, including all Oregon tax returns filed on paper. The Processing Center provides the essential functions for return and payment processing for most of the agency's programs. The following functional units help achieve the Processing Center's objectives.

The Mail Processing Unit is responsible for opening, sorting, and routing all incoming mail. They also prepare returns for processing and image items as needed. They use mail extracting equipment and high-speed scanners in addition to hand processing to perform these functions. The work in this unit is highly seasonal especially from March to May, so seasonal workers are used to augment the permanent staff in this unit. These processes are being streamlined for increased efficiency by promoting electronic processes and imaging more paper items, reducing the paper that flows through the department.

## BUDGET NARRATIVE

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The Banking Unit is responsible for processing, depositing, and posting all paper payments received by the department. Research is also performed on payments that are incomplete to ensure they are posted correctly. All payments, excluding cash, are imaged and processed using optical and image character recognition. The work in this unit is fairly steady all year, with a slight seasonal impact during the peak tax processing season. The processes used in this unit are very efficient and based on industry best practices.

The Cash Transaction Unit is responsible for accepting and processing payments from walk-in customers. In addition to walk-in payments, they also are responsible for setting up appointments and processing payments for the marijuana tax program, which are primarily cash. The average monthly cash received for all cash payments is approximately \$3.55 million.

The Information Transcription Unit is responsible for capturing data primarily from tax returns. This data is captured by scanning 2D barcodes and by keying it either from the physical paper documents or from an electronic image that is displayed on their screen. The work in this unit is highly seasonal especially from February to May so seasonal workers are used in this unit during this time. The process of capturing data is being streamlined by using more automated systems such as 2D barcodes, Optical and Image Character Recognition (OCR/ICR), and moving away from manual data entry where possible.

The Taxpayer Identification Unit is responsible for resolving posting errors for payments and returns whether they are submitted electronically or by paper. These errors occur when the taxpayer has missing or erroneous name, address and identification numbers. The work in this unit has a slight seasonal impact during the peak of the tax processing season.

The Files Unit is responsible for storing, retrieving, and destroying the physical paper returns. When these items are requested or needed in other parts of the department they are imaged and attached in GenTax rather than routing the paper around the building. The work in this unit has a slight seasonal impact during the peak of the tax processing season. These processes are being streamlined for increased efficiency by promoting electronic processes and by imaging paper items as soon as possible.

The Processing Center Operations Unit is responsible for researching and resolving issues during the day-to-day operations throughout the Processing Center. This unit is also responsible for evaluating policies, procedures, forms, workflows, and systems for efficiencies and implementing changes that take advantage of these efficiencies. They work with program areas across the agency as well as other state agencies. They also work with industry leaders including other states, software vendors, and national organizations.

### **Program Justification and Link to Long-term Outcome**

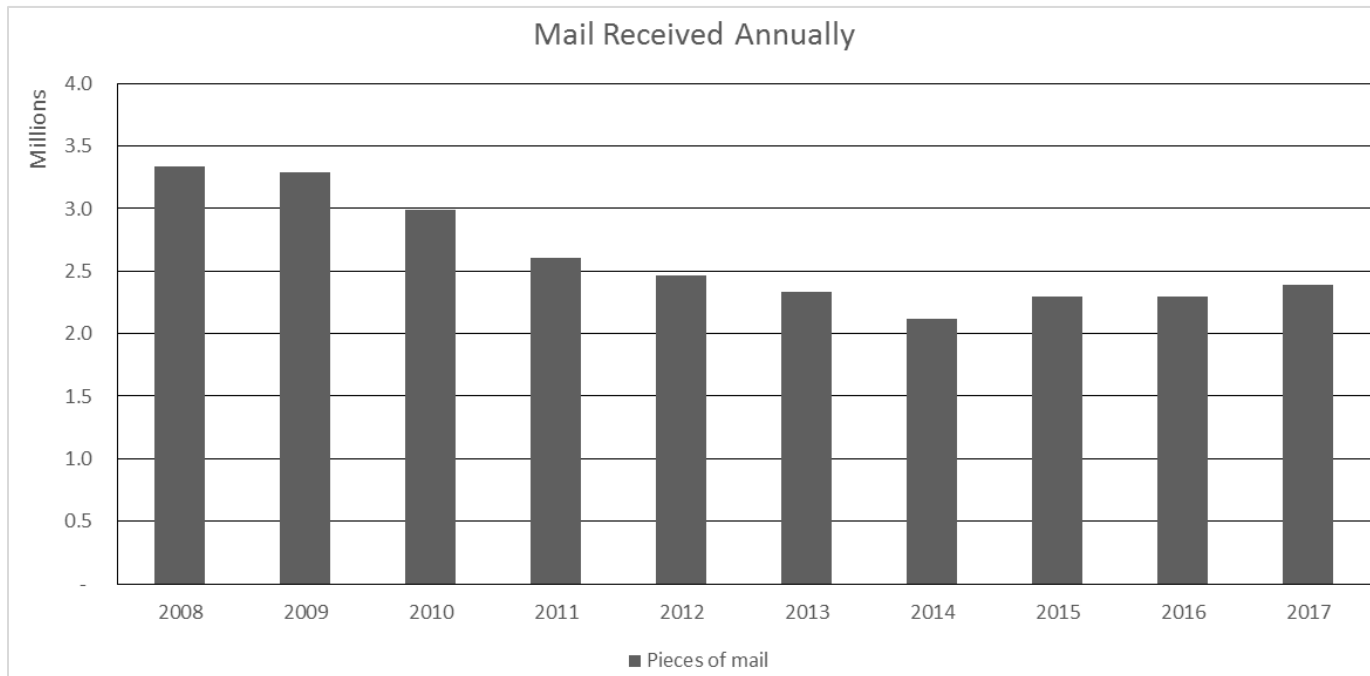
The Processing Center helps the agency provide excellence in state government by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. The center processes more than 600,000 paper tax returns and deposits more than \$10 billion each year.



# BUDGET NARRATIVE

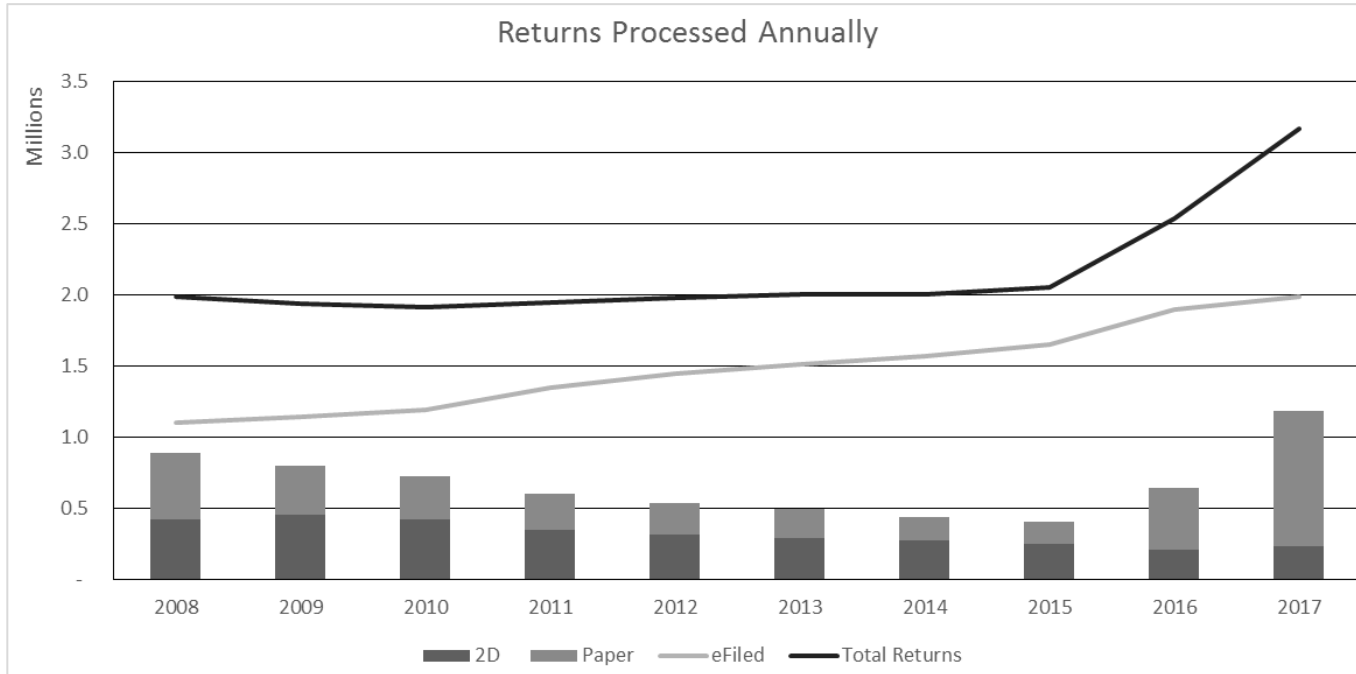
## Program Performance

This chart displays the total pieces of mail that were received by and processed through Mail Processing over the past 10 years. This volume is expected to remain fairly constant over the next five years with a slight increase in overall volume to about 2.5 million pieces of mail annually.



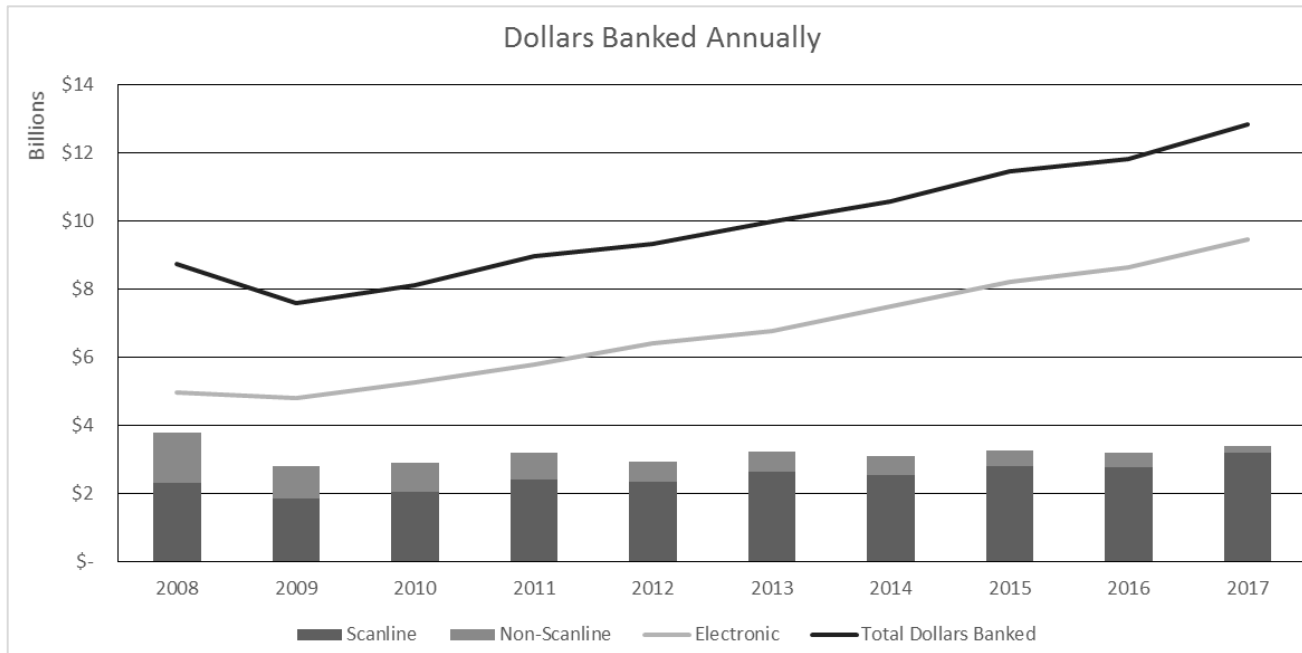
# BUDGET NARRATIVE

This chart displays the total volume of returns and electronic volume as lines and the total paper returns, which includes 2D and traditional paper, as stacked bars. The stacked bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017. This paper volume is expected to increase again in 2018 and 2019 by about 90,000 due to the new statewide transit tax. Beginning in 2020 the volume of paper returns should gradually decrease as e-filing increases.



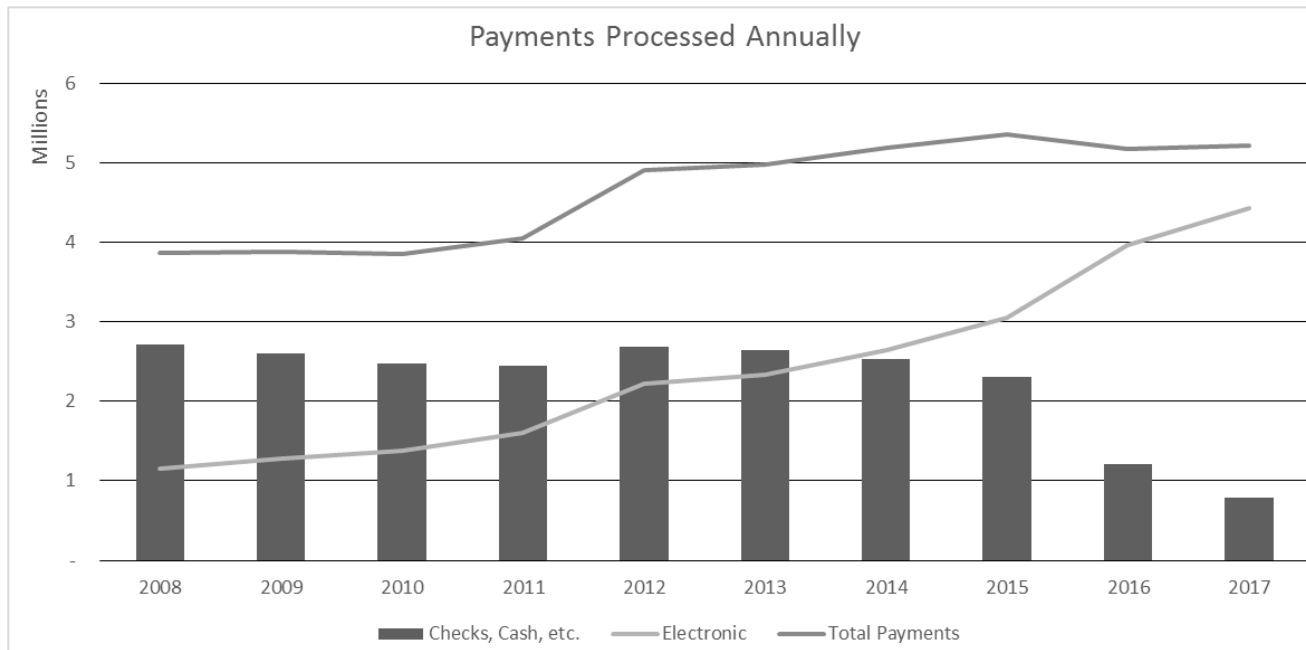
# BUDGET NARRATIVE

The next chart displays the total dollars and the dollars that are banked electronically as lines. The stacked bars display the dollars received and banked using a paper method, such as a check, money order, or cash. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The dollars banked using a paper transaction is expected to remain fairly constant while the dollars banked electronically will continue to increase.



# BUDGET NARRATIVE

This chart displays the total number of payments and number of payments that are made electronically as lines. The stacked bars display the payments made using a paper method that were received and processed. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The paper payment count has experienced a drastic decline due to the increased adoption of electronic methods. The paper volume is expected to stay consistent at just under 1 million paper payments per year over the next five years.



## Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are. The Processing Center provides critical services to the agency as a whole by banking all tax dollars and processing and posting incoming paper documents into the agency's backend systems so these items can be used by other areas.

## Funding Streams

The Processing Center Section is part of the agency's budget, funded by 90 percent General Funds and 10 percent Other Funds.

# BUDGET NARRATIVE

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## Significant Proposed Program Changes from 2017–19

### Front-end Processing System Support—Policy Option Package 109

This package seeks to remedy a funding gap within the Processing Center’s operations team. Successful front-end tax return processing is critical to timely payment collections and ensuring taxpayer’s service expectations are met. In this fast paced, high volume work environment, it is critical that the right staffing profile is created. The agency has double-filled positions within the operations team to keep pace with increasing workload.

A 2017 budget note report on personnel practices and legislative authorized positions, identified an Operations/Policy Analyst 2 and an Operations/Policy Analyst 3 as double-fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions. Because these positions are critical, the agency is asking that this funding request be reconsidered in light of a more comprehensive articulation of the need for these resources.

### Agency Request Budget

#### Staff Impact

Positions	2
FTE	2.00

#### Revenue Source

General Fund	\$349,237
Other Funds	\$30,370

### Governor’s Budget

This package is not recommended due to General Fund constraints.

#### Staff Impact

Positions	0
FTE	0.00

#### Revenue Source

General Fund	\$0
Other Funds	\$0

# BUDGET NARRATIVE

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## Processing Center Permanent Staffing—Policy Option Package 110

The Processing Center is requesting permanent funding for 11 staff positions, one permanent full-time Office Specialist 1 (1/1.00 FTE) and ten permanent full-time Data Entry Operators (10/10.00 FTE), to support implementation of HB 2017 (2017), which included new tax programs to support sustained funding for transportation tax collection expenditures. Limited duration positions were provided by the 2018 Legislative body for mail opening and return processing of paper returns, with the expectation that the agency would return to request permanent funding for increased workload work associated with the bill.

The request reflects new information about anticipated efficiencies resulting from the Processing Center Modernization project, which will be fully implemented during the 2019–21 biennium.

### **Agency Request Budget**

#### **Staff Impact**

Positions	11
FTE	11.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$1,500,231

### **Governor’s Budget**

#### **Staff Impact**

Positions	11
FTE	11.00

#### **Revenue Source**

General Fund	\$0
Other Funds	\$1,500,231

# BUDGET NARRATIVE

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## Processing Center Modernization Project—Policy Option Package 111

In 2017 the legislature funded the Processing Center Modernization project. The project will replace the agency’s front-end paper return and payment processing systems. The project will replace an unsupported system that has passed its life expectancy with a higher speed and more efficient system that will largely eliminate the need to retain paper copies and ensure increased control over taxpayer information. Rollout of the new system will occur in three phases spanning 2018 through 2021. The POP requests the necessary funding for contractor and State Data Center costs to finish the project as well as estimating ongoing maintenance costs. Without this funding our ability to process tax returns during peak processing seasons will be compromised and we will not be able to meet contractual obligations that we have made with our solution and quality assurance vendors.

### **Staff Impact**

No impact

### **Revenue Source**

General Fund	\$780,007
Other Funds	\$67,826

### **Governor’s Budget**

This package was approved on appeal.

### **Staff Impact**

No impact

### **Revenue Source**

General Fund	\$780,007
Other Funds	\$67,826

# BUDGET NARRATIVE

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## Service Desk

### Program Overview

The Information Technology Services' (ITS) Service Desk and Support Services provide critical, first-contact support to more than 1,000 department employees. Technicians in this area strive to solve the majority of issues themselves, but, when necessary, they triage and route work to specialized units within ITS.

### Program Funding Request

Service Desk	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,687,870	\$ 258,042	\$ 3,945,912	15	15.00
CSL 19-21	\$ 2,956,371	\$ 423,775	\$ 3,380,146	15	15.00
ARB 19-21	\$ 2,956,371	\$ 423,775	\$ 3,380,146	15	15.00
GB 19-21	\$ 2,901,414	\$ 423,775	\$ 3,325,189	15	15.00
Difference	\$ (786,456)	\$ 165,733	\$ (620,723)	-	-
% change	-21.3%	64.2%	-15.7%	0.0%	0.0%

### Program Description

The Service Desk and Support Services Unit provide end-user support for more than 1,000 department employees. Support responsibilities include: desktop/laptop configuration, deployment, and support; VoIP phone, mobile phone and mobile device (iPad) configuration and support; user account creation and management; and general support for productivity applications.

### Program Justification and Link to Long-term Outcome

In order for the department to demonstrate excellence in state government in the 21<sup>st</sup> century and fulfill its mission, its staff and operations rely heavily on the use and availability of multiple technologies. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the department's operations.

The Service Desk and Support Services Unit are the first line of support for any type of technology concern, impediment, or request for additional service. The unit is responsible for triaging incoming contacts from users in the agency and either resolving the issue or request themselves or routing the work to the appropriate unit within IT.

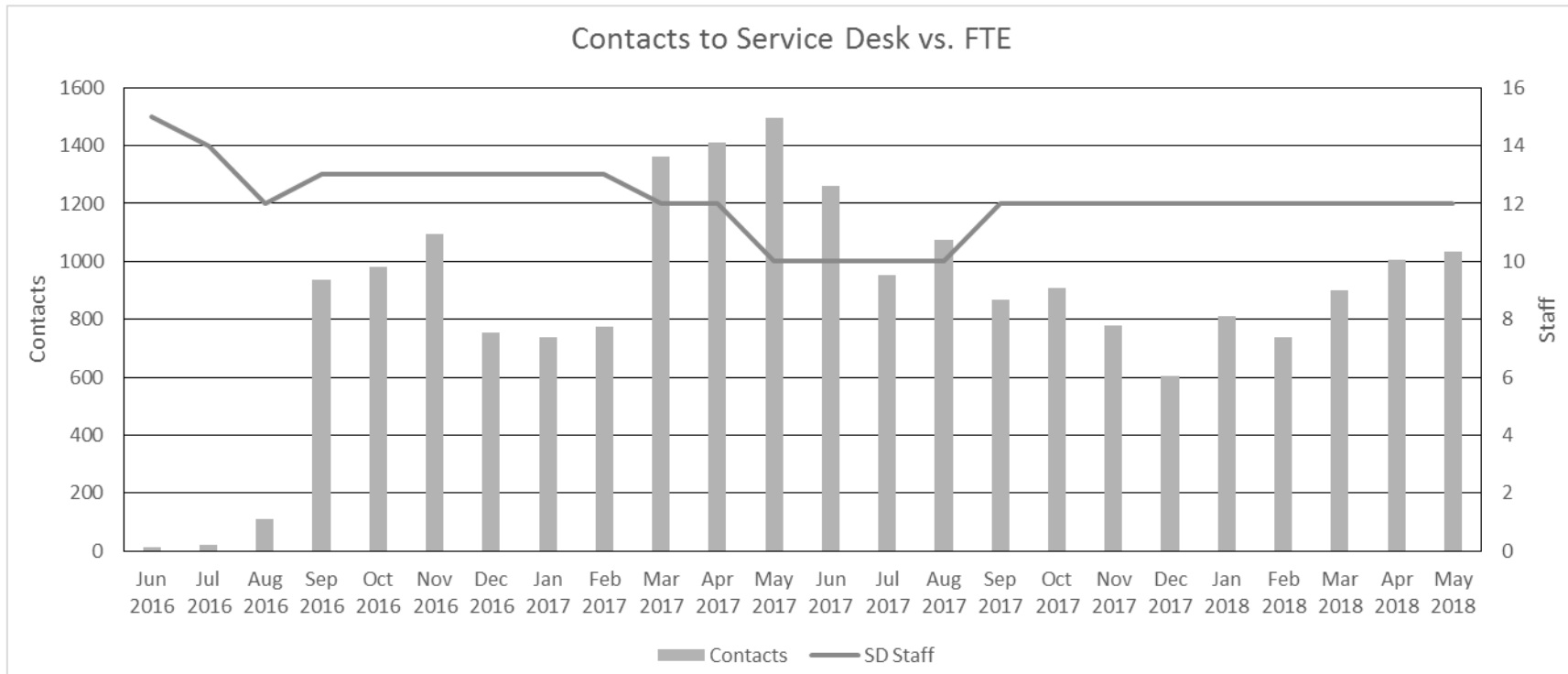
The business of the agency is reliant on technology, but technology itself is imperfect and evolving. Thus, it requires support from the Service Desk and Support Services Unit to keep it as functional as possible for the people performing and supporting the agency's mission-critical work.



# BUDGET NARRATIVE

## Program Performance

The Service Desk and Support Services Unit currently has just under two years of performance data. The system that the unit is using to track “incidents,” “service requests” and “contacts” (the sum of incidents and service requests) has only been in use since August 2016. Prior comparable data is not available.



There are four metrics that are meaningful to the unit’s work and will be tracked and reported in the future. However, because the data is not thorough, the new tracking system is not fully adopted agency-wide, and the four metrics have only recently been adopted, the unit’s performance is not at the target level. We expect the unit’s performance will improve as the data becomes complete and the unit—and ITS overall—makes better use of the tracking system.

# BUDGET NARRATIVE

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The four key metrics are:

- Number of contacts per supported user.
- Cost per contact.
- Time to resolve a contact.
- Percentage of contacts that are resolved by the Service Desk and Support Services Unit on first contact.

The baseline measurements are:

**Number of contacts per supported user:** Approximately 12.2 during the 2017 calendar year. Ideally, this number will remain consistent.

**Cost per contact:** Approximately \$58.

The computation assumes that the percentage of the budget expended towards the Service Desk is proportional to the number of unit staff dedicated to Service Desk functions over the total unit size. Generally, the goal would be for this metric to decrease over time, but that's dependent upon whether IT-related projects, upgrades, or enhancements are occurring during a particular time period. If the agency is implementing a particularly large project, that number could increase as a result because of an increase in the complexity of and resource investment in resolving conflicts related to that implementation. According to Gartner Research, the cost-per-contact average is \$15–\$20. As mentioned previously, due to the system being new and not fully adopted by the agency, there are still many contacts that are not being tracked in the system. ITS estimates that only 50–60 percent of total contacts are being recorded in the tracking system.

**Time to resolve:** Approximately 194 hours for service requests and 89 hours for incidents.

This is due to the complex nature of many of the service requests and dependencies on other providers to reach a resolution. In addition, many of the incidents that skewed the data are related to the new phone system. ITS intentionally left a set of 500-600 tickets open until the phone project was complete and the vendor had fixed issues that were their responsibility. The unit expects that this number should drop to roughly 36 hours for all incidents. Special attention will be made to monitor and manage ticket closure to avoid the numbers being skewed by premature resolutions.

**Percentage resolved on first contact:** Approximately 36 percent. The goal is 75 percent.

## Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

## Funding Streams

The Service Desk and Support Services Unit is part of the agency's budget, funded by 87 percent General Funds and 13 percent Other Funds.

## BUDGET NARRATIVE

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### **Significant Proposed Program Changes from 2017–19**

The greatest impact to this unit has been the introduction of the state’s new voice-over-internet-protocol (VOIP) phone system. Prior to the implementation of this system, neither ITS nor the Service Desk and Support Services Unit was responsible for supporting telephones.

Although generally similar to traditional telephone systems, the new VOIP system is technically a small computer and is dependent upon the computer network to function properly. The result is that the Service Desk has increased their workload by more than 1,000 new small computers. In addition, these new phones integrate with the desktop computing environments, creating an additional workload impact. Lastly, the automated call distribution (ACD) system that distributes incoming calls to employees is software-based and also supported by this unit.

The impact has been a significant increase in the number of contacts to the Service Desk—with telephone system contacts making up 36 percent of all incoming contacts, making it the single largest source of contacts.

# BUDGET NARRATIVE

## Core Systems Operations and Maintenance

### Program Overview

This unit is responsible for the maintenance, support, development, and configuration of the department’s core IT system.

### Program Funding Request

Core Systems Ops and Maint	GF	OF	TF	POS	FTE
LAB 17-19	\$ 7,387,546	\$ 1,472,355	\$ 8,859,901	33	31.70
CSL 19-21	\$ 4,606,786	\$ 941,779	\$ 5,548,565	22	22.00
ARB 19-21	\$ 12,614,101	\$ 1,638,078	\$ 14,252,179	31	31.00
GB 19-21	\$ 8,915,443	\$ 1,294,100	\$ 10,209,543	22	22.00
Difference	\$ 1,527,897	\$ (178,255)	\$ 1,349,642	-11	(9.70)
% change	20.7%	-12.1%	15.2%	-33.3%	-30.6%

### Program Description

The purpose of this unit is to analyze, plan, develop, and coordinate work and activities that support operations, maintenance, installation, and construction of information systems and working with multiple vendors and multiple state agencies.

This unit is responsible for the maintenance, support, development, and configuration of GenTax, the department’s core IT system. This includes return processing, payment processing, collections, audit, interfaces, revenue accounting and distribution. This system supports the agency’s business areas in the administration of over 30 programs, including personal and business income taxes, property tax, tobacco taxes, and a variety of other tax programs. These programs fund both state and local government services.

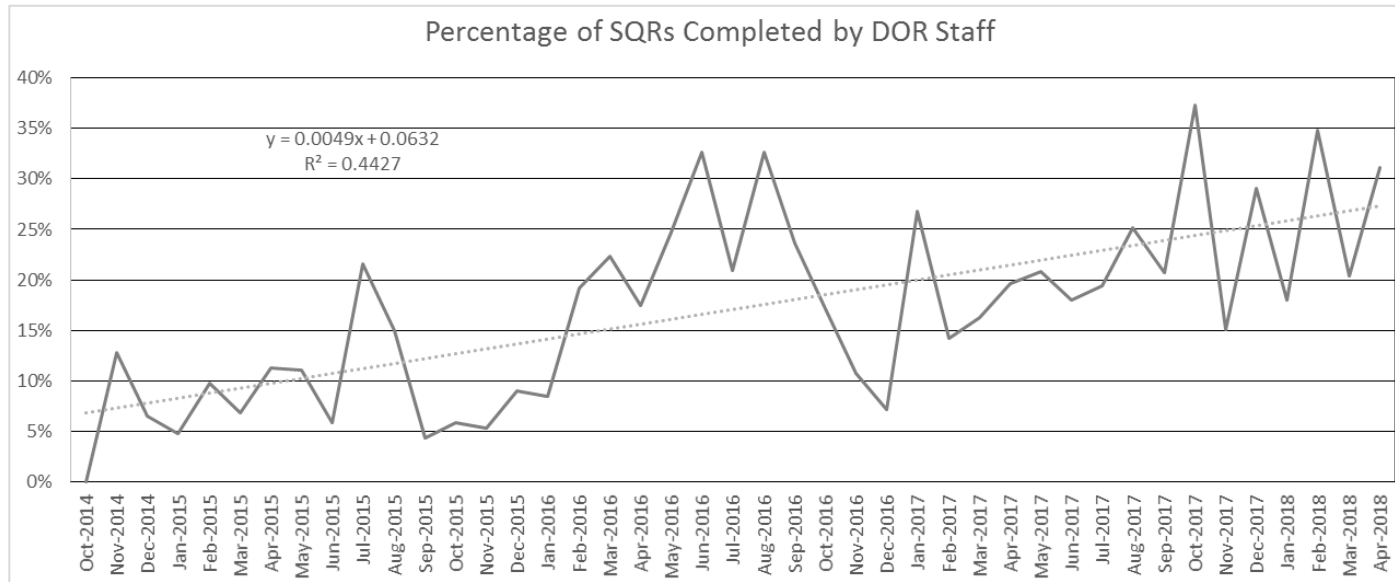
### Program Justification and Link to Long-term Outcome

The department’s mission is to make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. This unit provides technical support for our tax programs and employees by providing maintenance, support, development, and configuration of GenTax, which is the repository of taxpayer account information for the state of Oregon.

This unit functions symbiotically with the agency program areas to make the modifications to GenTax that are necessary to adapt to future changes to tax laws and programs. GenTax is a sophisticated system that can accommodate these changes; however, it requires a considerable amount of expertise and proficiency in both the understanding of tax and revenue programs, as well as the technical tools and approaches required to modify the system.

# BUDGET NARRATIVE

## Program Performance



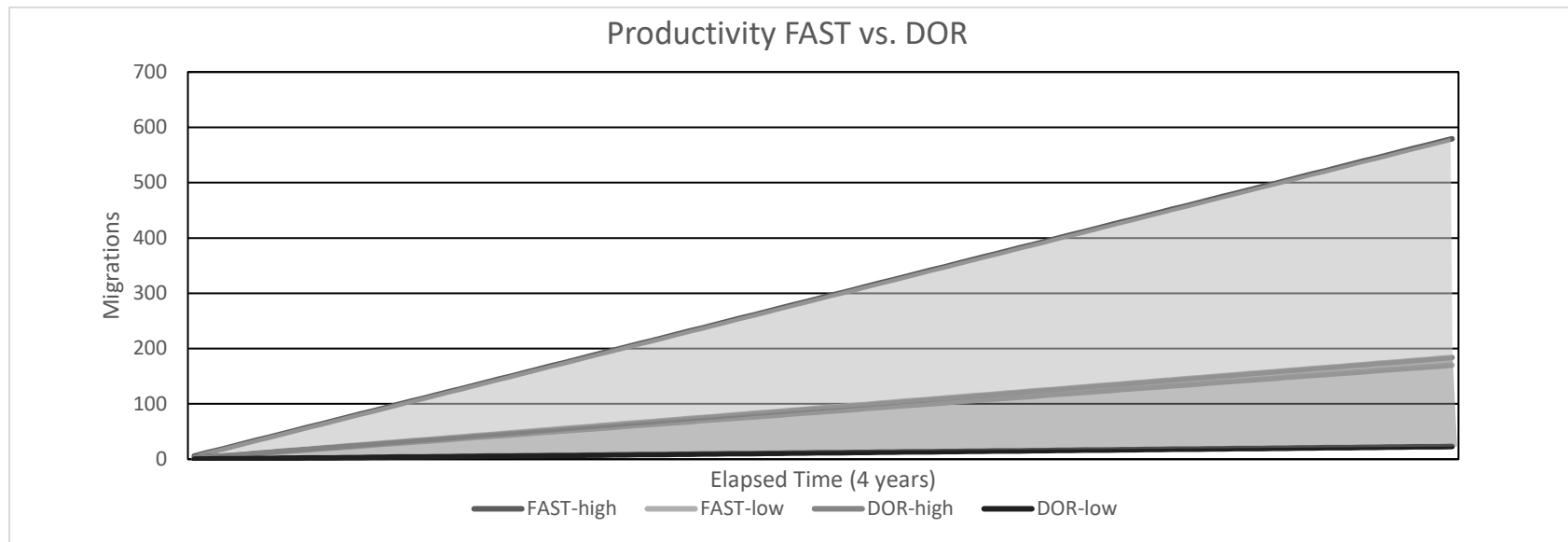
This graph illustrates the increases in productivity being made by the department’s developers for the break/fix and enhancement workload. The significant dips correspond with the periods in time where major software changes were made.

The GenTax Support Services unit has been increasing their capability in configuring, enhancing, and developing new functionality for GenTax since the beginning of the CSR project. The unit is currently closing GenTax service requests at four times the rate that they were at the beginning of the project .

When measuring the productivity of the unit, there is another metric that is used to measure the output of development staff. The department has begun using the same metric as the GenTax vendor, Fast Enterprises, LLC (FAST) to measure the number of migrations that each developer moves forward. A migration is any unit of work that has been completed and submitted for testing or release into production. Some migrations take more effort and some take less; however, FAST claims that, over time, normalization occurs.

## BUDGET NARRATIVE

Currently, department developers are not producing migrations at the same rate as the FAST employees. However, the department's most productive developers are producing at a higher rate than FAST's lower producing developers.



This graph illustrates a projection of the current rates at which both the department's and FAST's developers are producing by measuring the number of migrations made. There is some overlap between the department's higher producing developers and FAST's lower producing developers. The goal is for department development staff to increase their productivity to the same rate as the lower half of FAST's development staff. Unit management feel that, with time, this goal is attainable.

Looking at cost per service unit (migrations), the department's development staff is performing well. The current cost per migration for an average FAST employee is \$745.61. The current cost per migration for a benefited department developer is \$631.44. This calculation is based on both the FAST employee and the department employee performing an average number of migrations.

### Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

# BUDGET NARRATIVE

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## Funding Streams

Funding for this unit is comprised of both General Funds and Other Funds. The majority of funding for this unit comes from the General Fund. However, work associated with legislative mandates has been funded through various Other Fund streams, such as implementation of the transportation package tax programs (HB 2017) and centralized collections (SB 1067).

## Significant Proposed Program Changes from 2017–19

The most significant change from 2017–19 will be the shift of ownership and expertise from the GenTax vendor to the department. This unit will be taking on more of the work operating, maintaining, and adapting GenTax. The current allocation of vendor resources is aligned to the calendar (not fiscal) year, which means the vendor will be providing on-site support through the end of calendar year 2019.

There are several options for securing ongoing vendor support after calendar year 2019. The department has been analyzing the costs and benefits of the various support options. The goal is to find a balance between what the department needs and what is provided at various levels of standard annual support contracts, and determining whether there will be a need to also contract with the vendor for staff augmentation.

## Security/Risk and Compliance Tech Specialists – Policy Option Package 108

The package mitigates critical security risks. Physical building security—enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees. Information security—Senate Bill 90 (2017) redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions introducing an information security risk gap. The package adds back the three transferred information security positions, a permanent full-time Principle Executive/Manager D, Info Systems Specialist 7 and Info Systems Specialist 6 (3/3.00 FTE). System access—a recent Secretary of State audit identified a risk relating to employee system access management and controls. The package adds one permanent full-time Operations/Policy Analyst 3 (1/1.00 FTE) to set GenTax access policy and oversee permission management, monitoring, and auditing.

## Agency Request Budget

### Staff Impact

Positions	4
FTE	4.00

### Revenue Source

General Fund	\$849,287
Other Funds	\$73,854

# BUDGET NARRATIVE

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## Governor's Budget

### Staff Impact

Positions	0
FTE	0.00

### Revenue Source

General Fund	\$0
Other Funds	\$0

### Shared Services—Policy Option Package 112

This POP provides resources to ensure effective operations and maintenance of the agency's core systems for the 2019-21 biennium and beyond. The agency completed a core system replacement project during the 2017-19 biennium. As part of this project, the agency indicated that there would be ongoing operations and maintenances costs of approximately \$8 million per biennium. The agency has identified two components to ongoing costs: staffing and a vendor service agreement. The POP proposes a funding level for both that is based on other State's experiences and what the agency has learned this biennium about workload management. The agency is advancing its best estimate of the ongoing current service level need, however, there was limited information available to effectively forecast emerging and ongoing needs. As this function matures, the agency may need to revisit staffing and vendor support needs.

## Agency Request Budget

### Staff Impact

Positions	5
FTE	5.00

### Revenue Source

General Fund	\$7,158,028
Other Funds	\$622,445

## Governor's Budget

This package was recommended as modified on appeal. The agency was approved for Level 2 Gentax Maintenance and Support and for 18 months of one FTE vendor staff augmentation.



# BUDGET NARRATIVE

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## Staff Impact

Positions	0
FTE	0.00

## Revenue Source

General Fund	\$4,408,510
Other Funds	\$352,321

# BUDGET NARRATIVE

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## Information Technology Services Division

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of personal services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019-21 Base Budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for debt service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$80,825
Other Funds	\$68,594

## 2021–23 Fiscal Impact

Non-PICS personal services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

## Revenue Source

General Fund	\$80,825
Other Funds	\$68,594

## 2021–23 Fiscal Impact

Non-PICS personal services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 021—Cost of Phased-in Programs

#### Package Description

##### Purpose

This package includes the costs of phasing in a full 24 months of services and supplies budget associated with positions phased-in during the 2017–19 biennium. In addition, services and supplies budget associated with 2017–19 legislatively approved position movements, is reflected in this package.

##### How Achieved

Permanent, full-time positions, phased in during the 2017–19 biennium, included pro-rated services and supplies budget based on the phase-in date. This package now accounts for a biennia of those services and supplies dollars to reflect funding at a full 24 months.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$61,373
Other Funds	\$2,557

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$61,373
Other Funds	\$2,557

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

2019–21 Governor’s Budget

107BF02

# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 022—Cost of Phased-out Program and One-Time Costs

#### Package Description

##### Purpose

This package includes the costs of phasing out one-time program dollars approved during the 2017–19 biennium. In addition, service and supplies as well as capital outlay costs associated with position activity during the 2017–19 biennium are phased-out in this package.

##### How Achieved

This package phases out one-time funds, approved in the 2018-19 biennium, as follows: HB 5201—\$50,000 Other Funds for the Processing Center Modernization Project electronic imaging; SB 5535—Pkg. 102 – \$3,600,000 total funds for GenTax post-implementation software maintenance, support, upgrades, and on-site contractor personnel; SB 5535—Pkg. 112 – \$1,500,000 total funds for software to integrate the Department of Revenue’s scanners with GenTax. These reductions are offset by a reduction of \$657,188 total funds reduction already taken in HB 5201, which was the result of services and supplies savings and the re-estimation of State Data Center charges. Also included in this package is a total funds reduction of \$296,621 in services and supplies and capital outlay, which is the result of 2017–19 position-related activity.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$3,833,390)
Other Funds	(\$956,043)

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Governor's Budget

### Staff Impact

None

### Revenue Source

General Fund	(\$3,833,390)
Other Funds	(\$956,043)

### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 222,753
Other Funds	\$51,314

##### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

# BUDGET NARRATIVE

## Agency Request Budget

### Staff Impact

None

### Revenue Source

General Fund	\$ 222,753
Other Funds	\$51,314

### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.



# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package re-aligns services and supplies between the various structures.

##### How Achieve

The Department eliminated the Executive and General Services Divisions. The majority of these divisions were combined into the Administration Division. All information technology structures were moved to a newly created Information Technology Services Division. The position movement was done in the base budget in the Position Information Control System (PICS). In addition, services and supplies were realigned between structures.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$3,173,970)
Other Funds	(1,187,746)

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$3,173,970)
Other Funds	(1,187,746)

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23

# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This package reduces \$1,968,993 in General Fund, \$184,528 in Other Funds expenditure limitation and 5 positions (3.87 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, eliminating contracts that supported document scanners that the agency no longer needs, and eliminating 5 positions (3.87 FTE) that are no longer necessary to manage the agency's information systems and / or are expected to become vacant soon.

This package adds \$671,136 General Fund to pay for contracted IT services necessary to implement the new Employer Responsibility Assessment into Gentax.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

##### 2021–23 Fiscal Impact

None

# BUDGET NARRATIVE

## Governor's Budget

### Staff Impact

Positions	(5)
FTE	(3.87)

### Revenue Source

General Fund	(\$1,297,857)
Other Funds	(\$184,528)

### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 091—Statewide Adjustments DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This package represents changes to State Government Service Charges and DAS pricelist charges for services made for the Governor's Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund           \$0

Other Funds            \$0

##### 2021–23 Fiscal Impact

None

#### Governor's Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	(\$299,956)
Other Funds	(\$65,802)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Information Technology Services Division

### Policy Package 108—Security/Risk and Compliance Tech Spec

#### Purpose

The package mitigates four critical security risks:

1. Physical building security—enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees.
2. Information security—Senate Bill 90 (2017) redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions introducing an information security risk gap. The package adds back the three transferred information security positions, a Principal Executive/Manager D, Info Systems Specialist 7 and Info Systems Specialist 6.
3. System access—a recent Secretary of State audit identified a risk relating to employee system access management and controls. The package adds an Operations/Policy Analyst 3 to set GenTax access policy and oversee permission management, monitoring, and auditing.
4. Securing Federal Tax Information (FTI)—the package adds a Compliance Specialist 3 to ensure ongoing agency compliance with data security requirements of IRS Pub. 1075.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

Safety and security for taxpayers and employees is one of the department's highest priorities. Protecting taxpayer data, confidential information, agency networks, software, equipment, facilities, and personnel is paramount. The agency manages security through developing and managing the department's security profile. The profile follows a nationally recognized framework that considers risk identification, protections, detection of breaches, incident responses, and recovery; all including reassessment and continuous improvement. All these functions need to be adequately resourced with trained staff to ensure effective mitigation of physical and data security risk.

New legislation, improved monitoring available within GenTax, and new federal data security compliance standards have increased the agency's security workload. This package adds resource to close these gaps to ensure that taxpayers, employees, and confidential information are appropriately protected.

#### Personnel and physical security

Personnel and physical security protects against unauthorized access of secure areas and theft of data and/or devices. Physical security has become more important for a lot of agencies in the face of increased violence against organizations and institutions. In addition, Oregon voters recently legalized the sale and use of recreational marijuana and started taxing the sale of marijuana products. Since the products are still federally illegal and Oregon's new industry has limited access to traditional banking, large amounts of the industry's transactions are made in cash, including tax

# BUDGET NARRATIVE

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payments for multiple tax programs. The agency had a third-party risk assessment conducted that recommended physical security controls be enhanced. The agency is requesting funding to complete the following security enhancements:

## Increased control of building access

- Full building intrusion alarm system—provides more flexibility and controls of building access.
- Parking garage security gates—limits and controls access to areas under the Salem Main Revenue Building.
- First-floor reception area—establishes a permanent reception area to control visitor access to the building.
- Elevator badge control system—limits access of customers and employees to appropriate locations.
- Fourth-floor security—building adjustments to control public access to this floor.

## Information protection improvements

- Additional security cameras—creates full building security camera coverage in Salem and at the agency's five field offices and places cameras inside the Processing Center (where mail and payment processing begins).
- Commercial window tinting—protection of window exposure in three highly confidential work areas at the Salem Main Revenue Building.
- Fifth-floor file security—ensures that paper file systems are adequately protected.

## Information security

SB 90 (2017) required that the information security positions of all executive branch agencies be unified under the Office of the State Chief Information Officer (OSCIO), Enterprise Security Office (ESO). The agency's information security office was established in 2012 and was staffed by a team of three FTE [one Principal Executive/Manager D (ISO), one Info Systems Specialist 7, and one Info Systems Specialist 6]. The agency is unique from other state agencies because effective tax collection requires access to federal tax data. This is accomplished through an agreement requiring the agency to remain compliant with *IRS Publication 1075 Tax Information Security Guidelines for Federal, State, and Local Agencies Safeguards for Protecting Federal Tax Returns and Return Information* (Pub. 1075). Compliance is dependent upon the agency managing data security to specified standards. When the agency's security positions were transferred to the ESO, the internal data security management functions that are unique to a tax administration environment did not transfer along with the positions. The package requests funding to replace the three positions transferred so ongoing data security risk is effectively resourced and managed to state and federal standards.

## Ensure greater controls of GenTax system access

A 2017 Secretary of State audit, *GenTax Accurately Processes Tax Returns and Payments...*, identified the following recommendations related to GenTax user access:

- Fully document GenTax groups and functions and ensure managers have received instructions on how to request access.
- Improve procedures to ensure user access is removed timely and completely when no longer needed.

## BUDGET NARRATIVE

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- Update policy to require periodic manager review of logical access granted to GenTax and develop a mechanism to enforce and document the review.

The agency is working to address these recommendations. However, management and control of access is an ongoing workload, not a once and done activity. When access is granted too broadly, which can occur as employees move onto different projects or into different sections, there is greater security risk because too much access could allow an employee to manipulate system data and structures either intentionally or by accident. The agency believes that having ongoing access management, monitoring, and auditing are the best strategies for mitigating access risk. The package adds a GenTax Business Security Analyst (Operations/Policy Analyst 3) to coordinate this work across the agency.

### Disclosure Office resourcing

The agency's information security program works closely with Human Resources and the agency's Disclosure Office to set information security policy, monitor systems, conduct investigations, and ensure agency Pub. 1075 compliance.

The agency's Disclosure Office completes three critical functions:

- Reporting for IRS Pub. 1075 compliance. Disclosure Office staff are the primary point of contact with the IRS related to Pub. 1075 compliance reporting and timely reporting is key to ensuring the agency's ongoing access to federal tax information.
- Security monitoring and investigations. GenTax produces several reports that enable enhanced security monitoring. However, these reports need to be reviewed and, if necessary, investigated in a timely manner to effectively mitigate risk. Investigations are time sensitive activities that require coordination with Human Resources, program administrators, and information security staff; delays translate to increased security risk. The agency has conducted an average of 15 investigations per year from 2014–2017. Through mid-June of 2018, the agency has conducted 23 investigations. Workload is generally increasing in this area due to enhanced monitoring capacity available through GenTax, however, to leverage this opportunity, the agency needs additional staff to continue timely investigations.
- Training and process reviews. Prevention is the best mitigation strategy for data security. The office provides training for all new staff, manages disclosure form updates required annually of all staff, and works to insure that data security issues are considered in all business operations.

The package adds a Compliance Specialist 3 to help support changes that enable ongoing Pub. 1075 compliance, leverage GenTax monitoring opportunities, and ensures timely investigations.

Together the requested resources enable the agency to move into an acceptable level of risk mitigation related to physical and data security management.



# BUDGET NARRATIVE

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## **2. WHY DOES DOR PROPOSE THIS POP?**

Ensuring the safety of employees and taxpayers is the agency's highest priority. As Oregon's tax collector, the agency is a steward of Oregon taxpayer information and FTI received from the IRS. The agency has a data sharing agreement with the IRS that enables the receipt of confidential tax information from the IRS to improve Oregon's tax administration efficiency and effectiveness. This agreement establishes standards the agency must follow related to federal data security laws to safeguard confidentiality, integrity, and availability of the data. The transfer of security staff to the ESO under SB 90 has put the agency information security function at risk. In addition, the collection of taxes from the legalization of recreational marijuana in Oregon has increased personnel and physical security risks. System access and increasing investigation workload also contributes to an increased security risk. The agency seeks this package to address the agency's highest risk security gaps and ensure the agency's ongoing compliance with Pub. 1075.

## **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

Voluntary compliance is mission critical to ensuring efficient and effective collection of state taxes. Taxpayers are motivated to voluntarily comply when they are confident that their confidential information will be safeguarded. The agency's Disclosure Office and information security program are critical functions that ensure that taxpayer data is appropriately protected. Ensuring that revenue buildings and offices that serve taxpayers are secured is also critical to protecting information as well as the health and welfare of employees and agency customers.

## **4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

The package is not tied to an agency KPM. The agency's Information Security Office reports status and progress on two internal metrics:

- Endpoint vulnerability management. Reports on the process of discovering, tracking, and remediating technical vulnerabilities on servers and workstations and includes software updates and patch management. This metric is reported to the agency Chief Information Officer and director monthly.
- Risk management. Reports on various factors such as audit finding remediation progress, process improvement, policy, and architectural improvements. Program maturity is tracked and reported via the Information Security Operations Profile, which aligns with an industry standard cybersecurity framework.

The agency's Disclosure Office reports on workload indicators such as investigations, incidences, and law enforcement cases.

## BUDGET NARRATIVE

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**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

Not applicable.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Doing nothing to address the identified security gaps was considered. However, leadership has affirmed that taxpayer and employee safety along with ensuring that tax collection activities are conducted in the most efficient and effective way are core business priorities. Given this, agency leadership rejected this option.

Another option considered was to not fund one or more of the components of this package. While it may be possible to delay some of the building infrastructure investments, efficiencies are gained by completing them as an integrated project. Agency leadership was also concerned about the message supporting only part of this package might send to stakeholders, employees, and taxpayers. When critical safety risks are identified, the agency feels committed to closing the gaps. Each of the components of this package address critical gaps, so, the option to eliminate or reduce components was also rejected.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

Not funding this package will leave the agency vulnerable to the following security risks:

- Unauthorized building access that may lead to theft of confidential information or devices.
- Extremely limited ability to detect and prevent data breaches.
- Unauthorized access of sensitive information such as tax returns, bank accounts, and social security numbers through agency systems or employees.
- Potential physical breaches by perpetrators seeking to harm agency personnel or other customers.
- Potential noncompliance with Pub. 1075, federal information exchange and data protection protocols significantly impacting core business process efficiency and effectiveness.

Without the ability to ensure taxpayer confidential information is protected, agency credibility and taxpayer voluntary compliance will likely suffer which may impact tax revenue collection within the state.

## BUDGET NARRATIVE

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**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

None.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

None.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

The package consistently addresses security gaps across the entire agency and ensures that taxpayers are also equitably protected. There are no equity issues associated with this package.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

Assumptions are as follows:

- Adds 5 positions for 24 months (5.00 FTE) with standard S&S.
- Principal Executive/Manager D has IT differential.
- Adds contracting services for building security upgrades.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** Not Applicable

**a. Will there be new responsibilities for the agency? Specify which program area(s) and describe their new responsibilities.**

No.

## BUDGET NARRATIVE

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- b. Will there be new central services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

No.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

Permanent new staff requested in package:

Classification	# of positions	Type	# of months	Purpose
Principal Executive/Manager D (IS)	1	PF	24	Information Security
Info Systems Specialist 7	1	PF	24	Information Security
Info Systems Specialist 6	1	PF	24	Information Security
Operations/Policy Analyst 3	1	PF	24	GenTax Access
Compliance Specialist 3	1	PF	24	Compliance Specialist in Disclosure Office

# BUDGET NARRATIVE

e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

## One Time Startup Expenses

### PHYSICAL SECURITY UPGRADES

Item	Cost	10% Contingency
1. Full Building Intrusion Alarm System	\$28,500.00	\$2,850.00
2. Elevator Badge Control System	\$39,120.00	\$3,912.00
3. Security Gates For Parking Garage	\$80,000	\$8,000
4. 1 <sup>st</sup> Floor General Reception	\$123,032.00	Built into Cost
5. 4 <sup>th</sup> Floor Security	\$20,000.00	Built into Cost
		<b>TOTAL COST +CONTINGENCY \$305,414.00</b>

### INFORMATION PROTECTION SECURITY UPGRADES

Item	Cost	10% Contingency
1. Security Cameras Floors 2 through 5 & Field Offices	\$70,000.00	\$7,000.00
2. Commercial Window Tinting Application	\$27,762.00	\$2,776.20
3. 5 <sup>th</sup> Floor Files Security	\$35,486.00	Built into Cost
4. Security Cameras for Interior Processing Center	\$12,000.00	\$1,200.00
		<b>TOTAL COST+CONTINGENCY \$156,224.20</b>

		<b>TOTAL COMBINED COST FOR ALL LISTED PROJECTS \$461,638.20</b>
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# BUDGET NARRATIVE

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**f. What are the ongoing costs?**

Ongoing personal services costs for above listed positions as well as monthly monitoring fees for the full building intrusion alarm system totaling \$12,072 for the biennium.

**g. *What are the potential savings?***

Not Applicable.

**h. *Based on these answers, is there a fiscal impact?***

Yes.

## Agency Request Budget

### Staff Impact

Positions	4
FTE	4.00

### Revenue Source

General Fund	\$849,287
Other Funds	\$73,854

### 2021–23 Fiscal Impact

One-time expenditures in the amount of \$461,638 to be phased out in 2021–23.

Personnel and associated S&S included in this package will become part of the base budget for 2021–23.

## Governor’s Budget

### Staff Impact

No Impact

### Revenue Source

General Fund	\$0
Other Funds	\$0

### 2021–23 Fiscal Impact

Personnel and associated S&S included in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Information Technology Services Division

### Policy Package 109—Front-end Processing System Support

#### **Purpose**

This package seeks to remedy a funding gap within the Processing Center’s operations team. Successful front-end tax return processing is critical to timely revenue collections and ensuring taxpayer’s service expectations are met. In this fast-paced, high-volume work environment, it is critical that staffing is appropriate. The agency has double-filled positions within the operations team to keep pace with increasing workload.

A 2017 budget note report on personnel practices and legislatively authorized positions identified one Operations/Policy Analyst 2 and one Operations/Policy Analyst 3 as double-fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions. Because these positions are critical, the agency is asking that this funding request be reconsidered in light of a more comprehensive description of the need for these resources.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

This package seeks to remedy a funding gap within the agency’s Processing Center. Ensuring the effective and efficient operations of the department’s Processing Center is an agency priority. The work of the center directly impacts the timely processing of payments and tax returns. Having the appropriate mix of staff is critical to success. The center’s operations team works behind the scenes to ensure mandates are met, challenges are identified, creative solutions are deployed, and continuous improvement is pursued. The team works together to support the following functions:

- Policy analysis—Formulate and recommend policy and design operational systems to support policy direction. Write issue papers on research findings, review other staff reports and write combined reports that outline issues and impact to Processing Center operations and agency programs. Recommend policy changes based on evaluation.
- Legislative coordination—Evaluate legislation affecting Processing Center programs for fiscal and other programmatic impact. Design operational systems to implement changes in legislation.
- Operational research and evaluation—Evaluate services, systems, and program effectiveness through comprehensive operational research. Establish criteria to identify and measure program effectiveness; develop methods to improve operations or develop new approaches to program evaluation. Collaborate with information system staff to automate business processes.
- Project management—Plan operational improvement projects within the Processing Center.

# BUDGET NARRATIVE

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- Program analysis—Evaluate program operations and services and plan action to comply with regulation and meet goals. Facilitate development of performance measures and track and monitor operational results from measurements.
- System improvement—Collaborate with information system staff, program staff and outside contractors to evaluate existing systems and plan enhancements. Evaluate operational processes and systems and design enhancements or specifications. Design and implement recovery procedures.
- Evaluate forms and record systems, decide content of forms, and design or work with publishers to draft operational forms. Coordinate and manage record and file systems and destruction schedules.

Each year the team coordinates “season up” activities, which involve form review, design, and testing. In 2017 the team reviewed and tested 4,954 pages of forms and vouchers from 682 vendors for paper and 2-D return and payment processing. They also evaluate and maintain recovery procedures to facilitate a return to operation in the event of system or process failure or natural disaster.

The agency has legislative approval for 5 Operations/Policy Analyst 2s that work on the operations team. However, team staffing has consisted of six Operations/Policy Analyst 2 and one Operations/Policy Analyst 3 positions for approximately five years. Historically, this discrepancy has been managed through double-filling positions and using vacancy savings to cover the costs. A 2017 budget note report on personnel practices and legislatively authorized positions identified one Operations/Policy Analyst 2 and one Operations/Policy Analyst 3 as double-fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions.

This package seeks to remedy information gaps and make the case more strongly for the permanent funding of additional Operations/Policy Analyst 2 and Operations/Policy Analyst 3 positions to continue supporting the work of the center’s operations team. Not funding these positions will put at risk processing timeliness, support for the Processing Center Modernization (PCM) project, and the agency’s ability to leverage opportunities for continued improvement during the implementation of PCM and beyond.

## **2. WHY DOES DOR PROPOSE THIS POP?**

This package seeks to remedy a funding gap within the Processing Center’s operations team. Successful front-end tax return processing is critical to timely payment collections and ensuring taxpayer’s service expectations are met. In this fast-paced, high-volume work environment, it is critical that staffing is appropriate. The agency has double-filled positions within the operations team to keep pace with increasing workload. While the agency has been diligent about requesting the staffing resources to manage front-line processing, the impacts of new tax programs on back-office planning and policy functions was not as readily considered. A request was made of the 2018 Legislature to fund this gap because it is an agency priority. This request was denied due to a lack of information. The agency is asking that this funding request be reconsidered in light of a more comprehensive description of the need for these resources.



## BUDGET NARRATIVE

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**3. HOW DOES THIS FURTHER THE AGENCY’S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

This package aligns with the agency’s strategic priority to cultivate operational excellence as the positions requested ultimately support the Processing Center’s ability to operate more efficiently and effectively. The positions also directly support important agency initiatives such as the PCM project.

**4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

No. There are a series of processing metrics that are reported in a weekly scorecard to help ensure effective management of tax return processing during the peak season. The positions support the agency’s ability to continue to gather data and report on these performance metrics.

**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Continuing the double-fill arrangement. This was rejected because it goes against commitments we made to the legislature during 2018. There is significantly less flexibility with vacancy savings in this area.

Redeploying staff from another area in the agency. This option would help eliminate the double-fill situation, however, it decreases resources in another area which has performance consequences. Given this, this option was also rejected.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

Not funding this POP will leave the Processing Center short of necessary staff that evaluate, design, and monitor the agency’s paper tax return and payment processing systems and procedures. The following major activities will suffer from insufficient documentation and inadequate planning or project management:

- Evaluation and tracking of section performance measures.

# BUDGET NARRATIVE

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- Tax processing season planning and management.
- Legislative fiscal impact analysis, impacting tax return and payment processing.
- Recovery planning and documentation.
- Annual tax return and payment system updates and enhancements.
- Failure of meeting contractual deadlines for PCM.

**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

None.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

None.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

None.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

This package requests two positions: one Operations and Policy Analyst 3, and one Operations and Policy Analyst 2.

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** Not Applicable

## BUDGET NARRATIVE

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- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Two new staff:

Operations and Policy Analyst 3 – one position for 24 months each biennium, permanent full-time.

Operations and Policy Analyst 2 – one position for 24 months each biennium, permanent full-time.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None.

- f. **What are the ongoing costs?**

Ongoing personal services costs for the two new positions.

- g. **What are the potential savings?**

N/A

# BUDGET NARRATIVE

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**h. Based on these answers, is there a fiscal impact?**

Yes.

**Agency Request Budget**

**Staff Impact**

Positions	2
FTE	2.00

**Revenue Source**

General Fund	\$349,240
Other Funds	\$30,368

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

This package is not recommended due to General Fund constraints.

**Staff Impact**

Positions	0
FTE	0.00

**Revenue Source**

General Fund	\$0
Other Funds	\$0

**2021–23 Fiscal Impact**

None.

# BUDGET NARRATIVE

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## Information Technology Services Division

### Policy Package 110—PC Permanent Staffing Request

#### **Purpose**

The Processing Center is requesting permanent funding for 11 staff positions, one Office Specialist 1 and 10 Data Entry Operators, to support implementation of HB 2017 (2017), which included new tax programs. The 2018 Legislature provided limited-duration positions for mail opening and processing of paper returns with the expectation that the agency would return to request permanent funding for increased workload associated with the bill.

The request reflects new information about anticipated efficiencies resulting from the Processing Center Modernization project, which will be fully implemented during the 2019–21 biennium.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

The package requests permanent positions for increased workload resulting from the implementation of new transportation taxes resulting from HB 2017 (2017). The 2018 Legislature funded 30 limited-duration positions to support this work; four OS2 positions for payment processing, one Office Specialist 1 for mail opening/scanning, 19 full-time Data Entry Operators, and six seasonal Data Entry Operators. At that time, it was understood that the agency would submit a package during the 2019 budget development process to meet ongoing increased workload resulting from administration of HB 2017.

The original fiscal impact for the statewide transit tax was based on processing 240,000 more paper returns per year, which represents approximately a 60 percent increase in workload. At that time, the department had limited information on the potential amount and timing of efficiencies that would result from the Processing Center Modernization (PCM) project. Since then, the agency has been able to include transportation tax processing within the PCM project. Given this, the department now anticipates that PCM efficiencies will enable transportation tax processing activities to be accomplished with 11 permanent positions; one Office Specialist 1 position for mail opening/scanning and 10 Data Entry Operator positions for return data entry.

## BUDGET NARRATIVE

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### 2. WHY DOES DOR PROPOSE THIS POP?

The package establishes permanent financing for resources needed to continue processing the paper returns and payments related to HB 2017 (2017) in a timely and accurate manner. This new program will bring over double the amount of paper returns the Processing Center handles currently for the largest tax program, personal income tax. Without this package, an increase in processing times at tax deadlines of two to three times longer than it currently takes could occur.

### 3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This package aligns with the agency's strategic priority to optimize collections efforts by ensuring that paper tax returns and payments are processed within established time frames that supports payments being available for distribution in a timely manner.

### 4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

There is no specific performance measure. However, ORS 293.265 requires funds collected on behalf of the state to be deposited with the State Treasurer no later than one business day after collection or receipt. Without the permanent staffing additions requested to administer the transportation tax, the agency's ability to meet this statutory requirement will be adversely impacted.

### 5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

### 6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Carry forward the prior staffing plan. One option was to move forward with the original funding request. This option was rejected when new information and understanding of the PCM project suggested that additional efficiencies could be realized.

Bringing in fewer staff than requested. As part of the PCM project, a detailed analysis of processing capacity and staff data-entry targets was conducted. The latest information suggests that the optimal staffing level is one Office Specialist 1 and 10 Data Entry Operator. Requesting fewer positions was considered, however, to make sure that the new system is adequately staffed this option was rejected.

## BUDGET NARRATIVE

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**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

Not funding this package will leave the Processing Center short of necessary staff to process payments and returns associated with HB 2017. That could in turn make it impossible to meet mandated banking statutes and tax return processing times. It would also delay distribution of payments.

**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

None.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

None.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

None.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

**Implementation Date(s):** July 1, 2017

**End Date (if applicable):** N/A

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

Yes. Additional forms and processing will be handled by the Processing Center. Mail Opening/Scanning will have potentially 480,000 new mail items that will need to be sorted, doc prepped, and scanned. Any payments associated with these returns will be processed by the banking units. The Information Transcription Unit will key these new returns and will need to become familiar with the information contained within.

## BUDGET NARRATIVE

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Permanent new staff requested in package:

Classification	# of positions	Type	# of months	Purpose
Office Specialist 1	1	PF	24	Mail Opening—open/sort mail, prep returns and payments for processing.
Data Entry Operator	10	PF	24	ITU—perform data entry for quarterly and annual forms filed for the program.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None.

- f. **What are the ongoing costs?**

Ongoing personnel services costs for above listed positions.

- g. **What are the potential savings?**

N/A



# BUDGET NARRATIVE

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**h. Based on these answers, is there a fiscal impact?**

Yes.

**Agency Request Budget**

**Staff Impact**

Positions	11
FTE	11.00

**Revenue Source**

General Fund	\$ 0
Other Funds	\$1,500,231

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

The tax took effect July 1, 2018 and the first returns are being held currently for processing. The analyst recommends the package be approved as modified, with the positions being limited duration positions instead of permanent positions. It is too soon to determine what the actual workload needs of this program are and what percentage of taxpayer will file electronically versus on paper.

**Staff Impact**

Positions	11
FTE	11.00

**Revenue Source**

General Fund	\$ 0
Other Funds	\$1,500,231

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Information Technology Services Division

### Policy Package 111—Processing Center Modernization (PCM) Project

#### **Purpose**

The 2017 Legislature funded the Processing Center Modernization project to replace the agency's front-end paper return and payment processing systems. The project will replace a now unsupported system that has passed its life expectancy with a higher speed and more efficient system largely eliminating the need to retain paper copies and ensure increased control over taxpayer information. Rollout of the new system will occur in three phases spanning 2018 through 2021. The package requests the necessary funding for contractor and State Data Center costs to complete the project and estimated ongoing maintenance costs. Without this funding, the ability to process tax returns during peak processing seasons will be compromised and contractual obligations made with solution and quality assurance vendors will not be met.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

The agency administers more than 30 different types of taxes and fees for the state of Oregon. The processing systems capture data from payments, tax returns, and correspondence that is then applied to individual and business accounts. The center handles more than 3 million paper tax returns and payments annually. Reliable systems, trained staff, and efficient processes are critical to successfully completing this work.

The 2017 Legislature funded the Processing Center Modernization (PCM) project. The project was funded because the current systems had passed the end of their life expectancy, with components no longer being supported by their vendors. To continue using these systems, the agency developed a workaround using a Windows XP virtual desktop; however this creates security risks and information technology support difficulties because Microsoft no longer supports Windows XP. The project will replace the aging systems, automate some processes, and improve processing efficiency.

The project is being implemented in three phases spanning 2018 through 2021. The agency is managing this project with their primary partner, Fairfax Imaging Inc., the producer and implementer of the award winning Quick Modules system. In addition, there is a PCM project team lead by a Project Manager and Business Analyst who are working closely with the Office of the State Chief Information Officer (OSCIO) to manage the project through the stage-gate process. The agency has also hired a quality assurance vendor, Hittner & Associates, who actively monitors and reports on the execution of the project. The project is currently on track and implemented the first phase into production at the end of August, 2018 as planned.

This package requests funding to finish the project. Funding is requested for contracted solution vendor payments, contracted quality assurance vendor payments, State Data Center charges, and ongoing support and maintenance related to the project. Maintenance costs include system support,

# BUDGET NARRATIVE

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updates, patches, and upgrades. As long as the department is paying annual support and maintenance costs the system will be operating with the most recent version of Quick Modules available. Ongoing maintenance helps ensure that the system continues to be operating efficiently and effectively.

## **2. WHY DOES DOR PROPOSE THIS POP?**

The agency is proposing this package to complete a project that was funded by the 2017 Legislature. This project will replace the agency's aging return and payment processing systems and automate several existing manual processes. The project will replace an unsupported system that has passed its life expectancy with a higher speed and more efficient system that will largely eliminate the need to retain paper copies and ensure increased control over taxpayer information. The package identifies contracting costs to complete the project, anticipated Data Center expenditures, and costs for ongoing maintenance and support.

## **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

This package aligns with the agency's strategic priority to cultivate operational excellence. One way this goal is accomplished is by pursuing projects that lead to sustained improvements in organizational efficiency and effectiveness. The new system will increase processing speed and add technological advancements such as intelligent character and optical recognition. It will also reduce the need to retain paper copies and ensure a higher level control over taxpayer information. These represent a few of the anticipated efficiency and effectiveness improvements.

## **4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

No. Success will be measured by completing all contracted deliverables within the project's scope, schedule, and budget.

## **5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

## **6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

We developed a business case and submitted it to the 2017 Legislature for initiating the project and funding. The business case provides analysis of 3 alternatives:

## BUDGET NARRATIVE

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1. Status quo—continue using our current front-end systems.
2. Key directly into GenTax—discontinue use of our front-end systems and key all tax return information into our core computer system, GenTax.
3. Upgrade to a single, integrated solution.

Our analysis recommended alternative 3. The first two alternatives were rejected because they carried high risk to support systems and the ability to meet reasonable processing deadlines.

### **7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?**

If funding is not continued the agency will be left with a half-built system and a more complex payment and tax return process requiring use of unsupported, front-end tax return processing systems. Failure due to outdated technology of the paper return and payment processing systems could cause return processing to be slowed if not stalled. Failure of the return processing systems will be costly to the agency and ultimately the state if payments are delayed. The agency would also not be able to fulfill contractual obligations that made with solution and quality assurance vendors.

### **8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?**

None.

### **9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?**

None.

### **10. WHAT IS YOUR EQUITY ANALYSIS?**

None.

### **11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?**

A solution vendor and quality assurance vendor have been contracted. Amounts requested reflect negotiated funding needs for the biennium.

**Implementation Date(s):** July 1, 2019

## BUDGET NARRATIVE

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**End Date (if applicable):** December 2020 (project implementation, 2023 for support services)

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

No new staff. Existing staff will be reassigned duties as needed, but effects to classification are unknown at this time.

**e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

This project purchases, installs, and configures new front-end payment and return processing software. Training is also included. A solution vendor and quality assurance vendor have been contracted. Amounts requested reflect negotiated funding needs for the biennium.

## BUDGET NARRATIVE

Vendor costs per contracts						
Phase	Quarter	Vendor Implementation	Software Maintenance	3 <sup>rd</sup> Party QA	SDC Costs	Costs by Quarter
2	Sept. 2019	\$109,692	\$51,555	\$18,390	\$37,500	\$165,582
	Dec. 2019			\$18,390	\$37,500	\$107,445
3	March 2020	\$73,348	\$51,555	\$18,390	\$37,500	\$129,238
	June 2020			\$18,390	\$37,500	\$55,890
	Sept. 2020	\$54,330	\$53,102	\$18,390	\$37,500	\$55,890
	Dec.2020			\$18,390	\$37,500	\$163,322
4	March 2021			\$18,390	\$37,500	\$55,890
	June 2021				\$37,500	\$37,500
<b>Expense Totals</b>		\$237,370	\$104,657	\$128,730	\$300,000	\$770,757
					<b>10% Contingency</b>	<b>\$77,076</b>
					<b>Total Request</b>	<b>\$847,833</b>

**f. What are the ongoing costs?**

Ongoing costs include State Data Center charges and vendor support services as follows:

Ongoing Costs						
	2019–21			2021–23		
	FY20	FY21	Biennial Total	FY22*	FY23*	Biennial total
State Data Center	\$150,000	\$150,000	\$300,000	\$155,700	\$161,617	\$317,317
Annual Maintenance	\$51,555	\$53,102	\$104,657	\$64,395	\$56,335	\$111,030
<b>Expense Total</b>	<b>\$201,555</b>	<b>\$203,102</b>	<b>\$404,657</b>	<b>\$210,395</b>	<b>\$217,952</b>	<b>\$428,347</b>

*\*SDC reflects inflation of 3.8%.*

# BUDGET NARRATIVE

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- g. What are the potential savings?**  
None, although efficiencies are expected.
  
- h. Based on these answers, is there a fiscal impact?**  
Yes.

## Agency Request Budget

### Staff Impact

No impact

### Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

### 2021–23 Fiscal Impact

State Data Center and system maintenance costs of \$428,347 will become part of the base budget for 2021–23. The one-time expenses included in this package will be phased out of the budget for 2021–23.

### Governor’s Budget

This package was approved on appeal.

### Staff Impact

No impact

### Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

### 2021–23 Fiscal Impact

State Data Center and system maintenance costs of \$428,347 will become part of the base budget for 2021–23. The one-time expenses included in this package will be phased out of the budget for 2021–23.

# BUDGET NARRATIVE

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## Information Technology Services Division

### Policy Package 112—Shared Services

#### **Purpose**

This package provides resources to ensure effective operations and maintenance of the agency’s core systems for the 2019–21 biennium and beyond. The agency completed a core system replacement project during the 2017–19 biennium. As part of this project, the agency indicated that there would be ongoing operations and maintenance costs of approximately \$8 million per biennium. The agency has identified two components to ongoing costs: staffing, and a vendor service agreement. The package proposes a funding level for both that is based on other state’s experiences and what the agency has learned during 2017–19 about workload management. The agency is advancing its best estimate of the ongoing current service level need, however, there was limited information available to effectively forecast emerging and ongoing needs. As this function matures, the agency may need to revisit staffing and vendor support needs.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

The agency completed a core system replacement project during the 2017–19 biennium. This package establishes a service level of operations for the core system to ensure effective operations and maintenance during the 2019–21 biennium and beyond. There are two cost components to ongoing operations and maintenance: staffing, and a vendor service agreement. Forecasting resourcing needs for both of these variables with accuracy is challenging because ongoing processes are still being standardized and matured and there is minimal historical data to support assumption development. To address this information gap, the agency has relied on research from other states and information drawn from 2017–19 experiences. What follows is a breakdown of the requested resources for each component.



## BUDGET NARRATIVE

### Staff support

The effective staff composition for ongoing operations and maintenance includes four distinct classifications; each making critical contributions.

Position	Classification	Function
IT system developers	Information Systems Specialist 7 & Information Systems Specialist 8	Technical experts; make changes to systems to resolve problems and/or advance agency priorities such as legislative mandates or enhancements.
Business analysts	Operations/Policy Analyst 3	Business experts; manage processes to ensure business needs drive technology and coordinate documentation, testing, communications, and other variables required to ensure successful adaptation of the system to business needs.
Training specialists	Training & Development Specialist 1	Usage stewards; manage processes to ensure staff have the training, tools, access, and other resources they need to effectively use the core system.
Managers	Principal Executive/Manager D & Principal Executive/Manager E	The Principal Executive/Manager D coordinates work of IT developers and the Principal Executive/Manager E coordinates business analysts and trainers to ensure priorities are defined, workload is effectively managed, and staff are appropriately supported.

Research into other states' staffing has affirmed this request with some variability in the ratios represented. Over time, it seems that most states have identified their optimum ratio as one-to-one (1:1) between IT system developers and business analysts, and one trainer to every three to four business analysts. The agency's current service level includes the following resources:

- Fifteen IT system developers.
- One Principal Executive/Manager D IT system development manager.
- Six business analysts (Operations/Policy Analyst 3).

To meet existing legislative mandates the agency has redeployed existing resources to address resourcing gaps in the business analyst, training, and management roles. Using current workload as a proxy for future baseline setting suggests that the agency would need the following positions to support a comparable level of work in the future:

- Two business analysts (Operations/Policy Analyst 3).
- Two training specialist (Training & Development Specialist 1).

# BUDGET NARRATIVE

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- One Principal Executive/Manager E.

Therefore, the agency is requesting that these five positions be added permanently to establish an adequate baseline of staff to support ongoing operations and maintenance of the core system next biennium and beyond. Because this level of support is below what other states have defined as “appropriate,” the agency may need to return at a future date if new information suggests that this initial ask is insufficient.

## Vendor service agreement

The service agreement for ongoing maintenance and support ensures GenTax is effectively maintained, used, and kept current over time as software upgrades are released. The vendor offers three levels of on-going maintenance and support:

**Level 1**—Annual product maintenance (no onsite resources). This level includes items such as:

- Access to service packs.
- Access to new versions of GenTax.
- Access to new and revised documentation.
- Phone support.
- Defect repair of bugs to core product.
- 24/7 remote monitoring of system availability.
- Contact information to enable DOR to obtain support during non-standard hours.
- Assignment of Customer Support Account Manager.
- Membership and participation in user group.

**Level 2**—In addition to what is included in Level 1, this level provides onsite FAST personnel to ensure that defects in site code, extensions, and configurations are resolved. In effect, this level provides a continuing warranty.

**Level 3**—In addition to what is included in Levels 1 and 2, this level provides onsite FAST personnel to ensure that service packs, hot fixes, and upgrades are installed.

The agency reached out to other states to gain insight into their experiences and recommendations regarding ongoing maintenance and support of GenTax. All states that have implemented GenTax have contracted with the COTS vendor for ongoing maintenance and support, with the most common investment being Level 3.

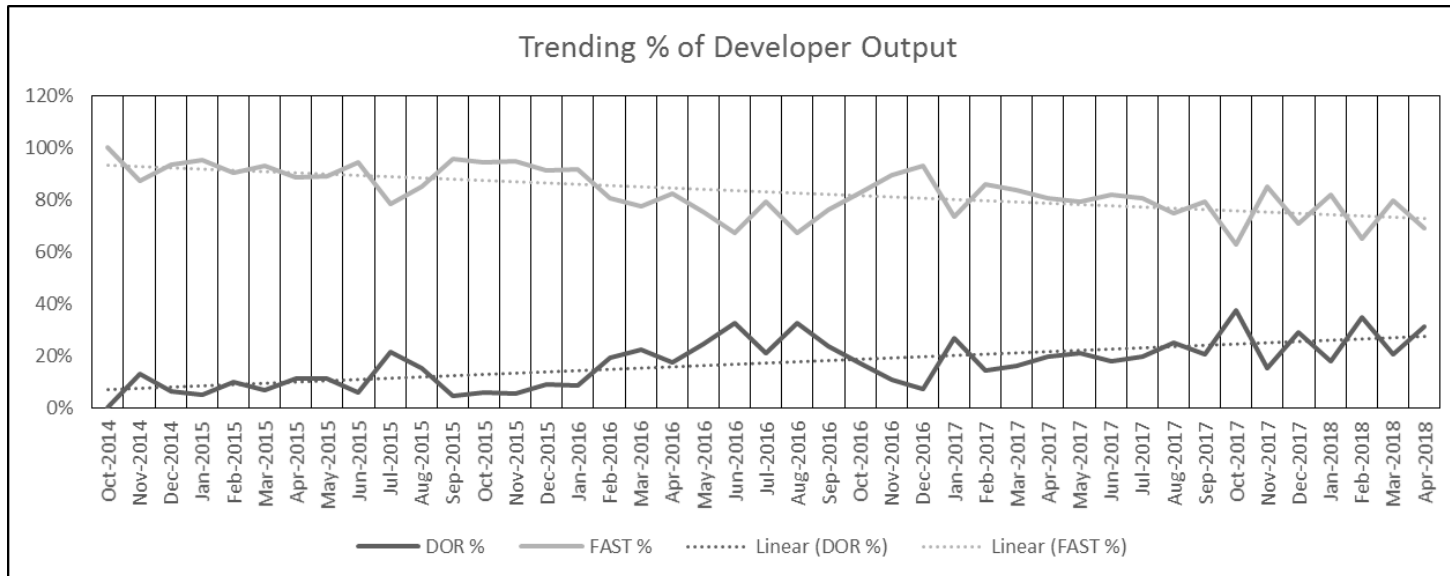
Following the post-warranty implementation, DOR selected a maintenance and support agreement at Level 3 with the additional option of three FTE on-site contractor resources for one year. For the 2019–21 biennium, the agency is requesting Level 2 with an additional five FTE of on-site contractor resourcing in year one, then scaling down to four FTE on-site in year two. This approach offers a solid base of vendor support with

# BUDGET NARRATIVE

flexibility to address unique business needs. The option is notably less expensive than Level 3. It also aligns with the agency’s goal of reducing dependence on the core system vendor over the next five years.

## 2. WHY DOES DOR PROPOSE THIS POP?

During the Core Systems Replacement project, the agency identified ongoing expenses for system operations and maintenance of approximately \$8 million per biennia. The purpose of this package is to establish baseline funding that will become the current service level for future biennia related to core system operations and maintenance. While the agency has identified a goal of minimizing its dependence on the COTS vendor, some level of partnership will likely always be required. Tracking of developer outputs suggest that the agency is trending towards less reliance on the vendor. The agency anticipated continuing this trend into future biennia.



The chart above displays trending lines of work produced over time. Since October 2014, agency developers’ work output has increased, while the vendor outputs have decreased. The goal is to surpass vendor outputs within five years.

In developing the package, the agency had to make assumptions with minimal available information, so this package may need to be revisited if new information suggests that the current service level funding is insufficient.

## BUDGET NARRATIVE

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**3. HOW DOES THIS FURTHER THE AGENCY’S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

This is the core foundation and system of record for our tax filer tracking and processing. The package aligns with the agency’s mission to “make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens.” It also aligns with the agency’s strategic priority to cultivate operational excellence.

**4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?**

Many key performance measures within the agency depend on the core system. Without assurance that this system is adequately maintained, data used to report on performance measures could be at risk.

The success of this package can be measured several different ways; GenTax training hours, migrations to production, portfolio management reporting, and surveys.

**5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Define a one-to-one ratio for business analysts and developers: The agency originally looked at requesting resources to align with what other states have defined as the “appropriate” service level. This would have required that the agency request nine additional business analysts and four training specialists. The agency felt this was too big a request to make without historical data on Oregon’s unique business needs. The agency ultimately decided to make a more conservative request, approximately one developer to 0.5 business analyst. The one-to-one ratio was rejected.

Phasing in resources: When the agency was contemplating requesting a one-to-one ratio, a phase-in approach was discussed to have agility to meet unanticipated workload. However, when the one-to-one ratio was rejected, this approach was also rejected because the positions requested are positions that the agency is currently funding through redeployment of internal resources.

## BUDGET NARRATIVE

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### 7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding the staffing request. This would mean that business support would be reduced. The duties that are performed by business analysts and trainers is not optional work, it must be done. This means that timeliness will be impacted, quality may suffer, and to the degree that internal resources are redeployed, other important work may not get done.

Not funding the vendor service agreement. If this agreement is not funded, mandatory and discretionary work will go undone or be delayed. It will become difficult to implement new programs, make necessary adjustments to the system, document changes, or train new employees in the future. Additionally, the system will age, may not perform as expected or needed, and there will be an increased risk of impacting revenue collection and distribution. As a result, DOR will find it difficult to meet new statutory requirements and agency strategic initiatives involving GenTax, properly maintain the solution and keep it current, service packs and software upgrades may not be applied in a timely manner, and the system will age and not perform as expected or needed. And, at some point in the future, the system may become so far out-of-date (legacy) that the agency will be required to take on another major project to upgrade the system. This will be costly, time consuming, and will adversely impact business operations.

### 8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

The agency works with many stakeholders in the development of tax programs: Oregon Employment Department, Department of Consumer & Business, Oregon Department of Transportation, and Oregon Treasury Department, to mention a few. These agencies are impacted by how quickly we accommodate their needs or requests. Without adequate funding, we may not respond as timely or comprehensively as may be warranted to ensure Oregonians' needs are met by various state services. Our goal is to not have any other state agency performance negatively impacted by the agency's information technology capabilities or capacity.

### 9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

### 10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known equity issues associated with this request.

## BUDGET NARRATIVE

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### 11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** N/A

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

**b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

**d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Yes, new positions are being established that align with our current operating level.

**e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

The start-up costs are equivalent to standard costs for new positions.

**f. What are the ongoing costs?**

There are ongoing costs for vendor service agreement and positions.

# BUDGET NARRATIVE

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**g. What are the potential savings?**

None.

**h. Based on these answers, is there a fiscal impact?**

Yes.

## Agency Request Budget

### Staff Impact

Positions	5
FTE	5.00

### Revenue Source

General Fund	\$7,158,028
Other Funds	\$622,445

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

### Governor’s Budget

This package was recommended as modified on appeal. The agency was approved for Level 2 Gentax Maintenance and Support and for 18 months of one FTE vendor staff augmentation.

### Staff Impact

Positions	0
FTE	0.00

### Revenue Source

General Fund	\$4,408,510
Other Funds	\$352,321

### 2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	80,825	-	-	-	-	-	80,825
<b>Total Revenues</b>	<b>\$80,825</b>	-	-	-	-	-	<b>\$80,825</b>
<b>Personal Services</b>							
Pension Obligation Bond	30,572	-	13,090	-	-	-	43,662
Unemployment Assessments	-	-	-	-	-	-	-
Mass Transit Tax	(11,640)	-	(4,126)	-	-	-	(15,766)
Vacancy Savings	61,893	-	59,630	-	-	-	121,523
<b>Total Personal Services</b>	<b>\$80,825</b>	-	<b>\$68,594</b>	-	-	-	<b>\$149,419</b>
<b>Services &amp; Supplies</b>							
IT Professional Services	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	80,825	-	68,594	-	-	-	149,419
<b>Total Expenditures</b>	<b>\$80,825</b>	-	<b>\$68,594</b>	-	-	-	<b>\$149,419</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(68,594)	-	-	-	(68,594)
<b>Total Ending Balance</b>	-	-	<b>(\$68,594)</b>	-	-	-	<b>(\$68,594)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 021 - Phase - In

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	61,373	-	-	-	-	-	61,373
<b>Total Revenues</b>	<b>\$61,373</b>	-	-	-	-	-	<b>\$61,373</b>
<b>Services &amp; Supplies</b>							
Instate Travel	864	-	36	-	-	-	900
Employee Training	9,216	-	384	-	-	-	9,600
Office Expenses	8,911	-	371	-	-	-	9,282
Telecommunications	16,704	-	696	-	-	-	17,400
Data Processing	3,502	-	146	-	-	-	3,648
Expendable Prop 250 - 5000	3,168	-	132	-	-	-	3,300
IT Expendable Property	19,008	-	792	-	-	-	19,800
<b>Total Services &amp; Supplies</b>	<b>\$61,373</b>	-	<b>\$2,557</b>	-	-	-	<b>\$63,930</b>
<b>Total Expenditures</b>							
Total Expenditures	61,373	-	2,557	-	-	-	63,930
<b>Total Expenditures</b>	<b>\$61,373</b>	-	<b>\$2,557</b>	-	-	-	<b>\$63,930</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(2,557)	-	-	-	(2,557)
<b>Total Ending Balance</b>	-	-	<b>(\$2,557)</b>	-	-	-	<b>(\$2,557)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(3,833,390)	-	-	-	-	-	(3,833,390)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$3,833,390)</b>	-	-	-	-	-	<b>(\$3,833,390)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	(3,660)	-	-	-	(3,660)
Employee Training	(9,803)	-	(48,252)	-	-	-	(58,055)
Office Expenses	(59,981)	-	(40,690)	-	-	-	(100,671)
Telecommunications	(100,000)	-	(86,540)	-	-	-	(186,540)
Data Processing	(240,000)	-	(50,000)	-	-	-	(290,000)
Professional Services	(250,000)	-	-	-	-	-	(250,000)
IT Professional Services	(3,024,000)	-	(576,000)	-	-	-	(3,600,000)
Intra-agency Charges	(130,000)	-	(11,600)	-	-	-	(141,600)
Expendable Prop 250 - 5000	-	-	(16,410)	-	-	-	(16,410)
IT Expendable Property	(19,606)	-	(100,128)	-	-	-	(119,734)
<b>Total Services &amp; Supplies</b>	<b>(\$3,833,390)</b>	-	<b>(\$933,280)</b>	-	-	-	<b>(\$4,766,670)</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	(22,763)	-	-	-	(22,763)
<b>Total Capital Outlay</b>	-	-	<b>(\$22,763)</b>	-	-	-	<b>(\$22,763)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	(3,833,390)	-	(956,043)	-	-	-	(4,789,433)
<b>Total Expenditures</b>	<b>(\$3,833,390)</b>	<b>-</b>	<b>(\$956,043)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$4,789,433)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	956,043	-	-	-	956,043
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>\$956,043</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$956,043</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	222,753	-	-	-	-	-	222,753
<b>Total Revenues</b>	<b>\$222,753</b>	-	-	-	-	-	<b>\$222,753</b>
<b>Services &amp; Supplies</b>							
Instate Travel	379	-	174	-	-	-	553
Out of State Travel	878	-	54	-	-	-	932
Employee Training	9,578	-	1,501	-	-	-	11,079
Office Expenses	9,369	-	2,174	-	-	-	11,543
Telecommunications	10,489	-	4,693	-	-	-	15,182
Data Processing	82,634	-	22,900	-	-	-	105,534
Publicity and Publications	383	-	-	-	-	-	383
Professional Services	14,244	-	4,213	-	-	-	18,457
IT Professional Services	52,848	-	12,942	-	-	-	65,790
Employee Recruitment and Develop	34	-	-	-	-	-	34
Dues and Subscriptions	297	-	16	-	-	-	313
Facilities Rental and Taxes	236	-	20	-	-	-	256
Facilities Maintenance	1,091	-	276	-	-	-	1,367
Other Services and Supplies	314	-	116	-	-	-	430
Expendable Prop 250 - 5000	1,845	-	42	-	-	-	1,887
IT Expendable Property	36,148	-	2,127	-	-	-	38,275
<b>Total Services &amp; Supplies</b>	<b>\$220,767</b>	-	<b>\$51,248</b>	-	-	-	<b>\$272,015</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	1,131	-	66	-	-	-	1,197

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Data Processing Software	315	-	-	-	-	-	315
Other Capital Outlay	540	-	-	-	-	-	540
<b>Total Capital Outlay</b>	<b>\$1,986</b>	-	<b>\$66</b>	-	-	-	<b>\$2,052</b>
<b>Total Expenditures</b>							
Total Expenditures	222,753	-	51,314	-	-	-	274,067
<b>Total Expenditures</b>	<b>\$222,753</b>	-	<b>\$51,314</b>	-	-	-	<b>\$274,067</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(51,314)	-	-	-	(51,314)
<b>Total Ending Balance</b>	-	-	<b>(\$51,314)</b>	-	-	-	<b>(\$51,314)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(3,173,970)	-	-	-	-	-	(3,173,970)
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>(\$3,173,970)</b>	-	-	-	-	-	<b>(\$3,173,970)</b>
<b>Personal Services</b>							
Unemployment Assessments	121,032	-	2,066	-	-	-	123,098
<b>Total Personal Services</b>	<b>\$121,032</b>	-	<b>\$2,066</b>	-	-	-	<b>\$123,098</b>
<b>Services &amp; Supplies</b>							
State Gov. Service Charges	(3,796,528)	-	(1,189,750)	-	-	-	(4,986,278)
Data Processing	501,526	-	31	-	-	-	501,557
Professional Services	-	-	(93)	-	-	-	(93)
IT Professional Services	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>(\$3,295,002)</b>	-	<b>(\$1,189,812)</b>	-	-	-	<b>(\$4,484,814)</b>
<b>Total Expenditures</b>							
Total Expenditures	(3,173,970)	-	(1,187,746)	-	-	-	(4,361,716)
<b>Total Expenditures</b>	<b>(\$3,173,970)</b>	-	<b>(\$1,187,746)</b>	-	-	-	<b>(\$4,361,716)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	1,187,746	-	-	-	1,187,746
<b>Total Ending Balance</b>	-	-	<b>\$1,187,746</b>	-	-	-	<b>\$1,187,746</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(1,297,857)	-	-	-	-	-	(1,297,857)
<b>Total Revenues</b>	<b>(\$1,297,857)</b>	-	-	-	-	-	<b>(\$1,297,857)</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	(503,057)	-	(67,768)	-	-	-	(570,825)
Empl. Rel. Bd. Assessments	(244)	-	(28)	-	-	-	(272)
Public Employees' Retire Cont	(85,368)	-	(11,501)	-	-	-	(96,869)
Social Security Taxes	(38,483)	-	(5,185)	-	-	-	(43,668)
Worker's Comp. Assess. (WCD)	(231)	-	(28)	-	-	-	(259)
Flexible Benefits	(141,057)	-	(15,805)	-	-	-	(156,862)
Vacancy Savings	(623,543)	-	-	-	-	-	(623,543)
Reconciliation Adjustment	(21,202)	-	(2,613)	-	-	-	(23,815)
<b>Total Personal Services</b>	<b>(\$1,413,185)</b>	-	<b>(\$102,928)</b>	-	-	-	<b>(\$1,516,113)</b>
<b>Services &amp; Supplies</b>							
Instate Travel	(202)	-	-	-	-	-	(202)
Out of State Travel	(240)	-	-	-	-	-	(240)
Employee Training	(4,877)	-	-	-	-	-	(4,877)
Office Expenses	(117,129)	-	(15,280)	-	-	-	(132,409)
Telecommunications	(66,513)	-	(10,720)	-	-	-	(77,233)
Data Processing	(82,273)	-	(10,000)	-	-	-	(92,273)
Publicity and Publications	(148)	-	-	-	-	-	(148)
Professional Services	(130,512)	-	(45,600)	-	-	-	(176,112)
IT Professional Services	566,936	-	-	-	-	-	566,936

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Employee Recruitment and Develop	(34)	-	-	-	-	-	(34)
Dues and Subscriptions	(65)	-	-	-	-	-	(65)
Facilities Maintenance	(874)	-	-	-	-	-	(874)
Expendable Prop 250 - 5000	(15,468)	-	-	-	-	-	(15,468)
IT Expendable Property	(33,273)	-	-	-	-	-	(33,273)
<b>Total Services &amp; Supplies</b>	<b>\$115,328</b>	-	<b>(\$81,600)</b>	-	-	-	<b>\$33,728</b>
<b>Total Expenditures</b>							
Total Expenditures	(1,297,857)	-	(184,528)	-	-	-	(1,482,385)
<b>Total Expenditures</b>	<b>(\$1,297,857)</b>	-	<b>(\$184,528)</b>	-	-	-	<b>(\$1,482,385)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	184,528	-	-	-	184,528
<b>Total Ending Balance</b>	-	-	<b>\$184,528</b>	-	-	-	<b>\$184,528</b>
<b>Total Positions</b>							
Total Positions							(5)
<b>Total Positions</b>	-	-	-	-	-	-	<b>(5)</b>
<b>Total FTE</b>							
Total FTE							(3.87)
<b>Total FTE</b>	-	-	-	-	-	-	<b>(3.87)</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(299,956)	-	-	-	-	-	(299,956)
Admin and Service Charges	-	-	(65,802)	-	-	-	(65,802)
<b>Total Revenues</b>	<b>(\$299,956)</b>	<b>-</b>	<b>(\$65,802)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$365,758)</b>
<b>Services &amp; Supplies</b>							
Employee Training	(60,000)	-	-	-	-	-	(60,000)
Telecommunications	(15,000)	-	(25,000)	-	-	-	(40,000)
Data Processing	(99,956)	-	(35,802)	-	-	-	(135,758)
Other Services and Supplies	(10,000)	-	-	-	-	-	(10,000)
IT Expendable Property	(115,000)	-	(5,000)	-	-	-	(120,000)
<b>Total Services &amp; Supplies</b>	<b>(\$299,956)</b>	<b>-</b>	<b>(\$65,802)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$365,758)</b>
<b>Total Expenditures</b>							
Total Expenditures	(299,956)	-	(65,802)	-	-	-	(365,758)
<b>Total Expenditures</b>	<b>(\$299,956)</b>	<b>-</b>	<b>(\$65,802)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$365,758)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 108 - Security / Risk and Compliance Tech Spec

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 108 - Security / Risk and Compliance Tech Spec

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 109 - Front - End Processing System Support

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 109 - Front - End Processing System Support

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<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	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions							-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE							-
<b>Total FTE</b>	-	-	-	-	-	-	-

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 110 - Processing Center Permanent Staffing

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	730,224	-	-	-	730,224
Empl. Rel. Bd. Assessments	-	-	671	-	-	-	671
Public Employees' Retire Cont	-	-	123,915	-	-	-	123,915
Social Security Taxes	-	-	55,858	-	-	-	55,858
Worker's Comp. Assess. (WCD)	-	-	638	-	-	-	638
Mass Transit Tax	-	-	4,245	-	-	-	4,245
Flexible Benefits	-	-	387,024	-	-	-	387,024
<b>Total Personal Services</b>	-	-	<b>\$1,302,575</b>	-	-	-	<b>\$1,302,575</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	1,650	-	-	-	1,650
Employee Training	-	-	17,600	-	-	-	17,600
Office Expenses	-	-	17,017	-	-	-	17,017
Telecommunications	-	-	31,900	-	-	-	31,900
Data Processing	-	-	6,685	-	-	-	6,685
Expendable Prop 250 - 5000	-	-	6,050	-	-	-	6,050
IT Expendable Property	-	-	36,300	-	-	-	36,300
<b>Total Services &amp; Supplies</b>	-	-	<b>\$117,202</b>	-	-	-	<b>\$117,202</b>

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 110 - Processing Center Permanent Staffing

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	80,454	-	-	-	80,454
<b>Total Capital Outlay</b>	-	-	<b>\$80,454</b>	-	-	-	<b>\$80,454</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	1,500,231	-	-	-	1,500,231
<b>Total Expenditures</b>	-	-	<b>\$1,500,231</b>	-	-	-	<b>\$1,500,231</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(1,500,231)	-	-	-	(1,500,231)
<b>Total Ending Balance</b>	-	-	<b>(\$1,500,231)</b>	-	-	-	<b>(\$1,500,231)</b>
<b>Total Positions</b>							
Total Positions							11
<b>Total Positions</b>	-	-	-	-	-	-	<b>11</b>
<b>Total FTE</b>							
Total FTE							11.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>11.00</b>

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**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 111 - PCM Project

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	780,007	-	-	-	-	-	780,007
Admin and Service Charges	-	-	67,826	-	-	-	67,826
<b>Total Revenues</b>	<b>\$780,007</b>	-	<b>\$67,826</b>	-	-	-	<b>\$847,833</b>
<b>Services &amp; Supplies</b>							
Data Processing	276,000	-	24,000	-	-	-	300,000
Professional Services	118,432	-	10,298	-	-	-	128,730
IT Professional Services	314,665	-	27,362	-	-	-	342,027
Other Services and Supplies	70,910	-	6,166	-	-	-	77,076
<b>Total Services &amp; Supplies</b>	<b>\$780,007</b>	-	<b>\$67,826</b>	-	-	-	<b>\$847,833</b>
<b>Total Expenditures</b>							
Total Expenditures	780,007	-	67,826	-	-	-	847,833
<b>Total Expenditures</b>	<b>\$780,007</b>	-	<b>\$67,826</b>	-	-	-	<b>\$847,833</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 112 - Shared Services

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	4,408,510	-	-	-	-	-	4,408,510
Admin and Service Charges	-	-	352,321	-	-	-	352,321
<b>Total Revenues</b>	<b>\$4,408,510</b>	-	<b>\$352,321</b>	-	-	-	<b>\$4,760,831</b>

**Personal Services**

Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
<b>Total Personal Services</b>	-	-	-	-	-	-	-

**Services & Supplies**

Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
IT Professional Services	4,408,510	-	352,321	-	-	-	4,760,831
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 112 - Shared Services

Cross Reference Name: Information Technology Services Division  
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	<b>\$4,408,510</b>	-	<b>\$352,321</b>	-	-	-	<b>\$4,760,831</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	-	-	-	-	-
<b>Total Capital Outlay</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	4,408,510	-	352,321	-	-	-	4,760,831
<b>Total Expenditures</b>	<b>\$4,408,510</b>	-	<b>\$352,321</b>	-	-	-	<b>\$4,760,831</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-
<b>Total Positions</b>							
Total Positions	-	-	-	-	-	-	-
<b>Total Positions</b>	-	-	-	-	-	-	-
<b>Total FTE</b>							
Total FTE	-	-	-	-	-	-	-
<b>Total FTE</b>	-	-	-	-	-	-	-

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PACKAGE: 090 - Analyst Adjustments

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
0003254	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.37-	8.99-	09	2,680.00	23,611- 21,669-	482- 444-			24,093- 22,113-
3048000	OAS	C1481	IP INFO SYSTEMS SPECIALIST 1	1-	1.00-	24.00-	09	4,247.00	93,774- 55,565-	8,154- 4,833-			101,928- 60,398-
3141000	OAS	C0102	AP OFFICE ASSISTANT 2	1-	.50-	12.00-	09	2,883.00	31,828- 40,313-	2,768- 3,507-			34,596- 43,820-
3501000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	09	8,176.00	156,979- 66,890-	39,245- 16,723-			196,224- 83,613-
3541000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	09	8,916.00	196,865- 80,946-	17,119- 7,040-			213,984- 87,986-
TOTAL PICS SALARY									503,057-	67,768-			570,825-
TOTAL PICS OPE									265,383-	32,547-			297,930-
TOTAL PICS PERSONAL SERVICES =				5-	3.87-	92.99-			768,440-	100,315-			868,755-

PACKAGE: 110 - Processing Center Permanent St

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
3702000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3703000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3704000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3705000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3706000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3707000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3708000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3709000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3710000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3711000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3712000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
TOTAL PICS SALARY										730,224			730,224
TOTAL PICS OPE										568,106			568,106
TOTAL PICS PERSONAL SERVICES =				11	11.00	264.00				1,298,330			1,298,330

# Marijuana Program

Organizational chart

2019–21 Governor's Budget

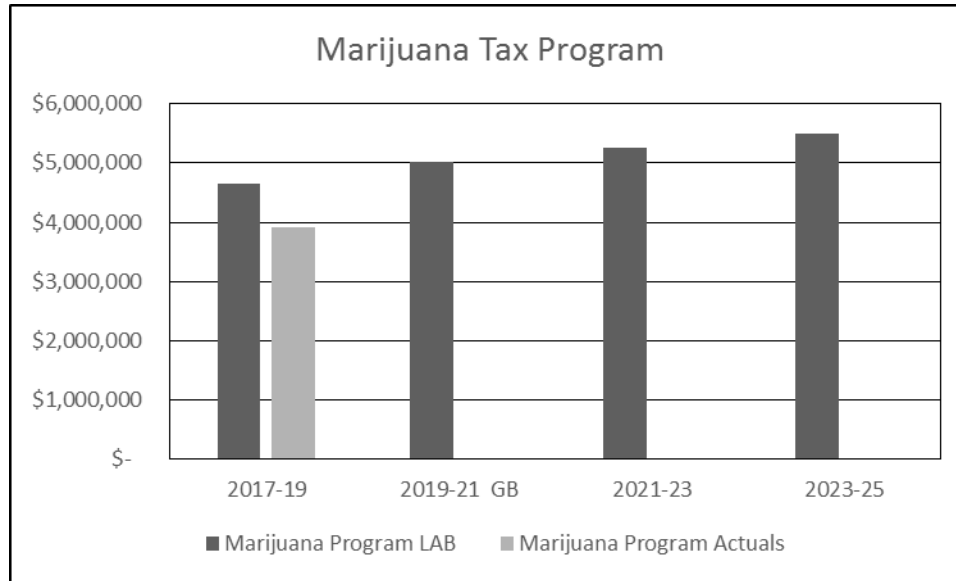
19 positions

18.25 FTE

Marijuana program 19 positions 18.25 FTE
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# BUDGET NARRATIVE

## Marijuana Tax Program

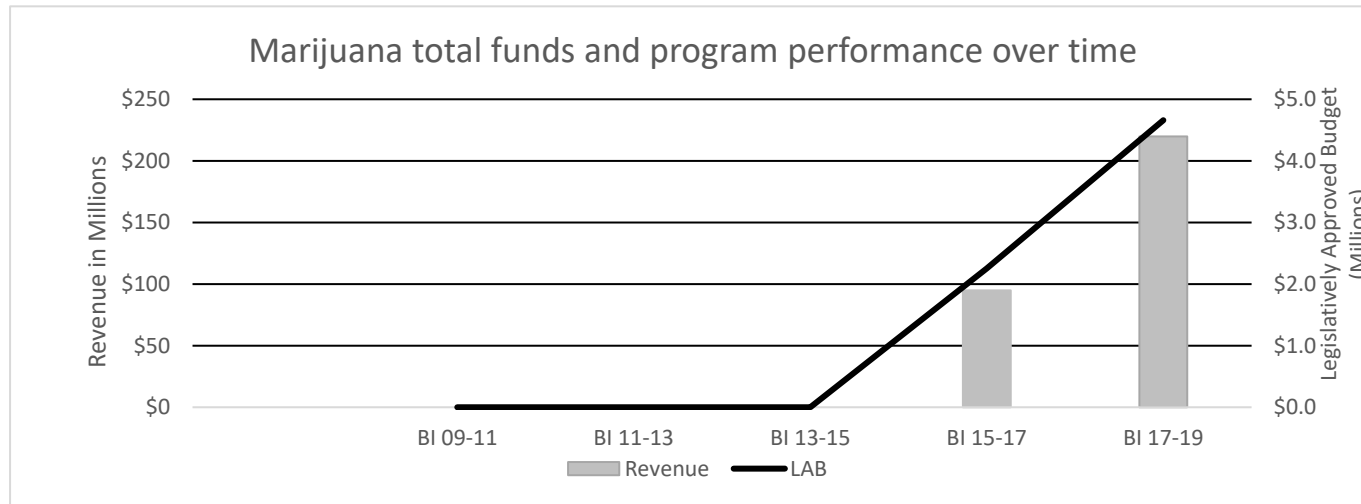


Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
Marijuana Program	LAB			\$ 4,659,957	\$ 5,020,026	\$ 5,255,223	\$ 5,504,523
	Actuals			\$ 3,905,268			

**Long-term Focus Area:** Excellence in state government.

**Primary Program Contact:** John Galvin, Program Manager

# BUDGET NARRATIVE



## Program Overview

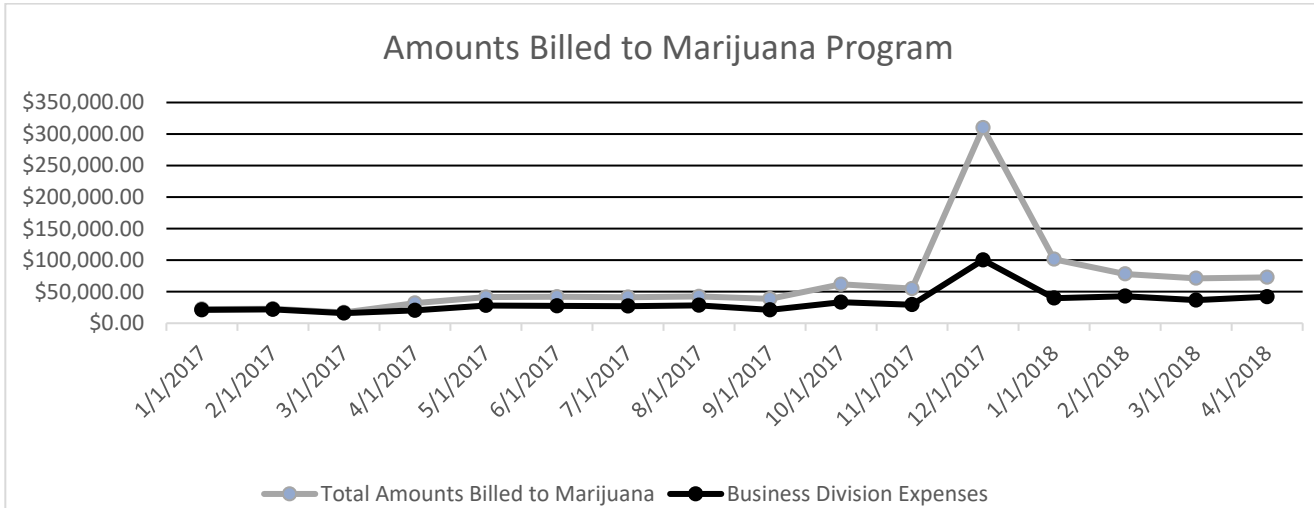
Marijuana tax revenues contribute a projected \$65 million to the Oregon Marijuana Account annually. The revenues from the state tax are distributed according to statute: 40 percent to the State School Fund, 20 percent to Oregon Health Authority for mental health treatment or for alcohol and drug abuse prevention, early intervention and treatment services, 15 percent to the Oregon State Police, 5 percent to the Oregon Health Authority for the purposes of funding drug-use prevention programs, 10 percent to cities, and 10 percent to counties. Localities are allowed to ban the retail sale, production, processing, or testing of recreational marijuana, but are ineligible for the city or county distributions if they choose to do so.

In addition to direct responsibility for administering the state’s recreational marijuana tax program, the section is also under contract with more than 70 municipalities to administer their local option marijuana taxes. The program negotiates with tribal governments to account for sales of marijuana by tribal entities within the overall distribution scheme. Under Oregon Revised Statute (ORS) 457B.752 the program is required to rebate an amount of tax receipts attributable to marijuana items produced by a producer or processor located on tribal land when there is an active agreement and the producer or processor qualifies for the rebate.

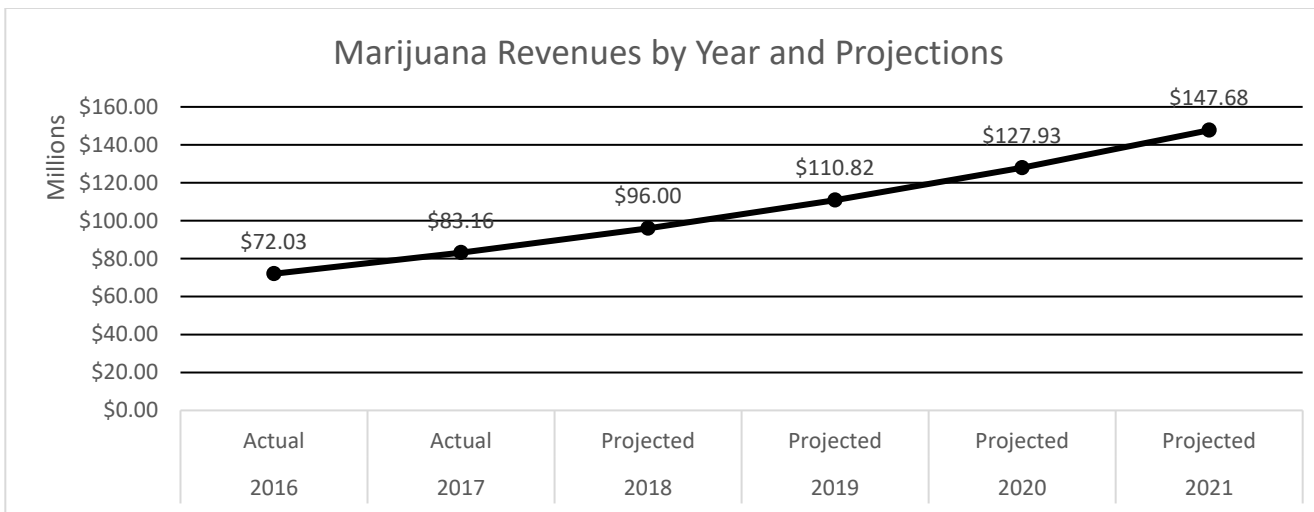
The section performs the tasks necessary to administer the program so that taxpayers are able to comply with tax reporting and payment regulations. The section also conducts policy analysis; provides information for responses to legislative and media inquiries; coordinates the development of administrative rules, forms, distributions, and assists research in preparing reports.

The following chart shows the expenses incurred by the Business Division as well as the amounts billed by other Divisions providing assistance to the marijuana program. General Services Division incurred a large one-time charge in December 2017, which accounted for the large amount billed to the project that month.

# BUDGET NARRATIVE



The following chart shows actual and projected revenues generated by the marijuana tax through the 2019–2021 biennium.





# BUDGET NARRATIVE

## Program funding request

The Withholding and Payroll Tax Section (WPTS) is requesting current service level funding.

Marijuana	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 4,659,957	\$ 4,659,957	15	14.25
CSL 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
ARB 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
GB 19-21	\$ -	\$ 5,020,026	\$ 5,020,026	19	18.25
Difference	\$ -	\$ 360,069	\$ 360,069	4	4.00
% change	0.0%	7.7%	7.7%		
ARB less than CSL due to revenues short.					

The Operations and Policy Analyst 2, Operations and Policy Analyst 3, and the Administrative Specialist 2 positions provide direct support to marijuana retailers, agency partners such as the Oregon Liquor Control Commission (OLCC), and localities. That support includes providing assistance with registration processing registrations, returns, payment adjustments, collections, and enforcement activities.

The program also requires support from a separate cash handling unit and security to process payments as well. This cash handling unit and associated Accounting Technicians are in addition to services provided by the Department of Administrative Services and are required due to the large number of monthly cash payments of marijuana tax by taxpayers. The unit requires the assistance of part time economist to forecast revenue and accountant to ensure marijuana tax receipts and credits are appropriately attributed to the reporting period in which they are received.

## Program Description

In 2015, House Bill 2041 established a 17 percent tax on the sale price of marijuana leaves, flowers, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products sold for recreational purposes. The recreational marijuana tax has a quarterly filing and monthly payment requirement. WPTS regularly interacts with customers to provide them with information and educate them on their tax obligations. They also perform payment processing, filing enforcement, collections, and audit functions. Additionally WPTS administers local-option marijuana taxes for over 70 municipalities and distributes those revenues quarterly. The marijuana tax program has a relatively small team and relies on strong partnership with internal and external partners to conduct its work. The team also relies on substantial direct contact with taxpayers to improve understanding of tax laws and obligations. As a relatively new tax program, direct contact helps to resolve outstanding issues before they become too burdensome for the taxpayer to overcome.

This program offers taxpayers easy access to staff who can help them with a variety of questions. Staff also proactively pursue direct contact with taxpayers to resolve issues and provide them with opportunities to comply with the strict requirements for electronic return filing and limited options

## BUDGET NARRATIVE

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for payment. Due to the nature of the tax program, electronic payments are not allowed. Taxpayers can pay with check, money order, or cash. This industry has limited banking options, leading to an increase in cash payments to the department. This is why the department constructed the new payment center at its main building in Salem. Taxpayers are required to make cash payments at the Salem office to ensure safe and accurate cash payment processing. The department also provides resources to perform collection, filing enforcement, audit, and investigation activities, which enhances taxpayer education and enforces compliance.

The program works with many internal and external partners to ensure successful administration of the recreational marijuana tax. Internally, the program partners regularly with, among others: Director's Office, Communications, Processing Center, Disclosure Office, PTAC Collections. Externally, the program partners with, among others: the Governor's Office, Oregon Department of Justice, Oregon Department of Administrative Services, Oregon State Police, county sheriffs, city and county governments, League of Oregon Cities, Association of Oregon Counties, OLCC, and Oregon Health Authority.

The major cost drivers are related to cash processing and enforcement activities for noncompliant retailers. There are also DOJ and security costs that vary depending on what legal questions are raised at the state and federal level as the program matures and the legal environment changes. Program administration costs are recovered from marijuana tax receipts. Under ORS 475B.760, amounts necessary to pay administrative and enforcement expenses are continuously appropriated to the department from the suspense account. The marijuana tax program's administrative costs for the 2017–19 biennium are expected to be more than \$4 million.

### **Program Justification and Link to Long-term Outcome**

The recreational marijuana tax is one of the revenue streams that funds public services that preserve and enhance the quality of life for all citizens. As of second quarter, 2018, the recreational marijuana tax program has distributed \$147.5 million to the recipients identified in statute. This has meant an additional:

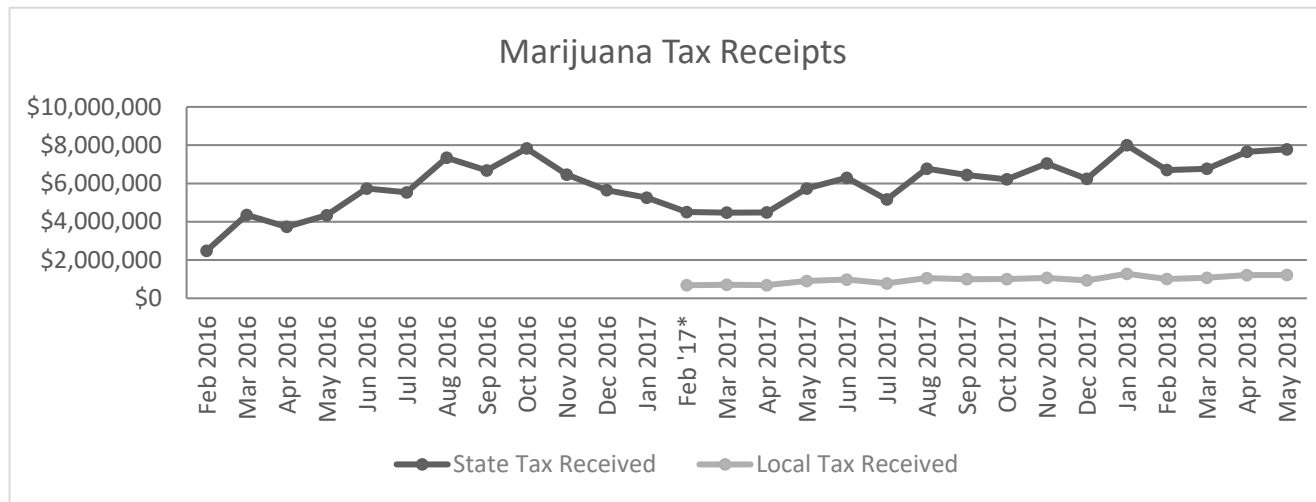
- \$59 million to the State School Fund.
- \$29.5 million to the state's Mental Health, Alcoholism, and Drug Services Account.
- \$22.1 million for the Oregon State Police.
- \$7.4 million to OHA for drug treatment and prevention programs.
- \$29.5 million to Oregon's cities and counties.

The agency's mission of making the tax systems we administer work so funding for public services is preserved directly aligns with the long-term outcome of excellence in state government. In the administration of the state's marijuana tax program, the program partners with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and—most importantly—taxpayers to accomplish the agency's mission.

# BUDGET NARRATIVE

## Program Performance

The recreational marijuana tax generates approximately \$65 million in other fund revenues annually. There are 526 marijuana tax accounts registered as of May 2018. Additional licenses granted by OLCC continue to increase the number of marijuana taxpayers. The graph below shows monthly receipts for the marijuana tax since the start of taxation in January 2016.

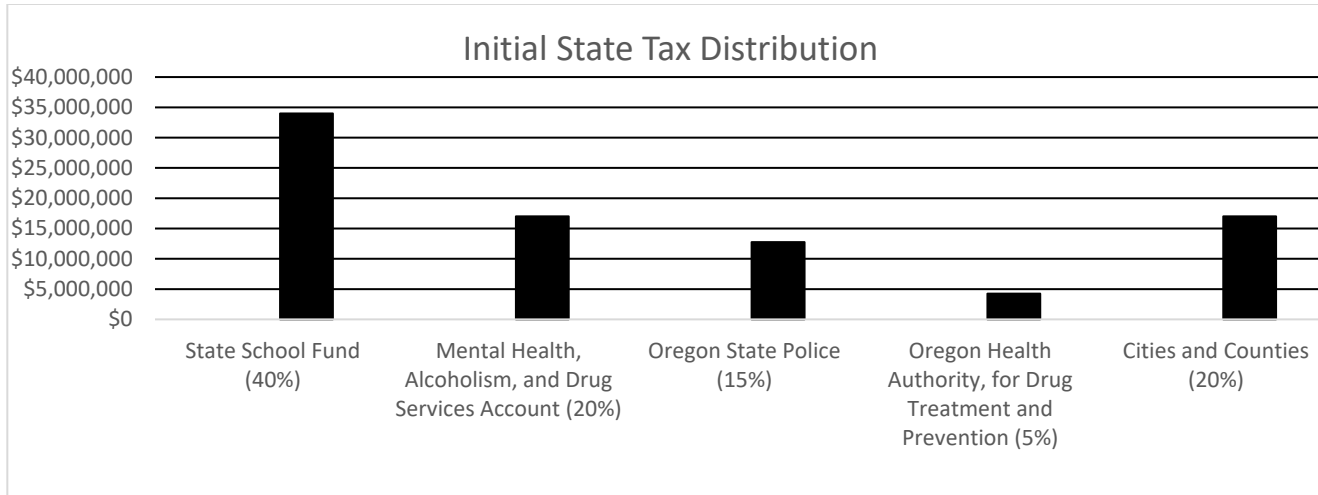


When looking at the graph above, it’s important to remember some key points about this tax program:

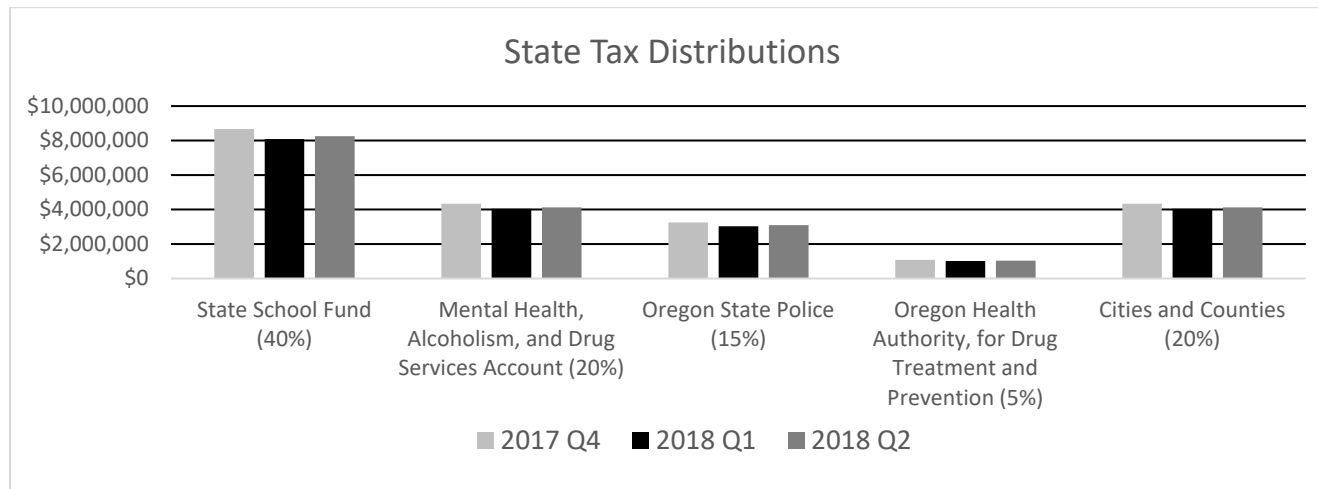
- Marijuana taxes are remitted to the department in the month following the month in which the taxes were collected from consumers. For example, taxes collected on January’s sales would be due to the department by the end of February and would be included in February’s tax receipts. This is why there isn’t an entry on the chart for January 2016 receipts.
- Recreational marijuana taxation didn’t start until January 4, 2016, even though sales started in October 2015.
- From January through October of 2016, medical marijuana dispensaries were selling recreational marijuana, and the tax rate was 25 percent of the sales price under the temporary “early start” program.
- On June 2, 2016, additional categories of marijuana products became taxable.
- OLCC started issuing licenses to recreational marijuana retailers on October 1, 2016. Their sales were subject to the permanent 17 percent rate, as prescribed in statute.
- From October 2016 through December 31, 2016, there were two recreational marijuana tax rates in effect.
- As of January 1, 2017, only licensed retailers could sell recreational marijuana at the 17 percent rate.

# BUDGET NARRATIVE

The next graph shows the initial distribution of state tax receipts that occurred in the third quarter of 2017. This distribution was of state taxes collected from January 4, 2016 through August 31, 2017, minus legislatively mandated transfers, repayment of OLCC's start-up costs, and our administrative costs. The remaining \$85 million was distributed as directed under ORS 475B.759.

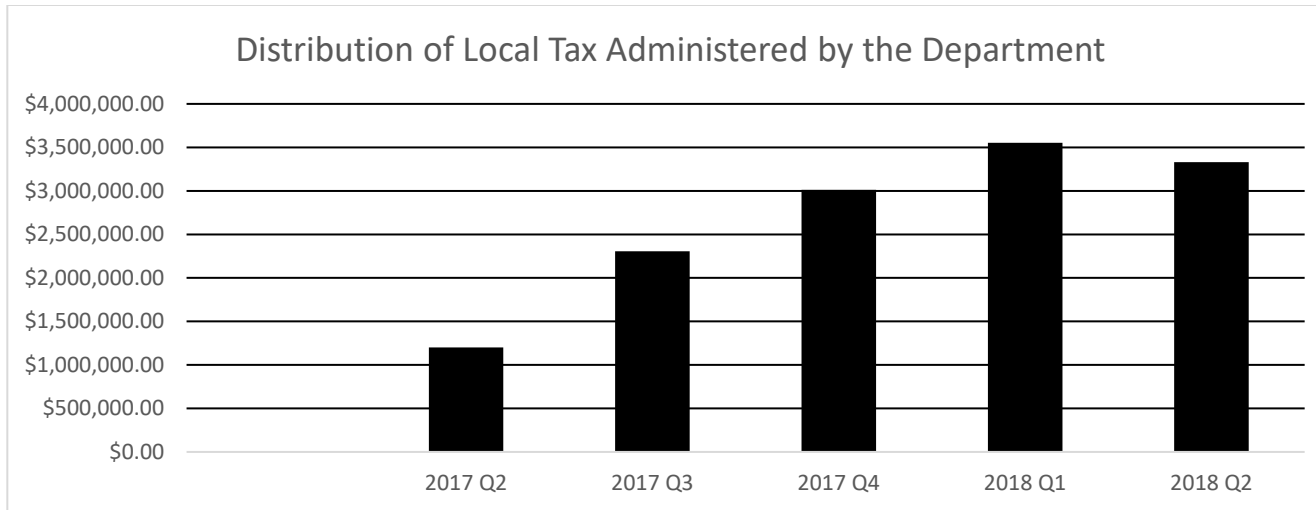


Distributions of state tax receipts occurred in the fourth quarter of 2017 for \$21,680,149 as well as the first quarter of 2018 for \$20,221,811 and second quarter of 2018 for \$20,639,027.



# BUDGET NARRATIVE

The next graph shows the amount the program has distributed to participating cities and counties as part of its administration of their local tax programs. The department is currently administering local taxes on behalf of 72 municipalities. The department has collected \$15.6 million on behalf of localities since February 2017.



## Enabling Legislation/Program Authorization

Ballot Measure 91 in 2014 legalized the growth and sale of recreational marijuana in the state of Oregon and established a tax on the amount of marijuana grown. The Legislature decided to replace the grower tax with a “point-of-sale” tax. In 2015, House Bill 2041 established a tax on licensed marijuana retailers of 17 percent of the sale price of marijuana leaves, flowers, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products beginning in 2017. House Bill 2041 also identified that the Department of Revenue would administer that tax. Because the state’s recreational marijuana regulatory infrastructure wouldn’t be ready until late 2016, the department was tasked with administering a temporary 25 percent tax on marijuana leaves, seeds, flowers, and non-flowering plants sold by medical marijuana retailers, as described in Senate Bill 460 and HB 2041. By January 4, 2016, the 17 percent retail marijuana tax and regulated sales of recreational marijuana began and by June 2, 2016 edibles, concentrates, and extracts were added to the list of taxable items.

Section 34a of HB 3400 from the 2015 Legislative Session authorized cities and counties to impose a tax on marijuana retailers of up to 3 percent. In the 2016 session, Section 22 of HB 4014 modified ORS 305.620 to allow municipalities to enter into agreements with “any state agency or department” for the purpose of the “collection, enforcement, administration and distribution” of local marijuana taxes.

# BUDGET NARRATIVE

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## Funding Streams

At this time, the funding proposal for the Marijuana Tax Program will continue to rely on ORS 475B.760 to appropriate monies necessary to pay expenses for the administration and enforcement of ORS 475B.700 to 475B.760. Additionally, the department has negotiated the payment of administrative fees for local tax administration through interagency agreements with the localities that receive the service.

## Significant Proposed Program Changes from 2017–19

### Marijuana Program/Income Tax Audits—Policy Option Package 105

The package creates an auditing unit focused on the marijuana industry. Legalization and new taxation of the marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission has provided educational programs, however, little auditing is being accomplished at this time. The operations for this industry is primarily cash-based, therefore the risk of unreported income is higher. The agency believes that it is imperative that we do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and marijuana tax audit issues throughout the state. In Agency Request Budget this package was requested in Personal Tax and Compliance Division. In Governor’s Budget the package was moved to the Marijuana Program.

## Agency Request Budget

### Staff Impact

None

### Revenue Source

General Fund	\$0
Other Funds	\$0

## Governor’s Budget

### Staff Impact

Positions	4
FTE	4.00

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$0
Other Funds	\$948,722

# BUDGET NARRATIVE

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## Marijuana Tax Program

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019–21 base budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for Debt Service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$18,530



# BUDGET NARRATIVE

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## 2021–23 Fiscal Impact

Non-PICS personal services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$ 0
Other Funds	\$18,530

## 2021–23 Fiscal Impact

Non-PICS personal services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

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## Marijuana Tax Program

### Essential Package 022—Cost of Phased-out Program and One-Time Costs

#### Package Description

##### Purpose

This package includes the costs of phasing out one-time program dollars approved during the 2017–19 biennium.

##### How Achieved

This package phases out one-time funds, approved in the 2017–19 biennium, as follows: SB 5535—Pkg 110 - \$880,000 Other Funds for construction at the Department of Revenue’s headquarters for cash receipts processing; HB 5003—\$200,000 Other Funds for remodeling at the Department of Revenue’s headquarters for cash transaction space.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$ 0)
Other Funds	(\$1,080,000)

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

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## Revenue Source

General Fund	(\$ 0)
Other Funds	(\$1,080,000)

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Marijuana Tax Program

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$53,542

#### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

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## Revenue Source

General Fund	\$ 0
Other Funds	\$53,542

## 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

# BUDGET NARRATIVE

## Marijuana Tax Program

### Essential Package 060—Technical Adjustments

#### Package Description

##### Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

##### How Achieved

This package redistributes a portion of the department’s attorney general and other services and supplies costs to the Marijuana Tax Program.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$	0
Other Funds	\$	176,044

##### 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$	0
Other Funds	\$	176,044

## 2021–23 Fiscal Impact

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Marijuana Tax Program

### Essential Package 091—Statewide Adjustment DAS Charges

#### Package Description

##### Purpose

This package incorporates Statewide Adjustments.

##### How Achieved

This package represents changes to Statewide Government Service Charges and DAS pricelist changes for services made for the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

#### 2021–23 Fiscal Impact

None.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	(\$16,944)



# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

## Marijuana Tax Program

### Essential Package 092—Statewide AG Adjustment

#### Package Description

##### Purpose

This package incorporates changes to the Statewide Attorney General rates.

##### How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes in the Governor’s Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

#### 2021–23 Fiscal Impact

None.

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$ 0
Other Funds	(\$ 5,058)

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

Actions approved in this package will become part of the base budget for 2021–23.

# BUDGET NARRATIVE

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## Personal Income Tax and Compliance Division

### Policy Option Package 105—Marijuana Program Audits

The package creates an auditing unit consisting of four permanent full-time Tax Auditor 2 positions focused on the marijuana industry. Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor Control Commission, has provided educational programs, however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and recreational marijuana tax audit issues throughout the state.

#### **1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?**

In November of 2014, Oregon voters passed Measure 91 legalizing the production, processing, delivery, and sale of recreational marijuana products. Medical marijuana was already legal in Oregon. October 1, 2015, legal sales of recreational marijuana were allowed at medical marijuana dispensaries regulated by the Oregon Health Authority. In January 2016, state retail tax was imposed on sales of recreational marijuana at a rate of 25 percent of the retail sales price for dispensaries selling medical marijuana. In October 2016, the Oregon Liquor Control Commission (OLCC) began issuing licenses to retailers of recreational marijuana. Sales of marijuana made under an OLCC license were taxed by the state at 17 percent of the retail sales price. OHA regulated dispensaries were to stop selling recreational marijuana December 31, 2016. Starting January 2017, all recreational marijuana retailers must have been registered with the OLCC in order to sell marijuana taxed by the state at 17 percent. Retailers must report sales to the Oregon Department of Revenue on a quarterly basis.

The marijuana industry has rapidly expanded since 2016. In the first quarter of 2016, 253 businesses filed marijuana tax returns with the department. As of April 2018, 543 businesses have registered licenses with the OLCC. This represents a 115-percent increase in registered filers in the state. The department expects the industry to continue growing; requiring increased oversight and enforcement. In addition, this presents an opportunity to educate business owners in the early stages of their operations to help them understand and comply with tax obligations. Best practices reveal that changing taxpayer behavior as early as possible leads to the best outcomes in terms of continuous compliance with tax law. Early income tax audits of some marijuana businesses have revealed that business owners in this industry are prone to mistakes in calculating income.

This package will allow the department to perform audit and filing enforcement functions to ensure the state is receiving the proper amount of revenue. The marijuana industry has a high risk of noncompliance due to the cash intensive nature of the business. Historically, cash-based

# BUDGET NARRATIVE

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businesses are the largest contributor to the expanding tax gap because there is no third-party reporting of money received. These businesses require higher scrutiny in order to uncover unreported income.

The majority of businesses selling marijuana are set up as pass-through entities. These entities require audits by senior tax auditors due to the complexity of the work. In addition, auditors need to compare tax law differences between deductions allowed by the IRS against those allowed by Oregon. Since marijuana is still illegal for federal purposes, deductions allowed will vary between state and federal taxes. This also increases the complexity of the audit. While the department believes there is potential for underreporting in the marijuana industry, if the audits reveal a high level of compliance, these positions will be used to increase our overall audit efforts focusing on pass-through entities.

This policy option package will add four full-time Tax Auditor 2 positions located throughout the state focusing on the marijuana industry. With these positions, we anticipate completion of approximately 200 marijuana business audits per biennium. These auditors will also provide education and assistance to marijuana industry filers and will collaborate with other state agencies including OLCC to identify best practices and share information. These auditors will focus on both income and marijuana tax audit issues. Audits will focus on cash-based businesses using indirect audit methods. In addition, auditors will pursue businesses that have failed to file and report tax. Auditors will be located in existing field offices based on business population.

## **2. WHY DOES DOR PROPOSE THIS PACKAGE?**

Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission, has provided educational programs; however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry.

## **3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?**

The agency has defined a strategic priority to optimize collections efforts. The marijuana industry poses a high risk to the tax system because it is largely made up of cash transactions. In addition, this industry is fairly new and businesses may not be familiar with all the rules and regulations regarding their tax obligations. This package will focus on both audit and filing enforcement to ensure all businesses are paying the correct amount of both income and marijuana tax.

## BUDGET NARRATIVE

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**4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?**

This policy option package is not linked to a specific performance measure. We will measure success by examining the total increase in marijuana audits and filing enforcement as a percentage of the total population of marijuana-related businesses. Success will be increasing that percentage over time.

**5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.**

No.

**6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?**

Redeploy existing audit resources. This option would divert resources from our current work to the marijuana industry. This would decrease the number of audits in other areas. The department feels there is heightened compliance risk in this area. Given this, the agency would likely shift existing resources to enforce the marijuana industry if this package is not funded. However, shifting resources are expected to result in a 16-percent reduction in other auditing activity. This means the number of audits conducted on non-marijuana pass-through entities will decrease. The agency is committed to continuing current service level auditing of our long-standing tax programs, so, this option was rejected.

**7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?**

As the marijuana industry continues to grow, the lack of enforcement will adversely affect long-term compliance and the revenue stream. The department will be forced to reduce compliance activity in other areas in order to create adequate coverage in the marijuana industry. We will not be able to deploy as many resources to education and assistance for new marijuana filers, which could lead to confusion and noncompliance. The lack of third-party reporting in this industry will allow taxpayers to avoid taxation without a consistent enforcement effort by the department. Because the number of marijuana businesses and filers will continue to grow, these problems will be compounded exponentially.

## BUDGET NARRATIVE

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**8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?**

Local governments may impose a tax of three percent of the retail sales price of marijuana products. Funding this package may increase the amount of money that flows to these localities. If the department performs audits on these businesses and increases the amount of marijuana tax due, a portion of that tax may be paid to the locality in which the business operates.

**9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?**

The marijuana tax program will be a stakeholder in this package. The personal income tax and marijuana tax programs will coordinate efforts which should decrease total audit time for the department. This will help both the department close more audits and taxpayers will require less time to deal with the audit. In addition, there will be the opportunity to interact with the OLCC and share information to better effect compliance in the marijuana industry.

**10. WHAT IS YOUR EQUITY ANALYSIS?**

Not applicable.

**11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?**

**Implementation Date(s):** July 1, 2019

**End Date (if applicable):** None

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

This would introduce audits and filing enforcement for the recreational marijuana tax program. Auditing personal income is already a department responsibility.

## BUDGET NARRATIVE

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- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We will have increased facilities and computer service to accommodate four additional auditor positions. Also, Human Resource costs will increase due to hiring and recruiting new employees.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

New positions, four Tax Auditor 2s. These will be permanent full-time positions.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

The new auditors will need additional training for dealing with the marijuana industry and will take approximately six months to become proficient at these audits. The new auditors will also require additional telephone and computer equipment for their work.

- f. What are the ongoing costs?**

Cost of the audit positions, services and supplies, additional travel costs for audits.

- g. What are the potential savings?**

No savings are anticipated. Adding enforcement positions in the marijuana industry will likely result in increased income for the state. The timing and amount of increased revenues is not known at this time.



# BUDGET NARRATIVE

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**h. Based on these answers, is there a fiscal impact?**

Yes.

**Agency Request Budget**

**Staff Impact**

Positions	4
FTE	4.00

**Revenue Source**

General Fund	\$474,361
Other Funds	\$474,361

**2021–23 Fiscal Impact**

The actions included in this package will become part of the base budget for 2021–23.

**Governor’s Budget**

Not recommended for PTAC but recommended for Marijuana Program by CFO in Governor’s Budget

**Staff Impact**

Positions	0
FTE	0.00

**Revenue Source**

General Fund	\$0
Other Funds	\$0

**2021–23 Fiscal Impact**

None.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Overtime Payments	-	-	1,206	-	-	-	1,206
Public Employees' Retire Cont	-	-	205	-	-	-	205
Pension Obligation Bond	-	-	9,594	-	-	-	9,594
Social Security Taxes	-	-	92	-	-	-	92
Mass Transit Tax	-	-	7,433	-	-	-	7,433
<b>Total Personal Services</b>	-	-	<b>\$18,530</b>	-	-	-	<b>\$18,530</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	18,530	-	-	-	18,530
<b>Total Expenditures</b>	-	-	<b>\$18,530</b>	-	-	-	<b>\$18,530</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(18,530)	-	-	-	(18,530)
<b>Total Ending Balance</b>	-	-	<b>(\$18,530)</b>	-	-	-	<b>(\$18,530)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Services &amp; Supplies</b>							
Professional Services	-	-	(200,000)	-	-	-	(200,000)
<b>Total Services &amp; Supplies</b>	-	-	(\$200,000)	-	-	-	(\$200,000)
<b>Capital Outlay</b>							
Other Capital Outlay	-	-	(880,000)	-	-	-	(880,000)
<b>Total Capital Outlay</b>	-	-	(\$880,000)	-	-	-	(\$880,000)
<b>Total Expenditures</b>							
Total Expenditures	-	-	(1,080,000)	-	-	-	(1,080,000)
<b>Total Expenditures</b>	-	-	(\$1,080,000)	-	-	-	(\$1,080,000)
<b>Ending Balance</b>							
Ending Balance	-	-	1,080,000	-	-	-	1,080,000
<b>Total Ending Balance</b>	-	-	\$1,080,000	-	-	-	\$1,080,000

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<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	-	-	115	-	-	-	115
Out of State Travel	-	-	125	-	-	-	125
Employee Training	-	-	1,131	-	-	-	1,131
Office Expenses	-	-	1,224	-	-	-	1,224
Telecommunications	-	-	1,525	-	-	-	1,525
Data Processing	-	-	412	-	-	-	412
Publicity and Publications	-	-	24	-	-	-	24
Professional Services	-	-	12,636	-	-	-	12,636
Facilities Rental and Taxes	-	-	4,254	-	-	-	4,254
Agency Program Related S and S	-	-	5,036	-	-	-	5,036
Other Services and Supplies	-	-	3,706	-	-	-	3,706
Expendable Prop 250 - 5000	-	-	371	-	-	-	371
IT Expendable Property	-	-	2,245	-	-	-	2,245
<b>Total Services &amp; Supplies</b>	-	-	<b>\$32,804</b>	-	-	-	<b>\$32,804</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	6,292	-	-	-	6,292
Telecommunications Equipment	-	-	798	-	-	-	798
Other Capital Outlay	-	-	13,648	-	-	-	13,648
<b>Total Capital Outlay</b>	-	-	<b>\$20,738</b>	-	-	-	<b>\$20,738</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	-	-	53,542	-	-	-	53,542
<b>Total Expenditures</b>	-	-	<b>\$53,542</b>	-	-	-	<b>\$53,542</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(53,542)	-	-	-	(53,542)
<b>Total Ending Balance</b>	-	-	<b>(\$53,542)</b>	-	-	-	<b>(\$53,542)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 060 - Technical Adjustments

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Attorney General	-	-	85,000	-	-	-	85,000
Fuels and Utilities	-	-	-	-	-	-	-
Other Services and Supplies	-	-	91,044	-	-	-	91,044
<b>Total Services &amp; Supplies</b>	-	-	<b>\$176,044</b>	-	-	-	<b>\$176,044</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	176,044	-	-	-	176,044
<b>Total Expenditures</b>	-	-	<b>\$176,044</b>	-	-	-	<b>\$176,044</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(176,044)	-	-	-	(176,044)
<b>Total Ending Balance</b>	-	-	<b>(\$176,044)</b>	-	-	-	<b>(\$176,044)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
IT Expendable Property	-	-	(16,944)	-	-	-	(16,944)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$16,944)</b>	-	-	-	<b>(\$16,944)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(16,944)	-	-	-	(16,944)
<b>Total Expenditures</b>	-	-	<b>(\$16,944)</b>	-	-	-	<b>(\$16,944)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	16,944	-	-	-	16,944
<b>Total Ending Balance</b>	-	-	<b>\$16,944</b>	-	-	-	<b>\$16,944</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Attorney General	-	-	(5,058)	-	-	-	(5,058)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$5,058)</b>	-	-	-	<b>(\$5,058)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(5,058)	-	-	-	(5,058)
<b>Total Expenditures</b>	-	-	<b>(\$5,058)</b>	-	-	-	<b>(\$5,058)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	5,058	-	-	-	5,058
<b>Total Ending Balance</b>	-	-	<b>\$5,058</b>	-	-	-	<b>\$5,058</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013



**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Class/Unclass Sal. and Per Diem	-	-	475,200	-	-	-	475,200
Empl. Rel. Bd. Assessments	-	-	244	-	-	-	244
Public Employees' Retire Cont	-	-	80,640	-	-	-	80,640
Social Security Taxes	-	-	36,352	-	-	-	36,352
Worker's Comp. Assess. (WCD)	-	-	232	-	-	-	232
Mass Transit Tax	-	-	2,852	-	-	-	2,852
Flexible Benefits	-	-	140,736	-	-	-	140,736
<b>Total Personal Services</b>	-	-	<b>\$736,256</b>	-	-	-	<b>\$736,256</b>
<b>Services &amp; Supplies</b>							
Instate Travel	-	-	600	-	-	-	600
Out of State Travel	-	-	80,638	-	-	-	80,638
Employee Training	-	-	6,400	-	-	-	6,400
Office Expenses	-	-	6,188	-	-	-	6,188
Telecommunications	-	-	11,600	-	-	-	11,600
Data Processing	-	-	2,432	-	-	-	2,432
Attorney General	-	-	59,952	-	-	-	59,952
Expendable Prop 250 - 5000	-	-	2,200	-	-	-	2,200
IT Expendable Property	-	-	13,200	-	-	-	13,200
<b>Total Services &amp; Supplies</b>	-	-	<b>\$183,210</b>	-	-	-	<b>\$183,210</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Marijuana Program  
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	29,256	-	-	-	29,256
<b>Total Capital Outlay</b>	-	-	<b>\$29,256</b>	-	-	-	<b>\$29,256</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	948,722	-	-	-	948,722
<b>Total Expenditures</b>	-	-	<b>\$948,722</b>	-	-	-	<b>\$948,722</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(948,722)	-	-	-	(948,722)
<b>Total Ending Balance</b>	-	-	<b>(\$948,722)</b>	-	-	-	<b>(\$948,722)</b>
<b>Total Positions</b>							
Total Positions							4
<b>Total Positions</b>	-	-	-	-	-	-	<b>4</b>
<b>Total FTE</b>							
Total FTE							4.00
<b>Total FTE</b>	-	-	-	-	-	-	<b>4.00</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

REPORT: PACKAGE FISCAL IMPACT REPORT

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

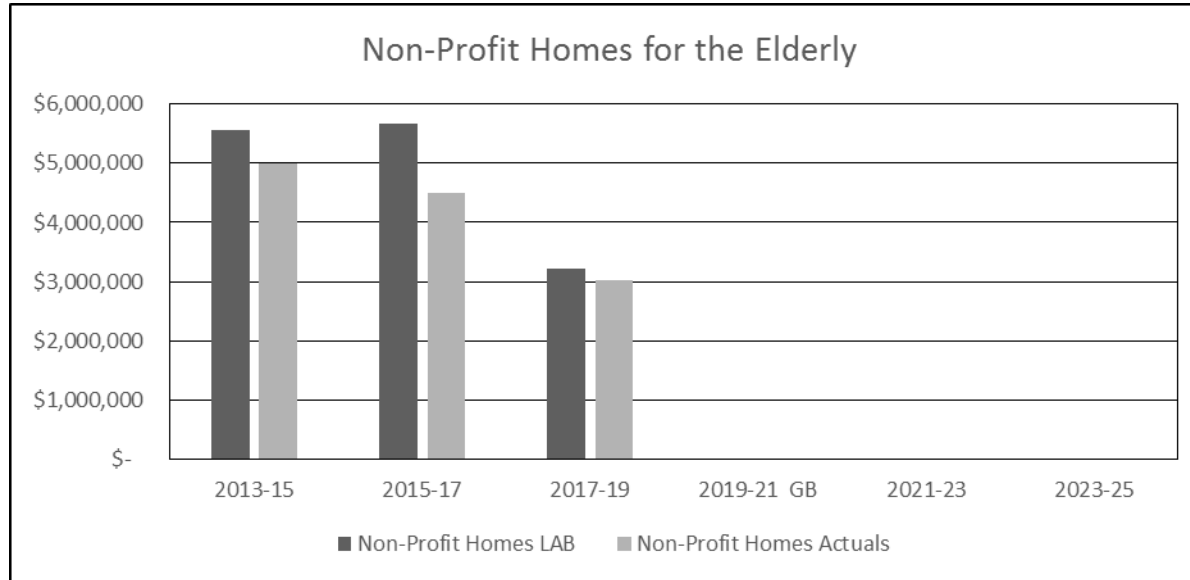
SUMMARY XREF:014-00-00 Marijuana Program

PACKAGE: 105 - Marijuana Program / Income Tax

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
5691000	OAS	C5632	AP TAX AUDITOR 2	1	1.00	24.00	02	4,950.00		118,800 64,551			118,800 64,551
5692000	OAS	C5632	AP TAX AUDITOR 2	1	1.00	24.00	02	4,950.00		118,800 64,551			118,800 64,551
5693000	OAS	C5632	AP TAX AUDITOR 2	1	1.00	24.00	02	4,950.00		118,800 64,551			118,800 64,551
5694000	OAS	C5632	AP TAX AUDITOR 2	1	1.00	24.00	02	4,950.00		118,800 64,551			118,800 64,551
TOTAL PICS SALARY										475,200			475,200
TOTAL PICS OPE										258,204			258,204
TOTAL PICS PERSONAL SERVICES =				4	4.00	96.00				733,404			733,404

# BUDGET NARRATIVE

## Non-profit Homes for the Elderly



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
Non-Profit Homes	LAB	\$ 5,558,560	\$ 5,672,000	\$ 3,226,364	\$ -	\$ -	\$ -
	Actuals	\$ 4,998,683	\$ 4,508,575	\$ 3,034,128			

### Program Overview

The Non-profit Homes for the Elderly Program (NPH) is a state-funded property tax exemption. It is granted to private, non-profit corporations that provide permanent housing, recreational and social facilities, and care to elderly persons. The value of the exemption must be passed on to the individual residents in the form of a reduction in the amount of rent that would otherwise have been paid.

## BUDGET NARRATIVE

### Program Funding Request

Non-Profit Housing for Elderly Persons	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,226,364	\$ -	\$ 3,226,364	0	0.00
CSL 19-21	\$ 3,348,966	\$ -	\$ 3,348,966	0	0.00
ARB 19-21	\$ 3,348,966	\$ -	\$ 3,348,966	0	0.00
GB 19-21	\$ -	\$ -	\$ -	0	0.00
Difference	\$ (3,226,364)	\$ -	\$ (3,226,364)	0	-
% change	-100.0%	#DIV/0!	-100.0%	0.0%	0.0%

### Program Description

The NPH program was enacted in 1977 to assist private, non-profit corporations in providing permanent housing to elderly persons. In order to qualify for this program, the non-profit corporation must be organized and operated only for the purpose of furnishing permanent residential, recreational, and social facilities for elderly persons (62 years of age and older). The residents' payments for living, medical, and recreational expenses and for social services and facilities must make up at least 95 percent of the corporation's operating gross income. The non-profit must receive federal or state financial aid under federal and state laws designed to aid low-income individuals. The corporation may not charge more than one month of rent as a move-in fee or deposit, and the rent amount must reflect the property tax savings.

The corporation applies with the county assessor of the county in which the property is located. The assessor approves or denies the exemption. If approved, the assessor computes the tax and notifies the Department of Revenue of the amount of the exemption. The agency pays the tax, less the 3 percent timely payment deduction, to the county treasurer by November 15 of each year.

### Program Justification and Link to Long-term Outcome

The statutorily stated purpose of the program is to "assist private nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons" (ORS 307.241). The effect of the state funded tax relief is to reduce housing operating expenses, thereby reducing the rents to occupants. Tenants otherwise would have to support the property taxes through the monthly rent they pay. The average monthly rent reduction is about \$40 per unit. For seniors on fixed incomes, any rent reduction can be significant. This program takes minimal resources to administer with a high benefit to program participants.

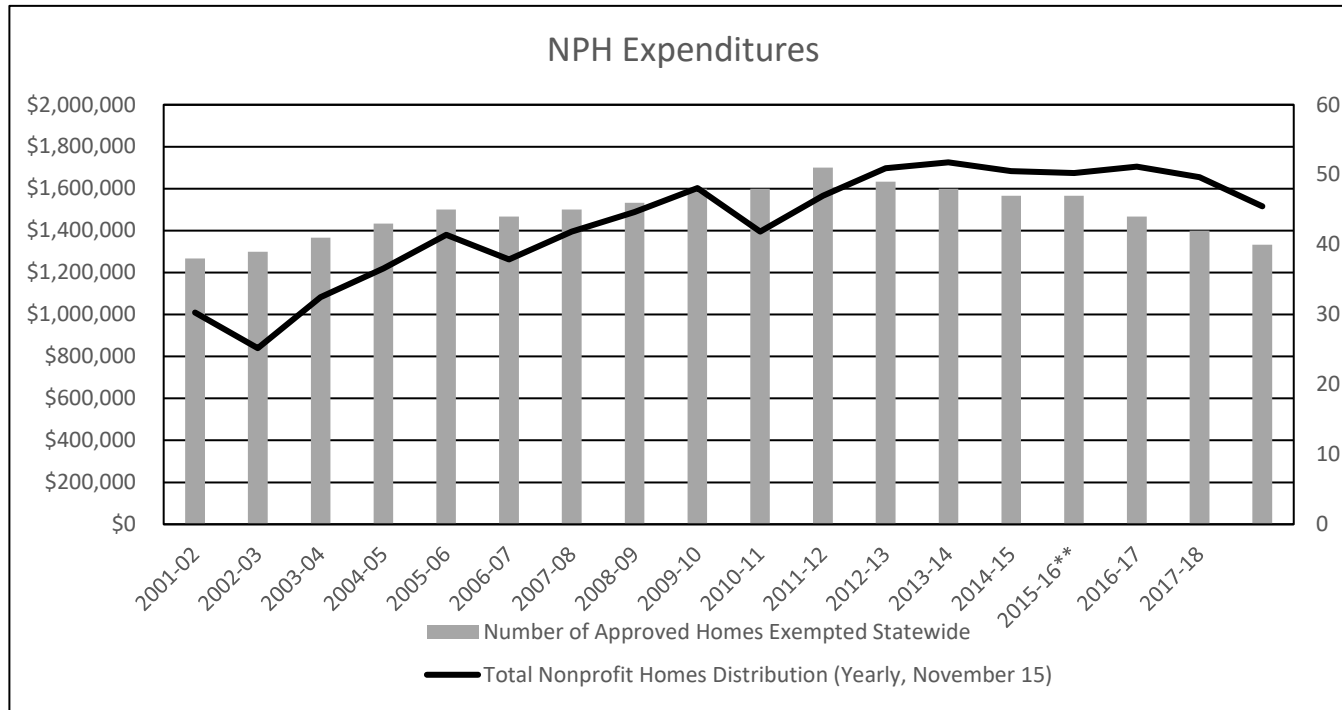
### Program Performance

The department made property tax payments of approximately \$1.5 million to 14 counties for 40 eligible non-profit homes for elderly persons for the 2017–18 tax year.

# BUDGET NARRATIVE

As described above, the counties are responsible for processing exemption applications and notifying the department of the approved tax exemption amount. Upon the request of the county assessor, the department will certify the qualification or non-qualification of a nonprofit corporation. We are also responsible for transferring the money to the counties for qualifying properties, and sending letters to approved applicants. This unit is able to perform all required functions by one person and 25 hours of time annually.

*This graph shows the annual expenditure for the exemption and also the number of homes participating.*



**Enabling Legislation/Program Authorization**

ORS 307.241-245 describe the purpose of the NPH program and administrative tasks.

# BUDGET NARRATIVE

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## **Funding Streams**

The money to carry out the purposes of the NPH program and pay the property tax exemption to the counties is from a suspense account described under ORS 307.248. It is an appropriation from the Legislative Assembly to the Department of Revenue to make payments under this exemption. If the funding for the biennium is inadequate to cover all the taxes for both years, the amounts paid to the counties will be prorated to approximately equalize each year's payments.

## **Significant Proposed Program Changes from 2017–19**

Governor's Budget eliminated this program entirely.

# BUDGET NARRATIVE

## Non-profit Homes for the Elderly

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$122,602
Other Funds	\$0

##### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

#### Governor’s Budget

##### Staff Impact

None



# BUDGET NARRATIVE

## Revenue Source

General Fund	\$122,602
Other Funds	\$0

## 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

# BUDGET NARRATIVE

## Non-profit Homes for the Elderly

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

The analyst recommends eliminating \$3,348,966 General Fund for this program to meet the agency’s reduction target. The expenditures for this program go directly to counties to reimburse their costs for the program and not to support the nonprofit homes of the elderly. The nonprofit homes remain eligible for this property tax exemption regardless of the state’s reimbursement of the counties for its cost.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

#### 2021–23 Fiscal Impact

None

#### Governor’s Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$3,348,966)
Other Funds	\$0

# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

There is no fiscal impact for 2021–23 as this package eliminates all remaining budget associated with this program.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Non-Profit Housing for Elderly Persons  
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	122,602	-	-	-	-	-	122,602
<b>Total Revenues</b>	<b>\$122,602</b>	-	-	-	-	-	<b>\$122,602</b>
<b>Special Payments</b>							
Dist to Counties	122,602	-	-	-	-	-	122,602
<b>Total Special Payments</b>	<b>\$122,602</b>	-	-	-	-	-	<b>\$122,602</b>
<b>Total Expenditures</b>							
Total Expenditures	122,602	-	-	-	-	-	122,602
<b>Total Expenditures</b>	<b>\$122,602</b>	-	-	-	-	-	<b>\$122,602</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Non-Profit Housing for Elderly Persons  
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(3,348,966)	-	-	-	-	-	(3,348,966)
<b>Total Revenues</b>	<b>(\$3,348,966)</b>	-	-	-	-	-	<b>(\$3,348,966)</b>
<b>Special Payments</b>							
Dist to Counties	(3,348,966)	-	-	-	-	-	(3,348,966)
<b>Total Special Payments</b>	<b>(\$3,348,966)</b>	-	-	-	-	-	<b>(\$3,348,966)</b>
<b>Total Expenditures</b>							
Total Expenditures	(3,348,966)	-	-	-	-	-	(3,348,966)
<b>Total Expenditures</b>	<b>(\$3,348,966)</b>	-	-	-	-	-	<b>(\$3,348,966)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

# Senior and Disabled Citizen Property Tax Deferral

Organizational chart  
2019–21 Governor’s Budget

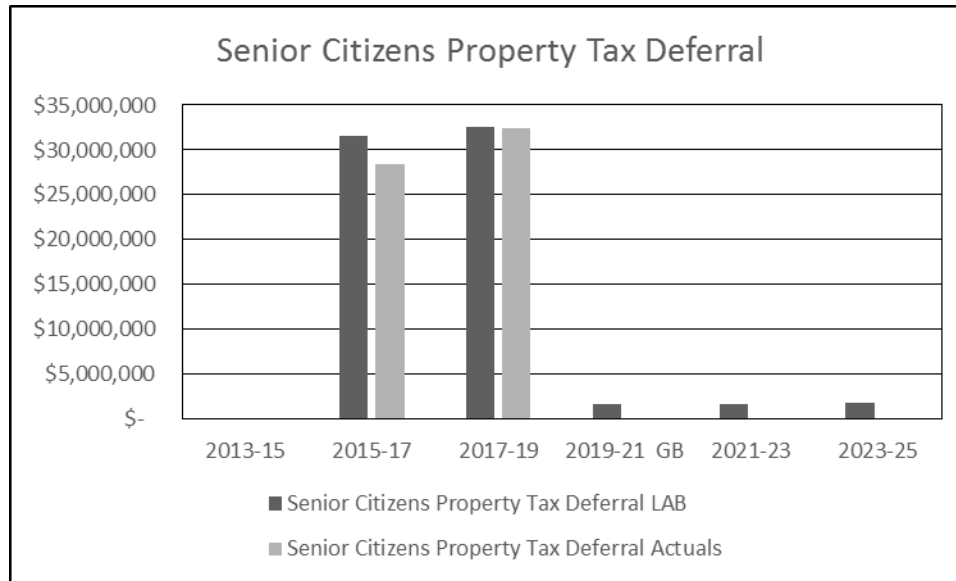
9 positions

8.50 FTE

Senior Deferral 9 positions 8.50 FTE
--

# BUDGET NARRATIVE

## Senior and Disabled Citizen Property Tax Deferral



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
Senior Citizens Property Tax Deferral	LAB	\$ -	\$ 31,637,204	\$ 32,584,756	\$ 1,621,305	\$ 1,700,225	\$ 1,784,439
	Actuals	\$ -	\$ 28,369,719	\$ 32,443,654			

### Program overview

The agency administers the senior and disabled citizen property tax deferral programs.

# BUDGET NARRATIVE

## Program funding request

Sr Citizens Prop Tax Deferral	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 32,584,756	\$ 32,584,756	9	8.50
CSL 19-21	\$ -	\$ 33,913,551	\$ 33,913,551	9	8.50
ARB 19-21	\$ -	\$ 1,621,371	\$ 1,621,371	9	8.50
GB 19-21	\$ -	\$ 1,621,305	\$ 1,621,305	9	8.50
Difference	\$ -	\$ (30,963,451)	\$ (30,963,451)	0	-
% change	#DIV/0!	-95.0%	-95.0%	0.0%	0.0%

### Program description

The department administers the senior and disabled citizen property tax deferral programs. These programs pay the property taxes for qualified senior and disabled citizens in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

Participation is by application. Those approved are required to recertify every two years to verify they continue to meet the requirements for program participation.

The state paid more than \$13 million in property taxes to counties for nearly 5,000 program participants in the 2017–18 tax year.

### Program Cost Drivers

The deferral programs have benefited from replacing our old computer systems with the GenTax product. This has provided quicker access to data and automation of many functions. The program participants tend to prefer telephone communication and written communications over electronic delivery. This results in somewhat higher call volumes during application season compared to other program.

### Program justification and link to long-term outcome

This program allows seniors and disabled citizens a means to have their property taxes paid by the state allowing them to remain in their homes. Without this program thousands of seniors who are unable to pay their property taxes would be at risk of losing their homes.

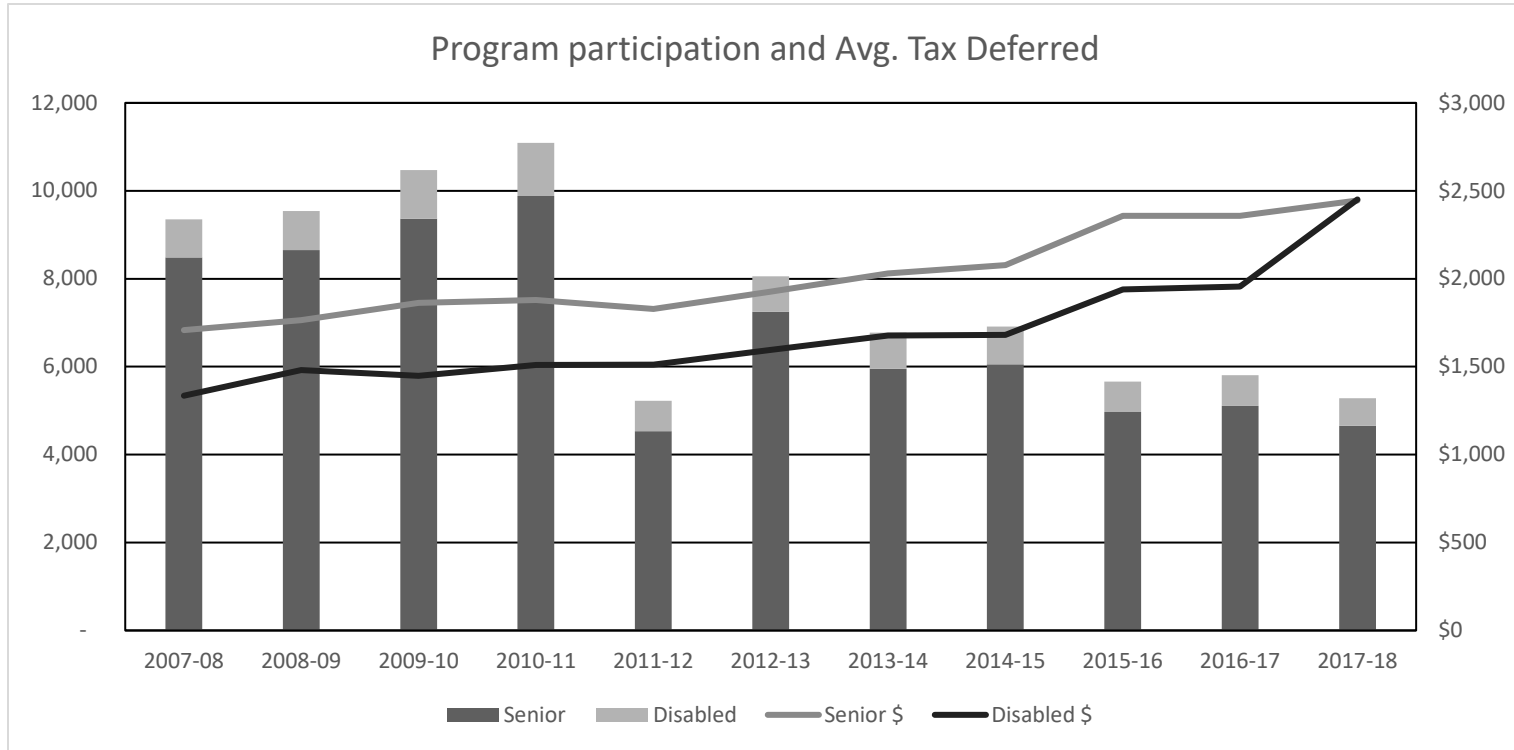
The taxes are repaid to the program when the property sells allowing this program to be self-funded and sustainable.



# BUDGET NARRATIVE

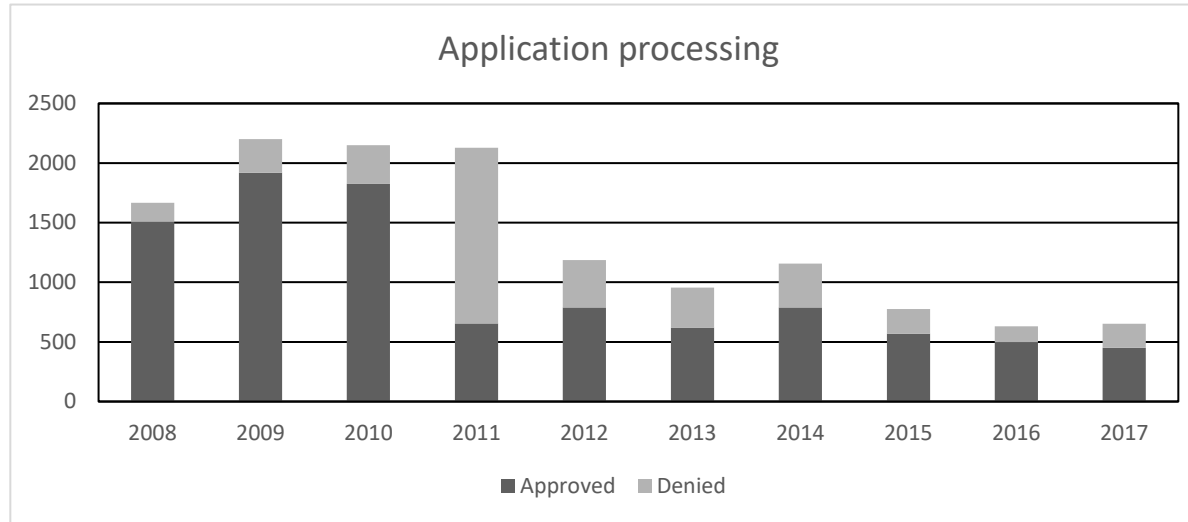
## Program Performance

This graph illustrates program participation. The bars represent the composition of program participants (senior or disabled). The line shows the average tax amount paid per participant, also split out based on type of participant.

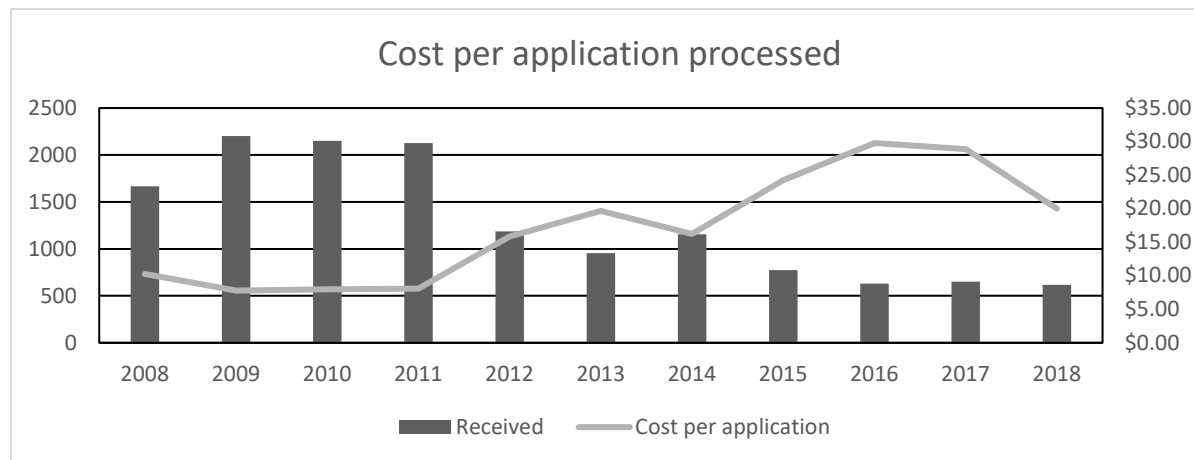


## BUDGET NARRATIVE

The graph below shows the annual number of applications we process and the number approved and denied. In 2011, the Legislature changed the program’s eligibility requirements. These changes had a significant impact on program eligibility in 2011 and each year thereafter.



This graph shows the number of applications received and the administrative expense related to processing those applications. Administrative expenses increased when additional eligibility criteria were imposed in 2011, but have been decreasing over the past few years.



# BUDGET NARRATIVE

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## Enabling Legislation/Program Authorization

ORS 311.666 to 311.701 provides authority to administer the deferral program.

## Funding Streams

Expenses related to administration of the deferral program are reimbursed from the program's Other Funds revolving account.

## Significant Proposed Program Changes from 2017–19

### Revenue Shift—Policy Option Package 114

The agency is making improvements to more consistently and effectively manage the agency budget and oversight functions. This package makes a technical adjustment that moves funds from the expenditure category to the revenue category of the agency's budget. The result is a \$32.3 million reduction in expenditures. These funds will be transferred to the recipients as a "revenue transfer" versus being paid as a special payment expenditure. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

## Agency Request Budget

### Staff Impact

None

### Revenue Source

General Fund	\$	0
Other Funds		(\$32,292,180)

## Governor's Budget

### Staff Impact

None

### Revenue Source

General Fund	\$	0
Other Funds		(\$32,292,180)

# BUDGET NARRATIVE

## Senior and Disabled Citizen Property Tax Deferral

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of personal services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019-21 Base Budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for debt service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$	0
Other Funds	\$	43,390

# BUDGET NARRATIVE

## 2021–23 Fiscal Impact

Non-PICS personal services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$ 0
Other Funds	\$ 43,390

## 2021–23 Fiscal Impact

Non-PICS personal services actions approved in this package will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

## Senior Citizens Property Tax Deferral

### Essential Package 031—Standard Inflation and State Government Service Charge

#### Package Description

##### Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

##### How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$	0
Other Funds		\$1,185,376

##### 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

#### Governor’s Budget

##### Staff Impact

None

# BUDGET NARRATIVE

## Revenue Source

General Fund	\$	0
Other Funds		\$1,185,376

## 2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

# BUDGET NARRATIVE

## Senior Citizens Property Tax Deferral

### Essential Package 090—Analyst Adjustments

#### Package Description

##### Purpose

This package incorporates the CFO Analyst adjustments.

##### How Achieved

This package represents changes to State Government Service Charges and DAS pricelist charges for services made for the Governor's Budget.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	\$0

##### 2021–23 Fiscal Impact

None

#### Governor's Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$0
Other Funds	(\$66)



# BUDGET NARRATIVE

## **2021–23 Fiscal Impact**

State Government Service Charges are projected each biennium based on the statewide price list and will become part of the base budget for 2021–23.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Sr Citizens Prop Tax Deferral  
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Personal Services</b>							
Shift Differential	-	-	642	-	-	-	642
Public Employees' Retire Cont	-	-	109	-	-	-	109
Pension Obligation Bond	-	-	6,634	-	-	-	6,634
Social Security Taxes	-	-	49	-	-	-	49
Mass Transit Tax	-	-	(851)	-	-	-	(851)
Vacancy Savings	-	-	36,807	-	-	-	36,807
<b>Total Personal Services</b>	-	-	<b>\$43,390</b>	-	-	-	<b>\$43,390</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	43,390	-	-	-	43,390
<b>Total Expenditures</b>	-	-	<b>\$43,390</b>	-	-	-	<b>\$43,390</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(43,390)	-	-	-	(43,390)
<b>Total Ending Balance</b>	-	-	<b>(\$43,390)</b>	-	-	-	<b>(\$43,390)</b>

\_\_\_\_ Agency Request  
2019-21 Biennium

Governor's Budget

\_\_\_\_ Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral  
Cross Reference Number: 15000-025-00-00-00000

<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	-	-	30	-	-	-	30
Employee Training	-	-	48	-	-	-	48
Office Expenses	-	-	133	-	-	-	133
Telecommunications	-	-	258	-	-	-	258
Publicity and Publications	-	-	2,305	-	-	-	2,305
Expendable Prop 250 - 5000	-	-	53	-	-	-	53
IT Expendable Property	-	-	105	-	-	-	105
<b>Total Services &amp; Supplies</b>	-	-	<b>\$2,932</b>	-	-	-	<b>\$2,932</b>
<b>Capital Outlay</b>							
Office Furniture and Fixtures	-	-	264	-	-	-	264
<b>Total Capital Outlay</b>	-	-	<b>\$264</b>	-	-	-	<b>\$264</b>
<b>Special Payments</b>							
Dist to Counties	-	-	1,182,180	-	-	-	1,182,180
<b>Total Special Payments</b>	-	-	<b>\$1,182,180</b>	-	-	-	<b>\$1,182,180</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	1,185,376	-	-	-	1,185,376
<b>Total Expenditures</b>	-	-	<b>\$1,185,376</b>	-	-	-	<b>\$1,185,376</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral  
Cross Reference Number: 15000-025-00-00-00000

<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	-	-	(1,185,376)	-	-	-	(1,185,376)
<b>Total Ending Balance</b>	-	-	<b>(\$1,185,376)</b>	-	-	-	<b>(\$1,185,376)</b>

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Sr Citizens Prop Tax Deferral  
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Publicity and Publications	-	-	(66)	-	-	-	(66)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$66)</b>	-	-	-	<b>(\$66)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(66)	-	-	-	(66)
<b>Total Expenditures</b>	-	-	<b>(\$66)</b>	-	-	-	<b>(\$66)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	66	-	-	-	66
<b>Total Ending Balance</b>	-	-	<b>\$66</b>	-	-	-	<b>\$66</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 114 - Revenue Shift

Cross Reference Name: Sr Citizens Prop Tax Deferral  
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Transfers Out</b>							
Transfer to Counties	-	-	(38,081,124)	-	-	-	(38,081,124)
<b>Total Transfers Out</b>	-	-	<b>(\$38,081,124)</b>	-	-	-	<b>(\$38,081,124)</b>
<b>Special Payments</b>							
Dist to Counties	-	-	(32,292,180)	-	-	-	(32,292,180)
<b>Total Special Payments</b>	-	-	<b>(\$32,292,180)</b>	-	-	-	<b>(\$32,292,180)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(32,292,180)	-	-	-	(32,292,180)
<b>Total Expenditures</b>	-	-	<b>(\$32,292,180)</b>	-	-	-	<b>(\$32,292,180)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(5,788,944)	-	-	-	(5,788,944)
<b>Total Ending Balance</b>	-	-	<b>(\$5,788,944)</b>	-	-	-	<b>(\$5,788,944)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

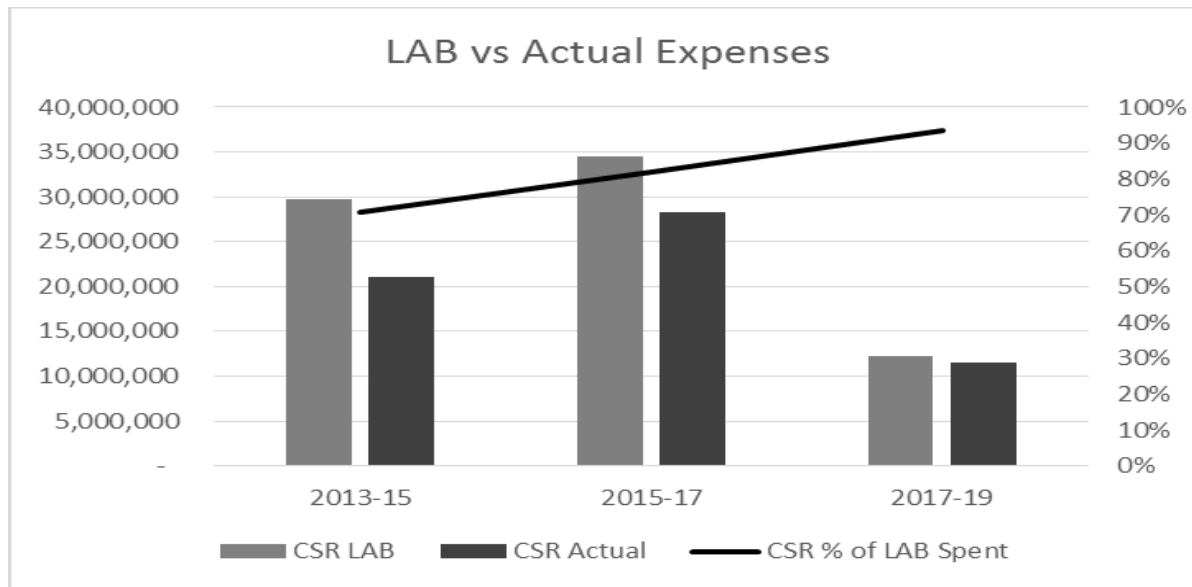
Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

# BUDGET NARRATIVE

## Core Systems Replacement

### Purpose

The Department of Revenue has replaced the majority of its core tax systems through the Core Systems Replacement (CSR) Project. This replacement served to mitigate the growing risks of not being able to support its aging legacy systems and maintain current service levels. Replacing its core tax systems ensured the agency can achieve its mission of making revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. Replacing the core tax systems supports the agency’s vision of becoming a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration. The agency has successfully completed all four project rollouts. As such, the project is being completely phased out in 2019–21 budget process.



# BUDGET NARRATIVE

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Division	Actual / LAB	2013-15	2015-17	2017-19
<b>CSR</b>	LAB	29,666,250	34,523,892	12,293,110
	Actual	20,998,701	28,240,525	11,489,228

There is no Estimate of Future Costs for this section because the project ended December 2017.



# BUDGET NARRATIVE

## Information Technology Services Division

### Essential Package 010—Vacancy Factor and Non-PICS Personal Services

#### Package Description

##### Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity; 2) The cost of personal services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS); and 3) An adjustment to the Public Employee Retirement System (PERS) Pension Obligation Bond assessment, which is also developed by the DAS CFO.

##### How Achieved

Vacancy Savings—Vacancy savings are computed using the formula and guidelines prescribed in the Budget and Legislative Concept Instructions and approved by the DAS CFO. This formulaic estimate of vacancy savings is then compared against the base budget, resulting in a package 010 adjustment.

Non-PICS Accounts—With the exception of Mass Transit, adjustment amounts are computed by multiplying the above referenced accounts in the 2019-21 Base Budget by the standard inflation factor of 3.8 percent. Mass Transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

PERS Pension Obligation Bond—The PERS Pension Obligation Bond amount is provided by the DAS CFO. This budgeted amount is distributed by DAS for debt service on PERS Pension Obligation Bonds. There is no inflation factor applied to the PERS Pension Obligation Bond value.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	\$	0
Other Funds	\$	188,807

# BUDGET NARRATIVE

## 2021–23 Fiscal Impact

Non-PICS personal services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Governor’s Budget

### Staff Impact

None

### Revenue Source

General Fund	\$	0
Other Funds	\$	188,807

## 2021–23 Fiscal Impact

Non-PICS personal services actions, approved in this package, will become part of the base budget for 2021–23. Vacancy savings are projected each biennium based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

# BUDGET NARRATIVE

## Core System Replacement

### Essential Package 022—Cost of Phased-out Program and One-Time Costs

#### Package Description

##### Purpose

This package includes the costs of phasing out one-time costs associated with the agency's Core Systems Replacement project.

##### How Achieved

The Core Systems Replacement project was completed during the 2017–19 biennium. This package phases out all remaining budget associated with this project.

#### Agency Request Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$ 1,060,000)
Other Funds	(\$ 9,703,739)

#### 2021-23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project

#### Governor's Budget

##### Staff Impact

None

##### Revenue Source

General Fund	(\$ 1,060,000)
Other Funds	(\$ 9,703,739)

# BUDGET NARRATIVE

## **2021-23 Fiscal Impact**

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project.

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement  
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	-	-	-	-	-
General Fund Obligation Bonds	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	-
<b>Personal Services</b>							
Overtime Payments	-	-	-	-	-	-	-
Shift Differential	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Vacancy Savings	-	-	188,807	-	-	-	188,807
<b>Total Personal Services</b>	-	-	<b>\$188,807</b>	-	-	-	<b>\$188,807</b>
<b>Services &amp; Supplies</b>							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement  
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	-	-	188,807	-	-	-	188,807
<b>Total Expenditures</b>	-	-	<b>\$188,807</b>	-	-	-	<b>\$188,807</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(188,807)	-	-	-	(188,807)
<b>Total Ending Balance</b>	-	-	<b>(\$188,807)</b>	-	-	-	<b>(\$188,807)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Core System Replacement  
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
General Fund Appropriation	(1,060,000)	-	-	-	-	-	(1,060,000)
Admin and Service Charges	-	-	(5,850,000)	-	-	-	(5,850,000)
General Fund Obligation Bonds	-	-	(5,383,110)	-	-	-	(5,383,110)
<b>Total Revenues</b>	<b>(\$1,060,000)</b>	<b>-</b>	<b>(\$11,233,110)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$12,293,110)</b>
<b>Personal Services</b>							
Overtime Payments	-	-	(166,629)	-	-	-	(166,629)
Shift Differential	-	-	(6,000)	-	-	-	(6,000)
Public Employees' Retire Cont	-	-	(29,295)	-	-	-	(29,295)
Pension Obligation Bond	-	-	(282,497)	-	-	-	(282,497)
Social Security Taxes	-	-	(13,206)	-	-	-	(13,206)
Mass Transit Tax	-	-	(7,470)	-	-	-	(7,470)
Vacancy Savings	-	-	-	-	-	-	-
<b>Total Personal Services</b>	<b>-</b>	<b>-</b>	<b>(\$505,097)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$505,097)</b>
<b>Services &amp; Supplies</b>							
Office Expenses	(60,000)	-	-	-	-	-	(60,000)
Professional Services	-	-	(8,426,430)	-	-	-	(8,426,430)
IT Professional Services	(1,000,000)	-	(600,000)	-	-	-	(1,600,000)
Facilities Rental and Taxes	-	-	(142,212)	-	-	-	(142,212)
Other Services and Supplies	-	-	(30,000)	-	-	-	(30,000)
<b>Total Services &amp; Supplies</b>	<b>(\$1,060,000)</b>	<b>-</b>	<b>(\$9,198,642)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$10,258,642)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Core System Replacement  
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Total Expenditures</b>							
Total Expenditures	(1,060,000)	-	(9,703,739)	-	-	-	(10,763,739)
<b>Total Expenditures</b>	<b>(\$1,060,000)</b>	<b>-</b>	<b>(\$9,703,739)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$10,763,739)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	(1,529,371)	-	-	-	(1,529,371)
<b>Total Ending Balance</b>	<b>-</b>	<b>-</b>	<b>(\$1,529,371)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$1,529,371)</b>

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

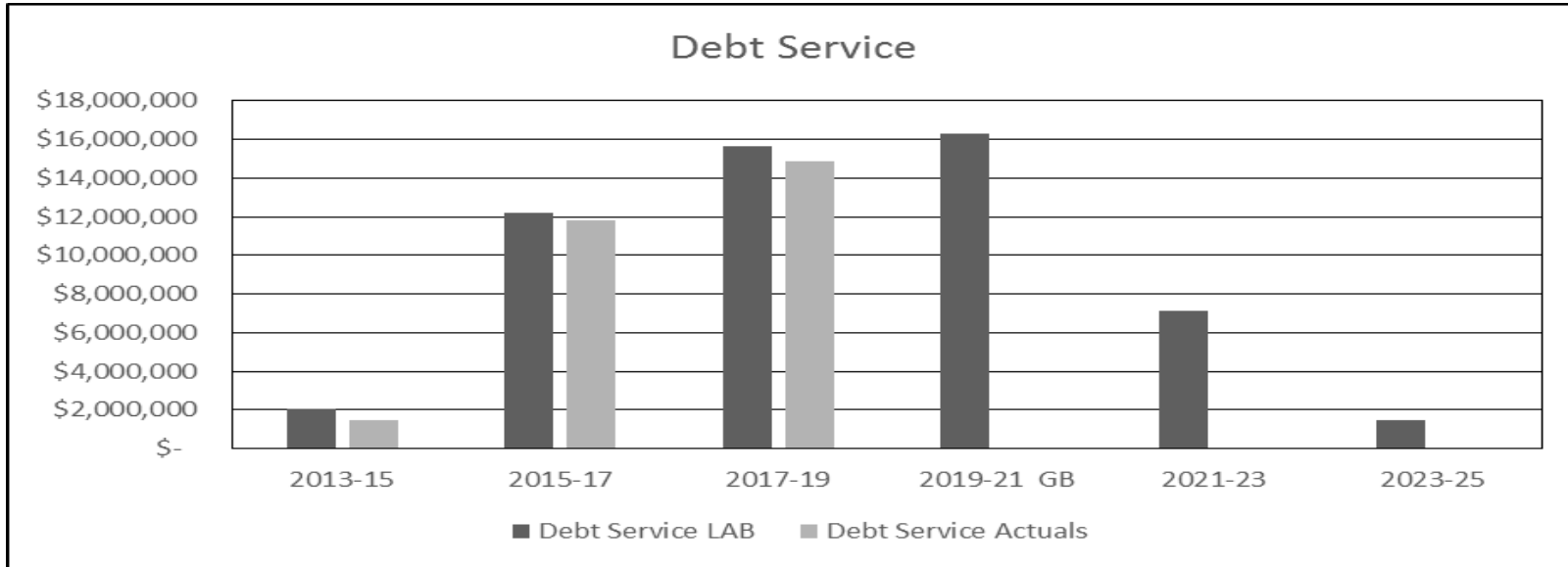


# BUDGET NARRATIVE

## Capital Debt Service

### Program Description

This program is for the Capital Debt Service for the Core Systems Replacement (CSR) project.



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 GB	2021-23	2023-25
Debt Service	LAB	\$ 2,075,898	\$ 12,238,713	\$ 15,683,831	\$ 16,304,450	\$ 7,151,500	\$ 1,489,750
	Actuals	\$ 1,491,411	\$ 11,839,165	\$ 14,887,520			

**INTERAGENCY AGREEMENT RELATING TO FINANCING PROPERTY  
THROUGH THE DEPARTMENT OF ADMINISTRATIVE SERVICES  
(Article XI-Q General Obligation Bonds)**

This Interagency Agreement is entered into between the Oregon Department of Administrative Services (DAS) and the Department of Revenue (the “Project Agency”) and shall be effective on the date noted herein.

Section 1. Recitals.

a. Article XI-Q of the Oregon Constitution and Senate Bill 5506 enacted in the 2013 legislative session (collectively the “Act”) authorize DAS to request the State Treasurer to issue general obligation bonds to finance the costs of acquiring or constructing personal property that is or will be owned or operated by the State of Oregon and infrastructure related to such personal property..

b. Under the Act, DAS may establish procedures under which state agencies may request projects to be financed with Article XI-Q bonds and DAS may bill those agencies that have projects financed with XI-Q bonds for the costs of financing the project(s), including debt service payments.

c. DAS will attempt to coordinate the financing under the Act, and to finance projects on a tax-exempt basis, so that borrowing costs are reduced.

d. The amount of XI-Q bonds that may be sold in each biennium is limited by the biennial bond bill approved by the Legislative Assembly under ORS 286A.035.

e. The Project Agency hereby requests DAS to use the Act to finance the personal property project(s) described in the attached Exhibit A (the “Project”).

f. DAS is willing to ask the State Treasurer to issue bonds under the Act to finance the Project, subject to the conditions contained in this Agreement.

Section 2. Definitions. Capitalized terms used in this Agreement shall have the meanings defined for such terms above and in this section, unless the context clearly requires otherwise.

“Code” means the Internal Revenue Code of 1986, as amended.

“Bonds” means the State of Oregon Article XI-Q General Obligation Bonds, 2013 Series L and any other borrowing issued by the State of Oregon to refund all or a part of the 2013 Series L bonds.

“Draw Plan” means the anticipated spending plan for the proceeds of the Bonds as described in Exhibit B-3.

Section 3. Representations of Project Agency. The Project Agency represents and warrants to DAS that:

a. Adequate amounts have been budgeted to the Project Agency for the payment of costs associated with the financing of the Project during the current biennium, and the Project Agency reasonably expects that it will receive appropriations in future biennia which are sufficient to permit the Project Agency to pay the debt service and financing costs related to the Bonds which will be billed to it during each biennia.

b. For fiscal period 2013-15 and all subsequent fiscal periods, the Project Agency will take all steps necessary to insure that its budget request contains a line item for debt service and other charges associated with the financing. These steps shall include all reasonable assistance to DAS to assure that such amounts are included in the Governor's budget request to the Legislative Assembly pursuant to ORS 286A.826.

c. Financing the Project through the Act is consistent with the financial policies of the Project Agency, and the Project Agency is not using this financing method to deviate from past, accepted budgeting practices.

d. The Project has an estimated useful life of at least 6 years and the Project is for an essential governmental purpose.

e. As of the date of this Agreement, with respect to those components of the Project for which all competitive contractor selection procedures have been completed, all public bidding requirements applicable to the Project have been complied with, and all time periods in which a challenge to the contractor selection process reasonably could be asserted have expired. With respect to those components of the Project for which the contractor selection procedures have not been completed, the Project Agency will use its best good faith efforts to conduct the respective procurement processes in compliance with all applicable public bidding requirements.

f. Project Agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. Project Agency will comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Project Agency is responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements for proceeds from the sale of the Bonds. Exhibit E provides guidance on how agencies on SFMA can comply with this requirement. It is provided here as reference for Project Agency only and Project Agency should check the State Controllers webpage at <http://www.oregon.gov/DAS/SCD/SARS/policies/oam/50.50-00/po.pdf> for any updates to the attached Exhibit E. The processes and forms described in the electronic Exhibit E apply equally to COPs or to Article XI-Q bonds.

Section 4. The Financing.

a. DAS expects the State Treasurer to issue the Bonds on or about November 13, 2013. The Project Agency shall be required to record an allocable share of closing costs from bond proceeds at closing. A schedule of the debt service payments that are required to be paid to DAS and the dates on which such payments must be made by DAS are attached as Exhibit B.

The Project Agency shall deposit debt service payments with DAS approximately 20 days prior to the subject payment date by DAS

Section 5. Timing of Project Agency Payments. Project Agency will make payments to DAS approximately 20 days prior to the dates specified in Exhibit B for costs of debt service and other costs related to the financing. DAS will remit all principal and interest payments to the State's paying agent.

Section 6. Amount of Payments. In addition to a designated share of debt service on the Bonds, the Project Agency hereby agrees, and acknowledges that it will be required to pay, the following:

a. Amounts owing to the federal government under federal tax law (arbitrage rebate) for earnings on the construction money during the construction period in excess of the arbitrage earning limit set by federal law of 3.1667% for the Project or components of Project. In general, these payments will be based on the rate of investment of the proceeds of the Bonds and how quickly they will be expended. Usually, the quicker the proceeds are spent, the smaller these amounts will be. In any case, the proceeds of the Bonds must be spent within three years of their issue date. The applicable tax provisions are quite complex and this provision is not a complete discussion. Project Agency agrees to contact DAS if it has questions about the actual issuance date, the timing of expenditures of the Bonds' sale proceeds or the allowable uses of such proceeds.

b. An allocable share of the on-going costs of DAS in carrying out its responsibilities under the Act which include Disbursement Agency fees and other costs in connection with the bonds and the cost of arbitrage rebate computations.

Section 7. Restrictions on Use of Project. In order to finance the Project at the lowest reasonably available interest rate, DAS may finance the property in such a fashion that interest paid on the financing is excludable from gross income under the Code, the State is eligible for a federal interest subsidy payment or similar favorable treatment. Because the Project may be financed by bonds with beneficial federal tax or other provisions that lower the cost of financing, the Project and its use may be subject to very substantial restrictions. In order to obtain the benefit of low cost financing through the Act and under federal law, the Project Agency represents and agrees that:

- a. The Bonds' sale proceeds will only be used to pay the costs of the Project.
- b. The Project Agency shall not change the use of the Project, or in any manner alter its design, structure, or configuration in any way inconsistent with the Project Agency's currently approved plan, without first requesting and receiving the written consent of DAS.
- c. The Project will not be leased, subleased, sold, or otherwise transferred without the prior written consent of DAS.

d. The Project Agency will not permit any of the Project to be used by anyone except the State or Oregon, and its agents for authorized government purposes unless it obtains the prior written consent of DAS. "Use" includes leases, management contracts, service contracts, or any other arrangement in which a person, partnership, corporation, or other entity uses the property.

e. The Project Agency will comply with all requirements subsequently imposed by DAS on the use of the Project in order to protect the tax-exempt, subsidy or other low cost status of the financing.

f. The Completion Certificate included as Exhibit C hereto shall be executed by the Project Agency and provided to DAS upon substantial completion or acquisition of all the Project.

#### Section 8. Liquidated Damages, Performance Bond or Insurance Payments.

a. Any moneys received by the Project Agency pursuant to the terms of any agreement with a Contractor which are intended to compensate for failures or defects in construction of the Project, including, but not limited to, liquidated damages or payments under a performance bond or bonds, or other acquisition or construction related guarantees shall be submitted to DAS or its designee for deposit in the Bonds project account and applied in the same manner as required for unexpended proceeds deposited to that account. This deposit will not be required if DAS and the Project Agency determine that the moneys are not needed to complete the Project.

b. Project Agency may apply the proceeds of insurance received in the event of loss or damage to the Project to the repair or replacement of the Project. If the insurance proceeds are not used to repair or replace the Project, the proceeds must be submitted to the DAS to be deposited in the Article XI-Q Bond Fund established in ORS 286A.820 and used for the payment of debt service.

Section 9. Management of Financing Proceeds. DAS will cause the sale proceeds of the Bonds to be deposited in a segregated account with Wells Fargo Bank, and disbursed when the Project Agency completes a proper requisition and demonstrates that money is required to pay costs of the Project. DAS will employ substantially uniform documents for all financings under the Act, and the Project Agency should anticipate that it will have little control over the management of the proceeds of the Bonds, prior to the time those proceeds are used to pay costs of the Project. While the proceeds are held pending disbursement, earnings on the proceeds may be required to be limited in order to maintain the tax exemption or other low cost status of the financing, and earnings in excess of a certain level may be required to be rebated to the United States. Limiting earnings and payments of rebates will increase the Project Agency's cost of financing the Project.

a. Requests for the payment of approved Project costs must be made using the Payment Request Form attached as Exhibit D.

b. Payment requests may be for substantial amounts of money that are required to be paid by the Project Agency within a deadline or be subject to a financial penalty. The timely

delivery and identification of payment deadlines of every Payment Request Form is the responsibility of the Project Agency. DAS will not be responsible for a late payment penalty. Project Agency should make an extra effort to assure that payments subject to a penalty are delivered to the DAS Accounts Payable Section in time to permit at least seven working days for processing and that any deadline is clearly marked on the payment request. DAS also encourages the Project Agency to request invoices be paid by electronic transfer methods to expedite payment.

Section 10. Termination.

This Agreement shall remain in effect until the later of (i) the date that the Bonds are no longer outstanding or (ii) if there is any claim from the federal government for rebate or other amounts in connection with the Bonds, the date such claim is finally resolved or paid.

DATED this \_\_\_\_\_ day of November 2013.

Department of Administrative Services  
Chief Financial Office  
“DAS”

Department of Revenue  
“Project Agency”

By: \_\_\_\_\_

By: \_\_\_\_\_  
Kris Kautz, Deputy Director

## **EXHIBIT A**

### **PROPERTY DESCRIPTION**

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The Department of Revenue expects to use approximately \$13,534,491 of the proceeds of the 2013 Series L Bonds to finance the implementation of the replacement of the agency's core information technology applications.

**EXHIBIT B-1**

<b>Debt Service Schedule</b> <b>Department of Revenue</b> <b>Core System Replacement</b> <b>2013 Series L XI-Q Bonds</b> <b>Semi-annual Payments</b>				
Date	Principal	Interest *	Debt Service	Remaining Balance
11/13/2013				11,980,000
5/1/2014		233,590	233,590	11,980,000
11/1/2014	225,000	250,275	475,275	11,755,000
5/1/2015		248,025	248,025	11,755,000
11/1/2015	1,775,000	248,025	2,023,025	9,980,000
5/1/2016		217,100	217,100	9,980,000
11/1/2016	1,830,000	217,100	2,047,100	8,150,000
5/1/2017		189,650	189,650	8,150,000
11/1/2017	1,900,000	189,650	2,089,650	6,250,000
5/1/2018		148,900	148,900	6,250,000
11/1/2018	1,985,000	148,900	2,133,900	4,265,000
5/1/2019		106,625	106,625	4,265,000
11/1/2019	2,080,000	106,625	2,186,625	2,185,000
5/1/2020		54,625	54,625	2,185,000
11/1/2020	2,185,000	54,625	2,239,625	
	<u>11,980,000</u>	<u>2,413,715</u>	<u>14,393,715</u>	



**EXHIBIT B-2**

**Department of Revenue  
Core System Replacement  
Sources and Uses for 2013 Series L XI-Q Bonds**

Bond Payable:		11,980,000.00
Original Issue Premium:		1,639,551.65
Project Funds:	13,534,491.00	
Underwriters Discount:	42,305.48	
Costs of Issuance:	42,755.17	
Capitalized Interest:		

<b>Totals:</b>	<b>13,619,551.65</b>	<b>13,619,551.65</b>
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**Project Account Funds  
Agency Projects  
(Funds held at Disbursement Agent)**

Beginning Balance		13,534,491.00
<b>Total:</b>		<b>13,534,491.00</b>

**2013 Series L  
Costs of Issuance Funds  
(Funds held at Disbursement Agent)**

Underwriter's Discount		42,305.48
Costs of Issuance:		42,755.17
<b>Totals:</b>		<b>85,060.65</b>

**True Interest Cost: 1.3833%**

**EXHIBIT B-3**

**Department of Revenue  
Budget Schedule  
Establishing Accounts for 2013 Series L XI-Q Bonds  
Core System Replacement**

**BUDGET**

	<b>Totals</b>
Personal Services	6,545,052
S&S - Personal Svcs	678,430
S&S - Prof Services	18,440,500
<b>Total</b>	<b>25,663,982</b>

**EXHIBIT B-3 (continued)**

**Department of Revenue  
Draw Schedule  
Establishing Accounts for 2013 Series L XI-Q Bonds  
Core System Replacement**

Oct-13  
Nov-13  
Dec-13  
Total

**EXHIBIT C**  
**Department of Revenue**  
**Core System Replacement**

**COMPLETION CERTIFICATE**

On behalf of the Department of Revenue, I hereby certify that the project funded with the 2013 Series L XI-Q Bonds proceeds and described in the Interagency Agreement between the Department Administrative Services and the Department of Revenue has been completely acquired, constructed, and installed substantially in conformity with the specifications thereof.

I also certify that all costs of acquiring, constructing, and installing the project and all expenses incidental thereto have been determined and paid, or provision has been made for payment.

Hence all of the remaining funds in the 2013 Series L project Account related to the Department of Revenue project are available to pay the following:

1. Any rebate due to the federal government in order to comply with the federal Tax Code. That rebate amount will be determined by DAS or its agent for the Treasurer of State.
2. Any remaining allocable share of the costs to DAS to carry out the responsibilities of the Interagency Agreement.
3. Transferred to the 2013 Series L Account which is dedicated to pay interest on the remaining 2013 Series L principal.

This Certificate authorizes and instructs DAS to transfer that portion of the 2013 Series L bond proceeds Account and apply the funds in the manner described above.

The Department of Revenue also understands and will take all necessary steps to provide funds and budget authority to pay annual Trustee or Disbursement Agent and Fiscal Agent fees and an assessment from Oregon State Treasury (OST) Debt Management Division through the remaining term of the Interagency Agreement. Those fees will be billed to Department of Revenue. For purposes of developing future biennial budget requests, the Trustee or Disbursement Agent and Fiscal Agent fees are estimated to amount to approximately \$2,000 per year and OST fees will be based on the Price List for OST assessments.

Dated: \_\_\_\_\_

State of Oregon, \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Officer

**EXHIBIT D**

**PAYMENT REQUEST FORM**

**00001\***  
**Number**

TO: Oregon Department of Administrative Services, as Issuer of 2013 Series L XI-Q Bonds.

You are hereby directed to draw checks on the Wells Fargo Project Account # \_\_\_\_\_ in the following amounts to the following payees, and send them to the address indicated below:

<u>Amount</u>	<u>Payee</u>	<u>Address</u>	<u>Purpose or Type of Expense</u>
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Each amount is an expense appropriately incurred by the Department of Revenue, of the State of Oregon for approved Case Management – Case Worker Project Costs.

On behalf of the Department of Revenue, I hereby certify that all property to be paid for is free and clear of all liens and encumbrances, or that any liens and encumbrances will be satisfied and released and all property will be free and clear of all liens and encumbrances upon payment therefore as herein requested.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

STATE OF OREGON acting by and through its Department of Revenue

By: \_\_\_\_\_  
Authorized Signature

\*All requests should be numbered sequentially for proper recording.

**EXHIBIT E**  
**XI-Q General Obligation Bonds (Q Bonds)**  
**Payment Procedure**  
**1099-MISC Reporting**

**Generally:** As described in OAM 50.50.PO, all state agencies must comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Statewide Financial Management Services (SFMS) is responsible for coordinating all information return compliance issues for state agencies that utilize Statewide Financial Management Application (SFMA). SFMS provides specific guidance, instruction, and current information to all agencies on all aspects of information return reporting, including: information and interpretations of form 1099-MISC reporting criteria, accumulation of payment information, backup withholding requirements, and the filing requirements for all information returns. SFMS Operations files all 1099-MISC forms for all SFMS vendors that meet the reporting requirements.

Each agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. State agencies are required to file form 1099-MISC for all non-SFMS vendors and other types of 1099 forms.

Vendors subject to reporting are any vendors that are not corporations, except for medical corporations and attorneys, which are subject to reporting. Payments to companies, sole proprietorships, estates, trusts, partnerships, medical corporations, individuals, or non-profit organizations are all reportable (Non-profit organizations are not 1099-MISC reportable if they have submitted form 501C).

State agencies that use proceeds from the sale of Article XI-Q Bonds (Q Bonds) to pay vendors for reportable payments (services, rent, royalties, or other things of value, e.g. prizes and awards, remunerations, emoluments, gains, profits, or income) are responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements.

**Procedure:**

Agencies with proceeds from Q Bonds borrowing can fulfill their federal information return requirements using one of three methods. We strongly recommend use of method # 1.

- **Method # - 1 Use of the Statewide Financial Application (SMFA) to make all Vendor Payments** - The preferred method is for agencies to use the SFMA to make payments to all vendors. The agency would then reimburse the operating fund from which the original payment was made with funds held at the disbursement agent. Each reimbursement request would consist of a copy of the original invoice and the agency voucher that was used to create the payment request in SFMA.

This method, where all vendor payments are made from the SFMA, does not require significant changes to normal disbursement or accounting practices. It does require agencies to manage a reimbursement process to ensure that expenditures made from operating funds for approved project costs are reduced and that the appropriate cash in bank program cost profile expenditures are increased in kind.

- **Method # - 2 Pay Vendors directly from Disbursement Agent accounts (reconcile monthly)** - Agencies process Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Each month, the agency accountant enters each individual expenditure for the cash in bank expenditures (from the Disbursement Agent statement) using transaction code 568. This requires the accountant to use the proper batch type, the vendor number and vendor name in each journal voucher. As with payments directly made through SFMA, the choice of the appropriate comptroller object code for each transaction must be determined; whether the expenditure is 1099-MISC reportable or 1099-MISC non-reportable.
  
- **Method # - 3 Pay Vendors directly from Disbursement Agent accounts (reconcile annually)** – In the third method, the agency processes Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Agencies determine whether vendors are 1099-MISC reportable by reviewing the 1099 indicator using the System Wide Vendor Profile (52 Profile). Vendors with a “Y” indicator will require a 1099-MISC Form for reportable payments. Annually, agencies would complete the following procedure.
  - At the end of each calendar year, the agency accountant would run an expenditure query from each Wells Fargo project account and summarize the 1099-MISC reportable expenditures by vendor.
  - Review the amount of 1099-MISC reportable amount on the DAFR 7940 report.
  - Complete a 1099-MISC Change Request form provided by the SFMS Operations 1099 Accountant to include the amount of payments made by the Trustee.
    - Increase the current amount reported on the DAFR 7940 by the total amount made from agency project accounts.
    - This method requires the agency to adjust a vendor’s 1099-MISC reportable data after the calendar year ends by submitting a 1099-MISC Change Request.
    - This adjustment (increase) of a vendor’s 1099-MISC reportable amount is requested through SFMS Operations after the accounting month of December is closed.
    - Agencies can verify the update by viewing the 43M profile.

**MEMORANDUM**

**STATE OF OREGON  
DEPARTMENT OF ADMINISTRATIVE SERVICES**

Date: March 15, 2019  
To: R Mark Miedema, Finance Analyst  
Chief Financial Office  
From: Agency Director or Chief Financial Officer  
Subject: Signature Authorization for:  
Draw Requests on the XI-Q 2013 Series L Bonds

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The following Department of Revenue staff is designated as authorized to approve all requests for the withdrawal of funds from the bond proceeds accounts associated with the above series. Sample signatures are provided below.

\_\_\_\_\_  
Name, Title (Printed )

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Name, Title (Printed)

\_\_\_\_\_  
Signature

**INTERAGENCY AGREEMENT RELATING TO FINANCING PROPERTY  
THROUGH THE DEPARTMENT OF ADMINISTRATIVE SERVICES  
(Article XI-Q General Obligation Bonds)**

This Interagency Agreement is entered into between the Oregon Department of Administrative Services (DAS) and the Department of Revenue (the “Project Agency”) and shall be effective on the date noted herein.

Section 1. Recitals.

a. Article XI-Q of the Oregon Constitution and Senate Bill 5506 enacted in the 2013 legislative session (collectively the “Act”) authorize DAS to request the State Treasurer to issue general obligation bonds to finance the costs of acquiring or constructing personal property that is or will be owned or operated by the State of Oregon and infrastructure related to such personal property..

b. Under the Act, DAS may establish procedures under which state agencies may request projects to be financed with Article XI-Q bonds and DAS may bill those agencies that have projects financed with XI-Q bonds for the costs of financing the project(s), including debt service payments.

c. DAS will attempt to coordinate the financing under the Act, and to finance projects on a tax-exempt basis, so that borrowing costs are reduced.

d. The amount of XI-Q bonds that may be sold in each biennium is limited by the biennial bond bill approved by the Legislative Assembly under ORS 286A.035.

e. The Project Agency hereby requests DAS to use the Act to finance the personal property project(s) described in the attached Exhibit A (the “Project”).

f. DAS is willing to ask the State Treasurer to issue bonds under the Act to finance the Project, subject to the conditions contained in this Agreement.

Section 2. Definitions. Capitalized terms used in this Agreement shall have the meanings defined for such terms above and in this section, unless the context clearly requires otherwise.

“Code” means the Internal Revenue Code of 1986, as amended.

“Bonds” means the State of Oregon Article XI-Q General Obligation Bonds, 2014 Series A and any other borrowing issued by the State of Oregon to refund all or a part of the 2014 Series A bonds.

“Draw Plan” means the anticipated spending plan for the proceeds of the Bonds as described in Exhibit B-3.



Section 3. Representations of Project Agency. The Project Agency represents and warrants to DAS that:

a. Adequate amounts have been budgeted to the Project Agency for the payment of costs associated with the financing of the Project during the current biennium, and the Project Agency reasonably expects that it will receive appropriations in future biennia which are sufficient to permit the Project Agency to pay the debt service and financing costs related to the Bonds which will be billed to it during each biennia.

b. For fiscal period 2013-15 and all subsequent fiscal periods, the Project Agency will take all steps necessary to insure that its budget request contains a line item for debt service and other charges associated with the financing. These steps shall include all reasonable assistance to DAS to assure that such amounts are included in the Governor's budget request to the Legislative Assembly pursuant to ORS 286A.826.

c. Financing the Project through the Act is consistent with the financial policies of the Project Agency, and the Project Agency is not using this financing method to deviate from past, accepted budgeting practices.

d. The Project has an estimated useful life of at least 6 years and the Project is for an essential governmental purpose.

e. As of the date of this Agreement, with respect to those components of the Project for which all competitive contractor selection procedures have been completed, all public bidding requirements applicable to the Project have been complied with, and all time periods in which a challenge to the contractor selection process reasonably could be asserted have expired. With respect to those components of the Project for which the contractor selection procedures have not been completed, the Project Agency will use its best good faith efforts to conduct the respective procurement processes in compliance with all applicable public bidding requirements.

f. Project Agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. Project Agency will comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Project Agency is responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements for proceeds from the sale of the Bonds. Exhibit E provides guidance on how agencies on SFMA can comply with this requirement. It is provided here as reference for Project Agency only and Project Agency should check the DAS, Chief Financial Office webpage at <http://www.oregon.gov/DAS/CFO/SARS/policies/oam/50.50.00.po.pdf> for any updates to the attached Exhibit E. The processes and forms described in the electronic Exhibit E apply all bonds.

Section 4. The Financing.

a. DAS expects the State Treasurer to issue the Bonds on or about May 7, 2014. The Project Agency shall be required to record an allocable share of closing costs from bond proceeds at closing. A schedule of the debt service payments that are required to be paid to

DAS and the dates on which such payments must be made by DAS are attached as Exhibit B. The Project Agency shall deposit debt service payments with DAS approximately 20 days prior to the subject payment date by DAS

Section 5. Timing of Project Agency Payments. Project Agency will make payments to DAS approximately 20 days prior to the dates specified in Exhibit B for costs of debt service and other costs related to the financing. DAS will remit all principal and interest payments to the State's paying agent.

Section 6. Amount of Payments. In addition to a designated share of debt service on the Bonds, the Project Agency hereby agrees, and acknowledges that it will be required to pay, the following:

a. Amounts owing to the federal government under federal tax law (arbitrage rebate) for earnings on the construction money during the construction period in excess of the arbitrage earning limit set by federal law of 2.550238% for the Project or components of Project. In general, these payments will be based on the rate of investment of the proceeds of the Bonds and how quickly they will be expended. Usually, the quicker the proceeds are spent, the smaller these amounts will be. In any case, the proceeds of the Bonds must be spent within three years of their issue date. The applicable tax provisions are quite complex and this provision is not a complete discussion. Project Agency agrees to contact DAS if it has questions about the actual issuance date, the timing of expenditures of the Bonds' sale proceeds or the allowable uses of such proceeds.

b. An allocable share of the on-going costs of DAS in carrying out its responsibilities under the Act which include Disbursement Agency fees and other costs in connection with the bonds and the cost of arbitrage rebate computations.

Section 7. Restrictions on Use of Project. In order to finance the Project at the lowest reasonably available interest rate, DAS may finance the property in such a fashion that interest paid on the financing is excludable from gross income under the Code, the State is eligible for a federal interest subsidy payment or similar favorable treatment. Because the Project may be financed by bonds with beneficial federal tax or other provisions that lower the cost of financing, the Project and its use may be subject to very substantial restrictions. In order to obtain the benefit of low cost financing through the Act and under federal law, the Project Agency represents and agrees that:

- a. The Bonds' sale proceeds will only be used to pay the costs of the Project.
- b. The Project Agency shall not change the use of the Project, or in any manner alter its design, structure, or configuration in any way inconsistent with the Project Agency's currently approved plan, without first requesting and receiving the written consent of DAS.
- c. The Project will not be leased, subleased, sold, or otherwise transferred without the prior written consent of DAS.

d. The Project Agency will not permit any of the Project to be used by anyone except the State or Oregon, and its agents for authorized government purposes unless it obtains the prior written consent of DAS. "Use" includes leases, management contracts, service contracts, or any other arrangement in which a person, partnership, corporation, or other entity uses the property.

e. The Project Agency will comply with all requirements subsequently imposed by DAS on the use of the Project in order to protect the tax-exempt, subsidy or other low cost status of the financing.

f. The Completion Certificate included as Exhibit C hereto shall be executed by the Project Agency and provided to DAS upon substantial completion or acquisition of all the Project.

#### Section 8. Liquidated Damages, Performance Bond or Insurance Payments.

a. Any moneys received by the Project Agency pursuant to the terms of any agreement with a Contractor which are intended to compensate for failures or defects in construction of the Project, including, but not limited to, liquidated damages or payments under a performance bond or bonds, or other acquisition or construction related guarantees shall be submitted to DAS or its designee for deposit in the Bonds project account and applied in the same manner as required for unexpended proceeds deposited to that account. This deposit will not be required if DAS and the Project Agency determine that the moneys are not needed to complete the Project.

b. Project Agency may apply the proceeds of insurance received in the event of loss or damage to the Project to the repair or replacement of the Project. If the insurance proceeds are not used to repair or replace the Project, the proceeds must be submitted to the DAS to be deposited in the Article XI-Q Bond Fund established in ORS 286A.820 and used for the payment of debt service.

Section 9. Management of Financing Proceeds. DAS will cause the sale proceeds of the Bonds to be deposited in a segregated account with Wells Fargo Bank, and disbursed when the Project Agency completes a proper requisition and demonstrates that money is required to pay costs of the Project. DAS will employ substantially uniform documents for all financings under the Act, and the Project Agency should anticipate that it will have little control over the management of the proceeds of the Bonds, prior to the time those proceeds are used to pay costs of the Project. While the proceeds are held pending disbursement, earnings on the proceeds may be required to be limited in order to maintain the tax exemption or other low cost status of the financing, and earnings in excess of a certain level may be required to be rebated to the United States. Limiting earnings and payments of rebates will increase the Project Agency's cost of financing the Project.

a. Requests for the payment of approved Project costs must be made using the Payment Request Form attached as Exhibit D.

b. Payment requests may be for substantial amounts of money that are required to be paid by the Project Agency within a deadline or be subject to a financial penalty. The timely delivery and identification of payment deadlines of every Payment Request Form is the responsibility of the Project Agency. DAS will not be responsible for a late payment penalty. Project Agency should make an extra effort to assure that payments subject to a penalty are delivered to the DAS Accounts Payable Section in time to permit at least seven working days for processing and that any deadline is clearly marked on the payment request. DAS also encourages the Project Agency to request invoices be paid by electronic transfer methods to expedite payment.

Section 10. Termination.

This Agreement shall remain in effect until the later of (i) the date that the Bonds are no longer outstanding or (ii) if there is any claim from the federal government for rebate or other amounts in connection with the Bonds, the date such claim is finally resolved or paid.

DATED this \_\_\_\_\_ day of June, 2014.

Department of Administrative Services  
Chief Financial Office  
“DAS”

Department of Revenue  
“Project Agency”

By: \_\_\_\_\_  
Jean Gabriel, Finance Manager

By: \_\_\_\_\_  
Kris Kautz, Deputy Director

## **EXHIBIT A**

### **PROPERTY DESCRIPTION**

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The Department of Revenue expects to use approximately \$10,694,327 of the proceeds of the 2014 Series A Bonds to finance the implementation of the replacement of the agency's core information technology applications.

**EXHIBIT B-1**

<b>Debt Service Schedule Department of Revenue Core System Replacement 2014 Series A XI-Q Bonds Semi-annual Payments</b>				
Date	Principal	Interest *	Debt Service	Remaining Balance
11/1/2014		179,171.67	179,171.67	9,660,000
5/1/2015	0	185,350.00	185,350.00	9,660,000
11/1/2015	0	185,350.00	185,350.00	9,660,000
5/1/2016	1,465,000	185,350.00	1,650,350.00	8,195,000
11/1/2016	0	156,050.00	156,050.00	8,195,000
5/1/2017	1,525,000	156,050.00	1,681,050.00	6,670,000
11/1/2017	0	133,175.00	133,175.00	6,670,000
5/1/2018	1,570,000	133,175.00	1,703,175.00	5,100,000
11/1/2018	0	101,775.00	101,775.00	5,100,000
5/1/2019	1,635,000	101,775.00	1,736,775.00	3,465,000
11/1/2019	0	60,900.00	60,900.00	3,465,000
5/1/2020	1,715,000	60,900.00	1,775,900.00	1,750,000
11/1/2020	0	43,750.00	43,750.00	1,750,000
5/1/2021	1,750,000	43,750.00	1,793,750.00	0
	<u>9,660,000</u>	<u>1,726,521.67</u>	<u>11,386,521.67</u>	

**EXHIBIT B-2**

**Department of Revenue  
Core System Replacement  
Sources and Uses for 2014 Series A XI-Q Bonds**

Bond Payable:		9,660,000.00
Original Issue Premium:		1,109,663.95
Project Funds:	10,694,327.00	
Underwriters Discount:	37,405.28	
Costs of Issuance:	37,931.67	
Capitalized Interest:		

<b>Totals:</b>	<b><u>10,769,663.95</u></b>	<b><u>10,769,663.95</u></b>
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**Project Account Funds  
Agency Projects  
(Funds held at Disbursement Agent)**

Beginning Balance		10,694,327.00
<b>Total:</b>		<b><u>10,694,327.00</u></b>

**2014 Series A  
Costs of Issuance Funds  
(Funds held at Disbursement Agent)**

Underwriter's Discount		37,405.28
Costs of Issuance:		37,931.67
<b>Totals:</b>		<b><u>75,336.95</u></b>

**True Interest Cost: 1.3773%**

**EXHIBIT B-3**

**Department of Revenue  
Budget Schedule  
Establishing Accounts for 2014 Series A XI-Q Bonds  
Core System Replacement**

**BUDGET**

	<u>Totals</u>
Project Bond-eligible Staff	3,386,105
Project Contract Serv	554,667
Space/S&S	494,622
Vendor Contract	4,000,000
Contingency	1,500,000
Q&A	758,933
	<u>10,694,327</u>

**EXHIBIT B-3**

**Department of Revenue  
Draw Schedule  
Establishing Accounts for 2014 Series A XI-Q Bonds  
Core System Replacement**

8/10/2014	\$916,498
9/10/2014	\$916,498
10/10/2014	\$916,498
11/10/2014	\$916,498
12/10/2014	\$916,498
1/10/2015	\$916,498
2/10/2015	\$916,498
3/10/2015	\$916,498
4/10/2015	\$916,498
5/10/2015	\$916,498
6/10/2015	\$916,498
7/10/2015	\$612,849
	<u>\$10,694,327</u>



**EXHIBIT C**  
**Department of Revenue**  
**Core System Replacement**

**COMPLETION CERTIFICATE**

On behalf of the Department of Revenue, I hereby certify that the project funded with the 2014 Series A XI-Q Bonds proceeds and described in the Interagency Agreement between the Department Administrative Services and the Department of Revenue has been completely acquired, constructed, and installed substantially in conformity with the specifications thereof.

I also certify that all costs of acquiring, constructing, and installing the project and all expenses incidental thereto have been determined and paid, or provision has been made for payment.

Hence all of the remaining funds in the 2014 Series A project Account related to the Department of Revenue project are available to pay the following:

1. Any rebate due to the federal government in order to comply with the federal Tax Code. That rebate amount will be determined by DAS or its agent for the Treasurer of State.
2. Any remaining allocable share of the costs to DAS to carry out the responsibilities of the Interagency Agreement.
3. Transferred to the 2014 Series A Account which is dedicated to pay interest on the remaining 2014 Series A principal.

This Certificate authorizes and instructs DAS to transfer that portion of the 2014 Series A bond proceeds Account and apply the funds in the manner described above.

The Department of Revenue also understands and will take all necessary steps to provide funds and budget authority to pay annual Trustee or Disbursement Agent and Fiscal Agent fees and an assessment from Oregon State Treasury (OST) Debt Management Division through the remaining term of the Interagency Agreement. Those fees will be billed to Department of Revenue. For purposes of developing future biennial budget requests, the Trustee or Disbursement Agent and Fiscal Agent fees are estimated to amount to approximately \$2,000 per year and OST fees will be based on the Price List for OST assessments.

Dated: \_\_\_\_\_

State of Oregon, \_\_\_\_\_

By: \_\_\_\_\_  
Authorized Officer

**EXHIBIT D**

**PAYMENT REQUEST FORM**

**00001\***  
**Number**

TO: Oregon Department of Administrative Services, as Issuer of 2014 Series A XI-Q Bonds.

You are hereby directed to draw checks on the Wells Fargo Project Account # \_\_\_\_\_ in the following amounts to the following payees, and send them to the address indicated below:

<u>Amount</u>	<u>Payee</u>	<u>Address</u>	<u>Purpose or Type of Expense</u>
---------------	--------------	----------------	---------------------------------------

Each amount is an expense appropriately incurred by the Department of Revenue, of the State of Oregon for approved Core Systems Replacement Project Costs.

On behalf of the Department of Revenue, I hereby certify that all property to be paid for is free and clear of all liens and encumbrances, or that any liens and encumbrances will be satisfied and released and all property will be free and clear of all liens and encumbrances upon payment therefore as herein requested.

Dated this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

STATE OF OREGON acting by and through its Department of Revenue

By: \_\_\_\_\_  
Authorized Signature

\*All requests should be numbered sequentially for proper recording.

**EXHIBIT E**  
**XI-Q General Obligation Bonds (Q Bonds)**  
**Payment Procedure**  
**1099-MISC Reporting**

**Generally:** As described in <http://www.oregon.gov/DAS/CFO/SARS/policies/oam/50.50.00.po.pdf>, all state agencies must comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Statewide Financial Management Services (SFMS) is responsible for coordinating all information return compliance issues for state agencies that utilize Statewide Financial Management Application (SFMA). SFMS provides specific guidance, instruction, and current information to all agencies on all aspects of information return reporting, including: information and interpretations of form 1099-MISC reporting criteria, accumulation of payment information, backup withholding requirements, and the filing requirements for all information returns. SFMS Operations files all 1099-MISC forms for all SFMS vendors that meet the reporting requirements.

Each agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. State agencies are required to file form 1099-MISC for all non-SFMS vendors and other types of 1099 forms.

Vendors subject to reporting are any vendors that are not corporations, except for medical corporations and attorneys, which are subject to reporting. Payments to companies, sole proprietorships, estates, trusts, partnerships, medical corporations, individuals, or non-profit organizations are all reportable (Non-profit organizations are not 1099-MISC reportable if they have submitted form 501C).

State agencies that use proceeds from the sale of Article XI-Q Bonds (Q Bonds) to pay vendors for reportable payments (services, rent, royalties, or other things of value, e.g. prizes and awards, remunerations, emoluments, gains, profits, or income) are responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements.

**Procedure:**

Agencies with proceeds from Q Bonds borrowing can fulfill their federal information return requirements using one of three methods. We strongly recommend use of method # 1.

- **Method # - 1 Use of the Statewide Financial Application (SMFA) to make all Vendor Payments** - The preferred method is for agencies to use the SFMA to make payments to all vendors. The agency would then reimburse the operating fund from which the original payment was made with funds held at the disbursement agent. Each reimbursement request would consist of a copy of the original invoice and the agency voucher that was used to create the payment request in SFMA.

This method, where all vendor payments are made from the SFMA, does not require significant changes to normal disbursement or accounting practices. It does require agencies to manage a reimbursement process to ensure that expenditures made from

operating funds for approved project costs are reduced and that the appropriate cash in bank program cost profile expenditures are increased in kind.

- **Method # - 2 Pay Vendors directly from Disbursement Agent accounts (reconcile monthly)** - Agencies process Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Each month, the agency accountant enters each individual expenditure for the cash in bank expenditures (from the Disbursement Agent statement) using transaction code 568. This requires the accountant to use the proper batch type, the vendor number and vendor name in each journal voucher. As with payments directly made through SFMA, the choice of the appropriate comptroller object code for each transaction must be determined; whether the expenditure is 1099-MISC reportable or 1099-MISC non-reportable.
  
- **Method # - 3 Pay Vendors directly from Disbursement Agent accounts (reconcile annually)** – In the third method, the agency processes Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Agencies determine whether vendors are 1099-MISC reportable by reviewing the 1099 indicator using the System Wide Vendor Profile (52 Profile). Vendors with a “Y” indicator will require a 1099-MISC Form for reportable payments. Annually, agencies would complete the following procedure.
  - At the end of each calendar year, the agency accountant would run an expenditure query from each Wells Fargo project account and summarize the 1099-MISC reportable expenditures by vendor.
  - Review the amount of 1099-MISC reportable amount on the DAFR 7940 report.
  - Complete a 1099-MISC Change Request form provided by the SFMS Operations 1099 Accountant to include the amount of payments made by the Trustee.
    - Increase the current amount reported on the DAFR 7940 by the total amount made from agency project accounts.
    - This method requires the agency to adjust a vendor’s 1099-MISC reportable data after the calendar year ends by submitting a 1099-MISC Change Request.
    - This adjustment (increase) of a vendor’s 1099-MISC reportable amount is requested through SFMS Operations after the accounting month of December is closed.
    - Agencies can verify the update by viewing the 43M profile.

# MEMORANDUM

## STATE OF OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES

Date: March 15, 2019

To: Jean Gabriel, Finance Manager  
Chief Financial Office

From: James C Bucholz, Director

Subject: Signature Authorization for:  
Draw Requests on the XI-Q 2014 Series A Bonds

---

The following Department of Revenue staff is designated as authorized to approve all requests for the withdrawal of funds from the bond proceeds accounts associated with the above series. Sample signatures are provided below.

James C. Bucholz  
Director

---

Signature

Kris Kautz  
Deputy Director

---

Signature

Terrence Woods  
ASD Director

---

Signature

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Capital Debt Service and Related Costs  
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Revenues</b>							
Admin and Service Charges	-	-	(73,056)	-	-	-	(73,056)
<b>Total Revenues</b>	-	-	<b>(\$73,056)</b>	-	-	-	<b>(\$73,056)</b>
<b>Services &amp; Supplies</b>							
Other Services and Supplies	-	-	(73,056)	-	-	-	(73,056)
<b>Total Services &amp; Supplies</b>	-	-	<b>(\$73,056)</b>	-	-	-	<b>(\$73,056)</b>
<b>Total Expenditures</b>							
Total Expenditures	-	-	(73,056)	-	-	-	(73,056)
<b>Total Expenditures</b>	-	-	<b>(\$73,056)</b>	-	-	-	<b>(\$73,056)</b>
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

**ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY**

Revenue, Dept of  
Pkg: 031 - Standard Inflation

Cross Reference Name: Capital Debt Service and Related Costs  
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
<b>Services &amp; Supplies</b>							
Other Services and Supplies	-	-	-	-	-	-	-
<b>Total Services &amp; Supplies</b>	-	-	-	-	-	-	-
<b>Total Expenditures</b>							
Total Expenditures	-	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-	-
<b>Ending Balance</b>							
Ending Balance	-	-	-	-	-	-	-
<b>Total Ending Balance</b>	-	-	-	-	-	-	-

Agency Request  
2019-21 Biennium

Governor's Budget

Legislatively Adopted  
Essential and Policy Package Fiscal Impact Summary - BPR013

CRITERIA	WEIGHT	SCORING GUIDE	Processing Center Modernization (PCM)					
<b>TOTAL WEIGHTED PROJECT SCORE</b>			0		0		0	
<b>Strategic Value</b>			Raw	Weighted	Raw	Weighted	Raw	Weighted
<b>Required Service/Product-Business Alignment (are any of these are true?)</b> <ul style="list-style-type: none"> <li>&lt; Mandate (legislative, federal or state)</li> <li>&lt; Meets a strategic business need</li> <li>&lt; Governor Initiative/Strategy</li> <li>&lt; Priority/Compliance for industry</li> </ul>	5	0: none are true 3: one is true 6: two or three are true 9: all are true	0		0		0	
<b>Value to Customer</b> Number of users and the level of positive impact for using the product/service. Consumers or users of the service, product or data. Customer could be citizens, internal agency users, other state/local agencies or other external stakeholders. Or, projects that are funded through grants, IGAs, etc.	5	0: no value to customer 3: low value to customer 6: medium value to customer 9: high value to customer	0		0		0	
<b>Leverage Potential</b> Multiplier effect: <ul style="list-style-type: none"> <li>&lt; Service/product can be leveraged as a shared or managed service across agencies or policy area</li> <li>&lt; Service/product can be leveraged as a utility service</li> <li>&lt; Service/product adds value for external partners</li> </ul>	3	0: no potential, isolated service 3: low potential 6: medium potential 9: high potential	0		0		0	
<b>Risk</b>								
<b>Importance to Risk Mitigation</b> Would the agency, state, or its customer be exposed to a risk or impact if the service or product is not offered? Or, is an existing service at risk? Do other current services/products depend on it? This could be security, safety, legal or any other risk related in loss .	5	0: no risk to state/ customer if not offered 3: low risk to state/customer if not offered 6: medium risk to state/customer if not offered 9: high risk to state/customer if not offered	0		0		0	
<b>Financial</b>								
<b>Return on Investment (ROI) / Cost Avoidance</b> Project ROI reduces cost in expenditures once a project becomes a program. Must have a way to measure ROI and the amount of cost that will be avoided due to implementation of the project.	5	0: ROI none or unknown 3: ROI gained over two biennia 6: ROI gained within two biennia 9: ROI gained within one biennium	0		0		0	



## FY 19-21 IT Investment Reporting – Summary

*April 2018*

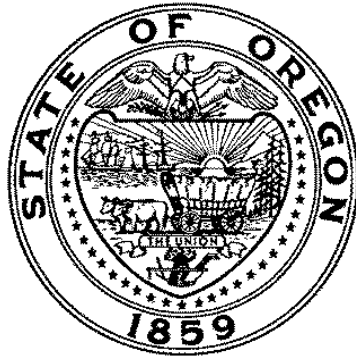
Key points from Budget Instructions and CIOC presentation:

**Deadline:** July 1

1. Agencies are required to enter **projects and ideas for IT investments exceeding \$150K** into the enterprise Project Portfolio Management (PPM) database.
  - Total project cost includes all software, hardware, professional services, staff time, etc.
2. Agencies are required to **submit a business case for each IT project / investment with an anticipated total cost of \$1M or more** (agnostic to funding source)
  - For **new projects and programs**, the business case may be high-level depending on where the agency is in the project initiation / planning process. A high-level (pre-stage gate) business case should articulate the business problem and objectives, agency approach, initial cost estimates, etc. Specific solutions, budget and schedule may be unknown.
  - For **continuing projects and programs**: Submit the most current business case. An updated business case is required if +/- 10% change to cope, schedule or budget
  - If business case is not thorough, it *may* get sent back to agency if time allows, however the documentation needs to stand on its own
3. An **IT Project Prioritization Matrix** needs to be submitted including all new and continuing projects with anticipated total cost of \$1 million or more (one matrix for all projects)

**Note:**

- Agencies should work with the Sr. IT Portfolio Manager for assistance with this process (help determine best path to success for your agency, provide guidance on business case development, etc.)



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# **Business Case for *The Processing Center Modernization Project***

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**Oregon Department of Revenue,  
Administrative Services Division,  
Processing Center**

08/29/2017  
Version: 2.4  
Talon J. Wood

(503) 991-8288  
[talon.wood@oregon.gov](mailto:talon.wood@oregon.gov)

## Business Case – Authorizing Signatures

PROPOSAL NAME AND DOCUMENT VERSION #	<b>Processing Center Modernization Project</b>		
AGENCY	Department of Revenue	DATE	08/29/2017
DIVISION	Administrative Services Division, Processing Center	DAS CONTROL #	
AGENCY CONTACT	Talon J. Wood	PHONE NUMBER	(503) 991-8288

The person signing this section is attesting to reviewing and approving the business case as proposed.

<i>This table to be completed by the submitting agency</i>	
Agency Head or Designee (Name)	(Date)
Signature	
Agency Executive Sponsor (Name)	(Date)
Signature 	1-10-18
Agency Chief Information Officer (CIO) or Agency Technology Manager (Name)	(Date)
Signature 	1-10-18
State Data Center Representative, if required by the State CIO (Name)	(Date)
Signature	

<i>This Section to be completed by DAS Chief Information Office (CIO) IT Investment and Planning Section</i>	
DAS CIO Analyst (Name)	(Date)
Signature	
State CIO (Name)	(Date)
Signature	

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## Executive Summary

The Department of Revenue (DOR) recommends issuing a Request for Proposal (RFP) to replace its aging, unsupported return and remittance processing systems. DOR's Processing Center handled \$2.9 billion<sup>1</sup> in paper payments—which include personal checks, cashier's checks, and money orders—and 730,010<sup>2</sup> paper tax returns in the 2015 calendar year alone. Those paper payments equal 16.26 percent<sup>3</sup> of Oregon's 2015–17 General Fund budget. Payment and return processing are integral to the business of DOR. Paper returns and payments are processed using multiple types of hardware and software that are outdated and, in many cases, no longer supported. Some of the outdated software systems require special workarounds just to continue operating, and the workarounds themselves are reliant on outdated, unsupported software. If no action is taken, the risk of the systems failing will continue to increase. Failure of these systems will slow, if not completely stall, paper return and payment processing.

DOR considered several options for addressing this problem. The alternatives included:

- Continuing to use the existing systems until they failed.
- Keying information directly into GenTax, DOR's core system.
- Replacing the return processing system entirely.
- Employing a subscription based data capture system for return processing.
- Replacing both the return and remittance processing systems with an integrated solution.

After analyzing the various options, DOR concluded that completely replacing the return and remittance processing systems with an integrated solution would provide the greatest operational benefit. This solution meets all the criteria to solve the problem, and in fact will provide added efficiencies.

This solution would replace DOR's multiple aging systems with an integrated system that:

- Employs DOR's IBML scanners to image both returns and remittances.
- Reduces hardware maintenance costs by decommissioning the Burroughs banking scanners.
- Captures data from and processes paper returns.
- Captures data from and processes paper remittances.
- Meets and exceeds the demands of peak filing season.
- Feeds data to GenTax.
- Eliminates the need for workarounds, which would increase overall system stability.
- Employs modern processing technology such as intelligent character recognition and optical character recognition, which will decrease the amount of time it takes to process a return. Faster return and remittance processing can translate to a reduced need for seasonal staff, which in turn decreases the cost of return processing.

The purchase cost of this solution is estimated to be between \$1.3 million<sup>4</sup> and \$3.7 million<sup>4</sup> over a four year period. This amount includes the cost of purchasing the system, software maintenance, vendor implementation, and third party quality assurance (QA) services. Implementation is estimated to take about 36 months; however, there will be minor ongoing costs for project closeout activities.

DOR requested and was awarded \$1.5 million in project funding during the 2017 regular legislative session. We are currently in the process of gathering additional information concerning the most accurate cost of the proposed solution. To this end, we issued a RFI to firm up cost information and get more information concerning solution alternatives. This information has been included in the most recent revision of this document.

Operating our systems as they currently exist will cost approximately \$2.19 million<sup>5</sup> from 2017 through 2021. That doesn't factor in the widespread fiscal impact of a failure to process payments and returns if existing systems become inoperable. This project is a capital reinvestment to ensure we are able to maintain existing revenues. Additionally, this new system would reduce the need for seasonal staffing, reduce State Data Center Costs, and hardware maintenance costs. Current information indicates that the reduction in seasonal staffing will result in an estimated \$94,000<sup>8</sup> to \$281,000<sup>8</sup> in cost savings annually. Department of Administrative Service Enterprise Technology/State Data Center costs will be reduced by approximately \$31,000<sup>6</sup> to \$93,000<sup>6</sup> annually. Finally, hardware maintenance costs will be reduced annually by between \$20,000<sup>7</sup> and \$61,000<sup>7</sup>. All cost estimates are based on a combination of historical data, vendor proposals received during the Processing Center Lifecycle (PCL) project<sup>16</sup>, RFI responses, and forecasts based on industry standards. These expenses are broken down more completely in Appendices A and B.

Aside from the risk associated with a large expenditure such as this one, there are several operational risks that must be acknowledged. First, DOR is currently in the process of other substantial projects, chief among them is the Core Systems Replacement (CSR) project, which is scheduled for completion December 2017. This multiyear project is replacing DOR's core systems with GenTax, an integrated tax processing system from Fast Enterprises, Inc. While there were resource conflicts and constraints with CSR and PCL happening at the same time, the conclusion of the CSR project also means fewer Fast Enterprises staff on hand to help integrate the new processing system with GenTax. We are taking this into account ahead of time so we can ensure proper management of staffing and agency priorities.

The second concern is the implementation timeline. Given the seasonal nature of return processing, the implementation of the system must be carefully timed so it's in place and operational prior to the start of the filing season. This is a critical failure point that must be planned for. A mitigation strategy has been developed for the possibility of this condition not being met. The mitigation strategy involves simultaneously bringing up and preparing the current processing systems all the way to the point of the new system going live in Production.

Finally, the system must be able to feed information directly to GenTax. GenTax relies on front-end systems to feed it data, which it then applies to various tax account types. The solution would be of no value if it is not able to create and export information for use in GenTax.

Failure to act will result in continued reliance on aging, unsupported systems and workarounds. The longer DOR uses these outdated systems, the more likely it becomes that they will fail. Without front-end processing systems, return processing will be slowed, if not stalled. Failure of the return processing systems will come with a number of costs, including:

- Increased complaints to the Director, Governor, and Legislators.
- Wages for additional seasonal staff to manually process returns and payments.
- Lost production in other areas of the department, such as collections or audit, as resources are reallocated to mitigate the effects of the system failure on taxpayers.
- Understaffing of customer service positions such as tax services and collections as resources are reallocated to mitigate the effects on taxpayers.
- More interest paid on refunds because returns were not processed in a timely manner.
- Slowing or halting of DOR's ability to bank tax dollars made via paper payments.

The DOR's mission reads, "We make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens." The returns and payments we process are a key part of the revenue systems that provide for Oregon's General Fund. Replacement of the returns and remittance processing systems is an important reinvestment to ensure we can continue fulfilling our mission.

## Purpose and Background

### Purpose

The purpose of this project is to replace or upgrade the Oregon Department of Revenue's (DOR) aging, and in some cases unsupported, return and remittance processing systems. DOR administers more than 30 different types of taxes and fees for the state of Oregon. DOR's processing systems capture data from payments, returns, and correspondence that is then applied to individual and business accounts. Personal income taxes alone made up 87 percent<sup>9</sup> of the state's General Fund for the 2015–17 biennium. Stated concisely, remittance and return processing are integral to DOR's business and the services we provide to the state of Oregon. The DOR Processing Center handles more than 3 million<sup>2</sup> paper returns and payments annually, which is approximately 39 percent<sup>2</sup> of their total volume.

### Background

**System History:** In July 2008, DOR completed implementation of phase one of the Tax Processing Automation system (TPA). Phase one of the project focused on installing two Kodak s1740 scanners and software called iCapture 4.0 to process corporate tax returns. This was intended to be a multi-stage project with functionality rolling out to specific tax programs in phases. Phase two would have expanded TPA to include personal income tax (PIT) return processing, implementation of a larger document management system, and procurement of better high-speed scanners. This would have also included adding advanced features to the system to capture data directly from forms. However, due to internal constraints and budgetary considerations, phase two was never implemented. This left DOR processing PIT returns on systems that were already nearing the end of their useful life at that time.

In 2014, DOR began the Processing Center Lifecycle (PCL) project. DOR issued a competitive RFP to replace its aging processing systems, and a contract was awarded to the successful bidder in 2015. Under this contract, two IBML high-speed track scanners were purchased, and the vendor attempted to replace the return processing software.

The project encountered substantial issues and implementation delays. These problems resulted in what the management consulting firm, bluecrane, referred to as "a crisis situation." In April 2016, it became apparent that the system would not be ready in time to process the paper returns that had been accumulating. A response team was formed to manage the situation. To process returns and payments and get refunds to taxpayers, they brought the old systems back online and shifted capacity and resources to process the backlog of paper returns and payments. Due to failure to implement the new software in time, the software vendor's contract was terminated for convenience.

After the termination of the contract, DOR brought bluecrane back to assess where the project may have gone off course. The key breakdowns they identified were in four major areas: governance, communications, scope management, and schedule/workload management. Based on the guidance received, several steps have been taken to ensure that this new project is successful. First, a steering committee has been established and clear communication plan was developed. Second, a new project manager and business analyst have been brought in. Finally, the department is following the Oregon Office of the State Chief Information Officer (OSCIO) stage-gate process to help keep the scope focused and the project on schedule.

DOR is now in the process of gathering information from other states that operate on a GenTax core system to further refine our understanding of the solutions employed by these states. We also issued an RFI to gather information concerning the total cost and feasibility of the early requirements. A total of eight RFI responses

were received and they reflected a wide spectrum of systems that would likely meet our needs. This information provided us with another alternative that had not been originally considered and more cost information. The additional cost information gave us the ability to clearly evaluate the feasibility of the project and the realization that the best cost savings is produced if we include remittance processing.

The Joint Ways & Means Committee Subcommittee on General Government has approved Policy Option Package (POP) 112 – Processing Center Lifecycle for \$1,380,000 General Fund and \$120,000 Other Funds expenditure limitation for a total of \$1.5 million. Based on our forecasts this should be sufficient to cover the cost of software purchase, vendor implementation, software maintenance, third party quality assurance, and state data center costs for the 2017 – 2019 biennium. Project staffing will be drawn internally and is not included in the POP.

**Current Process:** DOR receives large volumes of paper tax returns and payments. Post office boxes are used to presort these documents. However, many items are received at incorrect post office boxes, requiring manual sorting to the correct workflow. There are more than 400 manual sorts to prepare items for processing during the mail-opening phase of the process. Mail from each post office box is opened on one of twelve high-speed mail extractors. Then, payments are separated from returns and each is processed according to their document type. Due to the seasonal nature of return processing, the department hires, on average, between 75 and 90 seasonal employees each year to assist with opening mail, keying returns, pulling files, filing returns, and creating payment vouchers.

Corporate tax returns are opened, sorted, and sequenced, with separator pages added to each part of the return. Approximately 97 percent<sup>2</sup> are imaged, and a document locator number is printed on each page for indexing and for tracking. Payments that come in with these returns are imaged and then sent to DOR's Banking Unit where they are processed and deposited. If the return contains information in the form of a 2-D barcode, data is captured from the barcode by scanning the code. If not, staff use iCapture 4.0 to key the return information from an image. The information from these returns is verified by being keyed a second time. If the data captured does not match, it is corrected to complete processing. The data is then exported along with the imaged return into GenTax. Corporate returns are the only returns currently imaged during processing.

Conversely, when PIT returns are received, they are keyed from the paper return directly into software called iCapture 3.0 and manually numbered with a document locator number for tracking. The data on some PIT returns is captured from a 2-D barcode, if one is printed on the return. All the PIT returns are also verified by keying them a second time. If the data captured doesn't match, it is corrected. Once all the data has been keyed and corrected it is uploaded into GenTax. The paper returns are physically stored in our files unit and retained based on state retention rules. They are only imaged if there is an audit or customer service need. Once the returns are imaged they are uploaded into GenTax for long term storage and the physical paper copies are destroyed.

Payments that come in with scannable vouchers are sent directly to DOR's Banking Unit where they are processed on two Burroughs banking tracks. After the payments have passed through the banking tracks they are processed using software called Transaction Management System (TMS). Payments received without a scannable voucher are researched and a valid voucher is created, if possible. Any other payments are manually processed without creating a voucher. An image cash letter, known as "Check 21," is used to electronically deposit any eligible payments. Otherwise, they are physically deposited through armored car service. The data captured from these payments is exported to GenTax.

## Problem Definition



Approximately 26 percent<sup>2</sup> of corporate tax returns, 20 percent<sup>2</sup> of PIT returns, and 43 percent<sup>2</sup> of payments are received on paper. These number may differ somewhat from our Key Performance Measure (KPM) reports because they include extension filers and later amended returns which are typically filed by paper or 2D barcode. All paper returns and payments are processed using aging software that is, or soon will be, unsupported and is not compatible with DOR's operating systems. Further, front-end systems must capture and provide data to GenTax, DOR's integrated tax processing system. Failure of these front-end systems will result in delays for processing incoming returns and payments, increasing the amount of time to issue a refund and slowing the banking of funds.

Impression Technology (Impressions) is the provider of the iCapture data-entry software used by DOR's Processing Center. Currently, the Processing Center is using two separate versions of iCapture return processing software: iCapture 3.0 for PIT returns and iCapture 4.0 for corporate tax returns. Using two separate software versions presents difficulties in both systems management and employee cross training. The version used to process PIT returns is now unsupported by Impressions and the version used for corporate tax returns will be unsupported within the next two years. To complicate matters further, these versions of iCapture are not compatible with the Windows 7 operating system currently used by DOR. To continue using these systems, it was necessary to develop a workaround using a Windows XP virtual desktop. Using the virtual desktop presents security risks and IT administration difficulties, as this operating system is no longer supported by Microsoft. Furthermore, the Processing Center's price agreement contract with Impressions was recently renewed but will expire June 30, 2021. Renewing this contract again will result in higher costs to have the system configured to meet DOR's needs each filing season, assuming that Impressions is willing to keep configuring the systems. If these programs fail, DOR will likely be forced to key the return information directly into GenTax. Current estimates indicate that keying returns directly into GenTax takes approximately five minutes<sup>10</sup> longer per return; a 160 percent<sup>10</sup> increase in processing time.

In addition to the problems associated with the return processing systems, there are concerns about the payment processing systems. These systems are responsible for processing on average 9,200<sup>11</sup> payments per day. The Burroughs track scanners that DOR uses to process checks are aging and nearing the end of their useful life. DOR and a large utility company are the only businesses in the state of Oregon that are still using these types of machines. Because they are so uncommon, only one technician in Oregon has the knowledge and ability to service them. On top of the hardware concerns, there is the problem of the software itself aging and becoming increasingly difficult to operate, especially in interfacing with GenTax.

## Alternatives Analysis

### Assumptions

In the process of analyzing the alternative solutions to the Processing Center's problems, certain assumptions have been made. The assumptions were:

- It is assumed that the Processing Center Modernization (PCM) project is and will be a high priority for DOR over the entire life of the project.
- It is assumed that the project will receive the requested funding.
- It is assumed that there will be dedicated staffing resources for both the project and the Processing Center mitigation plan.

- The business case uses a four year time period as the basis of its calculations. The four year period will span five calendar years, July 2017 - March 2021.
- DOR staffing cost calculations are based on six FTEs over the life of the project.
- Hardware maintenance costs calculated based on current hardware maintenance contracts. For years not covered in the contracts the cost is extrapolated based on the rate of increase in the contract.
  - In the proposed alternative the maintenance costs for the Burroughs banking tracks is eliminated in the third year. This reflects the plan to implement the solution in a phased approach moving remittance processing to the IBML scanners in the first two phases.
- Staffing costs calculated based the cost of the various team member's positions, salaries, and related support costs. For the 19 – 21 biennium the salaries have been indexed based on estimated 13% inflation rate.
- Purchase, implementation, and software maintenance costs based on a simple average of costs drawn from vendor RFP responses to PCL and vendor RFI responses received in relation to PCM. A total of seven vendors provided costing information concerning system purchase, implementation, and software maintenance costs.
- State Data Center Costs calculated based on current server environments for the first two years of the project. After that time the costs are forecasted based on the server requirements stated in PCL RFP responses and PCM RFI responses plus an additional set of servers to host a QA/Staging environment.
- Third party QA cost are based on deliverables. Total cost is estimated as 5% of the total project costs inclusive of all project and project support costs. The cost is estimated at 5% based on the guidance of the Statewide QA Program Analyst. This value was used after considering that the selected alternative is a commercial off the shelf solution (COTS) and customization is being avoided. These costs are somewhat front loaded as they include a review of project health and assistance in risk assessment activities. After the initial costs the remainder are expected to be spread fairly evenly over the life of the project.
- State Data Center, hardware maintenance, and software maintenance are listed as project costs; however, they will transition to operational costs after project completion and invoices will be paid from the ITS section within the Administrative Services Division of DOR.
- The number of paper returns, 2-D returns, and paper payments have decreased over the last several years. However, it does not appear that they will phase out completely considering the over 3 million<sup>2</sup> paper returns and payments received in calendar year 2015 (CY2015).
- The overall character read-rate for the solution is assumed to be 80 percent or higher.

- The cost associated with reduced seasonal staffing is calculated on the assumption of an 80-percent reduction of seasonal staffing in the Information Transcription Unit (ITU).
- Seasonal staffing in mail opening is assumed to remain constant.
- Technology and technology support services involved assumed to include:
  - DOR IT services.
  - Fast Enterprises (GenTax) staff or DOR's GenTax support team.
  - Current return processing software (iCapture 3.0 and iCapture 4.0).
  - Current remittance processing software (TMS).
  - DOR's existing scanning equipment, including two IBML high speed track scanners, two Burroughs track scanners, two OPEX 7200i scanners, and nine Smartsource Adaptive scanners.
  - Vendor services once a contract has been issued.
- The locations affected by this project would be the Processing Center at the Salem main office, with possible effects on the State Data Center and DOR field offices.
- It is assumed that implementing the solution in a phased approach will decrease overall risk, as opposed to implementing all programs at one time.
- It is assumed that the vendor will be able to implement the system within the necessary timeline.
- It is assumed that the vendor will be able to meet all of the requirements listed in Business Case Appendix C through the base function or configuration of the solution.
- It is assumed that the RFP will be successful in receiving multiple viable bids.
- It is assumed that the selected vendor will be amenable to the negotiation of a contract.
- It is assumed that the CSR project will have completed rollout 4 by December 2017.
- It is assumed that there will not be a rollout 5 of the CSR project.
- It is assumed that the solution will be configured not customized to meet DOR's needs.

### **Selection Criteria and Alternatives Ranking**

A total of five alternatives were identified and weighed against these criteria. The alternatives are: maintain the status quo, key all information directly into GenTax, employ a single integrated return processing system, employ a subscription based return processing system, or employ an integrated return and remittance processing system. Each of these alternatives will be broken down in greater detail later in this document. To select the optimal alternative, five criteria were identified. These selection criteria were:

- **Suitability:** The alternative is appropriate to meet most of the needs of DOR. The Alternative is able to meet DOR system requirements and operates on industry supported technology.
- **Feasibility:** The alternative fits reasonably within available resources. This includes project costs, available hardware, and staffing.

- **Acceptability:** The benefits provided by the alternative are worth the cost. Benefits include system functionality and the track record of the alternative with other taxing agencies.
- **Completeness:** The alternative contains the critical components needed to solve all parts of the problem, in that it gives DOR the ability to process tax returns and remittances. Furthermore, will this alternative be sufficient to meet DOR’s needs into the foreseeable future.
- **Alignment:** The alternative aligns with the State of Oregon’s and DOR’s mission, vision, and values.

<b>Selection Criteria Matrix</b>					
<b>Alternative</b>	<b>Suitability</b>	<b>Feasibility</b>	<b>Acceptability</b>	<b>Completeness</b>	<b>Alignment</b>
Status Quo		X			
Key Directly Into GenTax	X	X			
Integrated Return Processing System	X	X	X		X
Subscription Based Return Processing system	X		X		X
Integrated Return & Remittance System	X	X	X	X	X

The alternatives were considered because they met most or all of the criteria, with the exception of the “status quo,” which is included as a baseline. Each of the alternatives is described below in more detail and further assessed across the following dimensions: cost, benefit, and risk.

### **Solution Requirements**

In the analysis of this project, a list of solution requirements were identified. Included below is a listing of a few of the mandatory requirements. The entire requirements catalog is included as an appendix to this report. To be considered a viable alternative, the solution must, at the very minimum, meet the following requirements:

- The vendor shall have previously implemented their proposed solution for tax return and remittance processing in at least two other states that operate on a GenTax core system and employ IBML scanners.
- Solution upgrades or replaces the imaging, and data capture software described in the current process.
- Solution is able to support DOR’s current IBML and Smartsource imaging equipment.
- Solution allows prior year returns to be imaged and processed as designed without requiring modifications to the forms.
- Solution interfaces to the end user system, GenTax by exporting data files, image files, and index files.
- Solution supports documents with multiple pages.
- Solution has an accessible, readable audit trail for all system and user activity.
- Solution uses a wide range of data capture and recognition technologies including but not limited to: machine print, hand written, 1D barcode, 2D barcode, OMR, CAR, LAR, MICR, and QR codes.
- Solution provides the ability to establish different workflows or processing steps as needed, based on the type of document, form, and filing method.
- Solution provides the ability to configure and customize each workflow process independently.

- Solution is able to process the volume of paper documents received during DOR’s peak season within a reasonable time. Reasonable time is defined as two to three weeks during peak processing season and less than a week for the rest of the year.
- Solution is able to function within Oregon ETS data center network model where all servers are VM servers physically located in another facility and other input/output devices such as scanners, printers, workstations, etc. are located in DOR’s facilities. For a full breakdown of ETS build requirements refer to Appendix E.
- Solution includes separate development, testing, staging, and production environments, with the staging environment mirroring the production environment.
- Solution output must be in a form that is useable in GenTax, XML or flat file. If output is in the form of XML, output must be validated based on schema before it is exported.
- Solution provides document images that are compatible with other currently existing systems. (i.e. AIIM, ANSI, and/or ISO standards for digital image file formats including but not limited to TIFF, JPEG, JBIG, JPEG 2000, PDF-A). Non-standard or proprietary digital image file formats are not acceptable.
- Solution must operate on industry supported technology. Industry supported defined as within one release of most current at all times.
- Vendor must provide a complete Disaster Recovery and Business Continuity Plan.
- Solution employs database features that ensure the integrity of the data. This includes the use of primary keys, foreign keys, and unique constraints. Correct data types must be appropriate to the column data being maintained.
- Solution must provide a high-availability system, with high availability defined as 99.9 percent or greater availability.

### **Alternative 1 – Status Quo**

In this situation, no action would be taken. The Processing Center would continue to use existing processing systems and create contingency plans for potential failure. Payment processing would continue using current hardware and software. The iCapture software would continue to be reconfigured and used each season for return processing until this option is no longer available. This alternative meets none of the selection criteria with the exception of feasibility. It only meets the criterion of Feasibility due to the fact that it is already in place and generally operational for the time being.

### **Cost**

The total cost of operation for this alternative is estimated at approximately 2.19 million<sup>5</sup> between 2017 and 2021. For a full cost breakdown refer to Appendices A and B. This calculation includes direct and indirect costs for salaries, the State Data Center, software licensing, software maintenance, and hardware maintenance. All of these costs are based on historical and recent records. State Data Center and software maintenance costs make up the majority of these expenses. The rest of the costs are maintenance costs for hardware and staffing costs to update some of the unsupported systems each filing season. The salaries and benefits number does not

reflect the cost of seasonal employees that are brought on each year during processing season. Reflected in these cost calculations is only the expenses of operating the systems and readying them for each processing season. The chart below is a cost summary of operating the systems as they currently exist, reflecting the total costs for this alternative.

Current State Estimated Costs						
Cost Category	2017	2018	2019	2020	2021	Totals
Salaries & Benefits	\$ 6,500	\$ 6,600	\$ 6,700	\$ 6,900	\$ 7,000	\$ 33,700
State Data Center	\$ 166,700	\$ 166,700	\$ 145,000	\$ 145,000	\$ 145,000	\$ 768,400
Software	\$ 181,100	\$ 184,500	\$ 187,900	\$ 191,200	\$ 194,600	\$ 939,300
Hardware	\$ 86,800	\$ 88,100	\$ 89,500	\$ 90,900	\$ 92,250	\$ 447,550
*Numbers rounded to nearest hundred						\$2,188,950

**Benefit**

There are a couple of benefits to continuing to use the current systems. First, to continue using these systems requires no additional capital expenditures. The only costs are maintaining the hardware, software, and updating the systems each filing season. The second benefit is that staff are familiar with the current systems and interfaces, resulting in little to no new learning curve.

**Risk**

First, much of the software is currently unsupported and all of it will be unsupported within the next two years. Given that the current processing software is not compatible with DOR’s operating systems, the risk of software instability or failure is increasing steadily over time. Second, the workaround that is being employed to keep the return processing systems operating requires the use of an operating system that is no longer supported by its manufacturer. Microsoft is no longer producing updates or security fixes for Windows XP. Finally, the Burroughs remittance processing tracks are near the end of their useful life, increasing the risk of breakdowns. The failure of the Burroughs tracks would leave DOR unable to process over \$11 million<sup>13</sup> in payments each day they are out of operation. As these risks increase, the amount of time and effort dedicated to these systems will increase. While we have been able to continue negotiating service and maintenance contract extensions, there is no certainty that this will be the case indefinitely. This business model is no longer a viable option to meet DOR’s needs.

**Alternative 2 – Key Directly into GenTax**

In this alternative, DOR would forego the use of front-end return processing software entirely. Returns would be keyed directly into GenTax from the paper form. Once the returns have been keyed, they would be stored in the Files Unit and only imaged when requested by DOR program staff in the event of an audit or customer service need. The Processing Center would continue to employ the IBML scanners to complete the imaging requests. Processing of payments would be done using the current Transaction Management System (TMS).

This alternative is superior to the Status Quo hitting two of the five selection criteria. First, this alternative is suitable, meaning that it can meet most of the agencies needs and would operate on industry supported technology. Second, it is feasible given that it would employ systems and equipment that are already in place, no capital expenditures would be necessary. The only real change that would be necessary would be the hiring of a significantly higher number of seasonal workers.

**Cost**

This alternative has the highest amount of ongoing labor costs of the three solutions. The total cost of ownership for this alternative is estimated to be between \$1.5 million<sup>14</sup> and \$4.4 million<sup>14</sup> over the period of

2017 - 2021. For a full cost breakdown, refer to Appendices A and B. This calculation includes direct and indirect costs for salaries, the State Data Center, software licensing, software maintenance, hardware maintenance, and file storage. The software, hardware and State Data Center costs are all based on historical and recent records of these costs. While seasonal staffing costs have not been included in the analysis of alternative one, the incremental costs associated with increased seasonal staffing to support this option have been included here. The amount listed in salaries and benefits is the difference between average historical seasonal staffing and the CY2016 seasonal staffing costs. The CY2016 filing season was used as a baseline for these calculations because paper returns were keyed directly into GenTax at that time. The only area of cost savings would come from software maintenance costs being reduced to only the TMS system. Hardware maintenance costs would remain the same until the Burroughs tracks fail or are eliminated. The chart below is an averaged cost summary reflecting the total costs for this alternative. We are employing an averaged table to ease comparison among the alternatives.

Key Directly to GenTax Estimated Costs						
Cost Category	2017	2018	2019	2020	2021	Totals
Seasonal Staff	\$ 277,900	\$ 283,400	\$ 289,100	\$ 294,900	\$ 300,500	\$ 1,445,800
State Data Center	\$ 142,700	\$ 142,700	\$ 118,900	\$ 118,900	\$ 118,900	\$ 642,100
Software	\$ 68,700	\$ 71,800	\$ 75,100	\$ 78,500	\$ 81,700	\$ 375,800
Hardware	\$ 86,800	\$ 88,100	\$ 89,500	\$ 90,900	\$ 92,250	\$ 447,550
Files Storage	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 8,400	\$ 42,000
*Numbers rounded to nearest hundred						\$2,953,250

### Benefit

A few key benefits associated with this alternative have been identified. First, it would not require any additional capital expenditures. Second, yearly form updates for each filing season are already included in DOR's contract for GenTax. Finally, with fewer electronic processes, there are fewer potential points of failure in the system.

### Risk

The primary risk associated with this alternative would be the fact that GenTax needs front-end systems to capture and provide data. The system does not allow a data entry operator to key information at a high rate like a dedicated data-entry system. In fact, based on data from the CY2016 filing season, it takes approximately five minutes<sup>10</sup> longer to key a return into GenTax than into DOR's current systems. The decreased rate of return processing would require additional seasonal staffing during peak filing season. Seasonal staff require supplies, equipment, and at least one week of training, not to mention the cost of the hiring process.

As previously stated, this solution was directly tested during the CY 2016 filing season with a great number of problems. Given that GenTax is not a data entry system there is no feature to verify or double key the information. This led to a higher number of errors that were posted to taxpayer accounts. Many of the taxpayers received bills and had to go through lengthy appeal processes to have these errors corrected. This led to pulling staff away from positions like tax services, collections, and audit to work on correcting taxpayer accounts and work appeals. The lost revenues from those resources being shifted are still being determined. Furthermore, given how much slower it is to process a return in GenTax we were required to bring in more seasonal staffing for CY2016 than in past years, despite receiving a slightly decreased number of paper returns.

Additionally, this solution does nothing to mitigate the failure risk of the remittance processing system. These systems are integral to bank the continuous flow of funds coming into DOR. Finally, the Files Unit will be required to house and maintain an even greater number of returns. This increase in the number of paper returns

will require additional floor space and shelving capacity, particularly for corporate tax returns that can have hundreds of pages, or more.

**Alternative 3 – Integrated Return Processing System**

This alternative would entail replacing the multiple, aging return processing systems with a single integrated solution. This method would employ the IBML scanners to image and digitally sort incoming paper returns, and correspondence. The images would then be used by the system’s OCR and ICR functions to complete processing. Essentially, this technology will read the information off of the image and then enter it directly into the processing system. Accuracy of these systems range from 85 percent to upwards of 99 percent character recognition, depending on the amount of information to read and the design of the forms. After the system has read the data, employees would then verify what the system has read and make corrections as necessary. Finally, all the information captured will be uploaded to GenTax.

Alternative three meets most of the selection criteria that were identified. First, this alternative is suitable in that it solves the problem as stated above by employing a single modern, supported system. Second, alternative three is feasible. While it does not fit fully within our current resources, the overall cost is reasonable, especially when the cost savings are considered. Third, this alternative provides substantial overall benefits and will in fact reduce operating costs over the long term. This is a model that many other agencies around the country employ. Furthermore, it will provide increased efficiency in return processing and imaging. Finally, this alternative fits directly with DOR’s mission, vision, and values.

**Cost**

This solution has a higher initial cost than the first two alternatives. The total purchase cost of this solution is estimated to be between \$1.1 million<sup>15</sup> and \$3.3 million<sup>15</sup> spread from 2017 through 2021. The purchase costs are composed of software purchase, software maintenance, vendor implementation, project staffing, and third party QA services. The table below is an averaged total cost of ownership summary reflecting the costs for this alternative inclusive of all purchase and current operational costs to support the project. Current operational cost that are being included are for current DOR staff that will be assigned to the project, hardware maintenance, some additional software maintenance, and some additional State Data Center costs. For a complete cost breakdown, refer to Appendices A and B. We are employing an averaged table to ease comparison among the alternatives.

Return Processing System Estimated Total Costs						
Cost Category	2017	2018	2019	2020	2021	Totals
DOR Staffing	\$286,400	\$572,800	\$610,000	\$647,300	\$161,800	\$2,278,300
State Data Center	\$249,600	\$249,600	\$197,800	\$197,800	\$197,800	\$1,092,600
Software	\$756,100	\$184,500	\$228,300	\$231,700	\$235,000	\$1,635,600
Hardware	\$86,800	\$88,100	\$89,500	\$90,900	\$92,250	\$447,550
Development/Implementation	\$-	\$195,700	\$195,700	\$195,700	\$48,900	\$636,000
Third Party QA	\$42,800	\$42,800	\$57,100	\$57,100	\$14,300	\$214,100
*Numbers rounded to nearest hundred						\$6,304,150

Unlike the previous two options, the majority of the costs are associated with the implementation of the system and would decline noticeably in year four. By year four, this solution is actually less expensive to operate than the current system. Estimates indicate that the new system would result in a seasonal staffing cost reduction of between \$94,000<sup>8</sup> and \$281,000<sup>8</sup> annually. By the time that the system moves into the normal operations and maintenance phase, the cost savings on seasonal staff will almost completely offset the annual software



maintenance cost for this solution. The reduction in seasonal staffing costs is not reflected in the table above; however, it is listed as a benefit in the cost of calculations for this alternative in Appendix A. All costs are a combination of historical data, averages based on proposals received during the Processing Center Lifecycle project, and forecasts based on industry standards.

### **Benefit**

There are multiple benefits associated with this alternative. First, since the system would be supported and built to DOR's specifications, it would be more secure and stable than the current processing systems. Second, imaging a higher percentage of returns would reduce the need to retain paper copies and ensure a higher level of control over taxpayer information. In fact, as soon as documents are imaged, an audit trail is created that would make it easier to track records and respond to public record requests. Third, fewer paper copies would result in reducing the amount of space required to house DOR's Files Unit. Fourth, using a modern system designed to meet DOR's needs will ensure increased processing speed and efficiency by leveraging technological advancements such as using ICR and OCR to recognize and read text. Modern systems also reduce the amount of front-end document sorting. Increased processing efficiency and decreased sorting needs would reduce the reliance on seasonal staff each filing season. Finally, a single system would reduce the level of complexity and training requirements for staff.

### **Risk**

The risks associated with this alternative are mostly centered on the implementation of the system itself. First, if the system is not implemented within an appropriate timeline, DOR will be forced to rely on contingency plans to meet their processing needs. Ideally, the solution would be implemented and ready for our Production environment by December of 2018. That will allow sufficient time for testing and staff training in the Production environment. However, to mitigate the risk of complications or system failure, the current systems will be brought up and prepared for the processing season in tandem with the new system. If the December timeline is not met, primary efforts will be put into finalizing the setup of the older currently existing systems to process returns during the 2019 processing season. This will ensure that there will be no disruption of services to the public should unforeseen circumstances arise.

Second, DOR's CSR project must be recognized and accounted for. CSR is scheduled to begin wrapping up in December of 2017. Because any solution must interface with GenTax, the loss of the CSR project's vendor staff will reduce the resources available to ensure a smooth system integration. This is not expected to be a problem; however, we must monitor the situation so that we manage priorities and resources appropriately.

Third, it is absolutely imperative that the solution be able to feed data to GenTax in a standard consumable manner. While almost any file can be uploaded into GenTax, there are certain specific requirements for that data to be consumable.

Finally, there may possibly be a temporary decline in production as staff become familiar with the new system. This production dip resulting from system familiarization should be quickly offset by the overall gains in efficiency. Initial estimates concerning the temporary decline in production are between 5 and 15 percent<sup>17</sup> compared to using the currently existing systems and are expected to decline rapidly.

### **Alternative 4 – Subscription Based Return Processing System**

This alternative would operate essentially the same as alternative three. The current return processing systems would be replaced with a modern integrated return processing system. The key difference being, DOR would not own the system. We would pay for a subscription to use the system over a given time period. This subscription fee typically includes the costs of maintenance, licensing, development, and implementation. As with alternative

three, this solution would employ DOR’s current IBML scanners to image and capture data from tax returns. The system would then feed the return data to GenTax.

This alternative only meets three of the selection criteria listed previously. It is a suitable alternative given that it would give DOR the ability to process tax returns in a modern supported system without any noticeable interruptions to taxpayers. It would be an acceptable alternative given that it would reduce our reliance on seasonal staffing and increase efficiency of return processing. While the overall track record of the subscription based model is unknown, the systems employed are essentially the same as those employed by many taxing agencies around the nation. Finally, it aligns somewhat with DOR’s mission, vision, and values.

**Cost**

This solution has the highest amount of total ongoing operating costs of any of the alternative. This alternative avoids the cost of development, implementation, purchasing a system, and maintaining it. However, the yearly subscription costs are considerably higher at \$222,000<sup>18</sup> to \$665,000<sup>18</sup> annually. That amount compared to the costs of maintaining a purchased system after implementation is substantially higher. Total cost to operate this solution from 2017 to 2021 is estimated to be between \$2.9 million<sup>19</sup> and \$8.75 million<sup>19</sup>. These costs are composed of costs for DOR staff through implementation, State Data Center charges, software subscription, hardware maintenance, and the operational costs of our current systems until they have been taken off line. For a complete cost breakdown, refer to Appendices A and B. The chart below is an averaged total cost summary reflecting the costs for this alternative. We are employing an averaged table to ease comparison among the alternatives.

<b>Subscription Return Processing Estimated Total Costs</b>						
<b>Cost Category</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
DOR Staffing	\$286,400	\$572,800	\$610,000	\$647,300	\$161,800	<b>\$2,278,300</b>
State Data Center	\$142,700	\$142,700	\$119,000	\$119,000	\$119,000	<b>\$642,400</b>
Software	\$181,100	\$575,200	\$575,200	\$443,700	\$443,700	<b>\$2,218,900</b>
Hardware	\$86,800	\$88,100	\$89,500	\$90,900	\$92,250	<b>\$447,550</b>
Third Party QA	\$48,290	\$48,300	\$64,400	\$64,400	\$16,100	<b>\$241,490</b>
*Numbers rounded to nearest hundred						<b>\$5,828,640</b>

**Benefit**

There are a few benefits of this type of solution. First, all vendor implementation, system development, and software maintenance costs are included in the overall price. Once a price is negotiated for a given period that is the set cost and will not vary. Second imaging a higher percentage of returns would reduce the need to retain paper copies leading to more control over taxpayer data. Third, the result would be fewer paper documents reducing the amount of space required to house DOR’s Files Unit. Fourth, a modernized return processing system will increase processing speed and efficiency. Modern systems also reduce the amount of front-end document sorting. Increased processing efficiency and decreased sorting needs would reduce seasonal staff cost each filing season.

**Risk**

There are a few major risks associated with a subscription based service.

- First of all there is the price risk. A price is usually negotiated and set for a five year period, locking in the higher rate for a longer period. While this price is inclusive of all the contract services, it is usually significantly higher than what those services would cost for a purchased product. After the five years have passed the fees will have to be renegotiated adding a level of instability moving into the future.

- Second, the vendor may be less likely to configure the product to meet DOR's specific needs. Based on the RFI responses that we received subscription based solutions do not allow as much agency specific configuration. With a lower level of configuration, form design and workflow configuration would likely be more vendor driven than by the agency.
- Third, a subscription based service is completely reliant on the vendor for software functionality. One problem could take all users offline and we would be waiting on the vendor to bring the system back up, rather than being able to restore it to a prior state ourselves. This would make the vendor responsible for a significant part of our disaster recovery plan.
- Last, there will be an added level of difficulty ensuring that the possible solution would meet all the criteria to ensure the safety of taxpayer information. DOR would have less control over the data and would have to work harder to ensure its security while it is out of our hands.

### **Alternative 5 – Integrated Return & Remittance Processing System**

As with alternatives three and four, this system would use our current hardware and employ advanced data capture and return processing technology. The key difference is that it would also incorporate our remittance processing systems. We would decommission the two aging Burroughs banking tracks and migrate all remittance processing to the IBML scanners already in use. Based on our production calculations they should be able to keep up with the total volume of returns and remittances. During most of the year one scanner alone is sufficient to handle all the imaging required. Under this alternative tax returns and remittances would all be part of the same continuous, integrated workflow. A system of this nature will be able to capture all of the information from the tax returns and payments, compare the values, and balance the payment amounts against the tax return information. This solution would employ highly efficient industry tested technology to speed the accurate processing of tax returns and remittances.

Alternative five meets all of the selection criteria previously listed.

- This alternative is suitable to solve the problem as stated. It would replace the aging return processing systems, the aging remittance processing systems, and end our reliance on the outdated Burroughs banking tracks.
- While this alternative is initially costly, it does fit reasonably within the resources available, making this alternative feasible. Particularly since most of the DOR staffing costs are already part of our operational budget.
- This alternative is acceptable to meet the needs of the agency. The overall cost of the alternative is far outweighed by the benefits to be gained. This system will speed paper payment and return processing, reduce the reliance on seasonal staffing, and costs less to operate than our current systems moving forward. Furthermore, the model of combining return and remittance processing is considered an industry best practice and used by many states.
- This is the only alternative that meets the criterion of completeness. This system solves the return processing and data capture problem as well as the problems with the aging remittance processing systems.
- Finally, this alternative clearly aligns with DOR's mission vision and values. DOR's overall strategy centers on making revenue systems work through the strength of our people, technology, and innovation. This strategy is achieved through continuous improvement and a dedication to operational excellence.

### **Cost**

This solution has the highest initial cost of all the alternatives. The total purchase cost of the solution is estimated to be between \$1.3 million<sup>4</sup> and \$3.7 million<sup>4</sup> from 2017 to 2021, only marginally more than just replacing just the return processing systems. This includes the cost of software purchase, vendor

development/implementation services, software licensing, software maintenance, business analyst, and third party QA services.

While the total purchase cost of the system is important, other operational costs must also be taken into consideration. The table below is an averaged total cost of ownership summary for this alternative inclusive of all purchase and current operational costs to support the project. Current operational costs included are for current DOR staff that will be assigned to the project, hardware maintenance, some additional software maintenance, and additional State Data Center costs. The additional costs for State Data Center, software maintenance, and hardware maintenance all relate to systems currently in operation at DOR. These systems have been included in the total cost of ownership to paint a clearer picture of the cost savings gained through this alternative.

For a complete cost breakdown, refer to Appendices A and B. We are employing an averaged table to ease comparison among the alternatives.

<b>Return &amp; Remittance Estimated Total Costs</b>						
<b>Cost Category</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>Totals</b>
DOR Staffing	\$286,400	\$572,800	\$610,000	\$647,300	\$161,800	<b>\$2,278,300</b>
State Data Center	\$249,600	\$249,600	\$ 82,900	\$ 82,900	\$ 82,900	<b>\$ 747,900</b>
Software	\$927,900	\$184,800	\$166,200	\$166,200	\$166,200	<b>\$1,611,300</b>
Hardware	\$ 86,800	\$ 88,100	\$ 48,200	\$ 49,600	\$ 51,000	<b>\$ 323,700</b>
Development/ Implementation	\$ -	\$226,200	\$226,200	\$226,200	\$ 56,500	<b>\$ 735,100</b>
Third Party QA	\$ 45,300	\$ 45,300	\$ 60,400	\$ 60,400	\$ 15,100	<b>\$ 226,500</b>
<b>*Numbers rounded to nearest hundred</b>						<b>\$5,922,800</b>

Similar to alternative three, the costs of this alternative are heavily front loaded with the remainder paid over the life of the project. By year four this system is less expensive to operate than any of the other alternatives. This comes from cost savings generated by several sources. First, by combining the return and remittance processing systems into one we are able to reduce the number of servers used at the State Data Center. Second, software maintenance costs are reduced for the very same reason, we are able to lump all those costs together with one vendor at a less expensive rate. Finally, by eliminating the Burroughs banking tracks we will be able to eliminate the hardware maintenance contracts for those machines. For the Burroughs alone we are paying on average \$42,000<sup>20</sup> annually for maintenance.

**Benefit**

Of all the alternatives this one provides the greatest number of benefits. It combines all the benefits of Alternative four and adds additional ones on top of that.

- This system would be more secure, stable, and faster than our current return and remittance processing systems.
- It will reduce our reliance on moving and storing paper documents.
- It will reduce our reliance on seasonal staff and labor intensive front end sorting.
- Once a document is imaged there is a continuous audit trail of that document allowing for tracking and control.
- Training requirements will be far simpler. Staff will only need to learn to operate a single system rather than a multitude of individual systems.

More than all of that, it will integrate our return and remittance processing into one single flow. This will reduce the amount of time it takes to process returns and bank funds. Currently, the payments must be processed first by DOR's Banking unit, then once the payments have been processed the corresponding returns can be processed by the Information Transcription Unit (ITU). If this can be integrated into one continuous workflow, payments and returns will not be moved around the building multiple times to be processed in stages. This will increase the processing speed and control over taxpayer funds and information.

### **Risk**

The majority of risks associated with this alternative will be the same as alternative three:

- If the system is not implemented within an appropriate timeline, we will be forced to rely on contingency plans to meet our processing needs.
- With the CSR project winding down as this project will be nearing implementation there will be less CSR staff to help ensure a smooth integration.
- The solution must be able to feed data to GenTax in a standard consumable manner.
- There will be a possible 5 to 15 percent<sup>17</sup> decline in staff productivity as they become acquainted with the new system.

As with alternative three, these risks will be monitored and planned for accordingly. In addition to the risk listed above there will be a couple of new risks associated with including the remittance processing component.

1. There is the added risk from increasing the overall complexity of the project. Instead of only capturing information from tax returns, we will now be including checks and vouchers. This requires the system to perform a greater number of complex operations. Given the design of most modern systems, this should not be a problem, but must be included in the planning phase.
2. Shifting all return and remittance imaging to the IBMLs will dramatically increase the work of our scanners. This will require that they be operated in a more continuous fashion than previously. Based on our production calculations they should be able to keep up with the total volume of returns and remittances. During most of the year one scanner alone is sufficient to handle all the imaging required. During peak processing season it will become necessary to operate both scanners. Current calculations indicate that during peak processing season there will be enough imaging work to keep both scanners running about nine<sup>23</sup> hours a day. However, given that DOR owns two IBML scanners, were one of them to fail at a critical time we will still be able to keep processing returns and remittances. Priority would be shifted to remittances first then to returns as capacity allows.

## **Conclusions and Recommendations**

### **Conclusions**

In conclusion, the Processing Center is reliant on aging, unsupported software and hardware. These systems are failing and a solution is needed to prevent interruptions in processing paper returns and payments. Given the various alternatives that have been identified, number five best solves the problems stated, meets the solution requirements, and fits all five of the selection criteria. While the selected alternative will result in higher initial investments, in the long run it will be the most beneficial to DOR and the taxpayers of Oregon. Furthermore, the selected alternative fits directly with DOR's vision: "We are a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration."

Certain initial high level solution requirements were identified and include that the selected alternative must replace the aging systems, support DOR's current hardware, interface with GenTax, and operate on current industry supported technology. While these requirements can mostly be met by keying directly into GenTax, that is not the optimal solution. In fact, using the current, outdated systems, data entry operators can key on average 81<sup>10</sup> more returns per day than by keying directly into GenTax. A dedicated return and remittance processing system is the most suitable option. Additionally, that solution would contain all the critical aspects of solving the problem from beginning to end. At a minimum, the solution must be able to image and process returns and remittances, feed data to GenTax, and be able to keep up with the demand of peak filing season. A single integrated processing system would meet and most likely exceed, all of the identified requirements.

Total cost of replacing all of DOR's return and remittance processing systems with a single integrated solution is initially estimated to be \$4.76<sup>4</sup> million over the life of the project. This amount is composed of \$2.48<sup>4</sup> million in project specific costs and \$2.28<sup>4</sup> million in staffing costs. However, the system itself will actually reduce Processing Center operating costs moving forward. In fact, in year four the cost of operating the system, after phase two is complete, will be approximately \$64,000<sup>21</sup> to \$193,000<sup>21</sup> less expensive annually than DOR's current systems. This takes into account the reduction in seasonal staffing resulting from a more efficient processing system, reduced software maintenance costs, reduced hardware maintenance costs, and reduced State Data Center costs.

There are many benefits gained from this system that cannot be easily quantified by just dollar values. One of the biggest benefits would be increased speed and efficiency in processing returns and remittances. Other non-financial benefits would include greater control of taxpayer information, easier learning curve for staff, improved system functionality, reduced paper document storage, and ending the reliance on work arounds. Despite the substantial investment of funds that this project represents, the benefits are worth the cost, to ensure we can maintain existing revenue streams with more stable systems.

The proposed alternative is not without a certain level of risk that must be considered. The risk that is of utmost importance is that of implementation timeline and contingency planning. Processing of tax returns is very seasonal in nature, and go-live of the selected alternative must be timed accordingly. To prevent a business critical failure resulting from timeline miscalculation, contingency plans must be in place to process returns without the new system during the implementation phase. To have the system in place and ready for processing season 2019, the software would need to be delivered and installed by January of 2018. That will allow for sufficient time to further develop, configure, and test the software in DOR's Development, Test, and Staging environments. By December of 2018 the software should have completed testing in the Staging environment and be ready for Production. The next step would be to make final preparations to begin processing remittances and corporate tax returns around the end of January 2019.

In the unlikely event that the new system is not ready to process the incoming returns, the currently existing systems will have been brought up in tandem. This will allow the Processing Center to employ the current systems while the final steps are taken to bring online the new system. In the event this contingency must be employed this strategy will mitigate the effects on taxpayers. However, we will not realize any of the foreseen benefits of the proposed solution during this season.

The transition of on-site GenTax support from the large mixed CSR team to a smaller DOR GenTax support team must be planned for. The Processing Center Modernization project team must work closely with the GenTax support team to ensure that priorities and resources are managed such that integration of the new return processing system with GenTax is successful. While it is a requirement that the solution be able to feed data to GenTax, it cannot be overstated that the system meet this functionality. GenTax depends on front-end return processing systems and is the ultimate, back-end user of any solution resulting from this project.

## **Recommendation**

It is recommended that DOR replace its current return and remittance processing systems with a single integrated solution. After analyzing the financial and non-financial benefits, risks, and strategic alignments, alternative number five is considered to be the optimal choice. It reduces risk, provides the greatest operational benefits, and involves project risks that, once managed, are considered acceptable.

## **Consequences of Failure to Act**

To continue using the current return processing systems, DOR has resorted to software workarounds that, in turn, rely on unsupported software. This problem is further exacerbated by the fact that only a limited number of DOR staff understand how to write code to modify the software currently in use. The longer the current systems are used and modified the more unstable they will become over time. If these systems are not replaced or upgraded, the risk of software failure will continue to escalate.

When these systems fail, return processing will be slowed if not stalled, directly affecting DOR's ability to serve the taxpayers of Oregon. To mitigate the effects on taxpayers DOR will have to hire additional seasonal staffing, resulting in increased costs to meet the demands of filing season. Bringing on more staff to respond to a system failure will also result in less staff training time leading to a higher percentage of processing errors. Higher error rates and slower return processing times result in a higher number of appeals and complaints.

This was demonstrated during the CY2016 processing season when the return processing systems were not operable and returns were being keyed directly into GenTax. During this season the number of keying errors were significantly higher and return processing time was so slow that DOR received nearly three times<sup>22</sup> as many complaints to the Director, Governor, and the Legislature compared to the year before. In an effort to mitigate the increased volume of errors, staff were pulled from their normal duties to correct returns and work taxpayer appeals. Non-Seasonal positions such as auditors, collectors, and tax services personnel were the positions called upon. These are all customer service or revenue producing positions that had to go unstaffed to offset the effects of the system being inoperable. In the current budget environment where vacancies are not being filled, needing to pull staff from other positions will have far more dramatic effects on revenue generation and customer service. Our current service levels could not be maintained in that environment.

Worse yet, failure of the remittance processing systems will result in DOR's inability to process on average \$11.7 million<sup>13</sup> in paper payments each day the system is down. Based on current estimates, if the software failed completely it would take at least five days to get it operating again. In the event that the Burroughs tracks fail completely there are no others in the state of Oregon that can be brought in to replace them. The best possibility if they fail would be to create more workarounds to process a couple of the payment types on the IBML scanners until replacement Burroughs can be found, shipped in, and setup.

Action must be taken to mitigate these risks. Neither the state, nor DOR can afford to ignore the problems with the return and remittance processing systems.

## References

- This table shows the total amount of money banked by DOR's processing center in calendar year 2015 (CY2015). That information is broken down by the form payments were received in; scanline and non-scanline are both considered forms of paper documents. Information compiled in "Monthly Performance Measures" Excel, the information contained in that document comes from DOR's current banking and remittance system TMS.

Dollars Banked by Payment Method								
Month / Year	Electronic	Scanline	Non-Scanline	Total	% Electronic	% Scanline	% Non-Scanline	% Paper
2014	\$ 7,504,719,707.53	\$ 2,496,362,030.28	\$ 561,981,229.94	\$ 10,563,062,967.75	71.05%	23.63%	5.32%	28.95%
2015	\$ 8,536,687,474.53	\$ 2,441,318,112.82	\$ 482,863,264.98	\$ 11,460,868,852.33	74.49%	21.30%	4.21%	25.51%

- This table represents the total number of payments and tax returns received by DOR's Processing Center in the 2015 calendar year (CY2015). The return data came from "CY15 Return Volumes 06-08-2015.xlsx". The figures on this report are obtained from the Return Summary report for all tax types in GenTax and a return query in Integrated Tax Accounting (ITA) system based on returns posted with received dates between 01-01-2015 and 12-31-2015. The payment data came from the "Monthly Performance Measures." Excel, the information contained in that document comes from DOR's current banking and remittance system TMS.

Return and Payment Volumes CY 2015						
	Paper CY	Electronic CY	Percentage of Total		Imaged Paper CY	Percentage Imaged
	2015	2015	% Electronic	% Paper	2015	% Imaged
<b>Returns</b>						
PIT	395,978	1,633,104	80.48%	19.52%	-	0.00%
Corp	25,230	71,721	73.98%	26.02%	24,470	96.99%
Other (Including Amends and Returns)	308,802	176	0.06%	99.94%	-	N/A
<b>Total</b>	<b>730,010</b>	<b>1,705,001</b>	<b>70.02%</b>	<b>29.98%</b>	<b>24,470</b>	<b>3.35%</b>
<b>Payments</b>						
Scanline	1,990,171	-	0.00%	100.00%	1,990,171	100.00%
Non-Scanline	310,817	-	0.00%	100.00%	310,817	100.00%
EFT	-	3,053,761	100.00%	0.00%	N/A	N/A
<b>Total</b>	<b>2,300,988</b>	<b>3,053,761</b>	<b>57.03%</b>	<b>42.97%</b>	<b>2,300,988</b>	<b>100.00%</b>
<b>Grand Total</b>	<b>3,030,998</b>	<b>4,758,762</b>	<b>61.09%</b>	<b>38.91%</b>	<b>2,325,458</b>	<b>76.72%</b>

- This calculation reflects the total amount of paper payments received in 2015 divided by the total general fund from the 2015-2017 Legislatively Adopted Budget.
  - $\$2,924,181,378 / \$17,984,668,302 = 16.26\%$



4. Cost to Replace Return & Remittance Processing Systems. This table represents the total estimated costs to replace DOR's return and remittance processing systems with a single solution. It is broken out into separate categories for project specific costs, State Data Center costs, and staffing costs. The smaller table below shows first the project specific costs combined with State Data Center costs, then the forecasted staffing costs, and finally all of the costs combined. The right two columns reflect the forecasted costs plus or minus fifty percent.

Returns & Remittance Estimated Total Cost					
Project Specific Costs		Support Costs		Staffing Costs	
Software Purchase	\$ 746,500	State Data Center	\$ 269,750	Staffing	\$ 2,278,328
Software Maintenance	\$ 499,500				
Vendor Implementation	\$ 735,000				
3rd Party QA	\$ 226,454				
Total: \$ 2,207,454		Total: \$ 269,750		Total: \$ 2,278,328	

Returns & Remittance Estimated Total Cost Plus or Minus 50%			
	Totals	Minus 50%	Plus 50%
Project Specific Costs Plus Support Costs	\$2,477,204	\$ 1,238,602	\$3,715,806
Staffing Costs	\$2,278,328	\$ 1,139,164	\$3,417,492
Grand total Inclusive of all project costs	\$4,755,532	\$ 2,377,766	\$7,133,298

5. Appendix A, p. 1, Current State (Baseline) Cash Flow, Total Costs. Approximate cost estimate from business case financials used without variance based on the fact that we have a reasonably good estimation of the current state costs moving forward.
6. Appendix A, p. 6, Incremental Cash Proposal, State Data Center Costs:  
 Total Reductions = \$900 + \$400 + \$60,800 = \$62,100  
 Plus 50% = 93,150  
 Minus 50% = \$31,050
7. Appendix A, p. 6, Incremental Proposal Costs, Hardware Maintenance: \$41,300 annually  
 Plus 50% = \$61,950  
 Minus 50% = \$20,650
8. This table reflects the forecasted seasonal staffing costs for the Processing Center under the selected alternative and compares it to the costs based on our current systems. Selected alternative calculations are based on an 80% efficiency gain in return processing; estimated on OCR/ICR read rates between 75% and 80%. Current system seasonal staffing costs calculated based on an average of seasonal staffing costs from 2011 – 2015 indexed at a 2% annual inflation rate.

Forecasted Seasonal Staffing Cost Savings				
	2017	2018	2019	2020
Forecasted Seasonal Staffing Costs Based on the Selected Alternative	\$ 167,748	\$ 171,103	\$ 174,525	\$ 178,015
Forecasted Seasonal Staffing Costs Based on Current Systems	\$ 349,464	\$ 356,454	\$ 363,583	\$ 370,854
<b>Savings</b>	\$ 181,717	\$ 185,351	\$ 189,058	\$ 192,839
Average Savings	\$ 187,241			

Plus 50% = \$280,861

Minus 50% = \$93,620

9. Beiby, M. (2016). *Oregon Personal Income Tax Statistics* (2016 ed.). Salem, OR: Oregon Department of Revenue.

“The personal income tax, Oregon’s largest source of revenue, is expected to account for 87% of the General Fund for the 2015-2017 biennium.”

10. This table represents the rate at which personal income tax returns can be processed; broken down by processing method. Return processing rates calculated based on CY2016, CY2015, and CY2014 return volumes and processing rates.

Processing Speed Estimates				
	iCapture 3.0	GenTax	Difference	Change %
Average Per Keyer Per Day*	131	50	-81	-62%
Returns Keyed Per Hour*	19	7	-12	-63%
Minutes Per Return Keyed	3.28	8.45	5.17	158%

\* Assuming 7 hours of keying labor per keyer per day.

11. This calculation reflect the total number of payments received in 2015 divided by the number of business days in 2015.
- 2,300,988 payments / 250 Business Days in CY2015 = 9,203.95 payments per day on average.
12. Appendix A, p. 1, Current State (Baseline) Cash Flow, State Data Center Costs = \$145,000
13. This table represents the monthly payments in dollars for CY2015, divided by payment type. The calculation below reflects the total annual paper payments divided by the number of working days in 2015. Information from “Monthly Performance Measures” Excel, the information contained in that document comes from DOR’s current banking and remittance system TMS.

Month / Year	Dollars			
	Electronic	Scanline	Non-Scanline	Total
Jan-2015	\$ 619,279,424	\$ 255,876,634	\$ 81,771,724	\$ 956,927,782
Feb-2015	\$ 699,623,391	\$ 80,867,744	\$ 21,177,947	\$ 801,669,083
Mar-2015	\$ 635,274,699	\$ 121,945,893	\$ 21,938,409	\$ 779,159,001
Apr-2015	\$ 879,140,973	\$ 723,512,327	\$ 80,623,854	\$ 1,683,277,155
May-2015	\$ 751,106,701	\$ 176,214,503	\$ 67,470,616	\$ 994,791,820
Jun-2015	\$ 629,901,370	\$ 240,572,262	\$ 36,007,310	\$ 906,480,941
Jul-2015	\$ 736,741,473	\$ 93,248,755	\$ 35,054,774	\$ 865,045,002
Aug-2015	\$ 762,020,363	\$ 104,237,898	\$ 16,706,450	\$ 882,964,711
Sep-2015	\$ 669,628,918	\$ 249,167,906	\$ 46,506,505	\$ 965,303,329
Oct-2015	\$ 663,636,431	\$ 154,728,487	\$ 37,691,672	\$ 856,056,590
Nov-2015	\$ 747,300,205	\$ 79,066,966	\$ 14,439,227	\$ 840,806,398
Dec-2015	\$ 743,033,525	\$ 161,878,738	\$ 23,474,777	\$ 928,387,040
<b>Total 2015</b>	<b>\$ 8,536,687,475</b>	<b>\$ 2,441,318,113</b>	<b>\$ 482,863,265</b>	<b>\$ 11,460,868,852</b>
Scanline and Non-Scanline Combined for Total Paper			\$ 2,924,181,378	
Number of Business Days in 2015			250	
Average Dollars Processed Per Day			\$ 11,696,726	

14. Appendix A, p. 2, Key into GenTax Cash Flow, Total Costs = \$2,953,200  
 Plus 50% = \$4,429,800  
 Minus 50% = \$1,476,600

15. Cost to Replace the Return Processing Systems

Returns Only Estimated Total Cost		
Project Specific Costs	Project Support Costs	Current Operational Costs
Software Purchase \$ 575,000	State Data Center \$ 332,000	Staffing \$2,278,328
Software Maintenance \$ 462,000		
Vendor Implementation \$ 636,000		
3rd Party QA \$ 214,166		
<b>Total: \$1,887,166</b>	<b>Total: \$ 332,000</b>	<b>Total: \$2,278,328</b>

Returns Only Estimated Total Cost			
	Totals	Minus 50%	Plus 50%
Purchase and Project Support Costs	\$2,219,166	\$ 1,109,583	\$3,328,750
Current Operational Costs	\$2,278,328	\$ 1,139,164	\$3,417,492
<b>Grand total Inclusive of all project costs</b>	<b>\$4,497,494</b>	<b>\$ 2,248,747</b>	<b>\$6,746,242</b>

16. The Processing Center Lifecycle project was a previous attempt at replacing processing systems that ended with the vendor's contract being terminated for convenience in mid-2016.

17. Butler, Mary. "Survey: Coding Productivity Dipped After ICD-10 Implementation" Journal of AHIMA Estimate, June 13, 2016

"According to the survey results, overall, respondents noted they experienced a 14.15 percent decrease in productivity"

18. Appendix B, p. 4, Subscription Based Return Processing System Average Cost = \$443,727  
Plus 50% = \$665,590  
Minus 50% = \$221,864

19. Appendix A, p. 4, Subscription Based Cash Flow, Total Costs = \$5,828,400  
Plus 50% = 8,742,600  
Minus 50% = 2,914,200

20. Appendix B, p. 7, Burroughs Banking Tracks, Yearly Average Two Tracks = \$41,279.20

21. Appendix A, p. 6, Incremental Cash Flow, Year 2020

State Data Center Costs =	\$62,100
Software License Maintenance =	\$25,100
Hardware Ongoing Maintenance =	\$41,200
Total =	\$128,400

Plus 50% = \$192,600  
Minus 50% = \$64,200

22. Complaint Numbers:

- a. 2015
  - i. From Legislators 104
  - ii. From the Governor and Director 155
  - iii. Total = 259
- b. 2016
  - i. From Legislators 274
  - ii. From the Governor and Director 404
  - iii. Total = 678

23. The following table represents the number of hours that will be needed to process returns and remittances during peak return processing season. These numbers are arrived at by taking total return volumes for each of the form types and dividing them by the 12,000 pages per hour real world production rate for the IBML scanners. This is then aggregated with all form types to show the number of production hours needed per day to meet peak filing season demands.

Imaging Hours Needed Per Day to Meet Peak Filing Season Demands Using Real World IBML production Rates					
Compiled Imaging Hours Needed Per Day - Batch Summary Report in GenTax			Compiled Imaging Hours Needed Per Day - Information Transcription Unit Spread Sheet		
Program	Average	April	Program	Average	April
PIT	5.24	8.95	PIT	4.44	9.16
Corp	0.13	0.22	Corp	0.13	0.22
Transit	0.03	0.06	Transit	0.02	0.08
Withholding	0.13	0.07	Withholding	0.12	0.01
Composite	0.50	0.56	Composite	0.41	0.25
PTE	0.02	0.01	PTE	0.01	0.01
Partnership	0.21	0.30	Partnership	0.19	0.26
Estate	0.02	0.01	Estate	0.01	0.01
Fiduciary	0.38	0.82	Fiduciary	0.52	1.06
Remittance	6.42	6.42	Remittance	6.42	6.42
<b>Total Per Day</b>	<b>13.07</b>	<b>17.42</b>	<b>Total Per Day</b>	<b>12.28</b>	<b>17.49</b>

Maximum number of hours needed per day per machine: 17.49 hours / 2 = 8.745



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**Appendix A**  
**Total Cost Calculations**  
***The Processing Center,***  
***System Modernization Project***

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**Oregon Department of Revenue,  
Administrative Services Division,  
Processing Center**

This table represents the cash flows as the system currently exists.

**CURRENT STATE (BASELINE) CASH FLOW**

\$ in 1000s

\$ in 1000s	Year ending...					Discount rate
	2017	2018	2019	2020	2021	0.9%
<b>BENEFITS / GAINS</b>						
Benefit item 1.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>COST ITEMS</b> inflows (outflows)						
<b>Personal Services Costs (Salaries &amp; Benefits)</b>						
State Perm Staff.....	(6.5)	(6.6)	(6.7)	(6.9)	(7.0)	(33.7)
State Temp Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
State LD Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Services &amp; Supplies/Capital Outlay Costs</b>						
<b>State Data Center Costs</b>						
Consulting Services.....	0.0	0.0	0.0	0.0	0.0	0.0
Backup.....	(5.3)	(5.3)	(3.5)	(3.5)	(3.5)	(21.2)
Storage.....	(1.5)	(1.5)	(1.2)	(1.2)	(1.2)	(6.5)
Total Distributed Service.....	(159.9)	(159.9)	(140.3)	(140.3)	(140.3)	(740.8)
<b>Software Costs</b>						
SW Purchase/Upgrade.....	0.0	0.0	0.0	0.0	0.0	0.0
SW License Maintenance.....	(181.1)	(184.5)	(187.9)	(191.2)	(194.6)	(939.3)
<b>Hardware Costs</b>						
Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	(86.8)	(88.1)	(89.5)	(90.9)	(92.2)	(447.5)
<b>IT Professional Services</b>						
Project Dev/Implementation...	0.0	0.0	0.0	0.0	0.0	0.0
Operational Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Augmentation.....	0.0	0.0	0.0	0.0	0.0	0.0
Other.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Costs</b>	<b>(441.1)</b>	<b>(445.9)</b>	<b>(429.1)</b>	<b>(434.0)</b>	<b>(438.9)</b>	<b>(2189.0)</b>
<b>CASH FLOW SUMMARY</b> inflows (outflows)						
Cash inflows (outflows)						
Benefits and Gains.....	0.0	0.0	0.0	0.0	0.0	0.0
Costs.....	(441.1)	(445.9)	(429.1)	(434.0)	(438.9)	(2189.0)
<b>NET CASH FLOW</b>	<b>(441.1)</b>	<b>(445.9)</b>	<b>(429.1)</b>	<b>(434.0)</b>	<b>(438.9)</b>	<b>(2189.0)</b>
Cumulative Net CF.....	(441.1)	(887.0)	(1316.1)	(1750.1)	(2189.0)	(2189.0)
Discounted Cash Flow						<b>NPV</b>
At 0.9%.....	(437.3)	(438.4)	(418.2)	(419.4)	(424.1)	(2137.4)

This table represents the forecasted cash flows if returns are keyed directly into GenTax.

**Key into GenTax CASH FLOW**

\$ in 1000s

Year ending...	Discount rate					0.9%
	2017	2018	2019	2020	2021	TOTAL
<b>BENEFITS / GAINS</b>						
Benefit item 1.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>
<b>COST ITEMS</b> inflows (outflows)						
<b>Personal Services Costs (Salaries &amp; Benefits)</b>						
State Perm Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
State Temp Staff.....	(277.9)	(283.4)	(289.1)	(294.9)	(300.5)	(1445.8)
State LD Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Services &amp; Supplies/Capital Outlay Costs</b>						
<b>State Data Center Costs</b>						
Consulting Services.....	0.0	0.0	0.0	0.0	0.0	0.0
Backup.....	(4.7)	(4.7)	(3.0)	(3.0)	(3.0)	(18.3)
Storage.....	(1.4)	(1.4)	(1.1)	(1.1)	(1.1)	(5.9)
Total Distributed Service.....	(136.6)	(136.6)	(114.9)	(114.9)	(114.9)	(617.9)
<b>Software Costs</b>						
SW Purchase/Upgrade.....	0.0	0.0	0.0	0.0	0.0	0.0
SW License Maintenance.....	(68.3)	(71.8)	(75.1)	(78.5)	(81.9)	(375.7)
<b>Hardware Costs</b>						
Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	(86.8)	(88.1)	(89.5)	(90.9)	(92.2)	(447.5)
<b>IT Professional Services</b>						
Project Dev/Implementation....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Augmentation.....	0.0	0.0	0.0	0.0	0.0	0.0
Other.....	(8.4)	(8.4)	(8.4)	(8.4)	(8.4)	(42.0)
<b>Total Costs</b>	<b>(584.1)</b>	<b>(594.4)</b>	<b>(581.1)</b>	<b>(591.6)</b>	<b>(602.0)</b>	<b>(2953.2)</b>
<b>CASH FLOW SUMMARY</b> inflows (outflows)						
Cash inflows (outflows)						
Benefits and Gains.....	0.0	0.0	0.0	0.0	0.0	0.0
Costs.....	(584.1)	(594.4)	(581.1)	(591.6)	(602.0)	(2953.2)
<b>NET CASH FLOW</b>	<b>(584.1)</b>	<b>(594.4)</b>	<b>(581.1)</b>	<b>(591.6)</b>	<b>(602.0)</b>	<b>(2953.2)</b>
Cumulative Net CF.....	(584.1)	(1178.6)	(1759.6)	(2351.2)	(2953.2)	(2953.2)
Discounted Cash Flow						<b>NPV</b>
At 0.9%.....	(579.1)	(584.3)	(566.3)	(571.7)	(581.7)	(2883.2)



This table represents the forecasted cash flows of replacing only the return processing system.

**Return Processing Only CASH FLOW**

\$ in 1000s

\$ in 1000s	Year ending...					TOTAL
	2017	2018	2019	2020	2021	
	Discount rate					0.9%
<b>BENEFITS / GAINS</b>						
Benefit item 1.....	0.0	0.0	189.1	192.8	196.5	381.9
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>0.0</b>	<b>0.0</b>	<b>189.1</b>	<b>192.8</b>	<b>196.5</b>	<b>381.9</b>
<b>COST ITEMS</b> inflows (outflows)						
<b>Personal Services Costs (Salaries &amp; Benefits)</b>						
State Perm Staff.....	(286.4)	(572.8)	(610.0)	(647.3)	(161.8)	(2278.3)
State Temp Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
State LD Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Services &amp; Supplies/Capital Outlay Costs</b>						
<b>State Data Center Costs</b>						
Consulting Services.....	0.0	0.0	0.0	0.0	0.0	0.0
Backup.....	(7.9)	(7.9)	(6.3)	(6.3)	(6.3)	(34.7)
Storage.....	(2.2)	(2.2)	(1.8)	(1.8)	(1.8)	(9.8)
<b>Total Distributed Service.....</b>	<b>(239.5)</b>	<b>(239.5)</b>	<b>(189.7)</b>	<b>(189.7)</b>	<b>(189.7)</b>	<b>(1048.1)</b>
<b>Software Costs</b>						
SW Purchase/Upgrade.....	(575.0)	0.0	0.0	0.0	0.0	(575.0)
SW License Maintenance.....	(181.1)	(184.5)	(228.3)	(231.7)	(235.0)	(1060.6)
<b>Hardware Costs</b>						
Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	(86.8)	(88.1)	(89.5)	(90.9)	(92.2)	(447.5)
<b>IT Professional Services</b>						
Project Dev/Implementation....	0.0	(195.7)	(195.7)	(195.7)	(48.9)	(636.0)
Operational Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Augmentation.....	0.0	0.0	0.0	0.0	0.0	0.0
Other.....	(42.8)	(42.8)	(57.1)	(57.1)	(14.3)	(214.1)
<b>Total Costs</b>	<b>(1421.6)</b>	<b>(1333.5)</b>	<b>(1378.4)</b>	<b>(1420.4)</b>	<b>(750.1)</b>	<b>(6304.1)</b>
<b>CASH FLOW SUMMARY</b> inflows (outflows)						
Cash inflows (outflows)						
Benefits and Gains.....	0.0	0.0	189.1	192.8	196.5	381.9
Costs.....	(1421.6)	(1333.5)	(1378.4)	(1420.4)	(750.1)	(6304.1)
<b>NET CASH FLOW</b>	<b>(1421.6)</b>	<b>(1333.5)</b>	<b>(1189.4)</b>	<b>(1227.6)</b>	<b>(553.6)</b>	<b>(5922.2)</b>
Cumulative Net CF.....	(1421.6)	(2755.2)	(3944.5)	(5172.1)	(5725.7)	(5922.2)
Discounted Cash Flow						<b>NPV</b>
At 0.9%.....	(1409.5)	(1310.9)	(1159.2)	(1176.1)	(530.4)	(5586.1)

This table represents the forecasted cash flows of replacing the return processing system with a subscription based solution.

**Subscription Based CASH FLOW**

\$ in 1000s

Year ending...	Discount rate					0.9%
	2017	2018	2019	2020	2021	TOTAL
<b>BENEFITS / GAINS</b>						
Benefit item 1.....	181.7	185.4	189.1	192.8	196.5	945.5
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>181.7</b>	<b>185.4</b>	<b>189.1</b>	<b>192.8</b>	<b>196.5</b>	<b>945.5</b>
<b>COST ITEMS</b> inflows (outflows)						
<b>Personal Services Costs (Salaries &amp; Benefits)</b>						
State Perm Staff.....	(286.4)	(572.8)	(610.0)	(647.3)	(161.8)	(2278.3)
State Temp Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
State LD Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Services &amp; Supplies/Capital Outlay Costs</b>						
<b>State Data Center Costs</b>						
Consulting Services.....	0.0	0.0	0.0	0.0	0.0	0.0
Backup.....	(4.7)	(4.7)	(3.0)	(3.0)	(3.0)	(18.3)
Storage.....	(1.4)	(1.4)	(1.1)	(1.1)	(1.1)	(5.9)
Total Distributed Service.....	(136.6)	(136.6)	(114.9)	(114.9)	(114.9)	(617.9)
<b>Software Costs</b>						
SW Purchase/Upgrade.....	0.0	0.0	0.0	0.0	0.0	0.0
SW License Maintenance.....	(181.1)	(575.2)	(575.2)	(443.7)	(443.7)	(2218.9)
<b>Hardware Costs</b>						
Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	(86.8)	(88.1)	(89.5)	(90.9)	(92.2)	(447.5)
<b>IT Professional Services</b>						
Project Dev/Implementation....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Augmentation.....	0.0	0.0	0.0	0.0	0.0	0.0
Other.....	(48.3)	(48.3)	(64.4)	(64.4)	(16.1)	(241.5)
<b>Total Costs</b>	<b>(745.2)</b>	<b>(1427.1)</b>	<b>(1458.0)</b>	<b>(1365.2)</b>	<b>(832.8)</b>	<b>(5828.4)</b>
<b>CASH FLOW SUMMARY</b> inflows (outflows)						
Cash inflows (outflows)						
Benefits and Gains.....	181.7	185.4	189.1	192.8	196.5	945.5
Costs.....	(745.2)	(1427.1)	(1458.0)	(1365.2)	(832.8)	(5828.4)
<b>NET CASH FLOW</b>	<b>(563.5)</b>	<b>(1241.8)</b>	<b>(1269.0)</b>	<b>(1172.4)</b>	<b>(636.3)</b>	<b>(4882.9)</b>
Cumulative Net CF.....	(563.5)	(1805.3)	(3074.3)	(4246.6)	(4882.9)	(4882.9)
Discounted Cash Flow						<b>NPV</b>
At 0.9%.....	(558.7)	(1220.7)	(1236.8)	(1132.9)	(614.9)	(4763.9)

This table represents the forecasted cash flows of the proposed solution; replacing the return and remittance processing systems. The Benefits / Gains represent the cost savings on seasonal staffing.

**Proposal Returns and Remittance CASH FLOW**

\$ in 1000s

\$ in 1000s	Year ending...					TOTAL
	2017	2018	2019	2020	2021	
	Discount rate					0.9%
<b>BENEFITS / GAINS</b>						
Benefit item 1.....	181.7	185.7	189.1	192.8	196.5	945.8
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>181.7</b>	<b>185.7</b>	<b>189.1</b>	<b>192.8</b>	<b>196.5</b>	<b>945.8</b>
<b>COST ITEMS</b> inflows (outflows)						
<b>Personal Services Costs (Salaries &amp; Benefits)</b>						
State Perm Staff.....	(286.4)	(572.8)	(610.0)	(647.3)	(161.8)	(2278.3)
State Temp Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
State LD Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Services &amp; Supplies/Capital Outlay Costs</b>						
<b>State Data Center Costs</b>						
Consulting Services.....	0.0	0.0	0.0	0.0	0.0	0.0
Backup.....	(7.9)	(7.9)	(2.6)	(2.6)	(2.6)	(23.8)
Storage.....	(2.2)	(2.2)	(0.7)	(0.7)	(0.7)	(6.7)
Total Distributed Service.....	(239.5)	(239.5)	(79.5)	(79.5)	(79.5)	(717.5)
<b>Software Costs</b>						
SW Purchase/Upgrade.....	(746.5)	0.0	0.0	0.0	0.0	(746.5)
SW License Maintenance.....	(181.4)	(184.8)	(166.2)	(166.2)	(166.2)	(864.7)
<b>Hardware Costs</b>						
Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	(86.8)	(88.1)	(48.2)	(49.6)	(51.0)	(323.8)
<b>IT Professional Services</b>						
Project Dev/Implementation....	0.0	(226.2)	(226.2)	(226.2)	(56.5)	(735.0)
Operational Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Augmentation.....	0.0	0.0	0.0	0.0	0.0	0.0
Other.....	(45.3)	(45.3)	(60.4)	(60.4)	(15.1)	(226.5)
<b>Total Costs</b>	<b>(1596.0)</b>	<b>(1366.8)</b>	<b>(1193.8)</b>	<b>(1232.5)</b>	<b>(533.5)</b>	<b>(5922.7)</b>
<b>CASH FLOW SUMMARY</b> inflows (outflows)						
Cash inflows (outflows)						
Benefits and Gains.....	181.7	185.7	189.1	192.8	196.5	945.8
Costs.....	(1596.0)	(1366.8)	(1193.8)	(1232.5)	(533.5)	(5922.7)
<b>NET CASH FLOW</b>	<b>(1414.3)</b>	<b>(1181.1)</b>	<b>(1004.8)</b>	<b>(1039.6)</b>	<b>(337.0)</b>	<b>(4976.9)</b>
Cumulative Net CF.....	(1414.3)	(2595.4)	(3600.2)	(4639.9)	(4976.9)	(4976.9)
Discounted Cash Flow						<b>NPV</b>
At 0.9%.....	(1402.2)	(1161.1)	(979.3)	(996.1)	(322.9)	(4861.6)

This table represents the difference in cash flows between replacing the return and remittance processing systems and the current state.

**INCREMENTAL CASH FLOW**

All figures represent (Proposal Value) - (Current State Value)

\$ in 1000s

Discount rate

0.9%

Year ending...

\$ in 1000s

	2017	2018	2019	2020	2021	TOTAL
<b>BENEFITS / GAINS</b>						
Benefit item 1.....	181.7	185.7	189.1	192.8	196.5	945.8
Benefit item 2.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 3.....	0.0	0.0	0.0	0.0	0.0	0.0
Benefit item 4.....	0.0	0.0	0.0	0.0	0.0	0.0
<b>Total Benefits/Gains</b>	<b>181.7</b>	<b>185.7</b>	<b>189.1</b>	<b>192.8</b>	<b>196.5</b>	<b>945.8</b>

**COST ITEMS** inflows (outflows)

**Personal Services Costs (Salaries & Benefits)**

State Perm Staff.....	(279.9)	(566.2)	(603.3)	(640.4)	(154.8)	(2244.6)
State Temp Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
State LD Staff.....	0.0	0.0	0.0	0.0	0.0	0.0

**Services & Supplies/Capital Outlay Costs**

**State Data Center Costs**

Consulting Services.....	0.0	0.0	0.0	0.0	0.0	0.0
Hosting.....	(2.6)	(2.6)	0.9	0.9	0.9	(2.5)
Storage.....	(0.7)	(0.7)	0.4	0.4	0.4	(0.2)
Network.....	(79.5)	(79.5)	60.8	60.8	60.8	23.3

**Software Costs**

SW Purchase/Upgrade.....	(746.5)	0.0	0.0	0.0	0.0	(746.5)
SW License Maintenance.....	(0.3)	(0.3)	21.7	25.1	28.5	74.6

**Hardware Costs**

Hardware Purchase/Upgrade..	0.0	0.0	0.0	0.0	0.0	0.0
Hardware Ongoing Maint.....	0.0	0.0	41.3	41.3	41.2	123.8

**IT Professional Services**

Project Dev/Implementation....	0.0	(226.2)	(226.2)	(226.2)	(56.5)	(735.0)
Operational Staff.....	0.0	0.0	0.0	0.0	0.0	0.0
Operational Augmentation.....	0.0	0.0	0.0	0.0	0.0	0.0
Other.....	(45.3)	(45.3)	(60.4)	(60.4)	(15.1)	(226.5)

<b>Total Costs</b>	<b>(1155.0)</b>	<b>(920.9)</b>	<b>(764.7)</b>	<b>(798.5)</b>	<b>(94.6)</b>	<b>(3733.6)</b>
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**CASH FLOW SUMMARY** inflows (outflows)

Cash inflows (outflows)

Benefits and Gains.....	181.7	185.7	189.1	192.8	196.5	945.8
Costs.....	(1155.0)	(920.9)	(764.7)	(798.5)	(94.6)	(3733.6)
<b>NET CASH FLOW</b>	<b>(973.2)</b>	<b>(735.2)</b>	<b>(575.7)</b>	<b>(605.6)</b>	<b>101.9</b>	<b>(2787.9)</b>
Cumulative Net CF.....	(973.2)	(1708.4)	(2284.1)	(2889.7)	(2787.9)	(2787.9)

Discounted Cash Flow

At 0.9%.....	(964.9)	(722.7)	(561.1)	(585.2)	98.4	<b>NPV</b> (2735.5)
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**Cost Model Analysis (Total Cost of Ownership)**

**Current State**

The following table represents the total cost of ownership of the current state, the status quo. This is the total costs to operate and support the system.

**Current State (BASELINE) SCENARIO COSTS**

Totals include 2017 through 2021  
\$ in 1,000s

Positive numbers are **savings**  
Negative numbers in ( ) are **net costs**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits		(\$33.7)	(\$33.7)	0.0
	State Data Center		(\$768.5)	(\$768.5)	0.4
Services & Supplies & Capital Outlay	Software	\$0.0	(\$939.3)	(\$939.3)	0.4
	Hardware	\$0.0	(\$447.5)	(\$447.5)	0.2
	IT Professional Services	\$0.0	\$0.0	\$0.0	0.0
	<b>Total</b>	\$0.0	(\$2,189.0)	(\$2,189.0)	
<b>%</b>		0.0	1.0		100.0%

**Key into GenTax**

The following table represents the total cost of ownership for the second alternative, keying directly into GenTax.

**Key Into GenTax SCENARIO COSTS**

Totals include FY 2017 through FY 2020  
\$ in 1,000s

Positive numbers are **savings**  
Negative numbers in ( ) are **net costs**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits		(\$1,445.8)	(\$1,445.8)	49.0%
Services & Supplies & Capital Outlay	State Data Center		(\$642.1)	(\$642.1)	21.7%
	Software	\$0.0	(\$375.7)	(\$375.7)	12.7%
	Hardware	\$0.0	(\$447.5)	(\$447.5)	15.2%
	IT Professional Services	\$0.0	(\$42.0)	(\$42.0)	1.4%
<b>Total</b>		\$0.0	(\$2,953.2)	(\$2,953.2)	
<b>%</b>		0.0%	100.0%		100.0%

### Return Processing System

The following table represents the total cost of ownership for the total replacement of the current return processing systems.

**Return Processing SCENARIO COSTS**  
Totals include FY 2017 through FY 2020  
\$ in 1,000s

Positive numbers are **savings**  
Negative numbers in ( ) are **net costs**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits	:	(\$2,278.3)	(\$2,278.3)	36.1%
Services & Supplies & Capital Outlay	State Data Center	:	(\$1,092.6)	(\$1,092.6)	17.3%
	Software	(\$575.0)	(\$1,060.6)	(\$1,635.5)	25.9%
	Hardware	\$0.0	(\$447.5)	(\$447.5)	7.1%
	IT Professional Services	(\$636.0)	(\$214.1)	(\$850.1)	13.5%
<b>Total</b>		(\$1,211.0)	(\$5,093.2)	(\$6,304.1)	
<b>%</b>		19.2%	80.8%		100.0%

### Subscription Based Returns Processing

The following table represents the total cost of implementation and operation of subscription based solution from late 2017 through 2021.

**Subscription Based SCENARIO COSTS**  
Totals include 2017 through 2021  
\$ in 1,000s

Positive numbers are **savings**  
Negative numbers in ( ) are **net costs**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits		(\$2,278.3)	(\$2,278.3)	39.1%
Services & Supplies & Capital Outlay	State Data Center		(\$642.1)	(\$642.1)	11.0%
	Software	\$0.0	(\$2,218.9)	(\$2,218.9)	38.1%
	Hardware	\$0.0	(\$447.5)	(\$447.5)	7.7%
	IT Professional Services	\$0.0	(\$241.5)	(\$241.5)	4.1%
<b>Total</b>		\$0.0	(\$5,828.4)	(\$5,828.4)	
<b>%</b>		0.0%	100.0%		100.0%

## Returns and Remittance

The following table represents the total cost of ownership for the replacement of the return and remittance processing systems. This is the total cost to purchase, implement, and operate the system.

### Returns and Remittance SCENARIO COSTS

Totals include 2017 through 2021

\$ in 1,000s

Positive numbers are **savings**  
Negative numbers in ( ) are **net costs**

		Project and Implementation	Operations, Maintenance, Ongoing Support	Total	%
Personal Services	Salaries & Benefits	:	(\$2,278.3)	(\$2,278.3)	38.8%
	State Data Center	:	(\$747.9)	(\$747.9)	12.7%
Services & Supplies & Capital Outlay	Software	(\$746.5)	(\$864.7)	(\$1,611.2)	27.4%
	Hardware	\$0.0	(\$323.8)	(\$323.8)	5.5%
	IT Professional Services	(\$735.0)	(\$181.2)	(\$916.2)	15.6%
	<b>Total</b>	(\$1,481.5)	(\$4,395.9)	(\$5,877.4)	
	<b>%</b>	25.2%	74.8%		100.0%



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**Appendix B**  
**Supporting Calculations**  
***The Processing Center,***  
***System Modernization Project***

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**Oregon Department of Revenue,  
Administrative Services Division,  
Processing Center**



**The following are the source calculations and numbers that feed many of the financials in Appendix A.**

**I. Staffing Costs**

**Seasonal Staffing Costs**

This table represents the average seasonal staffing costs for the processing center. The first line is the actual seasonal staffing costs for CY 2016, information taken from Processing Center (PC) Cash Allocation System (CAS) report for 2016. The second line represents average seasonal staffing costs prior to CY 2016, this is based on a compilation of Processing Center CAS reports for calendar years 2011 – 2015. The final line is the calculation of the difference between the average seasonal before and after 2016. This is used as a basis for the estimated cost increase in the key directly into GenTax alternative, since that is the same method used in CY 2016.

<b>Average Staffing and CY2016 Actual</b>	
CY 2016 Seasonal Actual	\$ 622,681
Average Seasonal Without 2016	\$ 349,464
<b>CY2016 Seasonal Staff Increase Over Average</b>	<b>\$ 273,217</b>

**Seasonal Staffing Forecasted**

This table represents the forecasted seasonal staffing costs under the current state and under the key directly into GenTax method. The difference from this table is entered into the cash flows for alternative #2 to represent the increase to seasonal staffing costs. Wages are increasing at 2% to represent cost of living increases, that value is based on congressional forecasts of inflation over that period.

<b>Forecasted Staffing Adjusted for Cost of Living Increases</b>				
	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
Seasonal	\$ 349,464.40	\$ 356,453.69	\$ 363,582.76	\$ 370,854.42
2016 Baseline Seasonal	\$ 627,351.00	\$ 639,898.02	\$ 652,695.98	\$ 665,749.90
Difference	\$ 277,886.60	\$ 283,444.33	\$ 289,113.22	\$ 294,895.48

\*Calculations based on CY2011 - CY2015 Cost Per Return Reports, PIT and CORP

## Project Staff Historical

The following three tables represent the historical costs associated with the Processing Center Lifecycle project, information from CAS report on Program Cost Account (PCA) 35450. These tables contain the number of hours and the total costs associated with them. These numbers were used as the basis for project staffing costs for the proposed alternative.

01/2015 - 06/2015			
	Hours	PS	Total
<b>Processing Center System Modernization</b>			
3240 Application Services			
3250 Engineering Services			
3290 Support Services			
3510 Taxpayer ID - Full Time			
3545 Processing Center - Admin.	370.2	17360	17360
3810 ITU-Full Time			
PCSM Total	370.2	17360	\$ 17,360
07/2015 - 12/2015			
	Hours	PS	Total
<b>Processing Center System Modernization</b>			
3240 Application Services	177	10552	10552
3250 Engineering Services	124	6207	6207
3290 Support Services	0	0	0
3510 Taxpayer ID - Full Time	196.2	5804	5804
3545 Processing Center - Admin.	1886	87893	87893
3810 ITU-Full Time	132	3765	3765
PCSM Total	2515.2	114221	\$ 114,221
Total Cost 2015			\$ 131,581
01/2016 - 07/2016			
	Hours	PS	Total
3220 Shared Services	88	5751	5751
3240 Application Services	22	1235	1235
3250 Engineering Services	387.5	17569	17569
3290 Support Services	18.8	875	875
3510 Taxpayer ID - Full Time	0.5	15	15
3545 Processing Center - Admin.	3645.8	169173	169173
3640 Banking Full Time	17	542	542
3810 ITU-Full Time	44.3	1290	1290
PCSM Total	4223.9	196450	\$ 196,450
First Half 2016			\$ 196,450
One Year 07/2015 - 07/2016			\$ 310,671
Estimated 6 Months			\$ 155,336

### Forecasted Staffing Costs

This table reflects the cost of the five FTE positions over the life of the project, adjusted for 3% inflation in the 19 – 21 biennium. Cost is broken down by quarter over the life of the project.

Forecasted Staffing Costs	
Quarter	Staffing
Jul-17	\$ 143,201
Oct-17	\$ 143,201
Jan-18	\$ 143,201
Apr-18	\$ 143,201
Jul-18	\$ 143,201
Oct-18	\$ 143,201
Jan-19	\$ 143,201
Apr-19	\$ 143,201
Jul-19	\$ 161,817
Oct-19	\$ 182,853
Jan-20	\$ 206,624
Apr-20	\$ 233,485
Jul-20	\$ 263,839
Oct-20	\$ 298,138
Jan-21	\$ 336,895

## II. Software

### Existing

The following table represents the maintenance and season up costs associated with the current systems; this would represent the status quo over the next four years. Information taken from the respective contract and provided by procurement.

Current State Software Maintenance Totals				
	2017	2018	2019	2020
iCapture 4.0 Season Up	\$ 55,863.33	\$ 55,863.33	\$ 55,863.33	\$ 55,863.33
iCapture 4.0 Maintenance	\$ 56,846.87	\$ 56,856.87	\$ 56,856.87	\$ 56,856.87
TMS Maintenance	\$ 49,510.00	\$ 51,985.00	\$ 54,457.67	\$ 56,930.33
eCapture Maintenance	\$ 18,839.00	\$ 19,781.00	\$ 20,678.67	\$ 21,576.33
<b>Totals</b>	<b>\$181,059.20</b>	<b>\$184,486.20</b>	<b>\$187,856.53</b>	<b>\$191,226.87</b>

### Forecasted Based on Proposals

The following table represents the forecasted software costs of the selected alternative, based on an average of the proposals that were received during the PCL project and RFI responses. The costs have been divided into three general categories for the purposes of estimation.

Average Combined Returns and Remittance Costs		
	Average Costs	Paid over 3 Years
<b>Purchase/Upgrade</b>	\$ 746,439	
<b>Development/Implementation</b>	\$ 735,051	\$ 245,017.08
<b>Annual License and Maintenance</b>	\$ 166,159	

### Forecasted Subscription Based Costs

The following tables represent the forecasted ongoing subscription costs for a subscription based return processing system.

Informatix			
Subscription pricing which includes licensing, maintenance and 3rd party licensing can range annually from:	Low Cost	High Cost	Average
	\$610,000	\$1,100,000.00	\$ 855,000

Impression Technology	
Based on DOR provided processing volume (see table below), the estimated annual subscription price includes maintenance and support. Due to the non-trivial amount of upfront development efforts, subscription based contract is only available for a long term contract.	\$ 250,000

Average Annual Subscription Cost: \$ 443,727

### III. State Data Center Costs

#### Existing

The following table represents the total current State Data Center costs associated with the return and remittance processing systems. Information taken from BURR report from the State Data Center. The first column represents the total costs which are then divided more specifically. The bottom row represents the percentage of the total cost that each column is equal to.

Total Costs 8/2015 - 7/2016	Total Backup Service Charges	Total Distributed Service Charges	Total Storage Service Charges
\$ 166,722.52	\$ 5,298.52	\$ 159,934.56	\$ 1,489.44
100%	3%	96%	1%

## State Data Center Costs Based on Proposals

The following table is a detailed representation of the server environments necessary based on vendor proposals. The costs reflected in this table are based on State Data Center rates.

J&B										
Production	QTY VM	CPU Cores	Memory GB	Tier 2 Disk GB	Tier 3 Disk GB	Network	OS	SQL One time Cost	ETS Monthly Cost	ETS Yearly Cost
VM TMS-IDR Application Server	1	2	8	260		1Gbps	Windows 2008/2012		\$ 339	\$ 4,068
VM TMS-IDR Application Server (Recog, Import/Export, Form ID, Full Page OCR)	1	4	8	100		1Gbps	Windows 2008/2012		\$ 265	\$ 3,180
VM TMS-IDR Application Services (Recog, FormID, Full Page OCR, ICR Apply)	1	4	8	100		1Gbps	Windows 2008/2012		\$ 265	\$ 3,180
VM TMS-IDR Application Services (File Gate, Recog, Free Match, Full Page OCR)	1	4	8	100		1Gbps	Windows 2008/2012		\$ 265	\$ 3,180
VM TMS-IDR Application Server (Image Annotation, Free Match, Classifier, Learn)	1	4	8	100		1Gbps	Windows 2008/2012		\$ 265	\$ 3,180
VM IBML Database Server (SQL 2008/2012)	1	4	8	260	100	1Gbps	Windows 2008/2012	\$ 4,000	\$ 364	\$ 4,368
VM IBML Postscan/Temp File Server (IBML Images/Postscan Services)	1	4	8	260		1Gbps	Windows 2008/2012		\$ 350	\$ 4,200
Additional Database Storage (Added Capacity to Existing TMS Database Server)				300	150				\$ 188	\$ 2,256
Additional TMS Storage (Added Capacity to existing TMS file Server)				500					\$ 273	\$ 3,276
<b>Totals:</b>	<b>7</b>	<b>26</b>	<b>56</b>	<b>1980</b>	<b>250</b>			<b>\$ 4,000</b>	<b>\$ 2,574</b>	<b>\$ 30,888</b>
Test	QTY	CPU Cores	Memory GB	Tier 2 Disk GB	Tier 3 Disk GB	Network	OS	SQL One time Cost	ETS Monthly Cost	ETS Yearly Cost
VM TMS-IDR Database/IBML Database Server (SQL 2008/2012)	1	2	8	135	50	1Gbps	Windows 2008/2012	\$ 2,000	\$ 272	\$ 3,264
VM TMS-IDR Application Server	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
VM TMS-IDR Application Services (Recog, Import/Export, Form ID, Full Page OCR)	1	1	4	100		1Gbps	Windows 2008/2012		\$ 239	\$ 2,868
VM IBML Postscan/Temp File Server (IBML Images/Postscan Services)	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
<b>Totals:</b>	<b>4</b>	<b>5</b>	<b>20</b>	<b>455</b>	<b>50</b>			<b>\$ 2,000</b>	<b>\$ 1,001</b>	<b>\$ 12,012</b>
Development	QTY	CPU Cores	Memory GB	Tier 2 Disk GB	Tier 3 Disk GB	Network	OS	SQL One time Cost	ETS Monthly Cost	ETS Yearly Cost
VM TMS-IDR Database/IBML Database Server (SQL 2008/2012)	1	1	4	135	50	1Gbps	Windows 2008/2012	\$ 2,000	\$ 258	\$ 3,096
VM TMS-IDR App/File Server	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
VM TMS-IDR Application Services (Recog, Import/Export, Form ID, Full Page OCR)	1	1	4	100		1Gbps	Windows 2008/2012		\$ 239	\$ 2,868
VM IBML Postscan/Temp File Server (IBML Images/Postscan Services)	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
<b>Totals:</b>	<b>4</b>	<b>4</b>	<b>16</b>	<b>455</b>	<b>50</b>			<b>\$ 2,000</b>	<b>\$ 987</b>	<b>\$ 11,844</b>
<b>Grand Totals:</b>	<b>15</b>	<b>35</b>	<b>92</b>	<b>2890</b>	<b>350</b>			<b>\$ 8,000</b>	<b>\$ 4,562</b>	<b>\$ 54,744</b>
Fairfax										
Production	QTY	CPU Cores	Memory GB	Tier 2 Disk GB	Tier 3 Disk GB	Network	OS	SQL One time Cost	ETS Monthly Cost	ETS Yearly Cost
Database (SQL) Server	1	4	8	260	100	1Gbps	Windows 2008/2012	\$ 4,000	\$ 364	\$ 4,368
Application Server	3	4	8	100		1Gbps	Windows 2008/2012		\$ 795	\$ 9,540
IIS Server	2	4	8	260		1Gbps	Windows 2008/2012		\$ 700	\$ 8,400
File Server	1	4	8	260		1Gbps	Windows 2008/2012		\$ 350	\$ 4,200
<b>Totals:</b>								<b>\$ 4,000</b>	<b>\$ 2,209</b>	<b>\$ 26,508</b>
Test	QTY	CPU Cores	Memory GB	Tier 2 Disk GB	Tier 3 Disk GB	Network	OS	SQL One time Cost	ETS Monthly Cost	ETS Yearly Cost
Application Server	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
IIS Server	1	1	4	100		1Gbps	Windows 2008/2012		\$ 239	\$ 2,868
File Server	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
Database (SQL)	1	2	8	135	50	1Gbps	Windows 2008/2012	\$ 2,000	\$ 272	\$ 3,264
<b>Totals:</b>								<b>\$ 2,000</b>	<b>\$ 1,001</b>	<b>\$ 12,012</b>
Development	QTY	CPU Cores	Memory GB	Tier 2 Disk GB	Tier 3 Disk GB	Network	OS	SQL One time Cost	ETS Monthly Cost	ETS Yearly Cost
Application Server	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
IIS Server	1	1	4	100		1Gbps	Windows 2008/2012		\$ 239	\$ 2,868
File Server	1	1	4	110		1Gbps	Windows 2008/2012		\$ 245	\$ 2,940
Database (SQL)	1	1	4	135	50	1Gbps	Windows 2008/2012	\$ 2,000	\$ 258	\$ 3,096
<b>Totals:</b>								<b>\$ 2,000</b>	<b>\$ 987</b>	<b>\$ 11,844</b>
<b>Grand Totals:</b>								<b>\$ 8,000</b>	<b>\$ 4,197</b>	<b>\$ 50,364</b>

### Total Forecasted State Data Center Costs First Two Years

The following table represents the forecasted State Data Center costs for the selected alternative, for the first two years prior to the Alchemy servers being decommissioned. The forecasts are based on historical, estimated, and proposal data.

Cost of Specific Environments	Total State Data Center Costs	Total Backup Service Charges	Total Distributed Service Charges	Total Storage Service Charges
<b>Average Yearly ETS Cost for Project:</b>	\$ 51,861	\$ 1,648.17	\$ 49,749.53	\$ 463.31
<b>Cost of Staging Environment:</b>	\$ 31,039	\$ 986.42	\$ 29,774.95	\$ 277.29
<b>Existing Server Costs:</b>	\$ 166,723	\$ 5,298.52	\$ 159,934.56	\$ 1,489.44
<b>Estimated ETS Cost for First Two Years:</b>	\$ 249,622.19	\$ 7,933.11	\$ 239,459.04	\$ 2,230.04

### Total Forecasted State Data Center Costs Years Three and Four

The following table represents the forecasted State Data Center costs for years three, four, and moving forward. The change from the first two years is that the Alchemy servers will be decommissioned and the TMS servers will be taken off line.

Cost of Specific Environments	Total State Data Center Costs	Total Backup Service Charges	Total Distributed Service Charges	Total Storage Service Charges
<b>Average Yearly ETS Cost for Project:</b>	\$ 51,861	\$ 1,648.17	\$ 49,749.53	\$ 463.31
<b>TMS Costs:</b>	\$ 114,894	\$ 3,651.39	\$ 110,216.46	\$ 1,026.42
<b>Cost of Staging Environment:</b>	\$ 31,039	\$ 986.42	\$ 29,774.95	\$ 277.29
<b>Estimated ETS Cost After 2019:</b>	\$ 197,794	\$ 6,285.98	\$ 189,740.94	\$ 1,767.02

## IV. Hardware Maintenance Costs

### IBML Maintenance Costs

The following table represents the forecasted maintenance costs for the two IBML scanners owned by DOR. These forecasts are based off of information from DOR's Procurement section. These scanners will continue to be used regardless of which alternative is selected. These costs are forecasted based on the previous proposals, as DOR is still in negotiations with IBML directly for maintenance.

IBML Estimated Maintenance Costs				
Year 1	Year 2	Year 3	Year 4	Year 5
\$ 44,218	\$ 44,218	\$ 45,544	\$ 46,910	\$ 48,318

### Burroughs Banking Track Maintenance Costs

The following table represents the maintenance costs of the two Burroughs Unisys Quantum NDP 600 banking tracks. These numbers are based on current maintenance contracts.

Burroughs Banking Tracks				
	1/1/13-12/31/13	1/1/14-12/31/14	1/1/15-12/31/15	1/1/16-12/31/16
Track 1	\$ 20,995	\$ 19,938	\$ 20,995	\$ 20,995
Track 2		\$ 19,918	\$ 20,995	\$ 20,995
Yearly	\$ 20,995	\$ 39,856	\$ 41,991	\$ 41,991

Yearly Average Two Tracks \$ 41,279.20

### Adaptive Smartsource Scanner Maintenance Costs

The following table represents the current maintenance contract with Burroughs concerning the nine Adaptive Smartsource scanners used by DOR's field offices, numbers based on current contract with Burroughs.

Smart Source Scanners				
Year 1	Year 2	Year 3	Year 4	Year 5
\$ 1,296	\$ 1,296	\$ 1,296	\$ 1,296	\$ 1,296

### Total Combined Maintenance Costs

The following table represents combined maintenance costs for all of DOR's current imaging equipment forecasted over the next four years.

Estimated Combined Maintenance Costs				
Scanner	2017	2018	2019	2020
Burroughs	\$41,279	\$41,279	\$41,279	\$41,279
IBML	\$44,218	\$45,544	\$46,910	\$48,318
Smartsource	\$ 1,296	\$ 1,296	\$ 1,296	\$ 1,296
	\$86,793	\$88,119	\$89,485	\$90,893

### Total Combined Maintenance Costs without Burroughs

The following table represents the combined costs associated with DOR's scanning equipment if the Burroughs tracks were decommissioned.

Estimated Combined Costs Without Burroughs				
Scanner	2017	2018	2019	2020
IBML	\$44,218	\$45,544	\$46,910	\$48,318
Smartsource	\$ 1,296	\$ 1,296	\$ 1,296	\$ 1,296
	\$47,531	\$48,858	\$50,225	\$51,634

### Cost to House Paper and 2D Corp Returns

This table reflects the estimated cost to house Corp returns if they were not being imaged and uploaded into GenTax. The current retention policy is to hold the returns for ten years. The costs included here are forecasted based on only the first four years.

Cost to House Corp Returns	
Number of Corp returns 2015	25,230
Average number of Corp returns per shelf	210
Shelves Needed	120
Shelves per bank	8
Number of banks needed	15
Cost per bank	\$ 400
<b>Total annual cost for shelving</b>	<b>\$ 6,007</b>
Floor space required per bank	4.5
Number of banks needed	15
Total floor space for banks	67.5
Space to move around banks 2/3 of banks	44.55
Total Square feet to add per year	112.05
Estimated minimum square feet	500.00
Estimated cost per sq foot per month	\$ 0.40
Space cost per month	\$ 200.00
<b>Annual space cost</b>	<b>\$2,400.00</b>
<b>Annual cost to house corp returns</b>	<b>\$8,407.14</b>





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**Appendix C**  
**Solution Requirements**  
***The Processing Center,***  
***System Modernization Project***

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**Oregon Department of Revenue,  
Administrative Services Division,  
Processing Center**

## PCM Requirements

Category	Unique Identifier	Function	Ranking
General	1-1-1	Vendor shall have previously implemented their proposed solution for tax return and remittance processing in at least two other states that operate on a GenTax core system and employ IBML scanners.	Mandatory
General	1-2-1	The solution's internal controls shall ensure a complete and accurate accounting for all paper documents imaged.	Mandatory
General	1-3-1	The solution shall allow for data capture from federal forms which correspond to Oregon forms, including but not limited to: Forms 1040, 1040A, 1040EZ, 1040NR, 1040NR-EZ, 1041, 1120, 1120-S, and 1065.	Mandatory
General	1-4-1	The solution shall upgrade or replace the imaging and data capture software described in Current Processes.	Mandatory
General	1-5-1	The solution shall upgrade or replace the remittance processing software described in the Current Process.	Mandatory
General	1-6-1	The solution shall enable Agency to establish processes and procedures to image incoming paper documents including but not limited to; envelopes, returns, correspondence, remittances, and remittance vouchers.	Mandatory
General	1-7-1	The solution shall enable Agency to establish processes and procedures to capture data from incoming paper documents including but not limited to; envelopes, returns, correspondence, remittances, and remittance vouchers.	Mandatory
General	1-8-1	The solution shall enable Agency to establish processes and procedures to route incoming paper documents including but not limited to; envelopes, returns, correspondence, remittances, and remittance vouchers.	Mandatory
General	1-9-1	The solution shall be able to support the two IBML ImageTrac 6450 high speed scanners already in use by Agency.	Mandatory
General	1-10-1	The solution shall be able to support or replace 8-10 Smart Source Adaptive desktop scanners already in use in field offices by Agency.	Mandatory
General	1-11-1	The solution shall allow prior year returns to be imaged and processed as designed without requiring modifications to the forms.	Mandatory

General	1-12-1	The solution shall provide the ability to capture front and back images of all documents being processed, including but not limited to; envelopes, returns, correspondence, remittances, and remittance vouchers.	Mandatory
General	1-13-1	The solution shall be domestically supportable; support cannot access Agency systems from outside the United States	Mandatory
General	1-14-1	The solution shall be scalable to allow Agency to add/develop jobs, workflows and processes to image, process, capture data, and bank funds for other agencies - similar to a lockbox service.	Mandatory
General	1-26-1	The solution shall allow for the modification of Agency workflows.	Mandatory
General	1-27-1	The solution shall allow for the modification of Agency forms.	Mandatory
General	1-28-1	The solution shall allow for the modification of system fields.	Mandatory
General	1-29-1	The solution shall allow for the modification of business rules related to fields and forms.	Mandatory
Software	2-1-1	The solution shall interface to the back end system, GenTax by exporting data files, image files, and index files.	Mandatory
Software	2-1-2	The solution shall interface to the back end system, GenTax by receiving data files.	Mandatory
Software	2-2-1	The solution shall support multiple page documents.	Mandatory
Software	2-3-1	The solution shall have an accessible readable audit trail for all system activity.	Mandatory
Software	2-4-1	The solution shall have an accessible readable audit trail for all user activity.	Mandatory
Software	2-5-1	The solution shall be high availability. High availability defined as 99.9% or higher system availability.	Mandatory
Software	2-6-1	Agency change control process shall be followed for all changes to Test, Staging, and Production environments. Agency change control process detailed in attachment titled Development and Change Management.	Mandatory
Software	2-7-1	The solution shall allow different business rules to be maintained for the same field across different filing periods based on the form and tax year.	Mandatory
Software	2-8-1	The solution shall allow error messages to contain sufficient detail so the user can identify and correct the error.	Mandatory
Software	2-12-1	The solution shall allow configuration of fields captured based on form and tax year.	Mandatory

Software	2-14-1	The solution shall allow configuration of whether or not a field is required.	Mandatory
Software	2-15-1	The solution shall allow configuration of valid field values.	Mandatory
Form ID & Batching	3-2-1	The solution shall provide a method of correcting image quality problems after the document is scanned without interrupting the high speed scanner.	Mandatory
Data Capture & Verification	4-1-1	The solution shall use a wide range of data capture and recognition technologies including but not limited to: Intelligent Character Recognition, Optical Character Recognition, One Dimensional Barcode, Two Dimensional Barcode, Optical Mark Recognition, Courtesy Amount Recognition, Legal Amount Recognition, and Magnetic Ink Character Recognition.	Mandatory
Data Capture & Verification	4-2-1	The solution shall include a key from image data entry function that allows for the processing of forms and tax returns.	Mandatory
Data Capture & Verification	4-3-1	The solution shall notify user if a transaction fails a business rule.	Mandatory
Data Capture & Verification	4-13-1	Solution shall allow for establishment of separate business rules for each form captured.	Mandatory
Data Capture & Verification	4-15-1	The solution shall provide the ability to verify data captured by users.	Mandatory
Data Capture & Verification	4-15-2	The solution shall provide the ability to verify data captured by the system.	Mandatory
Data Capture & Verification	4-15-3	The solution shall provide the ability to correct data captured by users.	Mandatory
Data Capture & Verification	4-15-4	The solution shall provide the ability to correct data captured by the system	Mandatory
Workflow Management	5-1-1	The solution shall provide the ability to establish different workflows or processing steps based on the type of document, form, and filing method, e.g. paper or 2D barcode.	Mandatory
Workflow Management	5-2-1	The solution shall provide the ability to configure each workflow process independently.	Mandatory
Workflow Management	5-3-1	The solution shall provide the ability to monitor work-in-progress within each workflow and at each step within the workflow as well as work that has completed processing.	Mandatory

Workflow Management	5-4-1	Solution shall support a minimum of 100 concurrent operators without impacting system performance.	Mandatory
Workflow Management	5-11-1	Solution shall allow for the reassignment of work from one user to another, by a separate properly authorized user.	Mandatory
Technical	6-1-1	The solution shall be able to process the volumes described during the Agency peak return processing season within a reasonable time. Reasonable time defined as 2-3 weeks during peak processing season and less than a week for the rest of the time.	Mandatory
Technical	6-2-1	Vendor shall provide clear and specific hardware, software, network, service account, and support requirements from the beginning.	Mandatory
Technical	6-3-1	Solution shall be able to function within the Oregon State Data Center network model where all servers are virtual machine servers physically located in another facility and input/output devices including but not limited to scanners, printer, workstations, etc. are located at Agency and Agency field offices.	Mandatory
Technical	6-4-1	The solution shall meet Oregon State Data Center Enterprise Technology Services (ETS) system requirements. These requirements are detailed in attachment 'ETS RFP Build Guidelines.'	Mandatory
Technical	6-5-1	The solution shall provide tools for technical staff to monitor and manage system operations including but not limited to error logging, critical event notification, and reports.	Mandatory
Technical	6-6-1	The solution shall include separate; development, testing, and production environments.	Mandatory
Technical	6-7-1	The solution shall include the ability to reset development, test, staging, and production environments to known starting points.	Mandatory
Technical	6-7-2	The process to reset development, test, staging, and production environments shall be well documented.	Mandatory
Technical	6-8-1	The solution shall operate on industry supported technology. Industry supported defined as within one release of current.	Mandatory
Technical	6-9-1	The solution shall include upgrades as they become available.	Mandatory
Technical	6-10-1	The solution shall provide the ability to manually start and stop processes that appear to be locked, without compromising the integrity of the data.	Mandatory

Technical	6-11-1	The solution shall employ database features that ensure the integrity of the data. This includes the use of primary keys, foreign keys, and unique constraints. Data types shall be appropriate to the column data being maintained.	Mandatory
Technical	6-12-1	Solution shall create, assign, and annotate Document Location Numbers (DLNs) on all imaged documents.	Mandatory
Security	7-1-1	The solution shall use Active Directory to control administer and user rights for system access based on each employee's responsibilities.	Mandatory
Security	7-5-1	The solution shall leverage typical network connections using TLS 1.2 over typical network ports. (433)	Mandatory
Security	7-5-2	TLS shall use current, non-deprecated encryption, key exchange and hash standards.	Mandatory
Security	7-6-1	The solution shall work with no modification to existing Agency firewall rules.	Mandatory
Security	7-7-1	All automation/customization/proprietary code, e.g., macros, scripts, or custom installable applications shall be compatible with all security patches rated critical to software used to support the solution within two weeks of announcement.	Mandatory
Security	7-8-1	All automation/customization/proprietary code, e.g., macros, scripts, or custom installable applications shall be compatible with the latest version of Windows within 6 months of general availability.	Mandatory
Security	7-9-1	All automation/customizations/proprietary code, e.g., macros, scripts, or custom installable applications shall be compatible with the latest version of Internet Explorer within 6 months of general availability.	Mandatory
Security	7-10-1	All automation/customization/proprietary code, e.g., macros, scripts, or custom installable applications shall be compatible with the latest version of Microsoft Office within 6 months of general availability.	Mandatory
Security	7-11-1	All automation/customization/proprietary code, e.g., macros, scripts, or custom installable applications shall work with default Windows and Internet Explorer security settings recommended by Microsoft. Disabling or lowering security levels will not be permitted.	Mandatory

Imports & Exports	8-1-1	Solution output shall be in a form that is consumable by GenTax.	Mandatory
Imports & Exports	8-1-2	If solution output is in the form of Extensible Markup Language (XML), output shall be automatically validated based on schema before it is exported.	Mandatory
Imports & Exports	8-2-1	The solution shall provide document images that are compatible with other currently existing systems. (i.e., AIIM, ANSI, and/or ISO standards for digital image file formats including but not limited to TIFF, JPEG, JBIG, JPEG 2000, PDF-A). Non-standard or proprietary digital image file formats are not acceptable.	Mandatory
Imports & Exports	8-8-1	The solution shall be able to provide a report of the number of the number of image files exported.	Mandatory
Imports & Exports	8-9-1	The solution shall be able to provide a report of the number of records exported.	Mandatory
Documentation	9-1-1	The solution shall include a user manual that describes overall system functionality and features.	Mandatory
Remittance Processing	10-1-1	The solution shall provide the ability to capture data from vouchers and checks.	Mandatory
Remittance Processing	10-2-1	The solution shall be able to determine if a document is a check, voucher or other type of document.	Mandatory
Remittance Processing	10-3-1	The solution shall provide the ability for an operator to correct captured scan line data and check magnetic ink character recognition (MICR) data.	Mandatory
Remittance Processing	10-4-1	The solution shall provide the ability to balance the amount(s) between the voucher(s) and check(s) within a transaction.	Mandatory
Remittance Processing	10-5-1	The solution shall allow endorsement language specific to Agency to print or annotate on the back of the checks being processed.	Mandatory
Remittance Processing	10-6-1	The solution shall allow tracking language specific to Agency to print or annotate on the back of the vouchers and checks being processed.	Mandatory
Remittance Processing	10-7-1	The solution shall provide the ability to capture front and back images of all vouchers and checks being processed.	Mandatory
Remittance Processing	10-8-1	The solution shall provide the ability to electronically deposit processed checks through image presentment using Check 21 image cash letter standards.	Mandatory

Remittance Processing	10-9-1	The solution shall ensure that the image quality of check used for image presentment meets Check 21 requirements as defined in ANSI standard X9.100-180.	Mandatory
Remittance Processing	10-10-1	The solution shall provide the ability to split a single remittance across one or multiple vouchers, returns, filing periods, tax types and taxpayers/accounts.	Mandatory
Remittance Processing	10-11-1	The solution shall provide the ability to apply multiple remittances to single, or multiple vouchers.	Mandatory
Remittance Processing	10-12-1	The solution shall provide the ability to fully account for all monies, checks, and vouchers received. These items must be tracked throughout the solution.	Mandatory
Remittance Processing	10-13-1	The solution shall be able to prioritize work such that checks can be processed prior to tax return data being processed.	Mandatory
Remittance Processing	10-14-1	The solution shall provide the ability to bank funds the same day as they are scanned.	Mandatory
Remittance Processing	10-15-1	The solution shall provide the ability to generate a report of all check amounts within a batch and a grand total for the batch.	Mandatory
Remittance Processing	10-16-1	The solution shall provide the ability to generate a report of all batches and a grand total for all batches.	Mandatory
Remittance Processing	10-17-1	The solution shall be able to incorporate existing scanline configurations and specifications for processing all monies, checks and vouchers.	Mandatory
Remittance Processing	10-18-1	The solution shall be able to add additional sort patterns, programs, and groups as needed	Mandatory
Remittance Processing	10-19-1	The solution shall allow for corrections to be made to data within a batch when an error occurs.	Mandatory
Remittance Processing	10-20-1	The solution shall provide extracts that are compatible with other systems currently in use by Agency including but not limited to GenTax and Cash Journal. Acceptable file formats include but are not limited to XML and ASCII.	Mandatory
Remittance Processing	10-21-1	The solution shall provide the ability to generate a report of all batches within a Sort Pattern and a grand total for all those batches.	Mandatory
Remittance Processing	10-22-1	The solution shall be able to provide a report of all extracts.	Mandatory
Remittance Processing	10-23-1	The solution shall provide the ability to reject items or transaction and provide a report of the rejected items and transactions.	Mandatory



Remittance Processing	10-24-1	The solution shall be able to generate a report of checks that did not meet the image quality standards.	Mandatory
Remittance Processing	10-25-1	The solution shall allow for operators to key missing or incomplete information and information from items without scanlines.	Mandatory
Remittance Processing	10-31-1	The solution shall allow prior year remittance vouchers to be imaged and processed as designed without requiring modifications to the vouchers.	Mandatory
Remittance Processing	10-33-1	The solution shall provide the ability to remotely capture check images from Agency field offices.	Mandatory
Remittance Processing	10-34-1	The solution shall be able to provide a report of all rejected payments.	Mandatory
Remittance Processing	10-35-1	The solution shall provide the ability to retain all remittance processing reports for a period of four years.	Mandatory
Reports	11-10-1	The solution shall provide data entry and remittance processing operator statistics on a daily, monthly and year-to-date basis.	Mandatory
Training	12-1-1	The vendor shall provide a documented training curriculum which follows a logical flow. That flow shall begin with general topics and move to greater specificity as the training progresses.	Mandatory
Training	12-2-1	The vendor shall provide training documentation for all delivered system functionality.	Mandatory
Training	12-3-1	The vendor shall train a set of Agency super users who may then go on the train additional Agency staff.	Mandatory
Training	12-4-1	The vendor shall provide training for Agency Banking staff for all delivered remittance processing functionality.	Mandatory
Training	12-5-1	The vendor shall provide training for Agency staff for all delivered tax return imaging and data capture functionality.	Mandatory
Training	12-6-1	The vendor shall provide administrator specific training to Agency Information Technology Services staff for the administrative control of all delivered system functionality.	Mandatory
Training	12-7-1	The training shall encompass all main features and functionalities of the solution as delivered.	Mandatory
Training	12-8-1	The training shall provide Agency staff with the knowledge and ability to navigate within the solution's production environment.	Mandatory
General	1-17-1	The solution shall be able to process and electronically sort various mixed document	Highly Desired

		types such that manual document sorting is not necessary.	
General	1-20-1	The solution shall automate data capture using data recognition technologies and capabilities.	Highly Desired
General	1-21-1	Modification of forms shall be Agency driven and not dictated by the vendor.	Highly Desired
General	1-24-1	The solution shall be configurable such that Agency specific customization is not necessary.	Highly Desired
Software	2-24-1	The solution shall allow all data entry functions to be performed using the keyboard such that a mouse is not required.	Highly Desired
Software	2-26-1	All update installers shall follow a set, consistent, and well-documented process.	Highly Desired
Form ID & Batching	3-1-1	The solution shall automatically identify the form type after being scanned and separate forms and documents by tax type and form type to create batches of like forms.	Highly Desired
Form ID & Batching	3-5-1	The solution shall be able to identify and route problem transactions for exception handling. Problem transactions include but are not limited to; unidentified documents, incomplete documents, merged transactions, and split transactions.	Highly Desired
Data Capture & Verification	4-7-1	The solution shall meet or exceed industry standards for character recognition. Industry standard being defined as: 70% read rate for combined hand written and machine print characters.	Highly Desired
Data Capture & Verification	4-8-1	The solution shall capture both structured and unstructured data using OCR/ICR engines based on set form definitions.	Highly Desired
Data Capture & Verification	4-10-1	The solution shall facilitate data entry by targeting/highlighting the portion of the image that is currently being keyed.	Highly Desired
Data Capture & Verification	4-10-2	Targeted/highlighted area shall advance through the document in relation to the data entry operator's progress through the document, always targeting/highlighting the information currently being captured.	Highly Desired
Data Capture & Verification	4-11-1	The solution shall allow transactions that fail business rules to be routed to appropriate work queues for exception handling and allows valid transactions to continue to the next process/queue.	Highly Desired
Workflow Management	5-13-1	Solution shall allow for all lines of a return to be captured through a single process, i.e. demographics information and return lines	Highly Desired

		should not have to be captured in separate processes.	
Technical	6-6-2	The solution shall include a separate staging environment.	Highly Desired
Technical	6-6-3	Staging environment shall mirror the production environment.	Highly Desired
Technical	6-28-1	The solution shall provide a form design function that allows a variety of functions to be added to new forms. Functions including but not limited to: math calculations, dropdown lists, check boxes, and business rule definitions.	Highly Desired
Technical	6-30-1	The solution shall fully support Extensible Markup Language (XML).	Highly Desired
Remittance Processing	10-14-2	The solution shall provide the ability to scan documents and queue images for processing the following day; one business day ahead.	Highly Desired
Remittance Processing	10-26-1	The solution shall provide the ability to generate a report breaking out the dollars banked by tax type within a batch.	Highly Desired
Remittance Processing	10-27-1	The solution shall provide the ability to generate a report of all batches breaking out the dollars banked by tax type with grand totals for all batches.	Highly Desired
Remittance Processing	10-29-1	The solution shall be consistent in data entry formatting across all remittance formats or sort patterns.	Highly Desired
Remittance Processing	10-32-1	The solution shall allow Check 21 image cash letter to be generated by operator at time of their choosing, rather than automatically.	Highly Desired
Training	12-9-1	The training shall prepare Agency to assume full responsibility for maintenance, configuration and operation of solution.	Highly Desired
Training	12-10-1	Upon completion of training Agency staff shall be able to perform all regular job duties within the solution unassisted.	Highly Desired
Training	12-12-1	The training shall consist of a set of reusable training modules which will be provided to Agency for future use.	Highly Desired
Training	12-13-1	The vendor shall provide training to agency staff near the rollout of each phase of implementation	Highly Desired
General	1-18-1	The solution shall allow Agency to design and implement new workflows for new forms using a standard, uniform interface rather than using customized programming or scripting.	Desired

General	1-18-2	The solution shall allow Agency to design and implement new processes for new forms using a standard, uniform interface rather than using customized programming or scripting.	Desired
General	1-19-1	The solution shall allow Agency to make changes to the following, including but not limited to: forms, fields, business rules, workflows, and annual updates.	Desired
General	1-22-1	The vendor shall evaluate read rates of current forms and provide recommendations to enhance form design.	Desired
General	1-25-1	Any Oregon Department of Revenue specific customization of solution shall be well documented by vendor.	Desired
Software	2-13-1	The solution shall allow Agency configuration of data validation for fields.	Desired
Software	2-16-1	The solution shall allow Agency to customize error messages to include specific instructions.	Desired
Software	2-17-1	The solution shall allow configuration of user preference settings.	Desired
Software	2-18-1	The solution shall have a common look and feel across all functions and modules. Common look and feel defined as consistent button locations, consistent tab locations, consistent use of colors and themes, and consistent use of terminology	Desired
Software	2-19-1	The solution shall operate through a graphical user interface.	Desired
Software	2-20-1	The solution shall allow Agency terminology to be used in field labels on screens and reports.	Desired
Software	2-21-1	The solution shall utilize data capture features including but not limited to drop down lists and tables of valid values.	Desired
Software	2-22-1	The solution shall allow Agency to customize Help screens to include specific instructions.	Desired
Software	2-25-1	The solution shall allow data to be retained for a configurable period of time based on retention guidelines.	Desired
Software	2-27-1	all update installations shall have been tested in vendor environment similar to Agency environment prior to being rolled out to Agency	Desired
Form ID & Batching	3-3-1	The solution shall allow various types and sizes of documents including but not limited to: tax returns, remittances, remittance vouchers, attachments, envelops, correspondence, and W-2's to be scanned together but batched and routed separately.	Desired

Form ID & Batching	3-4-1	The solution shall allow the order of images in a transaction to be changed.	Desired
Form ID & Batching	3-6-1	The solution shall be able to separate forms and schedules within the same return such that a user can navigate by return sections.	Desired
Data Capture & Verification	4-4-1	The solution shall provide image quality control enhancement functions featuring individual and batch level control of images including but not limited to: Deskew, noise reduction, rotate, and crop.	Desired
Data Capture & Verification	4-5-1	The solution shall process documents at a range of different resolutions based on configuration including but not limited to 200 dpi and 300 dpi.	Desired
Data Capture & Verification	4-6-1	The solution shall be able to process forms printed by third party applications (substitute forms).	Desired
Data Capture & Verification	4-9-1	The solution's key-from-image interface shall allow users to view images of scanned documents to verify system captured data.	Desired
Data Capture & Verification	4-9-2	The solution's key-from-image interface shall allow users to view images of scanned documents to verify user keyed data.	Desired
Data Capture & Verification	4-12-1	The solution shall include a user controlled image zoom feature as part of the key from image interface.	Desired
Data Capture & Verification	4-14-1	Solution shall allow for the establishment of separate business rules for each field of each form captured.	Desired
Workflow Management	5-5-1	The solution shall provide the ability to configure system alerts including but not limited to; processing errors, reconciliation errors, workflow errors, and dormant work items.	Desired
Workflow Management	5-6-1	The solution shall provide the ability to route work to those entities (people or systems) with the least amount of current work.	Desired
Workflow Management	5-7-1	The solution shall provide a "control panel" type screen enabling authorized users to access, control or perform most system management functions.	Desired
Workflow Management	5-8-1	The solution shall provide the ability to configure exception handling processes for each workflow.	Desired
Workflow Management	5-9-1	The solution shall provide the ability to manually route work items within the workflow as needed.	Desired

Workflow Management	5-10-1	The solution shall allow a new workflow process to be configured in “test” mode for simulation of workflow changes.	Desired
Workflow Management	5-12-1	Solution shall allow user to manually halt work-in-progress without compromising the integrity of the data.	Desired
Technical	6-14-1	Service accounts shall not need to have administrator access in order to interact with services.	Desired
Technical	6-15-1	The solution shall allow the ability to automatically cancel a user’s session after a configurable elapsed time of inactivity.	Desired
Technical	6-16-1	The solution shall lock records allowing only one user to update a record at a time.	Desired
Technical	6-17-1	The solution shall provide the ability to clone the production databases for purposes of ad hoc reporting, testing and other functions.	Desired
Technical	6-18-1	The solution shall store all dates using date field types that present no artificial constraints for current or future processing.	Desired
Technical	6-19-1	The solution shall log system errors.	Desired
Technical	6-19-2	The solution shall notify user and administrators when a system error is logged.	Desired
Technical	6-19-3	The system error log shall be accessible to administrators.	Desired
Technical	6-20-1	Problem resolutions shall be logged by the system.	Desired
Technical	6-20-2	Problem resolution log shall be accessible to users and administrators.	Desired
Technical	6-21-1	The solution shall log maintenance reports and notifies users/administrators of required maintenance.	Desired
Technical	6-23-1	The solution shall configure and control all scanning equipment with the functionality to run all scanner jobs and document types.	Desired
Technical	6-24-1	The solution shall not allow duplicate Document Location Numbers (DLNs).	Desired
Technical	6-25-1	The solution shall provide an electronically selectable color dropout for imaged documents.	Desired
Technical	6-26-1	The solution shall provide the ability to define forms created by third party applications (i.e. substitute forms).	Desired
Technical	6-27-1	The solution shall provide the ability to deactivate forms as needed by Agency.	Desired
Technical	6-28-2	The solution shall provide a form design function that allows a variety of functions to be added to existing forms. Functions including but not limited to: math calculations,	Desired

		dropdown lists, check boxes, and business rule definitions.	
Technical	6-29-1	The solution shall utilize a process design function that provides a “check-in/check-out” rules change control process.	Desired
Technical	6-31-1	The solution shall fully support SQL Server database products.	Desired
Security	7-3-1	The solution shall provide user access to all functions and features authorized for that user through a single sign-on.	Desired
Security	7-4-1	The solution shall include the ability to log and report security events including but not limited to: login, logout, login failures, and attempted access.	Desired
Security	7-4-2	The solution shall allow properly authorized users/administrators to access security event log.	Desired
Imports & Exports	8-3-1	The solution shall provide the ability to generate and export image files in a variety of file formats, including but not limited to JPEG and TIFF.	Desired
Imports & Exports	8-4-1	The solution shall provide the ability to generate and export data in a variety of file formats.	Desired
Imports & Exports	8-5-1	The solution shall provide the ability to generate and export index files in a variety of file formats.	Desired
Imports & Exports	8-6-1	The solution shall support asynchronous interaction with external third party systems, including but not limited to GenTax and industry standard banking systems.	Desired
Imports & Exports	8-6-2	The solution shall support synchronous interaction with external third party systems, including but not limited to GenTax and industry standard banking systems.	Desired
Imports & Exports	8-7-1	The solution shall provide the ability to import image files utilizing a variety of image file formats including but not limited to JPEG and TIF.	Desired
Documentation	9-2-1	The solution shall include a user manual in an electronic format that describes all system functions and features as delivered.	Desired
Documentation	9-3-1	The solution shall include a technical/administrator user manual in an electronic format that describes how to administer all system functions and features as delivered.	Desired

Documentation	9-4-1	The solution shall provide an online Help Menu offering an Index of Topics that is searchable by keyword, similar to that found in Microsoft Windows 7.	Desired
Documentation	9-5-1	The solution shall provide context sensitive Help, i.e., help specific to individual data entry fields or related collections of fields.	Desired
Documentation	9-5-2	Context sensitive Help shall be customizable by Agency.	Desired
Reports	11-1-1	The solution shall include the ability to view reports using a variety of formats, including but not limited to: HTML, spreadsheet, and text document.	Desired
Reports	11-1-2	The solution shall include the ability to export reports using a variety of formats, including but not limited to: HTML, spreadsheet, and text document.	Desired
Reports	11-1-3	The solution shall include the ability to print reports.	Desired
Reports	11-2-1	The solution shall include the ability to generate reports automatically, based upon user-defined criteria and schedules.	Desired
Reports	11-3-1	The solution shall include the ability to store and retrieve system generated reports.	Desired
Reports	11-4-1	The solution shall support ad hoc reporting in a manner that does not affect production performance.	Desired
Reports	11-5-1	The solution shall provide completion status reports.	Desired
Reports	11-6-1	The solution shall provide methods to measure and report volume processed.	Desired
Reports	11-7-1	The solution shall provide methods to measure and report read rate.	Desired
Reports	11-8-1	The solution shall provide methods to measure and report character substitution rate.	Desired
Reports	11-9-1	The solution shall provide methods to measure and report character reject rate.	Desired
Reports	11-11-1	The solution shall provide ad hoc requests for operator statistics within customizable date ranges including but not limited to; weekly and monthly.	Desired
Training	12-11-1	The training shall be composed of several formats including but not limited to: in class demonstration, directed Agency staff hands on, and electronic training segments.	Desired



# Current Process

DOR receives large volumes of paper tax returns and payments. Post office boxes are used to presort these documents. However, many items are received at incorrect post office boxes, requiring manual sorting to the correct workflow. There are more than 400 manual sorts to prepare items for processing during the mail-opening phase of the process. Mail from each post office box is opened on one of twelve high-speed mail extractors. Then, payments are separated from returns and each is processed according to their document type. Due to the seasonal nature of return processing, the department hires, on average, between 75 and 90 seasonal employees each year to assist with opening mail, keying returns, pulling files, filing returns, and creating payment vouchers.

Corporate tax returns are opened, sorted, and sequenced, with separator pages added to each part of the return. Approximately 97 percent<sup>2</sup> are imaged, and a document locator number is printed on each page for indexing and for tracking. Payments that come in with these returns are imaged and then sent to DOR's Banking Unit where they are processed and deposited. If the return contains information in the form of a 2-D barcode, data is captured from the barcode by scanning the code. If not, staff use iCapture 4.0 to key the return information from an image. The information from these returns is verified by being keyed a second time. If the data captured does not match, it is corrected to complete processing. The data is then exported along with the imaged return into GenTax. Corporate returns are the only returns currently imaged during processing.

Conversely, when PIT returns are received, they are keyed from the paper return directly into software called iCapture 3.0 and manually numbered with a document locator number for tracking. The data on some PIT returns is captured from a 2-D barcode, if one is printed on the return. All the PIT returns are also verified by keying them a second time. If the data captured doesn't match, it is corrected. Once all the data has been keyed and corrected it is uploaded into GenTax. The paper returns are physically stored in our files unit and retained based on state retention rules. They are only imaged if there is an audit or customer service need. Once the returns are imaged they are uploaded into GenTax for long term storage and the physical paper copies are destroyed.

Payments that come in with scannable vouchers are sent directly to DOR's Banking Unit where they are processed on two Burroughs banking tracks. After the payments have passed through the banking tracks they are processed using software called Transaction Management System (TMS). Payments received without a scannable voucher are researched and a valid voucher is created, if possible. Any other payments are manually processed without creating a voucher. An image cash letter, known as "Check 21," is used to electronically deposit any eligible payments. Otherwise, they are physically deposited through armored car service. The data captured from these payments is exported to GenTax.

## **System development AND change management – Outside Vendor purpose of Document**

In order to create a verifiable environment from Development to Production the following requirements need to be implemented. Any deviation must be approved by DOR technical staff.

### **Infrastructure – Hardware requirements**

- Development/Test
  - These environments will be configured based on the products minimum requirements.

- Staging
  - Configuration to be based on Development/Test environment with additional resources deemed necessary to support peak loads plus margin.
  - Configuration must be kept identical to Production
- Production
  - Configuration to be based on Development/Test environment with additional resources deemed necessary to support peak loads plus margin.
- If SQL Server is utilized, it must be specified whether each environment may exist on the same server as different instances, or if each environment must exist on its own dedicated server/instance
- Network infrastructure requirements need to meet the minimum capacity required during peak processing periods.

## **OS and supporting software Environment Requirements**

- Server OS and SQL Server versions need to be maintained at current Microsoft support life versions and must be identical on all environments.
- Required software components such as .NET must stay within support life cycle of said component.

## **Application requirements**

- The application environment will be initially installed on the Development and Test infrastructures with all steps documented and duplicated on the Staging and Production environments when the base installation is verified to be operating as expected.
- Data imports will be done with functionally equivalent but dummy data for the Development/Test environment. Data for the Staging and Production environments will be kept as close to functionally equivalent as possible in the workflow process.

Functionally equivalent in this context is defined as a subset of production data consisting of enough records to simulate real time scenarios in production at peak processing periods.

## **Change Control Workflow requirements**

- All changes must have a verifiable rollback procedure.
- Changes are initially implemented on the Development/Test environment and not moved to the next stage until QA testing has verified the change is functioning as expected.
- All MAJOR changes or Emergency/Breakfix changes must complete the workflow cycle through a minimum of successful QA in the Staging environment before another change is implemented.
- Once a change has passed QA in Staging it must have an RFC completed and approved by the Change Advisory Board before it can be implemented in Production.

# Requirements Glossary

- 1D Barcode – A 1D barcode is an optical, machine readable representation of data.
- 2D Barcode – A 2D barcode is an optical, machine readable representation of data. This type of barcode is used to contain a larger amount of data than a traditional one dimensional barcode. Used commonly on Oregon Forms OR-40 and OR-20.
- Agency – The Oregon Department of Revenue.
- Batch – A grouping of like documents that are generally processed together. A batch can be composed of tax returns, correspondence, or remittances.
- Check 21 – The Check Clearing for the 21<sup>st</sup> Century Act (Check 21) is a federal law that is designed to enable banks to handle more checks electronically, which is intended to make check processing faster and more efficient. There are set, associated image quality standards and information transfer protocols.
- Color Drop Out – This is the process of electronically suppressing certain colors to achieve better data capture with systems like ICR and OCR. For example, when scanning red carbon copies the system can ignore the color red. The scanner just drops out the color, no longer recognizing it. This results in a much more readable black and white image.
- Deskew – The process of straightening an image that has been scanned and is slanting too far to one side or is misaligned.
- GenTax – The Oregon Department of Revenue's (DOR's) backend core system.
- IBML – Manufacturer of high speed scanning equipment and the software it operates on.
- ICR – Acronym for intelligent character recognition. ICR is the computer translation of hand printed and written characters. Data is entered from hand-printed forms through a scanner, and the image of the captured data is then analyzed and translated into computer readable data.
- Image Case Letter – An image cash letter provides the ability to process a large number of check images together with associated data into a structured file that can be transmitted in the form of an electronic deposit. All of these documents must be created in industry standard X9 format.
- Key – To enter or operate on data by means of a computer keyboard
- Key From Image (KFI) – An interface that displays an image of a document and allows a data entry operator to key the information that is displayed within the image.
- Noise Reduction – The process of smoothing and/or removing image noise. Image noise is random variation of brightness or color information in images that are not present in the original object.
- OCR – Acronym for optical character recognition. Optical character recognition is the recognition of printed or written text characters by a computer. The document is imaged, then processed by a computer which translates the data from the image
- Remittance – A payment sent to Agency by taxpayer. Can be in the form of cash or check. Generally should be accompanied by a voucher.

- Scanline – A scanline is a one dimensional barcode that appears on remittance vouchers used by DOR's Banking unit to process remittances.
- Sort Pattern – Sort Pattern refers to the different types of scanlines that are currently processed by DOR's Banking unit. The scanline is the pattern and the documents are sorted based on those patterns. Each pattern is run separately because DOR's current software only reads one type of pattern for each batch.
- Voucher – A small printed piece of paper that is received with remittances. The paper generally will indicate the dollar amount that is due and the taxpayer to whom the remittance is associated. Most vouchers will also contain a scanline.

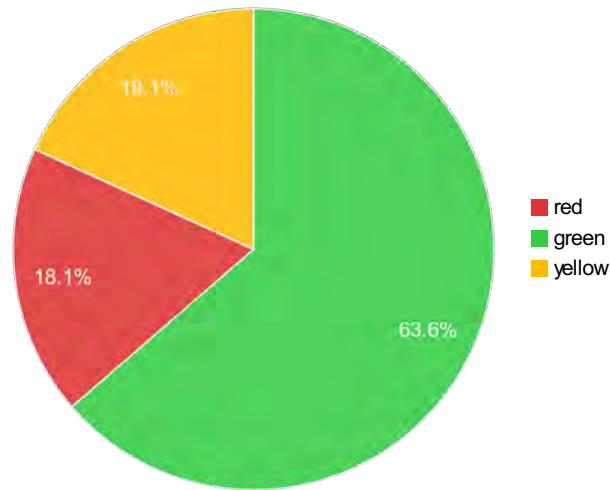
# Revenue, Department of

Annual Performance Progress Report

Reporting Year 2017

Published: 9/29/2017 3:36:34 PM

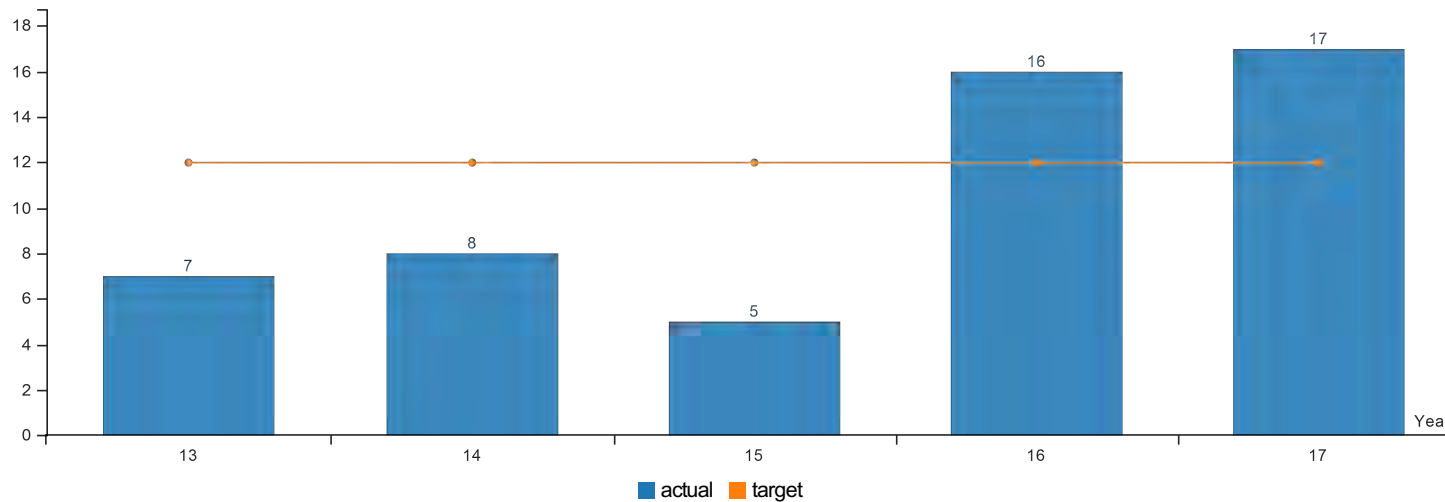
KPM #	Approved Key Performance Measures (KPMs)
1	Average Days to Process Personal Income Tax Refund. -
2	Percent of Personal Income Tax Returns Filed Electronically -
3	Employee Training Per Year (percent receiving 20 hours per year). -
4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
11	Employee Engagement - Index of employees considered actively engaged by a standardized survey.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	63.64%	18.18%	18.18%

KPM #1	Average Days to Process Personal Income Tax Refund. -
	Data Collection Period: Jan 01 - Dec 31

\* Upward Trend = negative result



Report Year	2013	2014	2015	2016	2017
<b>Average Days to Process Personal Income Tax Refund</b>					
Actual	7	8	5	16	17
Target	12	12	12	12	12

### How Are We Doing

Actual performance for 2017 was 17 days, five days longer than the target. This measurement is the average amount of time it takes from when we receive a return until the refund is issued. Of the more than 2 million returns received, 86.7 percent of those were filed electronically. The remainder were filed on paper, which require more manual work and take longer to process than e-filed returns.

### Factors Affecting Results

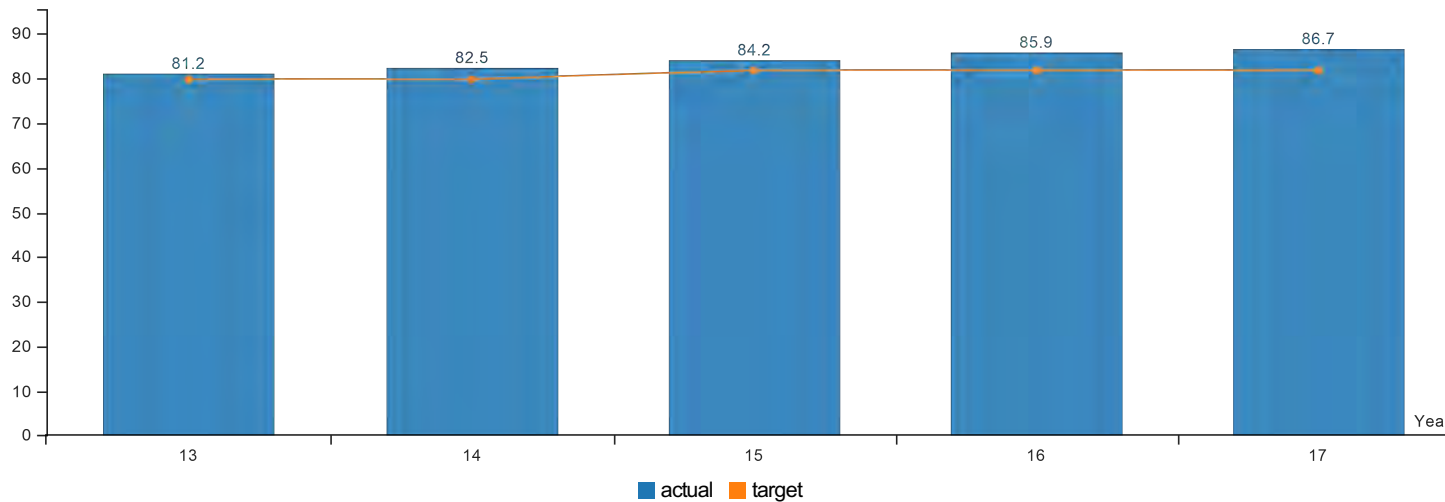
We converted to a new personal income tax administration system in December 2015. The new system has brought automation, new fraud detection tools, and major changes to work processes, which were major contributors to slower processing times.

For example, the fraud module in the new system adds a dimension of screening that wasn't available in the legacy system. The automated review process is more comprehensive and complex, leading to more returns being identified as potentially fraudulent. This increases the amount of manual review and taxpayer outreach required to verify taxpayer identities and the validity of the return. We're still learning and getting comfortable with this module, and we are actively working to find a balance between the need to identify and combat emerging and increasingly sophisticated fraud tactics and the need to promptly issue refunds. Getting pulled for additional identity verification adds several days to the return's processing time.

As in past years, refunds on electronically filed (e-filed) returns were issued sooner than paper returns. E-filed returns that didn't suspend for fraud, errors, missing information, or other processing issues averaged 16.5 days to process in 2017. This was three days slower than in 2016. Paper returns that didn't suspend averaged 22 days to process. This was 17 days faster than 2016.

KPM #2	Percent of Personal Income Tax Returns Filed Electronically -
	Data Collection Period: Jan 01 - Dec 31

\* Upward Trend = positive result



Report Year	2013	2014	2015	2016	2017
<b>Percent of Personal Income Tax Returns Filed Electronically</b>					
Actual	81.20%	82.50%	84.20%	85.90%	86.70%
Target	80%	80%	82%	82%	82%

#### How Are We Doing

We're above target with 86.7 percent of tax returns filed electronically, as of July 25, 2017. This compares to 84 percent in 2016. The number of e-filers has risen each year, but the rate of growth has slowed.

#### Factors Affecting Results

Oregon benefits when more taxpayers choose to file their tax returns electronically. We can process e-filed returns faster and they tend to have fewer errors, which saves the state time and money.

We've been seeing a slower rate of growth in the e-filing population. With more than 86 percent of taxpayers filing electronically, we predict continued slower growth in the future because the majority of people who want to file electronically are already doing so.

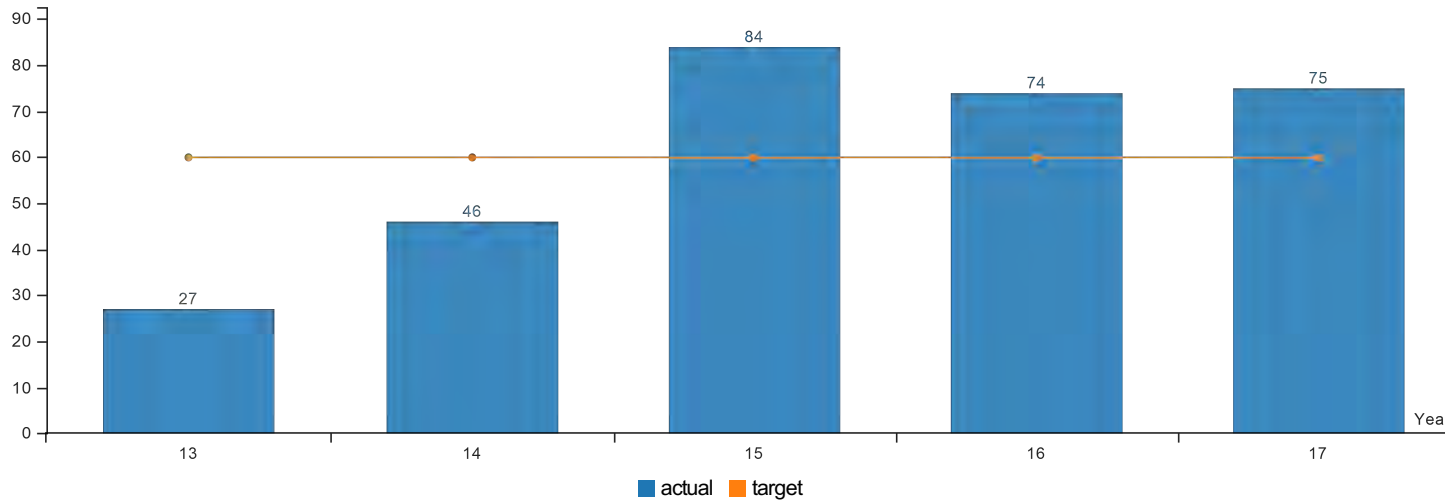
For individual taxpayers, filing electronically is a choice. There's no e-file mandate in place for individual taxpayers, but we attempt to increase the number of e-filers in multiple ways. We include information about refunds being issued faster for e-filed returns on all tax season news releases and in the filing information on our website. Taxpayers meeting certain income level, age, veteran status, and return-type criteria can e-file for free, and we post a list on our website of software companies offering free services. Oregon also has a direct e-file system that allows any full-year-resident taxpayer to enter their return information into an online form and file the return directly with us for free, regardless of income level or return type.

Revenue implemented an e-file mandate for tax practitioners in 2011 that matches the IRS mandate. There is no penalty for noncompliance, but we send a reminder letter each year to those practitioners who didn't file their client's returns electronically.



KPM #3	Employee Training Per Year (percent receiving 20 hours per year). -
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2013	2014	2015	2016	2017
<b>Employee Training Per Year (percent receiving 20 hours per year)</b>					
Actual	27%	46%	84%	74%	75%
Target	60%	60%	60%	60%	60%

#### How Are We Doing

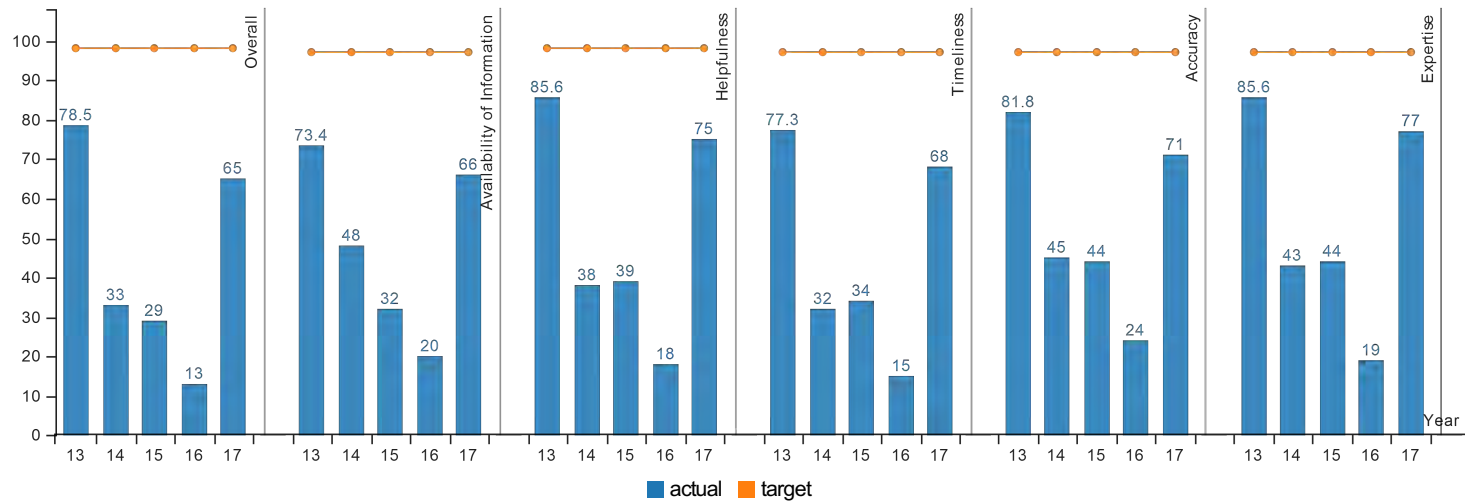
We exceeded the target with 75 percent of staff receiving at least 20 hours of training.

#### Factors Affecting Results

For the past four years, the majority of agency staff have been required to complete training on our new system. This requirement has heavily contributed to the agency exceeding the target for this KPM. After implementation of the new system is complete later this year, this training will end. However, we've been working on providing other training opportunities to staff to ensure they can continue to build their knowledge base and work on their professional development. The agency has entered into a contract to purchase licenses for unlimited training on a number of topics at a flat fee to leverage training dollars in the most effective way possible. Revenue has actively been working with local training providers to contract popular classroom trainings at a discounted price when there's enough employee interest.

We ensure agency training is captured in iLearn. We also encourage employees and managers to create a personal goal of completing a minimum of 20 hours of training per year. Employees have been actively encouraged to meet with Human Resources to discuss career-pathing and identify training that will assist the employee on that path.

KPM #4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2013	2014	2015	2016	2017
<b>Overall</b>					
Actual	78.50%	33%	29%	13%	65%
Target	98%	98%	98%	98%	98%
<b>Availability of Information</b>					
Actual	73.40%	48%	32%	20%	66%
Target	97%	97%	97%	97%	97%
<b>Helpfulness</b>					
Actual	85.60%	38%	39%	18%	75%
Target	98%	98%	98%	98%	98%
<b>Timeliness</b>					
Actual	77.30%	32%	34%	15%	68%
Target	97%	97%	97%	97%	97%
<b>Accuracy</b>					
Actual	81.80%	45%	44%	24%	71%
Target	97%	97%	97%	97%	97%
<b>Expertise</b>					
Actual	85.60%	43%	44%	19%	77%
Target	97%	97%	97%	97%	97%

Our customer service ratings were up in 2017. Our average score for the six categories is 70.2 percent, with our score for the “overall” question at 65 percent. For 2016, our average score was 18 percent and our score for the “overall” rating question was 13 percent.

These numbers represent a significant improvement over the past three years.

### **Factors Affecting Results**

#### **Internal processes**

Over the past two years, we've changed our processes for reviewing refund returns to increase fraud detection. A new fraud module has slowed down refund processing for some taxpayers (see KPM #1 for more details). Contingency planning for the 2017 personal income tax processing season helped us avoid the processing issues that plagued the 2016 season and reduced our overall customer service rating by more than half. Better processing activities likely contributed to more calls answered with shorter waits, less time needed to issue refunds, and fewer appeals.

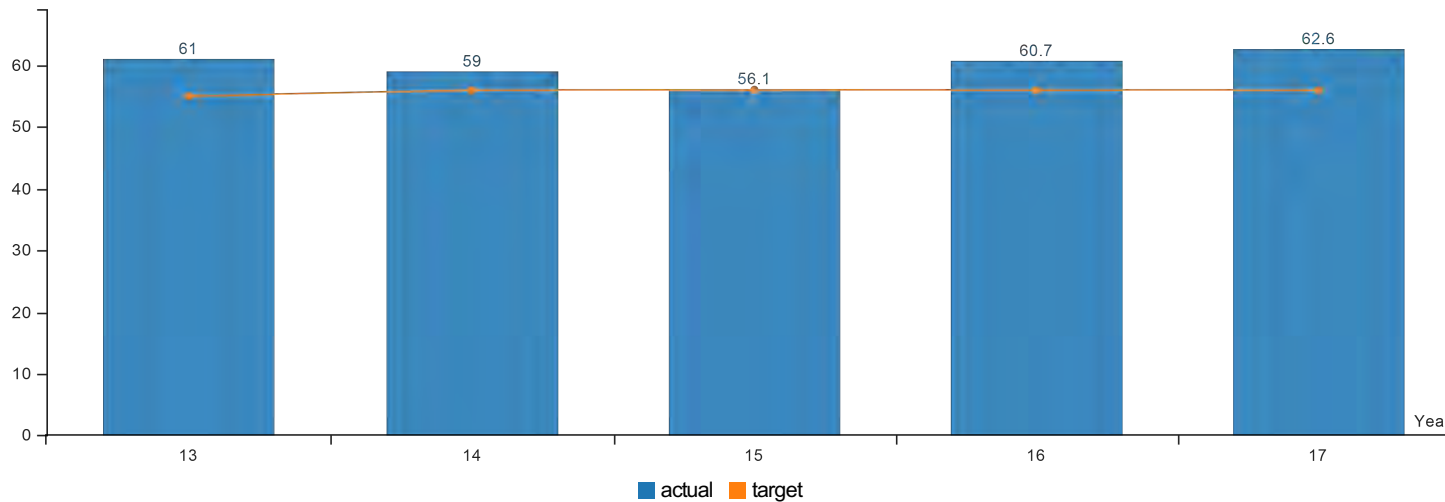
#### **Survey methodology**

Past survey methodology wasn't consistent year to year. In previous years, we conducted the surveys for short periods of time, only over the phone, and, as a result, didn't collect a large number of responses. In late 2016, we worked with an external contractor to analyze our data collection processes and identify ways to improve. We then made changes to administration of our survey but didn't change the core, statewide questions asked. We added an online survey option to give taxpayers another way to provide feedback. We also began asking taxpayers to take the survey at the end of each direct interaction with them. As a result of those changes, the number of responses jumped from 1,875 in 2016 to more than 7,800 in 2017. These steps also appear to be more successful in collecting data regarding all of our major tax program areas.

The survey was available throughout fiscal year 2017. The numbers reported represent the responses collected from both the telephone and online survey options. About 85 percent of the responses came from the telephone option. We also started collecting text responses to open-ended questions, which are helping us target our customer service improvement initiatives to addressing specific trends in taxpayer concerns and complaints.

KPM #5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2013	2014	2015	2016	2017
<b>Effective Taxpayer Assistance</b>					
Actual	61	59	56.10	60.70	62.60
Target	55	56	56	56	56

#### How Are We Doing

Our overall score of 62.6 is a slight increase from our 2016 score of 60.7 and exceeded our target for 2017.

#### Factors Affecting Results

This year's increase was due to higher scores in each of the areas that contribute to the overall score: Call wait times, success rates for Where's My Refund?, and our overall customer service rating as reported in KPM #4.

Calls with less than five-minute wait times made up 34 percent of total calls, down from 51 percent in 2016. We increased the staff available to take calls by bringing on temporary help in January. Still, wait times were long, and that's most likely due to sheer call volume and the increased average length of each call. The average call length is increasing as we add more self-service options because taxpayers are getting answers to the more general questions and accomplishing the easier tasks online. Also, changes to our fraud review process for returns means refunds take longer and more returns are reviewed. This leads to increased call volume and customer dissatisfaction.

This number doesn't include callers who chose to be called back later via our "virtual hold" system. Additionally, we implemented a new phone system in November 2016, and the feature that tracks the data for this measure wasn't operational until May 2017, which means the 34 percent doesn't include the period from November 2016 through May 2017. The wait time to reach a Spanish-speaking representative continues to be longer than the average wait time for an English-speaking representative. We don't track call-wait data on other language requests.

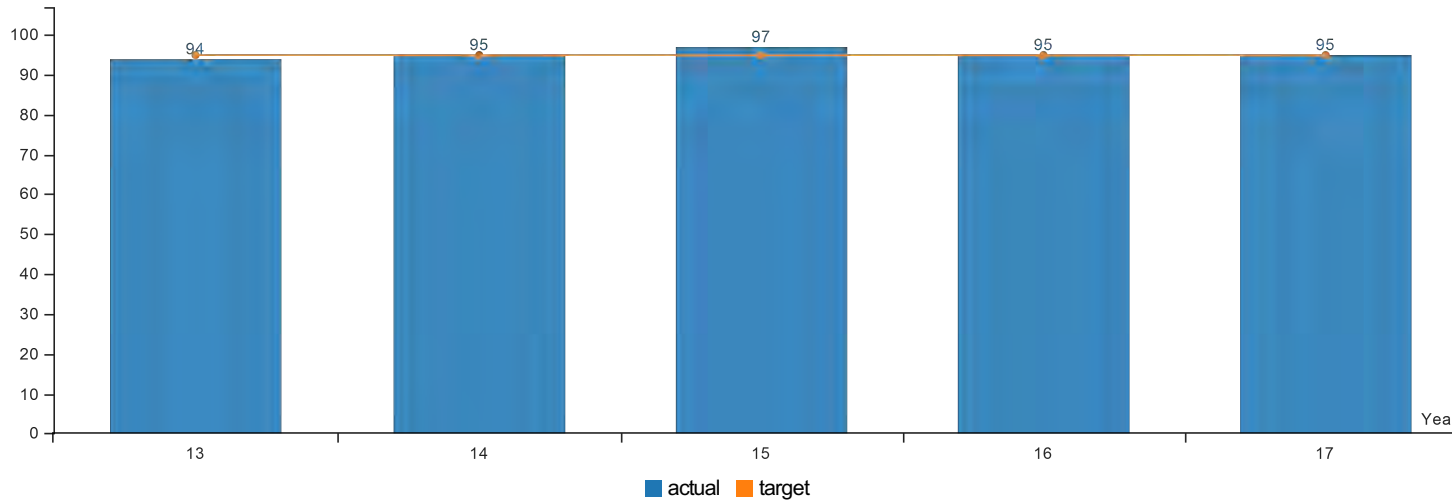
The percentage of successful "Where's My Refund?" inquiries made through phone or web applications was 84 percent, up from 77 percent in 2016. Successful inquiries are defined as any

response other than "not found." "Not found" means we haven't begun processing the return and it's not found in our system when the taxpayer asks. An unknown number of inquiries are unsuccessful ("not found") because taxpayers don't wait the suggested two weeks from when they file to allow us to begin processing the return. The jump in the number of successful inquiries can likely be attributed to our new, more efficient tax administration system.

The average percentage of customers rating our service as "good" or "excellent" was 70.2 percent, up from 18 percent in 2016. This sub-measure is up significantly from 2016. A likely contributing factor is that the 2017 personal income tax return processing season was much smoother than 2016. There have also been significant changes to how we collect the data for this and our other customer service measures. See KPM #4 for more information.

KPM #6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2013	2014	2015	2016	2017
<b>Appraisal Uniformity</b>					
Actual	94%	95%	97%	95%	95%
Target	95%	95%	95%	95%	95%

#### How Are We Doing

For the eight-year period from 2009 to 2016, the percentage of study areas statewide with real market values within accepted appraisal standards was between 89 (2011) and 97 percent (2015).

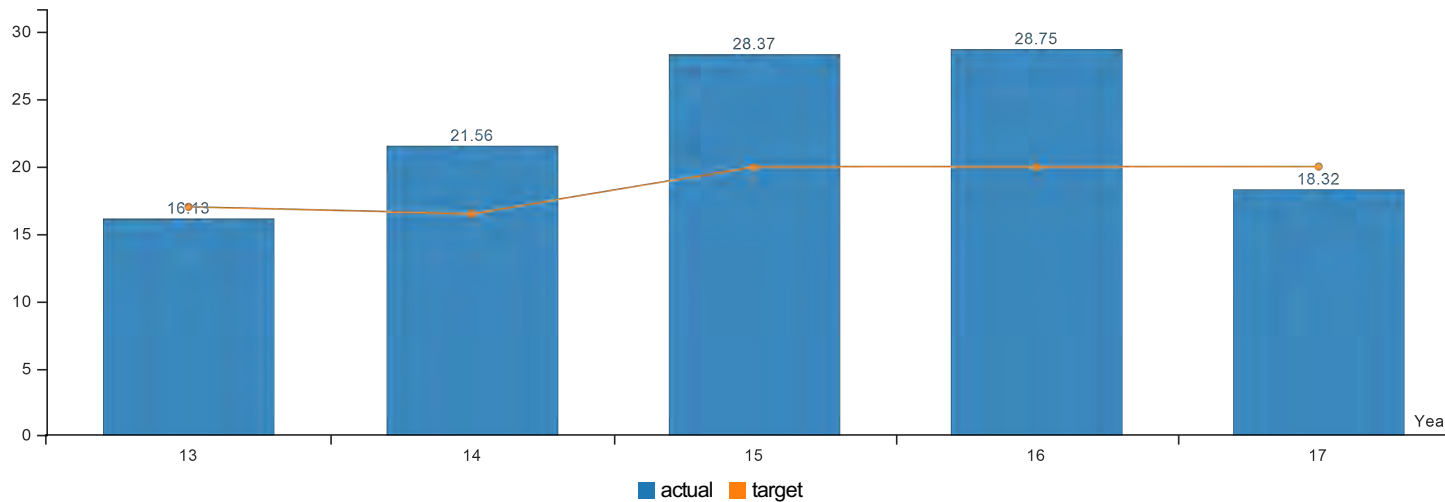
#### Factors Affecting Results

CODs are self-reported by the counties, so our ability to validate each county's methodology is limited at this time. Additionally, study areas can vary year-to-year, creating consistency and comparison issues. The 2016 Legislature provided funding to fill some existing department positions that work closely with counties on assessment and taxation. This includes analysis of the sales used by counties in determining whether their appraised values are compliant with appraisal standards. For 2017, results are meeting the target of 95 percent and we will continue working with counties to ensure appraisal processes are resulting in accurate real market values and accepted appraisal standards being met.

KPM #7 Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.

Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = negative result



Report Year	2013	2014	2015	2016	2017
<b>Appraisal Value Uniformity</b>					
Actual	16.13%	21.56%	28.37%	28.75%	18.32%
Target	17%	16.50%	20%	20%	20%

### How Are We Doing

In the last four years, we haven't had any usable sale transactions. Therefore, we've been using our recent site-specific appraisals to measure the COD. Our goal is for the measure of variance between the values from our recent site-specific appraisals and the values from our mass-appraisal process to be below the target benchmark (COD of 20). In 2017 we met our performance target for the first time since 2013.

We're in the early stages of reporting on this KPM. We're analyzing the data inputs every year and trying to determine the best method to determine which data points should be used and which shouldn't. Since we've been working with very few data points compared to typical COD analysis, inclusion or exclusion of data points can produce vastly different results. For example, the original COD data for 2014 used eight data points. By adding two valid data points, the revised 2014 COD increased from 16.15 to 21.56.

### Factors Affecting Results

We're required to appraise Oregon's highly complex industrial properties that are engaged in processing and manufacturing activities. These properties don't sell often. When they do, there are many factors that make it difficult to compare the sales price to assessment roll values. Therefore, the limited number of sales transactions led to a decrease in the reliability of this indicator. In the past four years, we haven't identified any usable sales transactions for state-appraised industrial property. Therefore, all of our analysis is based on site-specific appraisals instead of market-based sales, which makes accuracy and consistency in our appraisal activities even more important.

Within the last five years, we instituted an appraisal process consisting of site visits followed by site-specific narrative appraisal reports to estimate value for state-appraised industrial properties. There are some industrial sites that we haven't visited in more than 20 years. The lack of a physical inspection contributes to a greater separation between real market value (RMV) and appraised

value, which increases the COD. To correct this for the future, we plan to visit every industrial site on a regular eight-year cycle. Once our first regular appraisal cycle is complete (goal of 2025), a more consistent COD trend should emerge.

Some properties have known valuation issues or issues are found during the appraisal process. Valuation issues can include: omitted property, taxpayer reporting errors (duplicates, age of assets, failure to report), and reclassification of assets. These issues create a greater separation between the value determined via our mass appraisal process and the value determined via our site-specific appraisal process, resulting in higher COD.

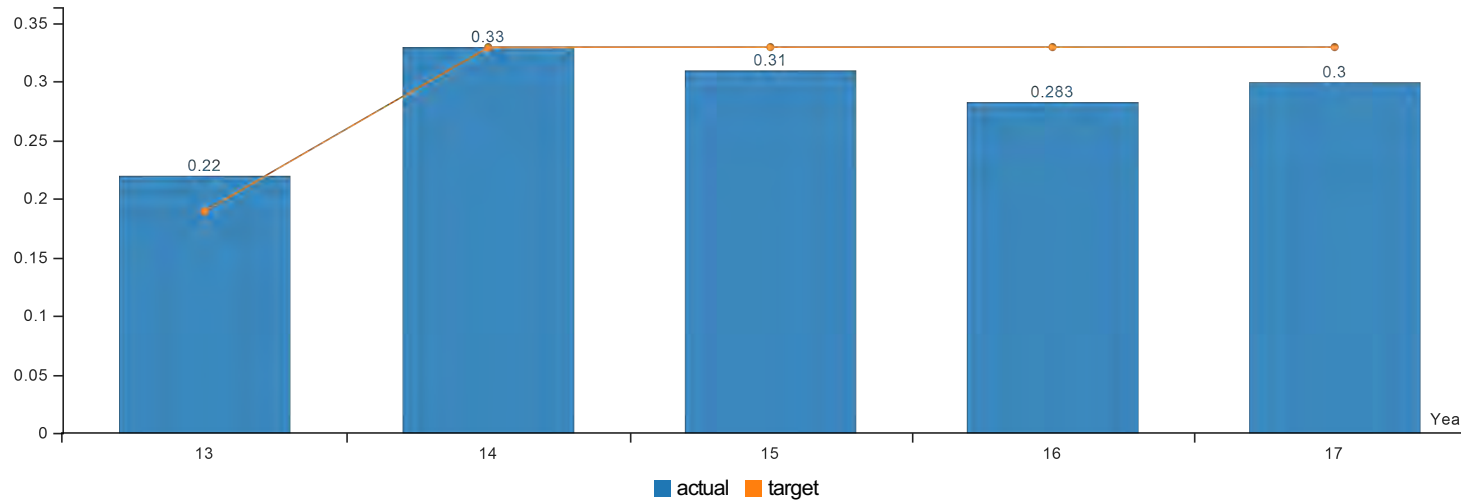
Changes in the economy have more impact on certain property market sectors. Therefore, since 2014, we've concentrated on hot spots in an attempt to bring those values closer to RMV. Appraising these hot spots can contribute to an artificially high COD since the values in these areas have the potential to be the most non-reflective of RMV.

Although we met our benchmark this year, we will continue to address hot spots and known valuation issues, which may produce an outcome above our benchmark in the years ahead. As we continue to refine our processes, train new staff, and work through our eight-year appraisal cycle for site-specific appraisals, we anticipate seeing a consistent COD below our benchmark starting in 2025.



KPM #8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2013	2014	2015	2016	2017
<b>Cost of Direct Enforcement Funds</b>					
Actual	\$0.22	\$0.33	\$0.31	\$0.28	\$0.30
Target	\$0.19	\$0.33	\$0.33	\$0.33	\$0.33

**How Are We Doing**

Our cost of funds (COF) for direct enforcement for fiscal year 2017 was 0.30. For this measure, lower performance is better. This represents a slight increase from the 2016 COF of 0.28. Dollars received decreased from \$269.7 million in 2016 to \$256.8 million in 2017. The enforcement function funding in our Legislatively Adopted Budget (LAB) remained constant at \$76.2 million.

**Factors Affecting Results**

There are many factors that impact cost of funds. Some of the external factors that affect our enforcement revenue include the health of the overall economy and the labor market participation rate; however, we don't have a way to measure the impact of those factors on our activities. Internal factors influencing our enforcement revenue include:

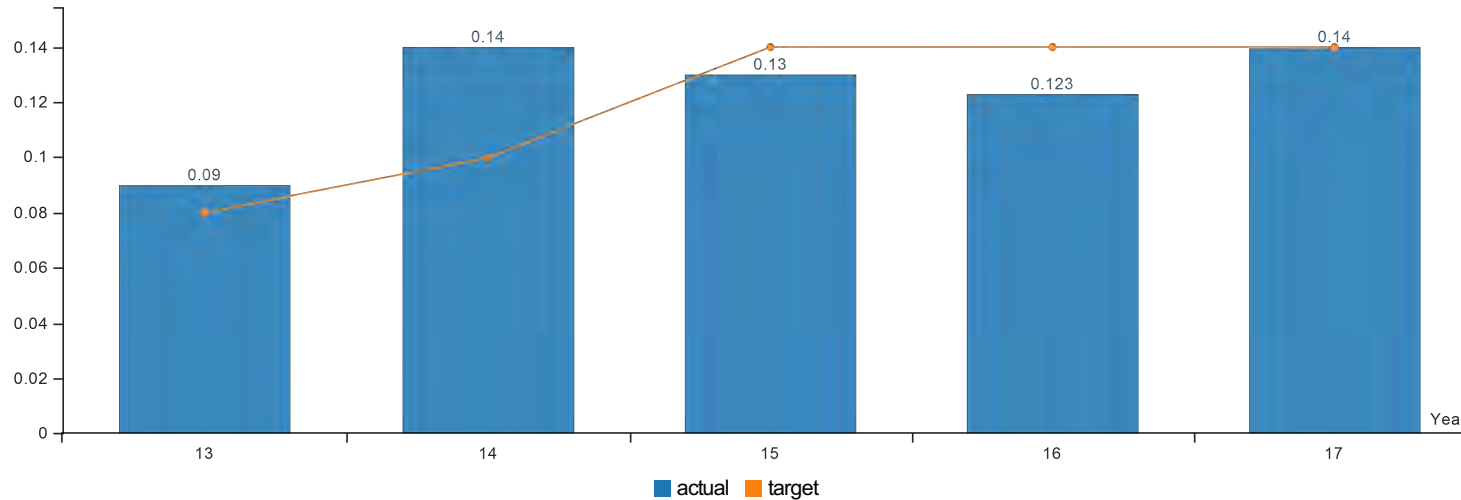
- Increases or decreases to our LAB.
- One abnormally large payment received by the Business Division, which skewed the division's total payments last year. The absence of that anomaly led to an expected decrease in 2017 payments as compared to 2016.
- The Withholding and Payroll Tax Section played a significant role in Rollout 3 of the agency's Core Systems Replacement (CSR) Project. Many functions and workflows that worked for the Personal Tax and Compliance and other Business Division users needed to be modified slightly for withholding staff. Withholding staff spent many hours addressing very unique situations, developing and testing solutions, and then helping with implementation of those solutions.
- The Personal Tax and Compliance Division, along with the parts of the Business Division other than the Withholding Section, also played major roles in Rollout 3. Changes to the system during Rollout 3 had to be tested to ensure they would work for all users. This resulted in additional training and testing requirements for staff, which decreased their production.

For fiscal year 2017, the programs included in this measure were administered in two different computer environments. The data series constructed in GenTax are different from the data series

constructed in our legacy system. Due to these system differences, the calculation of enforcement revenue has changed over time. Therefore, recent changes in results for this measure are primarily attributable to changes in data collection and compilation rather than changes in the agency's performance in this area. As this is the final year of our new system implementation, our calculation of enforcement revenue should stabilize in the near future. We will continue to evaluate it to ensure what we're measuring is in alignment with the original concept behind this KPM.

KPM #9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = negative result



Report Year	2013	2014	2015	2016	2017
<b>Cost of Collections Funds</b>					
Actual	\$0.09	\$0.14	\$0.13	\$0.12	\$0.14
Target	\$0.08	\$0.10	\$0.14	\$0.14	\$0.14

**How Are We Doing**

Our cost of funds (COF) for collections for fiscal year 2017 was 0.135. For this measure, lower performance is better. This represents a slight increase from the fiscal year 2016 COF of 0.129. Dollars collected decreased from \$269.7 million in 2016 to \$256.8 million in 2017. The collection function funding in our Legislatively Adopted Budget (LAB) remained constant at \$34.7 million.

**Factors Affecting Results**

There are many factors that impact cost of funds. Some of the external factors that affect our enforcement revenue include the health of the overall economy and the labor market participation rate; however, we don't have a way to measure the impact of those factors on our activities. Internal factors influencing our enforcement revenue include:

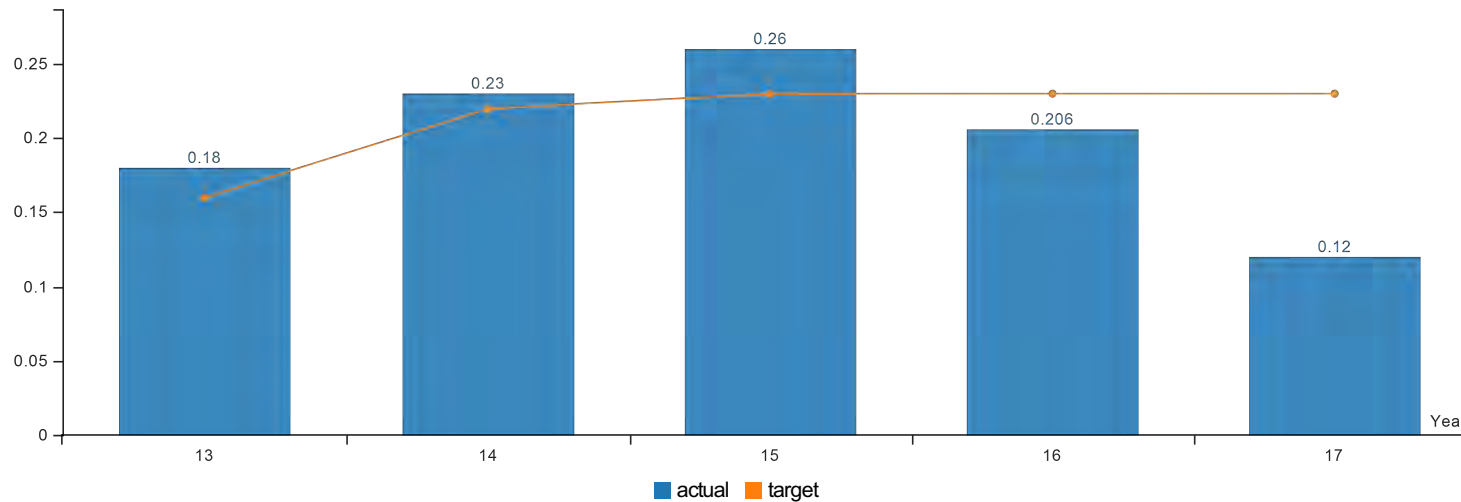
- Increases or decreases to our LAB.
- One abnormally large payment received by the Business Division, which skewed the division's total payments last year. The absence of that anomaly led to an expected decrease in 2017 payments as compared to 2016.
- The Withholding and Payroll Tax Section played a significant role in Rollout 3 of the agency's Core Systems Replacement (CSR) Project. Many functions and workflows that worked for the Personal Tax and Compliance and other Business Division users needed to be modified slightly for withholding staff. Withholding staff spent many hours addressing very unique situations, developing and testing solutions, and then helping with implementation of those solutions.
- The Personal Tax and Compliance Division, along with the parts of the Business Division other than the Withholding Section, also played major roles in Rollout 3. Changes to the system during Rollout 3 had to be tested to ensure they would work for all users. This resulted in additional training and testing requirements for staff, which decreased their production.

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KPM #10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = negative result



Report Year	2013	2014	2015	2016	2017
<b>Cost of Assessments</b>					
Actual	0.18%	0.23%	0.26%	0.21%	0.12%
Target	0.16%	0.22%	0.23%	0.23%	0.23%

### How Are We Doing

In 2017, our cost of assessments (COA) decreased to 0.12. For this measure, lower performance is better. This represents a large decrease from the fiscal year 2016 COA of 0.21. This was due, in large part, to increased assessments in both the personal income tax and withholding programs. Assessed dollars increased from \$201.1 million in 2016 to \$349.4 million in 2017. The enforcement function funding in our Legislatively Adopted Budget (LAB) remained constant at \$41.5 million.

### Factors Affecting Results

There are many factors that impact the cost of assessments. The largest contributing factor to the decrease in cost of assessments was an increase in failure to file assessments. Upon moving into the new system, both personal income tax and withholding were able to automate much of their filing enforcement work. This enabled us to issue many more assessments for taxpayers who failed to file returns than we have in the past because we no longer had to manually create these billings.

In addition, the withholding program changed the method of calculating tax due for taxpayers who failed to file their tax return, which increased the value of the estimated returns and dollars assessed. This increase in tax due on estimated returns is intended to incentivize businesses to file their true returns instead of accepting the estimated value because it's less than they'd actually owe.

Other factors that impact the cost of assessments include:

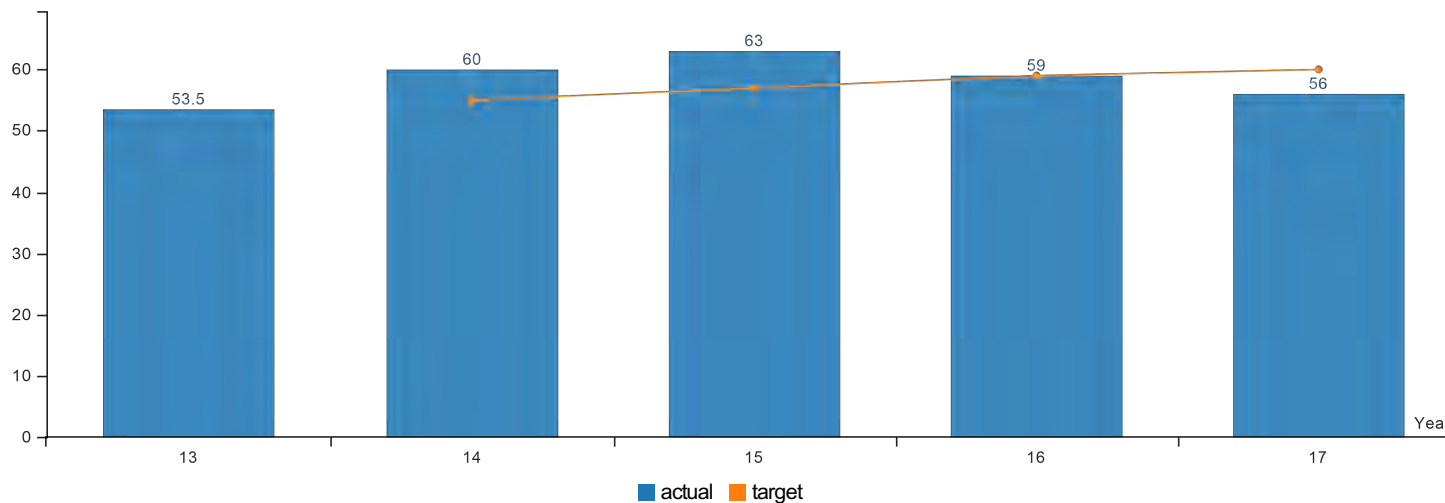
- Increases or decreases to our LAB.

- The Withholding and Payroll Tax Section played a significant role in Rollout 3 of the agency's Core Systems Replacement (CSR) Project. Many functions and workflows that worked for the Personal Tax and Compliance and other Business Division users needed to be modified slightly for withholding staff. Withholding staff spent many hours addressing very unique situations, developing and testing solutions, and then helping with implementation of those solutions.
- The Personal Tax and Compliance Division, along with the parts of the Business Division other than the Withholding Section, also played major roles in Rollout 3. Changes to the system during Rollout 3 had to be tested to ensure they would work for all users. This resulted in additional training and testing requirements for staff, which decreased their production.

For fiscal year 2017, the programs included in this measure were administered in two different computer environments. The data series constructed in GenTax are different from the data series constructed in our legacy system. Due to these system differences, the calculation of enforcement revenue has changed over time. As this is the final year of our new system implementation, our calculation of enforcement revenue should stabilize in the near future. We will continue to evaluate it to ensure what we're measuring is in alignment with the original concept behind this KPM.

KPM #11	Employee Engagement - Index of employees considered actively engaged by a standardized survey.
	Data Collection Period: Jul 01 - Jun 30

\* Upward Trend = positive result



Report Year	2013	2014	2015	2016	2017
<b>Employee Engagement</b>					
Actual	53.50	60	63	59	56
Target	TBD	55	57	59	60

### How Are We Doing

We initiated the standardized employee engagement survey in February 2013. The results established our baseline index of 53. Our highest index since we started taking the survey was 63 in 2015. The 2017 survey results put our index at 56, and the target was set at 60. The data indicates that the index score was most impacted by whether employees felt they could identify career growth opportunities in the agency. We believe that addressing this driver will have the highest impact in increasing employee engagement.

### Factors Affecting Results

The main factor that contributed to the decrease in our engagement index appears to be centered around employees' desire for career development and growth opportunities. We were pleased to see that the response rate went up 3 percent this year over last year to 55 percent, but is still lower than the agency's highest response rate of 71 percent from our first survey in February 2013. We chose to again report the results down to the unit or section level (depending on minimum response rate requirements to maintain employee anonymity) in an effort to make the specific feedback and data more applicable and actionable. This change in reporting may have caused some employees to feel less free to answer the survey or provide text responses because of worries about anonymity.

It is clear from the 2017 results that the agency's hard chill on hiring to forego potential budgetary lay-offs in the 2017-19 biennium impacted employees' ability to have and/or see career development and growth opportunities in the agency. Since the conclusion of the 2017 Session, the agency has been actively recruiting and hiring for vacant positions and will do so according to availability of funds and program needs over the course of the biennium. The agency will also continue to provide other opportunities for employee growth, such as work-out-of-class assignments and developmental opportunities to help them learn about different positions around the organization and state government and gain relevant experience. Hopefully these changes will allow employees to pursue their career goals more actively in the next couple of years.

Audit Response Report

Date Range: February 2016 – July 2018

Created: July 2018

Audit Name:

GenTax System Controls Audit

Objective:

Determine whether information system controls at the Oregon Department of Revenue governing the GenTax system provides reasonable assurance that tax program data is accurate, information is protected, application changes are appropriately managed, and system files are backed up.

Recommendations:

- (1) Consider notifying taxpayers claiming no withholding if withholding records are found.
- (2) Implement controls to track and analyze how interface file failures are resolved. (Completed)
- (3) Identify and document which GenTax roles should not be combined with others.
- (4) Fully document GenTax groups and functions and ensure managers have received instructions on how to request access.
- (5) Improve procedures to ensure user access is removed timely and completely when no longer needed.
- (6) Update policy to require periodic manager review of logical access granted to GenTax and develop a mechanism to enforce and document the review.
- (7) Implement monitoring logs to identify inappropriate activity taken by server administrators. (Completed)
- (8) Develop more specific guidance for individuals testing system changes to ensure that all elements are appropriately considered.
- (9) Develop and maintain a written disaster recovery plan for GenTax. (Completed)
- (10) Periodically test backups stored offsite to ensure they can be used to restore GenTax fully in the event of a major disaster or outage.
- (11) Request an independent security review of controls over servers operated by FAST Data Services. (Completed)

Mgmt. Responses:

- (1) Agree. As noted in the Secretary of State audit report, tax returns where the taxpayer claims no withholding, but where withholding has been reported by an employer, represent a small percentage of all Oregon Form 40 returns {0.2% of all processed Oregon Form 40 returns and 0.04% of all reported withholding). DOR will further evaluate the impact of notifying these taxpayers claiming no withholding if withholding records are found, and consider whether this compliance risk requires further action during the 2019 processing season. Anticipated completion date: 02/2019.
- (2) Agree. GenTax produces a report that details the results of the interfaces process in the nightly run called "Daily File Activity." This report has been updated to include developer and business contacts for each file. A procedure is being written, staff are being trained and development staff will review the file activity report daily and resolve any exceptions and document in the notes section the resolution. (Completed)
- (3) Agree. A segregation of duties review was completed in October 2017 by a project Business Analyst. Based on this audit's recommendation we will revisit the October 2017 suggestions and develop documentation identifying incompatible roles in addition to updates to policies and procedures. Anticipated completion date: 09/2018.
- (4) Agree. Although we currently have groups and functions identified, the understanding of how they work within GenTax and how access to one group could impact access to another group needs further development. We will ensure that all groups contain detail of the functions included in each group and that managers receive appropriate training and documentation. Anticipated completion date: 09/2018.



- (5) Agree. We will update our existing policies and procedures to specifically address access and temporary access due to special project assignments in our GenTax environment. Additionally, we have updated the GenTax security document so that in addition to adding a system access end date we will remove access to all GenTax groups that the employee previously had. If an employee is rehired, they will no longer automatically have access to prior authorities in GenTax. Anticipated completion date: 09/2018.
- (6) Agree. We will work with our Security Policy Committee to modify the roles and access policy and procedure to ensure there is periodic and systematic managerial review of logical access. Anticipated completion date: Pending closure.
- (7) Agree. We recently installed a threat protection software, on all GenTax servers and it has now been configured to generate reports for monitoring. This will allow us to examine the server and files for access and integrate the log review into our existing process. (Completed)
- (8) Agree. A "testing lead" will work with developers and business analysts to create testing plans and establish a framework. Anticipated completion date: 02/2019.
- (9) Agree. This finding was discussed with DOR during a fall SOS briefing. The initiative was taken at that time to develop this plan. The current draft plan covers a strategy that is and must be shared with the agency's service provider, DAS-Enterprise Technology Services. The plan was shared with them for review in January. Certain details will need to be added or updated as the plan is tested. We are currently scheduled to validate the plan with ETS, via a table-top exercise, in the spring of 2018. (Completed)
- (10) Agree. The first step for solidifying the GenTax environment for recovery from a major disaster was recently completed. The entire environment (application servers, database servers, etc.) have been migrated to ETS' more modern virtualized environment which improves availability and uptime. The disaster plan and strategy referenced in Recommendation #9 above discusses how DOR will leverage this new infrastructure to improve the feasibility for complete recovery. DOR is dependent on DAS-ETS. Anticipated completion date: Pending closure.
- (11) Agree. During the procurement/contract signing phase, FAST Data Services-Information Security Office went through in detail the security and attestation process with DOR's Information Security Office. DOR Information Security Office was satisfied with the controls they have in place which aligns with industry best practices. Additionally, given that the data that the DOR sends to FAST Data Services is, as SOS has validated, highly encrypted both at rest and in transit, a risk of a data breach resulting in useful information is statistically improbable. This is likely why FAST's other U.S. state customers, which number more than half the country, also have not requested an independent security review. However, DOR will inquire with FAST to understand if a separate third-party entity has validated their controls. If we find this to be true, we will ask for documentation of this third party validation. Future contract negotiations with FAST Data Services will create opportunities to readdress the third party validation requirement. (Completed)

**Audit Name:**

**Organizational Culture and Customer Service Audits**

**Objective:**

**Customer Service:** DOR's efforts for collecting, analyzing, and reporting customer service data will be reviewed. Method will include a review and assessment of DOR documentation and reports key informant interviews, staff interviews, direct observation, and a review of industry standards and practices.

**Organizational Culture:** This will be assessed through two data collection exercises. First, a widely used survey instrument will be used to capture staff and management view and preferences for culture based on four culture types and value systems. Second, those findings will be used as a basis for agency leaders and staff to consider possible opportunities and obstacles for performance enhancements.

**Recommendations:**

Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [Cybersecurity Audit](#)

Objective: Determine whether the Oregon Department of Revenue has implemented an appropriate IT security management program along with selected controls from the Center for Internet Security's Critical Security Controls (CSC).

Recommendations: Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [Comprehensive External Audit \(Budget Note #2 – Moss Adams\)](#)

Objective: The Department of Revenue, under the guidance of the Secretary of State Audits Division, and based upon the direction of the Joint Committee on Legislative Audits, is directed to contract for a comprehensive external audit of the agency. The Department of Revenue is to submit the audit, and the agency's response, to the Joint Committee on Legislative Audits no later than May 2018.

Recommendations: Audit is currently in progress.

Mgmt. Responses: Currently under contract with Moss Adams. Department has already had initial meetings with contractor and is working to provide information as requested.

Audit Name: [CSR Expenditures \(Bond and General Fund\) & CAFFA Program Audits](#)

Objective: [Core System Replacement \(CSR\)](#): Perform an overall project management review of the CSR project. The review will ensure contract terms were completed, bond funds were used appropriately, and the business plan for the CSR project was followed. UPDATE: SOS expanded the audit objective to incorporate general fund expenditures.

[County Assessment Function Funding Assistance \(CAFFA\)](#): Review of sources, uses/distributions of CAFFA funds and the extent to which that funding supports the property tax division.

Recommendations: Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [FY18 Annual CAFR Audit](#)

Objective: Express an opinion on whether the financial statements are fairly presented, in all material aspects, in conformity with generally accepted accounting principles (GAAP).

Recommendations: Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [FY17 Annual CAFR Audit](#)

Objective: Express an opinion on whether the financial statements are fairly presented, in all material aspects, in conformity with generally accepted accounting principles (GAAP). In performing the audit, we will also report on internal control over financial reporting and on compliance with laws, regulations and provisions of contract or grant agreements, noncompliance with which could have a material effect on the financial statements.

- Recommendations:
- (1) Department management develop year-end accrual procedures to help ensure accurate and complete year-end financial reporting, which includes ensuring all inter-fund transactions are balanced.
  - (2) Department management ensure key cash reconciliations are completed consistently and timely and are separately reviewed and approved.
  - (3) Department management ensure system access be thoroughly reviewed for employees changing positions within the department and system access rights be timely updated. (Completed)
- Mgmt. Responses:
- (1) Agrees. The department will pursue the following corrective actions: (a) update procedures to ensure that all year-end adjustments were accurate and complete; (b) create a checklist for any distribution activities as well as year-end activities. These checklists will contain specific instructions to confirm revenues are in the correct receipted fund and no funds remain with a negative balance; (c) add the checklist to the performance tracking spreadsheet for the accounting unit. The accounting manager or lead accountant will be responsible for verifying the task has been completed. Anticipated completion date: 06/2019.
  - (2) Agrees. The department will pursue the following corrective actions: (a) continued focus on reconciliation completion by the accounting manager through monthly reviews of a performance tracking spreadsheet. Clearly assign and identify preparers and reviewers for each reconciliation and hold team accountable; (b) partner with Revenue's internal auditors for review of compliance with authoritative guidance, efficiency and training opportunities, and best practices; (c) fill all vacant positions to reach necessary staffing levels to complete all work timely; (d) hire temporary employee to train accountants, provide support and act as a resource for questions or areas of deficiency. Anticipated completion date: 06/2019.
  - (3) Agrees. The department will pursue the following corrective action: (a) finance managers to review and enforce use of separation checklist to ensure all access is appropriately and timely terminated; (b) retain copy of termination request in employee file; (c) institute quarterly review of all access involved with finance duties and update as necessary. (Completed)

Listing of Other Secretary of State Audits Involving DOR:

(DOR is not the auditee, but an agency of interest. DOR has varying degrees of involvement, e.g. multiple group meetings/interviews, requests for documentation, responds to questionnaires, etc.)

1. Succession Planning Audit
2. Statewide Audit of Internal Audit
3. Marijuana Regulatory Framework Audit
4. Transportation Package Implementation Audit
5. Statewide IT Procurement Audit
6. Business Energy Tax Credit Audit
7. Municipality Audits
8. Long-Term Rural Enterprise Zone (LTREZ) Credits Audit
9. SNAP Investigation/Audit

# AFFIRMATIVE ACTION PLAN

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## Oregon Department of Revenue Affirmative Action Plan

### Affirmative Action Policy

The Department of Revenue's Equal Employment and Affirmative Action Policy and separate procedure, including contact information for diversity and inclusion representatives, is posted on the employee information bulletin board in the building's atrium. The full Affirmative Action Plan is available in the Human Resource office. Both are also available to employees via the agency's intranet.

Much of our work over the next biennium will be focused on employee engagement; investing in our people so they can become more productive and develop in their careers. This will come as we develop metrics and other ways to evaluate our work force through our continued efforts to improve our succession planning and on-boarding strategies. These efforts will be centered on ensuring our agency has an environment that not only attracts but retains innovative and focused employees. Included are strategies for developing creative recruitment practices, career development of leaders within our organization, and ensuring our work environment is welcoming and flexible.

### Diversity & Inclusion Statement

The Department of Revenue has a long history of supporting affirmative action and has championed open-competitive hiring processes to help ensure we replenish our workforce with great people.

All employees are responsible for creating and maintaining a work environment free from discrimination and harassment. Managers in particular have the primary responsibility to develop and maintain a motivated, culturally diverse, multi-skilled workforce. They are evaluated at the time of their performance appraisal for their continual efforts and accomplishments in this area.

However, we realize that to be a true model of tax administration, we need to continue attracting great people to our hiring processes and we need to have a culture that helps us retain them.

In partnership with the Revenue Committee for Diversity & Inclusion (RCDI), the agency will continue its strong commitment to diversity. The Revenue Leadership Team has charged RCDI with developing the strategies necessary to realize the vision, helping business units identify tactics to support inclusive strategies, and serving as the internal advocates for diversity and inclusion.

RCDI has made tremendous strides over the last two years by identifying three stages in an employee's career at Revenue (existing employee, new employee, and future employee) and working to identify and remove systemic barriers and weaknesses that stand in the way of a diverse and inclusive workforce at each stage.

RCDI established an interview panelist pool that managers could pull from to incorporate an unbiased additional interviewer on their panels. Panel members were exposed to an extensive training that covered everything from the basics of interviewing to overcoming bias. Revenue saw much

## AFFIRMATIVE ACTION PLAN

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success with this program and received praise from managers and employees. The interview panelist pool will recirculate annually, with a new, trained group each year.

Over the next two years, RCDI will build on their original concepts and concentrate on three overarching charges: awareness, training, and engagement. Awareness will focus on community outreach, as well as increasing communications internally through things like displays, newsletters and position spotlights. Training will continue with the interview panelist pool and New Employee Orientation, but it will also look to a broader goal of bringing training specific to diversity and inclusion into Revenue. Engagement will focus on heightening our inclusive environment through agency activities, field office visits, employee resource groups, and internal job fairs.

In summary, the Department of Revenue is working to build an organization that uses the concepts of diversity and inclusion, e.g. problem-solving, innovation, organizational development, to create a workplace that is stronger, better functioning, and more dynamic—and can deliver the best possible service to the people of Oregon.



# PROPOSED SUPERVISORY SPAN OF CONTROL REPORT

In accordance with the requirements of ORS 291.227, ( \_15000 – Department of Revenue\_\_\_\_\_ ) presents this report to the Joint Ways and Means Committee regarding the agency’s Proposed Maximum Supervisory Ratio for the 2019-2021 biennium.

## Supervisory Ratio for the last quarter of 2017-2019 biennium

The agency actual supervisory ratio as of 12-01-17 is 1: 11  
 (Date) (Enter ratio from last Published DAS CHRO Supervisory Ratio)

### The Agency actual supervisory ratio is calculated using the following calculation;

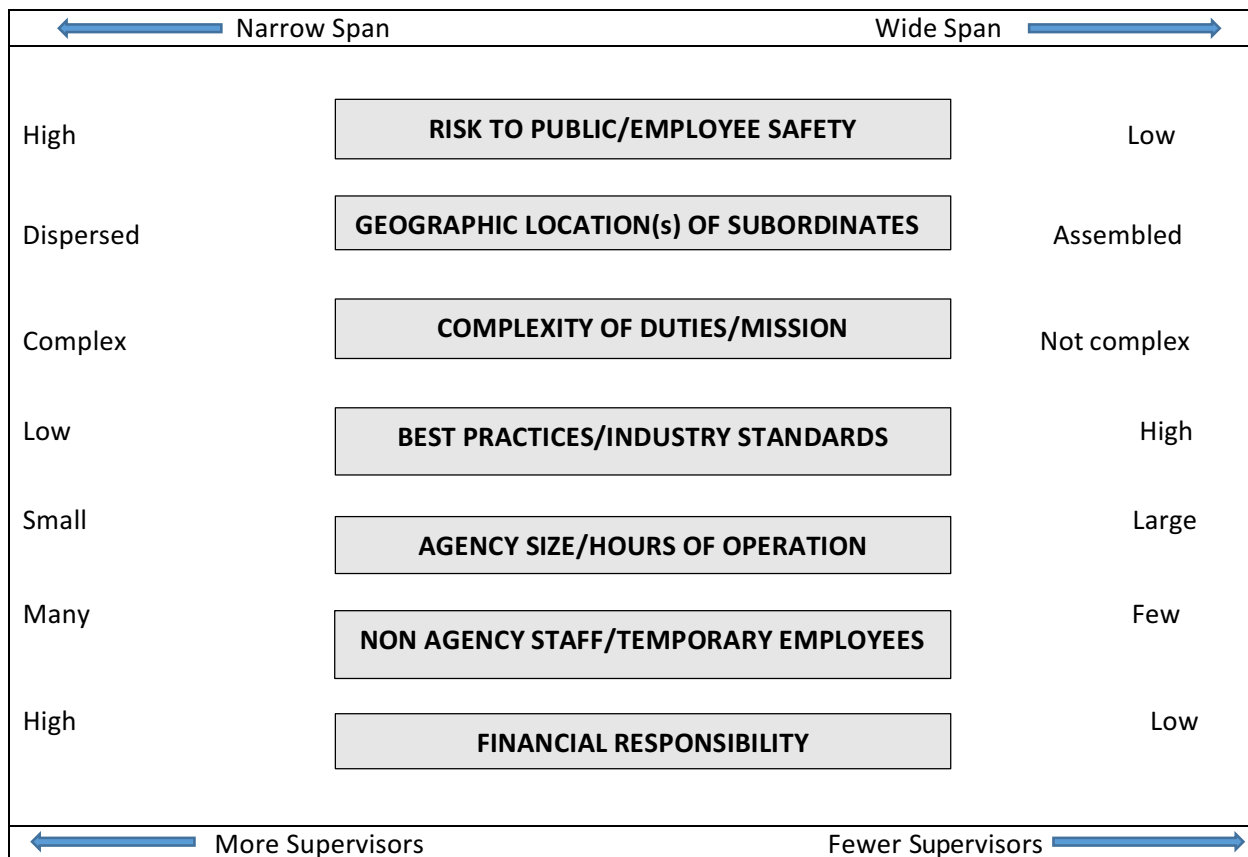
$$\frac{88}{\text{(Total supervisors)}} = \frac{81}{\text{(Employee in a supervisory role)}} + \frac{8}{\text{(Vacancies that if filled would perform a supervisory role)}} - \frac{1}{\text{(Agency head)}}$$

$$\frac{1003}{\text{(Total non-supervisors)}} = \frac{768}{\text{(Employee in a non-supervisory role)}} + \frac{235}{\text{(Vacancies that if filled would perform a non-supervisory role)}}$$

The agency has a current actual supervisory ratio of-

$$1: \frac{11.39}{\text{(Actual span of control)}} = \frac{1003}{\text{(Total non - Supervisors)}} / \frac{88}{\text{(Total Supervisors)}}$$

When determining an agency maximum supervisory ratio all agencies shall begin of a baseline supervisory ratio of 1:11, and based upon some or all of the following factors may adjust the ratio up or down to fit the needs of the agency.



**Ratio Adjustment Factors**

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Is safety of the public or of State employees a factor to be considered in determining the agency maximum supervisory ratio?

Y/**N**

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Is geographical location of the agency's employees a factor to be considered in determining the agency maximum supervisory ratio? Y/**N**

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Is the complexity of the agency's duties a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Are there industry best practices and standards that should be a factor when determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio



Is size and hours of operation of the agency a factor to be considered in determining the agency maximum supervisory ratio?

Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Are there unique personnel needs of the agency, including the agency's use of volunteers or seasonal or temporary employees, or exercise of supervisory authority by agency supervisory employees over personnel who are not agency employees a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Is the financial scope and responsibility of the agency a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Based upon the described factors above the agency proposes a Maximum Supervisory Ratio of 1: 11.

Unions Requiring Notification \_\_\_\_\_

Date unions notified \_\_\_\_\_

Submitted by: /s/ Kim Dettwyler \_\_\_\_\_ Date: 08/28/18 \_\_\_\_\_

Signature Line \_\_\_\_\_

Date \_\_\_\_\_

Signature Line \_\_\_\_\_

Date \_\_\_\_\_

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Date \_\_\_\_\_

## Oregon Department of Revenue 2017–19 Budget Notes Summary Report

### Prepared July 30, 2018

#### Context

The 2017 Legislature identified nine budget notes that targeted improvements within the agency. For purposes of this report, the budget notes are summarized as impacting customer service, operations, or core business service delivery. The table that follows summarizes the status of each budget note:

<b>Budget Note</b>	<b>Status</b>
<b>Customer Service</b> - Improving Delivery of Taxpayer Assistance	Complete
<b>Operational Improvements</b>	
➤ Comprehensive External Audit	Active
➤ State Accounting and Budget Review	Complete
➤ Review of Personnel Practices and Legislatively Authorized Positions	Complete
➤ Outcome Based Management Assessment	Active
<b>Business Service Delivery</b>	
➤ Collections Division Feasibility Study	Active
➤ Processing Center Modernization Project	Complete
➤ 2018 Tax Season Readiness Report	Complete
➤ Core System Replacement Reporting	Complete

Overall, the agency has completed six of the budget notes; three are still actively being developed. A budget note is considered “complete” when the agency receives approval from the legislative body for specific reports or deliverables identified within the budget note. While most of the budget notes are completed, the agency recognizes that it may take months or years to fully implement budget note recommendations resulting from reviews and/or audits completed. This report provides information on budget notes findings, status, actions, and any ongoing activities.

## Customer Service

The impetus behind this budget note was concern for the agency’s declining performance on the Customer Service Key Performance Measure (KPM), increases in complaints, and a seemingly low rate of effective taxpayer assistance which is also an agency KPM. The agency acknowledges that the cores systems replacement project and other factors have created new challenges for effective management of customer experiences. The agency is committed to delivering effective customer service; it is a key driver of voluntary compliance with is an important agency outcome. A 2017–21 Strategic Priority has been defined, Enhance Taxpayer Assistance, to ensure the agency remains focused on making further improvements designed to positively impact customer service.

### Budget Note Report

#### Improving Delivery of Taxpayer Assistance

**Status: Complete**

<b>Budget Note:</b> The Department of Revenue is to identify deficiencies in the current delivery of effective taxpayer assistance and develop a plan for addressing deficiencies and increasing agency performance under Key Performance Measure #5 - Effective Taxpayer Assistance. The department is to report its findings to the Joint Committee on Ways and Means during the Legislative session in 2018.		
<b>Findings:</b> The agency formed an internal review committee that identified four day-to-day deficiencies that contribute to taxpayer satisfaction scores: time to issue refunds, Revenue Online navigation, wait times, and clarity of notices. The agency committed to adjusting fraud detection processes that were adversely impacting time to issue refunds, focus on improving call wait times, and make improvements to accessibility and quality of online resources. A policy package has been submitted that request and Customer Service Coordinator position to continue work underway related to the budget not and the agency’s Strategic Priority.	<b>Actions:</b>	<b>Date</b>
	Findings reported to 2018 Legislature, report accepted.	Feb 2018
	Formed cross-function customer service review team and worked with consultant to improve KPM data collection, use and reporting.	Sept. 2017 to May 2018
	Identified and developed a list of actions that target continued improvements to taxpayer assistance which is being implemented.	Fall 2017 to present
	<b>Ongoing Work:</b>	<b>Date</b>
Agency leadership monitors is developing processes to ensure regular review of the execution of key activities that advance the agency’s Strategic Priorities.	Periodic progress reviews	

## Operational Improvements

Following the completion of the core systems replacement project is an appropriate time to ensure that key agency operational functions align with business needs and internal controls are in place to mitigate potential risk. Four budget notes target operational improvements: two direct evaluations of agency accounting and budget processes, one directs a review of position management practices, and a final note directs the agency to contract for an outcome based management assessment. These budget notes work together to support important infrastructure improvements. A 2017–21 Strategic Priority was defined, Cultivate Operational Excellence, to reflect the agency’s ongoing commitment to improve operational processes and practices.

### Budget Note Reports

#### Comprehensive External Audit

**Status: Active**

<b>Budget Note:</b> The Department of Revenue, under the guidance of the Secretary of State’s Audits Division, and based upon the direction of the Joint Legislative Audit Committee (JLAC), is directed to contract for a comprehensive external audit of the agency. The department is to submit the audit, and agency response, to JLAC no later than May 2018		
<b>Status:</b> Moss Adams is completing the audit of financial best practices and cost allocation. The agency anticipates integrating findings from the Moss Adams report, a Secretary of State (SOS) culture audit, and the outcome based management assessment to gain a comprehensive view of agency gaps and opportunities for ongoing improvement.	<b>Actions:</b>	<b>Date</b>
	Submitted letter to JLAC for May meeting – agenda was cancelled.	May 2018
	Anticipate reporting to JLAC in September.	Sept. 2018
	Moss Adams audit completion anticipated.	Nov. 2018
	SOS culture audit completion anticipated.	Nov. 2018
	OBM assessment completion target.	Dec. 2018
	<b>Ongoing Work:</b>	<b>Date</b>
Unknown at this time.		

**State Accounting and Budget Review**

**Status: Complete**

<p><b>Budget Note:</b> The Department of Revenue, under the direction of the Department of Administrative (DAS) Services Chief Financial Officer, is directed to undertake a comprehensive review of the department’s accounting practices and Statewide Financial Management Application structure and its alignment with ORBITS. The review is to include the agency's cost allocation system. The agency and DAS are to jointly report their findings to the Joint Committee of Ways and Means during the Legislative session in 2018.</p>		
<p><b>Findings:</b> Agency worked with DAS to complete the review. Findings targeted improvements in Staffing, Cost Allocation System, Accounting and Budget Structure, and Best Practices. The Legislature provided additional positions to address staffing deficiencies. There were over 15 discrete actions identified for follow-up; about 50% have been completed. Key milestones include full staffing, adjustments to budget structure to create more consistency and transparency, improvements to Agency Request Budget development tools and processes, changes in management of fiscal impact coordination to ensure more accuracy, and staff training in state accounting and budget systems and tools.</p>	<p><b>Actions</b></p>	
	<p>Findings reported to 2018 Legislature, report accepted.</p>	<p><b>Date</b></p> <p>Feb. 2018</p>
	<p>Detail activity tracker created to focus efforts and support status reporting.</p>	<p>May 2018</p>
	<ul style="list-style-type: none"> <li>• Hire and train staff in statewide tools and processes.</li> <li>• Make improvements to financial tracking and reporting tools.</li> <li>• Rework 2019-21 budget documents and improve processes and tools.</li> </ul>	<p>2017–19 biennium</p>
	<p><b>Ongoing Work</b></p>	
<ul style="list-style-type: none"> <li>• Documentation of improvements to processes, roles and responsibilities.</li> <li>• Continued staff training and documentation of functions into desk manuals.</li> <li>• Deep dive into agency’s cost allocation system – restructure system to address identified deficiencies.</li> </ul>	<p>2019–21 biennium</p>	

**Review Of Personnel Practices and Legislatively Authorized Positions**

**Status: Complete**

<p><b>Budget Note:</b> The Department of Revenue, under direction of the state’s Chief Human Resource Officer (DAS CHRO), is directed to undertake a comprehensive review of the department's personnel practices and legislatively authorized positions. This review is meant to achieve alignment between legislatively authorized positions and agency use of positions. The department is to take immediate steps to remedy any misalignment of positions identified by the review. The expectation is that the review will substantially reduce the number of vacant, double-filled, work out of class, and temporary work assignment positions within the agency. The department and state CHRO are to jointly report their finding and actions to the Joint Committee on Ways and Means during the Legislative session in 2018.</p>		
<p><b>Findings:</b> The review clarified the agency’s current state related to use of vacancy savings, double-fills, work out of class and temporary work assignments to resource the agency’s business needs. The review identified process gaps and discrepancies between CHRO recommended policies and practices. As a result, that agency committed to realigning the 2017-19 positions to the agency’s authorized budget, and updating policies, procedures and practices to align with CHRO standards. An initial ask to align positions was made to the 2018 Legislature, which was generally approved. Additional adjustments are being made following administrative processes and in the 2019-21 budget development process. Changes in human resources processes resulting from the review have increased recruitment and classification workload, which will continue. The agency 2019-21 budget requests a position to support this ongoing work.</p>	<p><b>Actions</b></p>	
	<p>Joint agency and CHRO review submitted to the 2018 Legislative Ways and Means Committee with request to make budget adjustments to align business need to budget positions authority. The Legislature acknowledged receipt of the report.</p>	
	<ul style="list-style-type: none"> <li>• Agency revised policies to ensure they align with CHRO standards.</li> <li>• Agency revised internal position exception processes to ensure more controls on double-fills, work out of class and job rotation work assignments.</li> <li>• Agency developed a monthly report for monitoring agency’s vacancies and position exception processes.</li> <li>• During 2019-21 budget development, additional position adjustments are being requests to create even greater alignment of positions to legislative authorized positions.</li> </ul>	
	<p><b>Ongoing Work</b></p>	
	<p>Agency senior leadership reviews monthly reports and makes any necessary adjustments to ensure continued alignment between budgeted and actual position usage.</p>	
	<p><b>Date</b></p>	
		<p>Feb. 2018</p>
		<p>2017–19 biennium</p>
		<p>2017–19 biennium and beyond</p>

**Outcome Based Management Budget Note**

**Status: Active**

<p><b>Budget Note:</b> The Department of Revenue, under the direction of the Department of Administrative Services —Office of the Director, is directed to contract for an outcome based management (OBM) assessment of the agency by a private firm. The Department of Revenue, and the director of the Department of Administrative Services, are to jointly report on the status of the assessment to the Legislature in 2018 and the Emergency Board in May 2018. The assessment, upon completion, is to be submitted to either the Emergency Board during the interim or Interim Joint Committee on Ways and Means by no later than December 2019.</p>		
<p><b>Status:</b> Agency has complied with reporting requirements. A request for proposal was developed with DAS procurement leading the effort. An intent to award was posted in early July 2017, agency is currently in contract negotiations with highest scoring vendor. The goal is to have a signed contract by the end of August 2018 and to complete an assessment and OBM system development work plan by the end of December 2018.</p>	<p><b>Activities</b></p>	
	<p>Report presented and received by Interim Committee on Ways and Means.</p>	<p>January 2018</p>
	<p>Update submitted to the May Emergency Board; meeting cancelled.</p>	<p>May 2018</p>
	<p>Anticipate reporting assessment findings to 2019 Legislature.</p>	<p>Feb. 2019</p>
	<p><b>Ongoing Work:</b></p>	
	<p>Unknown at this time.</p>	<p></p>



## Business Service Delivery

Four of the budget notes focus on activities related to the agency’s business service delivery. Specifically, two relate to technology investments, one focused on the agency’s tax season readiness planning, and one directed a study of the feasibility of combining collections activities across the agency. The agency appreciates the opportunity to demonstrate its commitment to appropriately managing complex technology projects following standards set by the Office of the State Chief Information Officer. A closer look at season up activities provided the agency with the opportunity to look for improvements to make the process more efficient and effective in future years. Season up for 2019 advances further process standardization and efficiencies; this season is particularly challenging given Federal Tax Reform impacts. Finally, the agency is committed to finding the optimal structure and processes to support tax collection activities, which is the underlying goal of the feasibility study.

### Budget Note Reports

#### Processing Center Modernization Project

**Status: Complete**

**Budget Note:** The Department of Revenue, under direction of Department of Administrative Service – Office of the State Chief Information Officer (DAS OSCIO), is directed to re-initiate the Processing Center Modernization Project. The agency and DAS OSCIO are to jointly report the status of the project to the Joint Committee on Information Management and Technology (JCIMT) and the Joint Committee on Ways and Means (JCWM) during the Legislative Session in 2018.

**Findings:** The budget note re-initiated an important automation and efficiency project. The agency reported on project status and coordination with the Office of the State’s Chief Information Officer’s Stage Gate process. While the report was not presented as a joint report, the agency has complied with Stage Gate requirements. A quality assurance (QA) vendor has been hired and continues to offer feedback on how to ensure ongoing effective management of this project. The project is currently on schedule.

Actions	Date
Agency report was submitted to the 2018 JCIMT and JCWM who acknowledged receipt of the report.	Feb. 2018
Ongoing Work	Date
Project will continue into the 2019–21 biennium. A policy package to fund remaining implementation costs was submitted.	2019–21 biennium

**Core System Replacement Reporting**

**Status: Complete**

<p><b>Budget Note:</b> The Department of Revenue and Department of Administrative Services – Office of the State Chief Information Officer (DAS OSCIO) are to jointly report on the status of the Core System Replacement project and any related Secretary of State audits to both the Interim Joint Legislative Committee on Information Management and Technology (IJCIMT) and the Interim Joint Committee on Ways and Means (IJCWM) during Legislative Days in September and November 2017, and to JLCIMT and JCWM during the Legislative session in 2018.</p>		
<p><b>Findings:</b> The agency presented requested reports in September, November and during the 2018 Session. The project has completed and is now in the operations and maintenance phase. The agency has presented a policy option package that requests funding for standard operations and maintenance charges during the 2019-21 biennium. The goal is that ongoing maintenance funding become a permanent component of the agency’s base budget.</p>	<p><b>Actions</b></p>	
	Report presented and received by JLCIMT – deferred from IJCWM agenda.	Sept. 2017
	Report presented and received by JLCIMT – deferred from IJCWM agenda.	Nov. 2017
	Agency report was submitted to the 2018 JCWM who acknowledged receipt of the report – deferred from IJCWM agenda.	Feb. 2018
	<p><b>Ongoing Work</b></p>	
None; project is complete.	Date	N/A

**2018 Tax Season Readiness Report**

**Status: Complete**

<p><b>Budget Note:</b> The Department of Revenue is to report the agency's readiness status for the tax processing season in 2018 to the Interim Joint Committee on Ways and Means (IJCWM) in September of 2017.</p>		
<p><b>Findings:</b> The agency reported in September 2017 and returned in November 2017 with a more comprehensive report and plan for agency readiness for the 2018 tax processing season.</p>	<p><b>Actions</b></p>	
	Report presented and received by IJCWM.	Sept. 2017
	Report presented and received by IJCWM.	Nov. 2017
	<p><b>Ongoing Work</b></p>	
The agency is applying project management tools and techniques to the coordination of 2019 season up activities with a goal of creating more consistency, efficiency, and standardization within annual process.	Date	2019 tax season

**Collections Division Feasibility Study**

**Status: Active**

<p><b>Budget Note:</b> The Department of Revenue is to submit a feasibility study related to the establishment of a combined Collections Division. The feasibility study is to be submitted to the Interim Joint Committee on Ways and Means during Legislative Days in November 2017.</p>		
<p><b>Status:</b> Agency worked with Legislative Fiscal Office to extend the deadline until the 2019 Legislative Session so a more comprehensive analysis might be completed. Study will discuss:</p> <ul style="list-style-type: none"> <li>• Feasibility of centralizing collections functions.</li> <li>• Revenue estimate from agencies subject to SB 1067 (2017).</li> <li>• Agency’s use of private collections firms and collection rates.</li> </ul>	<p><b>Actions:</b></p>	
	<p>Agency will submit feasibility study to 2019 Legislature.</p>	<p>Feb. 2019</p>
	<p><b>Ongoing Work:</b></p>	
	<p>Unknown at this time.</p>	

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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	Executive Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Executive Division	021	0	Phase - In	Essential Packages
001-00-00-00000	Executive Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Executive Division	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Executive Division	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Executive Division	060	0	Technical Adjustments	Essential Packages
002-00-00-00000	General Services Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
002-00-00-00000	General Services Division	021	0	Phase - In	Essential Packages
002-00-00-00000	General Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
002-00-00-00000	General Services Division	031	0	Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	032	0	Above Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	033	0	Exceptional Inflation	Essential Packages
002-00-00-00000	General Services Division	040	0	Mandated Caseload	Essential Packages
002-00-00-00000	General Services Division	060	0	Technical Adjustments	Essential Packages
003-00-00-00000	Administration	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
003-00-00-00000	Administration	021	0	Phase - In	Essential Packages
003-00-00-00000	Administration	022	0	Phase-out Pgm & One-time Costs	Essential Packages
003-00-00-00000	Administration	031	0	Standard Inflation	Essential Packages
003-00-00-00000	Administration	032	0	Above Standard Inflation	Essential Packages
003-00-00-00000	Administration	033	0	Exceptional Inflation	Essential Packages

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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>
003-00-00-00000	Administration	040	0	Mandated Caseload	Essential Packages
003-00-00-00000	Administration	060	0	Technical Adjustments	Essential Packages
003-00-00-00000	Administration	102	0	Outcome Based Management	Policy Packages
003-00-00-00000	Administration	108	0	Security / Risk and Compliance Tech Spec	Policy Packages
003-00-00-00000	Administration	113	0	HRA Recruiter	Policy Packages
004-00-00-00000	Property Tax Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
004-00-00-00000	Property Tax Division	021	0	Phase - In	Essential Packages
004-00-00-00000	Property Tax Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
004-00-00-00000	Property Tax Division	031	0	Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	032	0	Above Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	033	0	Exceptional Inflation	Essential Packages
004-00-00-00000	Property Tax Division	040	0	Mandated Caseload	Essential Packages
004-00-00-00000	Property Tax Division	060	0	Technical Adjustments	Essential Packages
004-00-00-00000	Property Tax Division	107	0	Position Funding - CAFFA	Policy Packages
004-00-00-00000	Property Tax Division	114	0	Revenue Shift	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	021	0	Phase - In	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	031	0	Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	032	0	Above Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	033	0	Exceptional Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	040	0	Mandated Caseload	Essential Packages

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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>
005-00-00-00000	Personal Tax and Compliance Division	060	0	Technical Adjustments	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	101	0	SB 254 (2018)	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	103	0	Fraud Unit	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	104	0	Agency Customer Service Coordinator	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	105	0	Marijuana Program / Income Tax Audits	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	115	0	Printing and Postage	Policy Packages
006-00-00-00000	Business Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
006-00-00-00000	Business Division	021	0	Phase - In	Essential Packages
006-00-00-00000	Business Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
006-00-00-00000	Business Division	031	0	Standard Inflation	Essential Packages
006-00-00-00000	Business Division	032	0	Above Standard Inflation	Essential Packages
006-00-00-00000	Business Division	033	0	Exceptional Inflation	Essential Packages
006-00-00-00000	Business Division	040	0	Mandated Caseload	Essential Packages
006-00-00-00000	Business Division	060	0	Technical Adjustments	Essential Packages
006-00-00-00000	Business Division	106	0	Auditing	Policy Packages
006-00-00-00000	Business Division	115	0	Printing and Postage	Policy Packages
007-00-00-00000	Collections Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
007-00-00-00000	Collections Division	021	0	Phase - In	Essential Packages
007-00-00-00000	Collections Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
007-00-00-00000	Collections Division	031	0	Standard Inflation	Essential Packages
007-00-00-00000	Collections Division	032	0	Above Standard Inflation	Essential Packages
007-00-00-00000	Collections Division	033	0	Exceptional Inflation	Essential Packages

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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>
007-00-00-00000	Collections Division	040	0	Mandated Caseload	Essential Packages
007-00-00-00000	Collections Division	060	0	Technical Adjustments	Essential Packages
007-00-00-00000	Collections Division	115	0	Printing and Postage	Policy Packages
009-00-00-00000	Information Technology Services Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
009-00-00-00000	Information Technology Services Division	021	0	Phase - In	Essential Packages
009-00-00-00000	Information Technology Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
009-00-00-00000	Information Technology Services Division	031	0	Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	032	0	Above Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	033	0	Exceptional Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	040	0	Mandated Caseload	Essential Packages
009-00-00-00000	Information Technology Services Division	060	0	Technical Adjustments	Essential Packages
009-00-00-00000	Information Technology Services Division	108	0	Security / Risk and Compliance Tech Spec	Policy Packages
009-00-00-00000	Information Technology Services Division	109	0	Front - End Processing System Support	Policy Packages
009-00-00-00000	Information Technology Services Division	110	0	Processing Center Permanent Staffing	Policy Packages
009-00-00-00000	Information Technology Services Division	111	0	PCM Project	Policy Packages
009-00-00-00000	Information Technology Services Division	112	0	Shared Services	Policy Packages
014-00-00-00000	Marijuana Program	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
014-00-00-00000	Marijuana Program	021	0	Phase - In	Essential Packages
014-00-00-00000	Marijuana Program	022	0	Phase-out Pgm & One-time Costs	Essential Packages
014-00-00-00000	Marijuana Program	031	0	Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	032	0	Above Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	033	0	Exceptional Inflation	Essential Packages

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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>
014-00-00-00000	Marijuana Program	040	0	Mandated Caseload	Essential Packages
014-00-00-00000	Marijuana Program	060	0	Technical Adjustments	Essential Packages
014-00-00-00000	Marijuana Program	070	0	Revenue Shortfalls	Policy Packages
015-00-00-00000	Multistate Tax Commission	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
015-00-00-00000	Multistate Tax Commission	021	0	Phase - In	Essential Packages
015-00-00-00000	Multistate Tax Commission	022	0	Phase-out Pgm & One-time Costs	Essential Packages
015-00-00-00000	Multistate Tax Commission	031	0	Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	032	0	Above Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	033	0	Exceptional Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	040	0	Mandated Caseload	Essential Packages
015-00-00-00000	Multistate Tax Commission	060	0	Technical Adjustments	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	021	0	Phase - In	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	022	0	Phase-out Pgm & One-time Costs	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	031	0	Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	032	0	Above Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	033	0	Exceptional Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	040	0	Mandated Caseload	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	060	0	Technical Adjustments	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	021	0	Phase - In	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	022	0	Phase-out Pgm & One-time Costs	Essential Packages



**Revenue, Dept of**

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

**Agency Number: 15000  
BAM Analyst: Heath, Patrick  
Budget Coordinator: Macias, Jose - (503)945-8515**

<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>
025-00-00-00000	Sr Citizens Prop Tax Deferral	031	0	Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	032	0	Above Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	033	0	Exceptional Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	040	0	Mandated Caseload	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	060	0	Technical Adjustments	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	114	0	Revenue Shift	Policy Packages
030-00-00-00000	Core System Replacement	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
030-00-00-00000	Core System Replacement	021	0	Phase - In	Essential Packages
030-00-00-00000	Core System Replacement	022	0	Phase-out Pgm & One-time Costs	Essential Packages
030-00-00-00000	Core System Replacement	031	0	Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	032	0	Above Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	033	0	Exceptional Inflation	Essential Packages
030-00-00-00000	Core System Replacement	040	0	Mandated Caseload	Essential Packages
030-00-00-00000	Core System Replacement	060	0	Technical Adjustments	Essential Packages
031-00-00-00000	Property Valuation System	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
031-00-00-00000	Property Valuation System	021	0	Phase - In	Essential Packages
031-00-00-00000	Property Valuation System	022	0	Phase-out Pgm & One-time Costs	Essential Packages
031-00-00-00000	Property Valuation System	031	0	Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	032	0	Above Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	033	0	Exceptional Inflation	Essential Packages
031-00-00-00000	Property Valuation System	040	0	Mandated Caseload	Essential Packages
031-00-00-00000	Property Valuation System	060	0	Technical Adjustments	Essential Packages

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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>
070-00-00-00000	Revenue Clearinghouse	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
070-00-00-00000	Revenue Clearinghouse	021	0	Phase - In	Essential Packages
070-00-00-00000	Revenue Clearinghouse	022	0	Phase-out Pgm & One-time Costs	Essential Packages
070-00-00-00000	Revenue Clearinghouse	031	0	Standard Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	032	0	Above Standard Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	033	0	Exceptional Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	040	0	Mandated Caseload	Essential Packages
070-00-00-00000	Revenue Clearinghouse	060	0	Technical Adjustments	Essential Packages
070-00-00-00000	Revenue Clearinghouse	107	0	Position Funding - CAFFA	Policy Packages
070-00-00-00000	Revenue Clearinghouse	114	0	Revenue Shift	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	021	0	Phase - In	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	022	0	Phase-out Pgm & One-time Costs	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	031	0	Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	032	0	Above Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	033	0	Exceptional Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	040	0	Mandated Caseload	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	060	0	Technical Adjustments	Essential Packages

**Revenue, Dept of**

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

**Agency Number: 15000**

**BAM Analyst: Heath, Patrick**

**Budget Coordinator: Macias, Jose - (503)945-8515**

<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	014-00-00-00000	Marijuana Program
	101	SB 254 (2018)	005-00-00-00000	Personal Tax and Compliance Division
	102	Outcome Based Management	003-00-00-00000	Administration
	103	Fraud Unit	005-00-00-00000	Personal Tax and Compliance Division
	104	Agency Customer Service Coordinator	005-00-00-00000	Personal Tax and Compliance Division
	105	Marijuana Program / Income Tax Audits	005-00-00-00000	Personal Tax and Compliance Division
	106	Auditing	006-00-00-00000	Business Division
	107	Position Funding - CAFFA	004-00-00-00000	Property Tax Division
			070-00-00-00000	Revenue Clearinghouse
	108	Security / Risk and Compliance Tech Spec	003-00-00-00000	Administration
			009-00-00-00000	Information Technology Services Division
	109	Front - End Processing System Support	009-00-00-00000	Information Technology Services Division
	110	Processing Center Permanent Staffing	009-00-00-00000	Information Technology Services Division
	111	PCM Project	009-00-00-00000	Information Technology Services Division
	112	Shared Services	009-00-00-00000	Information Technology Services Division
	113	HRA Recruiter	003-00-00-00000	Administration
	114	Revenue Shift	004-00-00-00000	Property Tax Division
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			070-00-00-00000	Revenue Clearinghouse
	115	Printing and Postage	005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3200 Other Funds Non-Ltd	2,028,808	27,126,909	-	27,126,909	-	-
3400 Other Funds Ltd	38,130,942	63,412,552	-	63,412,552	37,827,306	37,827,306
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
All Funds	45,541,682	90,539,461	-	90,539,461	37,827,306	37,827,306
<b>0030 Beginning Balance Adjustment</b>						
3200 Other Funds Non-Ltd	(2,028,808)	(27,126,909)	-	(27,126,909)	-	-
3400 Other Funds Ltd	(10,397,966)	(4,853,004)	-	(4,853,004)	-	-
All Funds	(12,426,774)	(31,979,913)	-	(31,979,913)	-	-
<b>TOTAL BEGINNING BALANCE</b>						
3200 Other Funds Non-Ltd	-	-	-	-	-	-
3400 Other Funds Ltd	27,732,976	58,559,548	-	58,559,548	37,827,306	37,827,306
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE</b>	<b>\$33,114,908</b>	<b>\$58,559,548</b>	<b>-</b>	<b>\$58,559,548</b>	<b>\$37,827,306</b>	<b>\$37,827,306</b>

**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	180,674,524	174,108,286	5,935,668	180,043,954	186,910,829	189,808,830
8030 General Fund Debt Svc	11,783,683	14,425,618	-	14,425,618	15,066,620	15,066,620

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	192,458,207	188,533,904	5,935,668	194,469,572	201,977,449	204,875,450
<b>TAXES</b>						
<b>0105 Personal Income Taxes</b>						
8800 General Fund Revenue	16,055,831,169	17,146,886,000	-	17,146,886,000	19,147,696,808	19,147,696,808
<b>0110 Corp Excise and Income Taxes</b>						
8800 General Fund Revenue	1,187,599,037	1,071,477,000	-	1,071,477,000	1,036,276,496	1,036,276,496
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	900,689,300	-	900,689,300	1,164,582,687	1,164,582,687
<b>0135 Cigarette Taxes</b>						
3400 Other Funds Ltd	361,746,557	342,566,000	-	342,566,000	331,010,843	331,010,843
8800 General Fund Revenue	70,479,573	68,061,000	-	68,061,000	65,605,692	65,605,692
All Funds	432,226,130	410,627,000	-	410,627,000	396,616,535	396,616,535
<b>0140 Other Tobacco Products Taxes</b>						
3400 Other Funds Ltd	54,247,689	57,058,000	-	57,058,000	58,758,895	58,758,895
8800 General Fund Revenue	62,362,250	66,551,000	-	66,551,000	68,534,573	68,534,573
All Funds	116,609,939	123,609,000	-	123,609,000	127,293,468	127,293,468
<b>0142 Marijuana Taxes</b>						
3400 Other Funds Ltd	21,134,240	218,248,584	-	218,248,584	215,280,000	215,280,000
<b>0145 Amusement Taxes</b>						
3400 Other Funds Ltd	-	3,800,000	-	3,800,000	3,890,000	3,890,000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8800 General Fund Revenue	1,691,648	1,600,000	-	1,600,000	1,600,000	1,600,000
All Funds	1,691,648	5,400,000	-	5,400,000	5,490,000	5,490,000
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	322,825,525	290,015,000	-	290,015,000	314,983,909	314,983,909
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	8,000	-	8,000	8,000	8,000
8800 General Fund Revenue	3,964	6,000	-	6,000	6,000	6,000
All Funds	3,964	14,000	-	14,000	14,000	14,000
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	780,000	-	780,000	780,000	780,000
8800 General Fund Revenue	111,743	70,000	-	70,000	30,000	30,000
All Funds	111,743	850,000	-	850,000	810,000	810,000
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	237,000	-	237,000	150,000	150,000
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	39,200,000	-	39,200,000	81,550,000	81,550,000
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	238,378,530	-	238,378,530	288,395,429	288,395,429
8800 General Fund Revenue	-	20,768	-	20,768	30,327	30,327
All Funds	-	238,399,298	-	238,399,298	288,425,756	288,425,756

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL TAXES</b>						
3400 Other Funds Ltd	437,128,486	1,800,965,414	-	1,800,965,414	2,144,405,854	2,144,405,854
8800 General Fund Revenue	17,700,904,909	18,644,686,768	-	18,644,686,768	20,634,763,805	20,634,763,805
<b>TOTAL TAXES</b>	<b>\$18,138,033,395</b>	<b>\$20,445,652,182</b>	<b>-</b>	<b>\$20,445,652,182</b>	<b>\$22,779,169,659</b>	<b>\$22,779,169,659</b>
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	10,099,515	-	10,099,515	11,597,353	11,597,353
<b>CHARGES FOR SERVICES</b>						
<b>0410 Charges for Services</b>						
3400 Other Funds Ltd	-	-	-	-	2,073,406	2,073,406
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	276,050,063	115,085,657	5,078,049	120,163,706	36,419,003	30,495,947
3430 Other Funds Debt Svc Ltd	-	1,185,157	-	1,185,157	1,237,830	1,237,830
All Funds	276,050,063	116,270,814	5,078,049	121,348,863	37,656,833	31,733,777
<b>TOTAL CHARGES FOR SERVICES</b>						
3400 Other Funds Ltd	276,050,063	115,085,657	5,078,049	120,163,706	38,492,409	32,569,353
3430 Other Funds Debt Svc Ltd	-	1,185,157	-	1,185,157	1,237,830	1,237,830
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$276,050,063</b>	<b>\$116,270,814</b>	<b>\$5,078,049</b>	<b>\$121,348,863</b>	<b>\$39,730,239</b>	<b>\$33,807,183</b>
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	31,203,896	14,723,600	-	14,723,600	10,600,448	10,600,448
8800 General Fund Revenue	-	11,173,018	-	11,173,018	15,296,170	15,296,170
All Funds	31,203,896	25,896,618	-	25,896,618	25,896,618	25,896,618
<b>BOND SALES</b>						
<b>0555 General Fund Obligation Bonds</b>						
3400 Other Funds Ltd	17,425,000	5,383,110	-	5,383,110	5,383,110	-
<b>INTEREST EARNINGS</b>						
<b>0605 Interest Income</b>						
3400 Other Funds Ltd	176,810	-	-	-	-	-
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	1,786,107	-	1,786,107	2,000,000	2,000,000
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3400 Other Funds Ltd	-	-	-	-	32,201,714	32,201,714
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	1,429,547	30,951,563	30,502,738	61,454,301	139,720,251	139,720,251
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
8800 General Fund Revenue	25,199,018	-	3,758,407	3,758,407	-	-



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	26,628,584	30,951,563	34,261,145	65,212,708	139,720,251	139,720,251
<b>TRANSFERS IN</b>						
<b>1010 Transfer In - Intrafund</b>						
3400 Other Funds Ltd	5,326,464	-	-	-	-	-
<b>1107 Tsfr From Administrative Svcs</b>						
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	-
<b>1198 Tsfr From Judicial Dept</b>						
3400 Other Funds Ltd	88,383,085	62,385,083	-	62,385,083	35,046,757	35,046,757
8800 General Fund Revenue	-	47,340,982	-	47,340,982	50,571,555	50,571,555
All Funds	88,383,085	109,726,065	-	109,726,065	85,618,312	85,618,312
<b>TOTAL TRANSFERS IN</b>						
3400 Other Funds Ltd	93,709,549	62,385,083	-	62,385,083	35,046,757	35,046,757
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	-
8800 General Fund Revenue	-	47,340,982	-	47,340,982	50,571,555	50,571,555
<b>TOTAL TRANSFERS IN</b>	<b>\$93,709,578</b>	<b>\$109,726,065</b>	<b>-</b>	<b>\$109,726,065</b>	<b>\$85,618,312</b>	<b>\$85,618,312</b>
<b>REVENUES</b>						
8000 General Fund	180,674,524	174,108,286	5,935,668	180,043,954	186,910,829	189,808,830
8030 General Fund Debt Svc	11,783,683	14,425,618	-	14,425,618	15,066,620	15,066,620
3400 Other Funds Ltd	857,123,351	2,041,380,049	35,580,787	2,076,960,836	2,419,447,896	2,408,141,730
3430 Other Funds Debt Svc Ltd	48	1,185,157	-	1,185,157	1,237,830	1,237,830

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8800 General Fund Revenue	17,726,103,927	18,703,200,768	3,758,407	18,706,959,175	20,700,631,530	20,700,631,530
<b>TOTAL REVENUES</b>	<b>\$18,775,685,533</b>	<b>\$20,934,299,878</b>	<b>\$45,274,862</b>	<b>\$20,979,574,740</b>	<b>\$23,323,294,705</b>	<b>\$23,314,886,540</b>
<b>TRANSFERS OUT</b>						
<b>2010 Transfer Out - Intrafund</b>						
3430 Other Funds Debt Svc Ltd	(5,326,464)	-	-	-	-	-
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	(8,520,296)	-	(8,520,296)	(7,966,616)	(7,966,616)
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	(77,600,464)	-	(77,600,464)	(1,046,040,187)	(1,046,040,187)
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(3,758,407)	(18,706,959,175)	(20,700,631,530)	(20,700,631,530)
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	(847,447,630)	-	(847,447,630)	(38,156,120)	(38,156,120)
<b>2100 Tsfr To Human Svcs, Dept of</b>						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	-	(2,758,007)	(2,758,007)	(2,758,007)
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	(16,255,724)	(56,390,733)	-	(56,390,733)	(55,841,116)	(55,841,116)
<b>2121 Tsfr To Governor, Office of the</b>						
3400 Other Funds Ltd	(22,500)	-	-	-	-	-
<b>2137 Tsfr To Justice, Dept of</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	(20,541,179)	(21,281,875)	-	(21,281,875)	(22,151,904)	(22,151,904)
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	(109,119)	(237,000)	-	(237,000)	(100,000)	(100,000)
<b>2198 Tsfr To Judicial Dept</b>						
3400 Other Funds Ltd	(11,094,924)	(9,522,953)	(26,913)	(9,549,866)	(15,703,518)	(15,703,518)
<b>2213 Tsfr To Criminal Justice Comm</b>						
3400 Other Funds Ltd	-	-	(1,500,000)	(1,500,000)	(3,000,000)	(3,000,000)
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	(84,879,649)	(84,127,000)	-	(84,127,000)	(92,235,386)	(92,235,386)
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	(20,195,097)	(38,693,428)	-	(38,693,428)	(39,754,731)	(39,754,731)
<b>2259 Tsfr To Pub Safety Std/Trng</b>						
3400 Other Funds Ltd	(31,209,198)	(32,784,787)	(3,731,494)	(36,516,281)	(49,539,360)	(49,539,360)
<b>2291 Tsfr To Corrections, Dept of</b>						
3400 Other Funds Ltd	(4,391,472)	(4,257,421)	-	(4,257,421)	-	-
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	(2,026,418)	(20,127,859)	-	(20,127,859)	(25,780,444)	(25,780,444)
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	(384,372,574)	(435,132,068)	-	(435,132,068)	(425,884,307)	(425,884,307)
<b>2525 Tsfr To HECC</b>						

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Revenue, Dept of

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-000-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	(2,074,988)	(2,045,660)	-	(2,045,660)	(2,093,270)	(2,093,270)
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	(1,361,911)	(81,463,940)	-	(81,463,940)	(81,298,740)	(81,298,740)
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	(12,271,013)	(14,421,948)	-	(14,421,948)	(25,741,667)	(25,741,667)
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						
3400 Other Funds Ltd	(62,393)	(30,000)	-	(30,000)	(30,000)	(30,000)
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	(7,219,838)	(135,953,667)	-	(135,953,667)	(256,873,963)	(256,873,963)
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	(5,492,950)	(9,300,000)	(1,500,000)	(10,800,000)	(7,000,000)	(7,000,000)
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	(29,716,131)	(30,898,738)	(30,502,738)	(61,401,476)	(88,765,387)	(88,765,387)
<b>TOTAL TRANSFERS OUT</b>						
3400 Other Funds Ltd	(636,055,085)	(1,912,995,474)	(37,261,145)	(1,950,256,619)	(2,286,714,723)	(2,286,714,723)
3430 Other Funds Debt Svc Ltd	(5,326,464)	-	-	-	-	-
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(3,758,407)	(18,706,959,175)	(20,700,631,530)	(20,700,631,530)
<b>TOTAL TRANSFERS OUT</b>	<b>(\$18,367,485,476)</b>	<b>(\$20,616,196,242)</b>	<b>(\$41,019,552)</b>	<b>(\$20,657,215,794)</b>	<b>(\$22,987,346,253)</b>	<b>(\$22,987,346,253)</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	180,674,524	174,108,286	5,935,668	180,043,954	186,910,829	189,808,830

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures

Version: V - 01 - Agency Request Budget

2019-21 Biennium

Cross Reference Number: 15000-000-00-00-00000

Revenue, Dept of

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8030 General Fund Debt Svc	11,783,683	14,425,618	-	14,425,618	15,066,620	15,066,620
3400 Other Funds Ltd	248,801,242	186,944,123	(1,680,358)	185,263,765	170,560,479	159,254,313
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	-	1,185,157	1,237,830	1,237,830
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$441,314,965</b>	<b>\$376,663,184</b>	<b>\$4,255,310</b>	<b>\$380,918,494</b>	<b>\$373,775,758</b>	<b>\$365,367,593</b>

**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	69,112,498	85,360,750	5,198,155	90,558,905	92,397,128	92,397,128
3400 Other Funds Ltd	30,244,264	19,875,455	2,519,317	22,394,772	22,651,137	22,651,137
All Funds	99,356,762	105,236,205	7,717,472	112,953,677	115,048,265	115,048,265

**3160 Temporary Appointments**

8000 General Fund	236,473	60,901	-	60,901	60,901	63,216
3400 Other Funds Ltd	10,137	189,032	-	189,032	189,032	196,215
All Funds	246,610	249,933	-	249,933	249,933	259,431

**3170 Overtime Payments**

8000 General Fund	619,816	99,807	-	99,807	99,807	103,600
3400 Other Funds Ltd	258,412	198,354	-	198,354	198,354	32,931
All Funds	878,228	298,161	-	298,161	298,161	136,531

**3180 Shift Differential**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	6,126	28,845	-	28,845	28,845	29,941
3400 Other Funds Ltd	13,565	22,906	-	22,906	22,906	17,548
All Funds	19,691	51,751	-	51,751	51,751	47,489
<b>3190 All Other Differential</b>						
8000 General Fund	1,540,822	257,184	-	257,184	257,184	266,957
3400 Other Funds Ltd	437,083	20,482	-	20,482	20,482	21,260
All Funds	1,977,905	277,666	-	277,666	277,666	288,217
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	71,515,735	85,807,487	5,198,155	91,005,642	92,843,865	92,860,842
3400 Other Funds Ltd	30,963,461	20,306,229	2,519,317	22,825,546	23,081,911	22,919,091
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$102,479,196</b>	<b>\$106,113,716</b>	<b>\$7,717,472</b>	<b>\$113,831,188</b>	<b>\$115,925,776</b>	<b>\$115,779,933</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	42,488	43,117	291	43,408	46,994	46,994
3400 Other Funds Ltd	2,106	10,740	1,230	11,970	12,686	12,686
All Funds	44,594	53,857	1,521	55,378	59,680	59,680
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	13,292,897	12,080,062	167,889	12,247,951	15,745,239	15,747,726
3400 Other Funds Ltd	966,508	2,812,548	348,030	3,160,578	3,884,962	3,856,113
All Funds	14,259,405	14,892,610	515,919	15,408,529	19,630,201	19,603,839

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	4,765,130	5,404,906	(533,553)	4,871,353	4,871,353	5,229,227
3400 Other Funds Ltd	446,812	1,317,024	34,252	1,351,276	1,351,276	1,290,238
All Funds	5,211,942	6,721,930	(499,301)	6,222,629	6,222,629	6,519,465
<b>3230 Social Security Taxes</b>						
8000 General Fund	7,277,915	6,561,809	46,312	6,608,121	7,094,388	7,095,687
3400 Other Funds Ltd	541,786	1,553,205	131,514	1,684,719	1,765,009	1,752,554
All Funds	7,819,701	8,115,014	177,826	8,292,840	8,859,397	8,848,241
<b>3240 Unemployment Assessments</b>						
8000 General Fund	129,941	264,037	-	264,037	264,037	274,071
3400 Other Funds Ltd	2,318	15,065	-	15,065	15,065	15,638
All Funds	132,259	279,102	-	279,102	279,102	289,709
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	53,203	52,318	350	52,668	44,661	44,661
3400 Other Funds Ltd	4,177	12,932	1,478	14,410	12,151	12,151
All Funds	57,380	65,250	1,828	67,078	56,812	56,812
<b>3260 Mass Transit Tax</b>						
8000 General Fund	467,438	557,158	3,633	560,791	560,791	557,153
3400 Other Funds Ltd	40,972	120,705	9,535	130,240	130,240	137,509
All Funds	508,410	677,863	13,168	691,031	691,031	694,662

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3270 Flexible Benefits</b>						
8000 General Fund	28,874,131	25,174,626	1,102,801	26,277,427	27,080,953	27,080,953
3400 Other Funds Ltd	1,447,076	6,248,721	911,469	7,160,190	7,326,067	7,326,067
All Funds	30,321,207	31,423,347	2,014,270	33,437,617	34,407,020	34,407,020
<b>3280 Other OPE</b>						
8000 General Fund	-	15,850	-	15,850	15,850	15,850
3400 Other Funds Ltd	-	45,617	-	45,617	45,617	45,617
All Funds	-	61,467	-	61,467	61,467	61,467
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	54,903,143	50,153,883	787,723	50,941,606	55,724,266	56,092,322
3400 Other Funds Ltd	3,451,755	12,136,557	1,437,508	13,574,065	14,543,073	14,448,573
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$58,354,898</b>	<b>\$62,290,440</b>	<b>\$2,225,231</b>	<b>\$64,515,671</b>	<b>\$70,267,339</b>	<b>\$70,540,895</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(4,639,203)	-	(4,639,203)	(4,639,203)	(1,711,312)
3400 Other Funds Ltd	-	(1,135,090)	-	(1,135,090)	(1,135,090)	(263,682)
All Funds	-	(5,774,293)	-	(5,774,293)	(5,774,293)	(1,974,994)
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	(245,992)	-	(245,992)	-	-
3400 Other Funds Ltd	-	(173,427)	-	(173,427)	-	-



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	-	(419,419)	-	(419,419)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(4,885,195)	-	(4,885,195)	(4,639,203)	(1,711,312)
3400 Other Funds Ltd	-	(1,308,517)	-	(1,308,517)	(1,135,090)	(263,682)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$6,193,712)</b>	-	<b>(\$6,193,712)</b>	<b>(\$5,774,293)</b>	<b>(\$1,974,994)</b>
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	126,418,878	131,076,175	5,985,878	137,062,053	143,928,928	147,241,852
3400 Other Funds Ltd	34,415,216	31,134,269	3,956,825	35,091,094	36,489,894	37,103,982
<b>TOTAL PERSONAL SERVICES</b>	<b>\$160,834,094</b>	<b>\$162,210,444</b>	<b>\$9,942,703</b>	<b>\$172,153,147</b>	<b>\$180,418,822</b>	<b>\$184,345,834</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	461,401	525,205	1,669	526,874	526,875	533,127
3400 Other Funds Ltd	82,661	114,054	13,625	127,679	127,679	134,384
All Funds	544,062	639,259	15,294	654,553	654,554	667,511
<b>4125 Out of State Travel</b>						
8000 General Fund	499,439	392,783	-	392,783	392,782	408,708
3400 Other Funds Ltd	35,120	51,536	-	51,536	52,962	54,974
All Funds	534,559	444,319	-	444,319	445,744	463,682
<b>4150 Employee Training</b>						
8000 General Fund	1,199,133	989,183	10,839	1,000,022	1,000,022	1,024,687

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	174,965	223,751	88,821	312,572	312,572	277,595
All Funds	1,374,098	1,212,934	99,660	1,312,594	1,312,594	1,302,282
<b>4175 Office Expenses</b>						
8000 General Fund	5,301,899	4,921,993	62,233	4,984,226	5,478,225	4,094,163
3400 Other Funds Ltd	2,990,084	1,969,580	267,691	2,237,271	1,725,524	1,661,228
All Funds	8,291,983	6,891,573	329,924	7,221,497	7,203,749	5,755,391
<b>4200 Telecommunications</b>						
8000 General Fund	1,557,207	2,583,065	24,830	2,607,895	2,108,223	2,107,126
3400 Other Funds Ltd	272,135	506,765	125,401	632,166	626,166	566,745
All Funds	1,829,342	3,089,830	150,231	3,240,061	2,734,389	2,673,871
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	10,383,857	4,513,749	-	4,513,749	4,513,749	7,401,452
3400 Other Funds Ltd	1,525,793	1,350,958	-	1,350,958	1,350,958	1,450,338
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
All Funds	11,909,669	5,864,707	-	5,864,707	5,864,707	8,851,790
<b>4250 Data Processing</b>						
8000 General Fund	791,656	1,416,447	(298,135)	1,118,312	3,014,661	2,884,791
3400 Other Funds Ltd	162,147	732,499	42,315	774,814	728,722	705,900
All Funds	953,803	2,148,946	(255,820)	1,893,126	3,743,383	3,590,691
<b>4275 Publicity and Publications</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	43,372	152,534	-	152,534	158,206	164,221
3400 Other Funds Ltd	4,623	115,521	-	115,521	115,521	119,911
All Funds	47,995	268,055	-	268,055	273,727	284,132
<b>4300 Professional Services</b>						
8000 General Fund	2,694,582	2,615,832	35,246	2,651,078	2,651,078	2,010,459
3400 Other Funds Ltd	12,568,132	10,942,487	(413,500)	10,528,987	10,528,987	1,940,783
All Funds	15,262,714	13,558,319	(378,254)	13,180,065	13,180,065	3,951,242
<b>4315 IT Professional Services</b>						
8000 General Fund	4,943,635	6,032,294	3,920	6,036,214	6,036,214	2,096,727
3400 Other Funds Ltd	5,675,985	884,153	600,080	1,484,233	1,484,233	321,178
All Funds	10,619,620	6,916,447	604,000	7,520,447	7,520,447	2,417,905
<b>4325 Attorney General</b>						
8000 General Fund	4,509,468	4,911,777	-	4,911,777	4,911,777	5,901,009
3400 Other Funds Ltd	277,883	644,176	17,406	661,582	661,582	794,825
All Funds	4,787,351	5,555,953	17,406	5,573,359	5,573,359	6,695,834
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	28,821	58,917	-	58,917	58,917	61,157
3400 Other Funds Ltd	1,608	16,074	-	16,074	16,074	16,684
All Funds	30,429	74,991	-	74,991	74,991	77,841
<b>4400 Dues and Subscriptions</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	130,722	172,411	-	172,411	172,411	178,964
3400 Other Funds Ltd	87,446	93,515	-	93,515	93,515	97,068
All Funds	218,168	265,926	-	265,926	265,926	276,032
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	6,823,268	5,756,584	15,068	5,771,652	5,771,652	5,990,975
3400 Other Funds Ltd	1,442,090	2,394,230	44,948	2,439,178	2,439,178	2,384,250
All Funds	8,265,358	8,150,814	60,016	8,210,830	8,210,830	8,375,225
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	1,401	-	1,401	-	-
3400 Other Funds Ltd	-	23,759	-	23,759	23,560	24,455
All Funds	-	25,160	-	25,160	23,560	24,455
<b>4475 Facilities Maintenance</b>						
8000 General Fund	312,611	209,722	-	209,722	211,122	219,144
3400 Other Funds Ltd	320,953	46,561	-	46,561	46,760	48,537
All Funds	633,564	256,283	-	256,283	257,882	267,681
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	322,224	550,000	-	550,000	550,000	570,900
3400 Other Funds Ltd	20,944	170,752	-	170,752	170,752	176,457
All Funds	343,168	720,752	-	720,752	720,752	747,357
<b>4600 Intra-agency Charges</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	-	130,000	-	130,000	130,000	-
3400 Other Funds Ltd	-	11,600	-	11,600	11,600	-
All Funds	-	141,600	-	141,600	141,600	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	935,020	66,586	17,150	83,736	87,389	1,581,400
3400 Other Funds Ltd	760,624	2,575,149	350	2,575,499	3,087,912	3,188,949
3430 Other Funds Debt Svc Ltd	55,468	-	-	-	-	-
All Funds	1,751,112	2,641,735	17,500	2,659,235	3,175,301	4,770,349
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	137,307	290,707	3,752	294,459	294,459	231,966
3400 Other Funds Ltd	51,192	53,679	30,162	83,841	83,841	71,168
All Funds	188,499	344,386	33,914	378,300	378,300	303,134
<b>4715 IT Expendable Property</b>						
8000 General Fund	1,110,990	2,875,256	23,044	2,898,300	998,300	1,041,360
3400 Other Funds Ltd	240,582	62,301	183,107	245,408	295,408	178,960
All Funds	1,351,572	2,937,557	206,151	3,143,708	1,293,708	1,220,320
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	42,186,612	39,166,446	(100,384)	39,066,062	39,066,062	38,502,336
3400 Other Funds Ltd	26,694,967	22,983,100	1,000,406	23,983,506	23,983,506	14,214,389
3430 Other Funds Debt Svc Ltd	55,487	-	-	-	-	-

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$68,937,066</b>	<b>\$62,149,546</b>	<b>\$900,022</b>	<b>\$63,049,568</b>	<b>\$63,049,568</b>	<b>\$52,716,725</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	82,932	291,379	50,174	341,553	341,553	354,533
3400 Other Funds Ltd	31,325	404,164	86,968	491,132	491,132	346,476
All Funds	114,257	695,543	137,142	832,685	832,685	701,009
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	224,336	-	224,336	224,336	232,861
3400 Other Funds Ltd	-	29,945	-	29,945	29,945	28,996
All Funds	-	254,281	-	254,281	254,281	261,857
<b>5550 Data Processing Software</b>						
8000 General Fund	-	12,989	-	12,989	12,989	13,482
3400 Other Funds Ltd	-	5,263	-	5,263	5,263	5,463
All Funds	-	18,252	-	18,252	18,252	18,945
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	31,577	-	31,577	31,577	32,777
3400 Other Funds Ltd	-	88,250	-	88,250	88,250	91,604
All Funds	-	119,827	-	119,827	119,827	124,381
<b>5900 Other Capital Outlay</b>						
8000 General Fund	61,754	79,020	-	79,020	79,020	82,023

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	62,337	1,239,167	-	1,239,167	1,239,167	372,815
All Funds	124,091	1,318,187	-	1,318,187	1,318,187	454,838
<b>TOTAL CAPITAL OUTLAY</b>						
8000 General Fund	144,686	639,301	50,174	689,475	689,475	715,676
3400 Other Funds Ltd	93,662	1,766,789	86,968	1,853,757	1,853,757	845,354
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$238,348</b>	<b>\$2,406,090</b>	<b>\$137,142</b>	<b>\$2,543,232</b>	<b>\$2,543,232</b>	<b>\$1,561,030</b>
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
8000 General Fund	4,508,575	3,226,364	-	3,226,364	3,226,364	3,348,966
3400 Other Funds Ltd	63,742,170	67,411,698	-	67,411,698	67,411,698	69,973,343
All Funds	68,250,745	70,638,062	-	70,638,062	70,638,062	73,322,309
<b>6030 Dist to Non-Gov Units</b>						
3400 Other Funds Ltd	280,796	295,488	-	295,488	295,488	306,717
<b>TOTAL SPECIAL PAYMENTS</b>						
8000 General Fund	4,508,575	3,226,364	-	3,226,364	3,226,364	3,348,966
3400 Other Funds Ltd	64,022,966	67,707,186	-	67,707,186	67,707,186	70,280,060
<b>TOTAL SPECIAL PAYMENTS</b>	<b>\$68,531,541</b>	<b>\$70,933,550</b>	<b>-</b>	<b>\$70,933,550</b>	<b>\$70,933,550</b>	<b>\$73,629,026</b>
<b>DEBT SERVICE</b>						
<b>7100 Principal - Bonds</b>						
8030 General Fund Debt Svc	9,485,000	11,949,998	-	11,949,998	13,547,030	13,547,030

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3430 Other Funds Debt Svc Ltd	-	999,087	-	999,087	1,112,980	1,112,980
All Funds	9,485,000	12,949,085	-	12,949,085	14,660,010	14,660,010
<b>7150 Interest - Bonds</b>						
8030 General Fund Debt Svc	2,298,649	2,475,620	-	2,475,620	1,519,590	1,519,590
3430 Other Funds Debt Svc Ltd	29	186,070	-	186,070	124,850	124,850
All Funds	2,298,678	2,661,690	-	2,661,690	1,644,440	1,644,440
<b>TOTAL DEBT SERVICE</b>						
8030 General Fund Debt Svc	11,783,649	14,425,618	-	14,425,618	15,066,620	15,066,620
3430 Other Funds Debt Svc Ltd	29	1,185,157	-	1,185,157	1,237,830	1,237,830
<b>TOTAL DEBT SERVICE</b>	<b>\$11,783,678</b>	<b>\$15,610,775</b>	<b>-</b>	<b>\$15,610,775</b>	<b>\$16,304,450</b>	<b>\$16,304,450</b>

**EXPENDITURES**

8000 General Fund	173,258,751	174,108,286	5,935,668	180,043,954	186,910,829	189,808,830
8030 General Fund Debt Svc	11,783,649	14,425,618	-	14,425,618	15,066,620	15,066,620
3400 Other Funds Ltd	125,226,811	123,591,344	5,044,199	128,635,543	130,034,343	122,443,785
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	-	1,185,157	1,237,830	1,237,830
<b>TOTAL EXPENDITURES</b>	<b>\$310,324,727</b>	<b>\$313,310,405</b>	<b>\$10,979,867</b>	<b>\$324,290,272</b>	<b>\$333,249,622</b>	<b>\$328,557,065</b>

**REVERSIONS**

**9900 Reversions**

8000 General Fund	(7,415,773)	-	-	-	-	-
8030 General Fund Debt Svc	(34)	-	-	-	-	-



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	(7,415,807)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
8030 General Fund Debt Svc	-	-	-	-	-	-
3400 Other Funds Ltd	123,574,431	63,352,779	(6,724,557)	56,628,222	40,526,136	36,810,528
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>	<b>\$123,574,431</b>	<b>\$63,352,779</b>	<b>(\$6,724,557)</b>	<b>\$56,628,222</b>	<b>\$40,526,136</b>	<b>\$36,810,528</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	1,083	998	94	1,092	1,024	1,024
8180 Position Reconciliation	-	9	-	9	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>1,083</b>	<b>1,007</b>	<b>94</b>	<b>1,101</b>	<b>1,024</b>	<b>1,024</b>
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	1,023.35	931.01	29.43	960.44	969.22	969.22
8280 FTE Reconciliation	-	2.84	-	2.84	-	-
<b>TOTAL AUTHORIZED FTE</b>	<b>1,023.35</b>	<b>933.85</b>	<b>29.43</b>	<b>963.28</b>	<b>969.22</b>	<b>969.22</b>

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
8000 General Fund	(8,576,759)	-	-	-	-	-
3400 Other Funds Ltd	30,050,644	25,479,647	-	25,479,647	-	-
All Funds	21,473,885	25,479,647	-	25,479,647	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	62,620,057	23,036,679	1,295,196	24,331,875	26,030,706	29,902,812
<b>TAXES</b>						
<b>0105 Personal Income Taxes</b>						
8800 General Fund Revenue	16,055,831,169	17,146,886,000	-	17,146,886,000	-	-
<b>0110 Corp Excise and Income Taxes</b>						
8800 General Fund Revenue	1,187,599,037	1,071,477,000	-	1,071,477,000	-	-
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	900,689,300	-	900,689,300	4,107	4,107
<b>0135 Cigarette Taxes</b>						
3400 Other Funds Ltd	361,746,557	342,566,000	-	342,566,000	-	-
8800 General Fund Revenue	70,479,573	68,061,000	-	68,061,000	-	-
All Funds	432,226,130	410,627,000	-	410,627,000	-	-

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>0140 Other Tobacco Products Taxes</b>						
3400 Other Funds Ltd	54,247,689	57,058,000	-	57,058,000	-	-
8800 General Fund Revenue	62,362,250	66,551,000	-	66,551,000	-	-
All Funds	116,609,939	123,609,000	-	123,609,000	-	-
<b>0142 Marijuana Taxes</b>						
3400 Other Funds Ltd	21,134,240	218,248,584	-	218,248,584	485,100	485,100
<b>0145 Amusement Taxes</b>						
3400 Other Funds Ltd	-	3,800,000	-	3,800,000	-	-
8800 General Fund Revenue	1,691,648	1,600,000	-	1,600,000	-	-
All Funds	1,691,648	5,400,000	-	5,400,000	-	-
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	322,825,525	290,015,000	-	290,015,000	-	-
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	8,000	-	8,000	-	-
8800 General Fund Revenue	3,964	6,000	-	6,000	-	-
All Funds	3,964	14,000	-	14,000	-	-
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	780,000	-	780,000	-	-
8800 General Fund Revenue	111,743	70,000	-	70,000	-	-
All Funds	111,743	850,000	-	850,000	-	-

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	237,000	-	237,000	1,631	1,631
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	39,200,000	-	39,200,000	63,206	63,206
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	238,378,530	-	238,378,530	218,445	218,445
8800 General Fund Revenue	-	20,768	-	20,768	-	-
All Funds	-	238,399,298	-	238,399,298	218,445	218,445
<b>TOTAL TAXES</b>						
3400 Other Funds Ltd	437,128,486	1,800,965,414	-	1,800,965,414	772,489	772,489
8800 General Fund Revenue	17,700,904,909	18,644,686,768	-	18,644,686,768	-	-
<b>TOTAL TAXES</b>	<b>\$18,138,033,395</b>	<b>\$20,445,652,182</b>	<b>-</b>	<b>\$20,445,652,182</b>	<b>\$772,489</b>	<b>\$772,489</b>
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	10,099,515	-	10,099,515	79,979	79,979
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	183,663,409	7,166,969	192,028	7,358,997	6,935,250	6,935,250
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	31,203,896	14,723,600	-	14,723,600	10,594,508	10,594,508
8800 General Fund Revenue	-	11,173,018	-	11,173,018	15,296,170	15,296,170
All Funds	31,203,896	25,896,618	-	25,896,618	25,890,678	25,890,678
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	1,786,107	-	1,786,107	-	-
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3400 Other Funds Ltd	-	-	-	-	313,147	313,147
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	1,429,547	30,951,563	30,502,738	61,454,301	50,954,864	50,954,864
8800 General Fund Revenue	25,199,018	-	3,758,407	3,758,407	-	-
All Funds	26,628,565	30,951,563	34,261,145	65,212,708	50,954,864	50,954,864
<b>TRANSFERS IN</b>						
<b>1198 Tsfr From Judicial Dept</b>						
3400 Other Funds Ltd	88,383,085	62,385,083	-	62,385,083	35,046,757	35,046,757
8800 General Fund Revenue	-	47,340,982	-	47,340,982	50,571,555	50,571,555
All Funds	88,383,085	109,726,065	-	109,726,065	85,618,312	85,618,312

**REVENUES**

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	62,620,057	23,036,679	1,295,196	24,331,875	26,030,706	29,902,812
3400 Other Funds Ltd	741,808,423	1,928,078,251	30,694,766	1,958,773,017	104,696,994	104,696,994
8800 General Fund Revenue	17,726,103,927	18,703,200,768	3,758,407	18,706,959,175	65,867,725	65,867,725
<b>TOTAL REVENUES</b>	<b>\$18,530,532,407</b>	<b>\$20,654,315,698</b>	<b>\$35,748,369</b>	<b>\$20,690,064,067</b>	<b>\$196,595,425</b>	<b>\$200,467,531</b>
<b>TRANSFERS OUT</b>						
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	(8,520,296)	-	(8,520,296)	-	-
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	(77,600,464)	-	(77,600,464)	-	-
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(3,758,407)	(18,706,959,175)	(65,867,725)	(65,867,725)
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	(847,447,630)	-	(847,447,630)	-	-
<b>2100 Tsfr To Human Svcs, Dept of</b>						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	-	(2,758,007)	(2,758,007)	(2,758,007)
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	(16,255,724)	(56,390,733)	-	(56,390,733)	-	-
<b>2121 Tsfr To Governor, Office of the</b>						
3400 Other Funds Ltd	(22,500)	-	-	-	-	-
<b>2137 Tsfr To Justice, Dept of</b>						

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3400 Other Funds Ltd	(20,541,179)	(21,281,875)	-	(21,281,875)	(22,151,904)	(22,151,904)
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	(109,119)	(237,000)	-	(237,000)	-	-
<b>2198 Tsfr To Judicial Dept</b>						
3400 Other Funds Ltd	(11,094,924)	(9,522,953)	(26,913)	(9,549,866)	(15,703,518)	(15,703,518)
<b>2213 Tsfr To Criminal Justice Comm</b>						
3400 Other Funds Ltd	-	-	(1,500,000)	(1,500,000)	-	-
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	(84,879,649)	(84,127,000)	-	(84,127,000)	-	-
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	(20,195,097)	(38,693,428)	-	(38,693,428)	(351,572)	(351,572)
<b>2259 Tsfr To Pub Safety Std/Trng</b>						
3400 Other Funds Ltd	(31,209,198)	(32,784,787)	(3,731,494)	(36,516,281)	(49,539,360)	(49,539,360)
<b>2291 Tsfr To Corrections, Dept of</b>						
3400 Other Funds Ltd	(4,391,472)	(4,257,421)	-	(4,257,421)	-	-
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	(2,026,418)	(20,127,859)	-	(20,127,859)	-	-
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	(384,372,574)	(435,132,068)	-	(435,132,068)	(5,997,708)	(5,997,708)
<b>2525 Tsfr To HECC</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	(2,074,988)	(2,045,660)	-	(2,045,660)	-	-
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	(1,361,911)	(81,463,940)	-	(81,463,940)	-	-
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	(12,271,013)	(14,421,948)	-	(14,421,948)	-	-
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						
3400 Other Funds Ltd	(62,393)	(30,000)	-	(30,000)	-	-
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	(7,219,838)	(135,953,667)	-	(135,953,667)	-	-
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	(5,492,950)	(9,300,000)	(1,500,000)	(10,800,000)	-	-
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	(29,716,131)	(30,898,738)	(30,502,738)	(61,401,476)	-	-
<b>TOTAL TRANSFERS OUT</b>						
3400 Other Funds Ltd	(636,055,085)	(1,912,995,474)	(37,261,145)	(1,950,256,619)	(96,502,069)	(96,502,069)
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(3,758,407)	(18,706,959,175)	(65,867,725)	(65,867,725)
<b>TOTAL TRANSFERS OUT</b>	<b>(\$18,362,159,012)</b>	<b>(\$20,616,196,242)</b>	<b>(\$41,019,552)</b>	<b>(\$20,657,215,794)</b>	<b>(\$162,369,794)</b>	<b>(\$162,369,794)</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	54,043,298	23,036,679	1,295,196	24,331,875	26,030,706	29,902,812
3400 Other Funds Ltd	135,803,982	40,562,424	(6,566,379)	33,996,045	8,194,925	8,194,925



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$189,847,280</b>	<b>\$63,599,103</b>	<b>(\$5,271,183)</b>	<b>\$58,327,920</b>	<b>\$34,225,631</b>	<b>\$38,097,737</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	5,567,656	7,036,492	987,388	8,023,880	9,730,287	9,730,287
3400 Other Funds Ltd	1,617,885	883,034	108,811	991,845	1,025,841	1,025,841
All Funds	7,185,541	7,919,526	1,096,199	9,015,725	10,756,128	10,756,128
<b>3160 Temporary Appointments</b>						
8000 General Fund	57,164	26,790	-	26,790	26,790	27,808
3400 Other Funds Ltd	-	75,336	-	75,336	75,336	78,199
All Funds	57,164	102,126	-	102,126	102,126	106,007
<b>3170 Overtime Payments</b>						
8000 General Fund	23,361	40,034	-	40,034	40,034	41,555
3400 Other Funds Ltd	266	-	-	-	-	-
All Funds	23,627	40,034	-	40,034	40,034	41,555
<b>3180 Shift Differential</b>						
8000 General Fund	87	27,337	-	27,337	27,337	28,376
<b>3190 All Other Differential</b>						
8000 General Fund	134,937	198,627	-	198,627	198,627	206,175

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	1,349	20,482	-	20,482	20,482	21,260
All Funds	136,286	219,109	-	219,109	219,109	227,435
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	5,783,205	7,329,280	987,388	8,316,668	10,023,075	10,034,201
3400 Other Funds Ltd	1,619,500	978,852	108,811	1,087,663	1,121,659	1,125,300
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$7,402,705</b>	<b>\$8,308,132</b>	<b>\$1,096,199</b>	<b>\$9,404,331</b>	<b>\$11,144,734</b>	<b>\$11,159,501</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	2,382	2,968	127	3,095	3,925	3,925
3400 Other Funds Ltd	60	388	11	399	406	406
All Funds	2,442	3,356	138	3,494	4,331	4,331
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	1,040,612	1,206,207	93,489	1,299,696	1,696,363	1,698,078
3400 Other Funds Ltd	24,789	153,023	8,730	161,753	177,569	177,701
All Funds	1,065,401	1,359,230	102,219	1,461,449	1,873,932	1,875,779
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	364,122	1,437,615	(23,208)	1,414,407	447,762	578,627
3400 Other Funds Ltd	10,352	166,261	(3,372)	162,889	55,869	66,529
All Funds	374,474	1,603,876	(26,580)	1,577,296	503,631	645,156
<b>3230 Social Security Taxes</b>						

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8000 General Fund	548,989	558,330	31,167	589,497	758,837	759,688
3400 Other Funds Ltd	12,820	74,630	2,710	77,340	85,053	85,332
All Funds	561,809	632,960	33,877	666,837	843,890	845,020
<b>3240 Unemployment Assessments</b>						
8000 General Fund	545	175,959	-	175,959	175,959	61,613
3400 Other Funds Ltd	223	3,003	-	3,003	3,003	1,052
All Funds	768	178,962	-	178,962	178,962	62,665
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	3,612	3,659	153	3,812	3,774	3,774
3400 Other Funds Ltd	100	472	14	486	402	402
All Funds	3,712	4,131	167	4,298	4,176	4,176
<b>3260 Mass Transit Tax</b>						
8000 General Fund	37,038	42,593	2,445	45,038	45,038	60,206
3400 Other Funds Ltd	734	6,511	212	6,723	6,723	6,751
All Funds	37,772	49,104	2,657	51,761	51,761	66,957
<b>3270 Flexible Benefits</b>						
8000 General Fund	1,756,762	1,745,279	149,751	1,895,030	2,298,016	2,298,016
3400 Other Funds Ltd	45,476	217,378	16,004	233,382	235,232	235,232
All Funds	1,802,238	1,962,657	165,755	2,128,412	2,533,248	2,533,248
<b>3280 Other OPE</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	-	10,532	-	10,532	10,532	10,532
3400 Other Funds Ltd	-	42,793	-	42,793	42,793	42,793
All Funds	-	53,325	-	53,325	53,325	53,325
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	3,754,062	5,183,142	253,924	5,437,066	5,440,206	5,474,459
3400 Other Funds Ltd	94,554	664,459	24,309	688,768	607,050	616,198
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$3,848,616</b>	<b>\$5,847,601</b>	<b>\$278,233</b>	<b>\$6,125,834</b>	<b>\$6,047,256</b>	<b>\$6,090,657</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(1,002,727)	-	(1,002,727)	(1,002,727)	(217,177)
3400 Other Funds Ltd	-	(128,396)	-	(128,396)	(128,396)	(24,211)
All Funds	-	(1,131,123)	-	(1,131,123)	(1,131,123)	(241,388)
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	10,714	-	10,714	-	-
3400 Other Funds Ltd	-	8,044	-	8,044	-	-
All Funds	-	18,758	-	18,758	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(992,013)	-	(992,013)	(1,002,727)	(217,177)
3400 Other Funds Ltd	-	(120,352)	-	(120,352)	(128,396)	(24,211)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$1,112,365)</b>	<b>-</b>	<b>(\$1,112,365)</b>	<b>(\$1,131,123)</b>	<b>(\$241,388)</b>

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<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	9,537,267	11,520,409	1,241,312	12,761,721	14,460,554	15,291,483
3400 Other Funds Ltd	1,714,054	1,522,959	133,120	1,656,079	1,600,313	1,717,287
<b>TOTAL PERSONAL SERVICES</b>	<b>\$11,251,321</b>	<b>\$13,043,368</b>	<b>\$1,374,432</b>	<b>\$14,417,800</b>	<b>\$16,060,867</b>	<b>\$17,008,770</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	99,752	122,420	-	122,420	122,420	127,365
3400 Other Funds Ltd	19,026	22,415	-	22,415	22,415	23,272
All Funds	118,778	144,835	-	144,835	144,835	150,637
<b>4125 Out of State Travel</b>						
8000 General Fund	87,220	3,203	-	3,203	3,203	3,325
3400 Other Funds Ltd	4,461	1,237	-	1,237	2,663	2,764
All Funds	91,681	4,440	-	4,440	5,866	6,089
<b>4150 Employee Training</b>						
8000 General Fund	159,813	200,833	-	200,833	200,833	211,600
3400 Other Funds Ltd	32,186	45,771	-	45,771	45,771	47,549
All Funds	191,999	246,604	-	246,604	246,604	259,149
<b>4175 Office Expenses</b>						
8000 General Fund	4,317,250	3,808,011	53,884	3,861,895	4,355,894	1,406,243
3400 Other Funds Ltd	2,734,938	1,250,824	133,339	1,384,163	1,388,737	893,429

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All Funds	7,052,188	5,058,835	187,223	5,246,058	5,744,631	2,299,672
<b>4200 Telecommunications</b>						
8000 General Fund	83,482	807,328	-	807,328	307,656	325,031
3400 Other Funds Ltd	15,803	72,038	-	72,038	66,038	68,664
All Funds	99,285	879,366	-	879,366	373,694	393,695
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	4,805,641	717,221	-	717,221	717,221	7,401,452
3400 Other Funds Ltd	900,087	161,208	-	161,208	161,208	1,450,338
All Funds	5,705,728	878,429	-	878,429	878,429	8,851,790
<b>4250 Data Processing</b>						
8000 General Fund	1,113	536,488	-	536,488	536,490	56,542
3400 Other Funds Ltd	190	1,144	-	1,144	6,399	6,635
All Funds	1,303	537,632	-	537,632	542,889	63,177
<b>4275 Publicity and Publications</b>						
8000 General Fund	1,348	501	-	501	6,173	6,409
3400 Other Funds Ltd	257	761	-	761	761	790
All Funds	1,605	1,262	-	1,262	6,934	7,199
<b>4300 Professional Services</b>						
8000 General Fund	274,161	719,854	-	719,854	719,854	270,768
3400 Other Funds Ltd	488,944	67,962	-	67,962	67,962	29,229

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All Funds	763,105	787,816	-	787,816	787,816	299,997
<b>4315 IT Professional Services</b>						
8000 General Fund	5,445	-	-	-	-	-
3400 Other Funds Ltd	50,984	-	-	-	-	-
All Funds	56,429	-	-	-	-	-
<b>4325 Attorney General</b>						
8000 General Fund	4,496,369	121,322	-	121,322	121,322	145,756
3400 Other Funds Ltd	276,883	-	-	-	-	-
All Funds	4,773,252	121,322	-	121,322	121,322	145,756
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	18,951	6,584	-	6,584	6,584	6,835
3400 Other Funds Ltd	1,031	4,028	-	4,028	4,028	4,181
All Funds	19,982	10,612	-	10,612	10,612	11,016
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	21,249	64,640	-	64,640	64,640	67,096
3400 Other Funds Ltd	3,553	5,577	-	5,577	5,577	5,789
All Funds	24,802	70,217	-	70,217	70,217	72,885
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	5,530,904	3,991,957	-	3,991,957	3,991,957	4,143,652
3400 Other Funds Ltd	919,530	1,943,812	44,640	1,988,452	1,988,452	2,064,013

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All Funds	6,450,434	5,935,769	44,640	5,980,409	5,980,409	6,207,665
<b>4450 Fuels and Utilities</b>						
8000 General Fund	-	1,401	-	1,401	-	-
3400 Other Funds Ltd	-	199	-	199	-	-
All Funds	-	1,600	-	1,600	-	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	51,753	137,000	-	137,000	138,400	143,659
3400 Other Funds Ltd	31,916	29,601	-	29,601	29,800	30,932
All Funds	83,669	166,601	-	166,601	168,200	174,591
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	31	-	-	-	-	-
3400 Other Funds Ltd	6	-	-	-	-	-
All Funds	37	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	669,457	15,262	-	15,262	15,262	15,841
3400 Other Funds Ltd	343,451	1,946,611	-	1,946,611	1,941,356	1,572,908
All Funds	1,012,908	1,961,873	-	1,961,873	1,956,618	1,588,749
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	42,844	127,512	-	127,512	127,512	133,437
3400 Other Funds Ltd	8,265	16,259	-	16,259	16,259	16,899



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	51,109	143,771	-	143,771	143,771	150,336
<b>4715 IT Expendable Property</b>						
8000 General Fund	39,875	4,372	-	4,372	4,372	11,006
3400 Other Funds Ltd	7,915	462	-	462	462	612
All Funds	47,790	4,834	-	4,834	4,834	11,618
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	20,706,658	11,385,909	53,884	11,439,793	11,439,793	14,476,017
3400 Other Funds Ltd	5,839,426	5,569,909	177,979	5,747,888	5,747,888	6,218,004
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$26,546,084</b>	<b>\$16,955,818</b>	<b>\$231,863</b>	<b>\$17,187,681</b>	<b>\$17,187,681</b>	<b>\$20,694,021</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	43,647	6,627	-	6,627	6,627	6,879
3400 Other Funds Ltd	8,412	28,363	-	28,363	28,363	29,441
All Funds	52,059	34,990	-	34,990	34,990	36,320
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	28,585	-	28,585	28,585	29,671
3400 Other Funds Ltd	-	2,495	-	2,495	2,495	2,590
All Funds	-	31,080	-	31,080	31,080	32,261
<b>5550 Data Processing Software</b>						
8000 General Fund	-	4,693	-	4,693	4,693	4,871

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	5,263	-	5,263	5,263	5,463
All Funds	-	9,956	-	9,956	9,956	10,334
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	25,641	-	25,641	25,641	26,615
3400 Other Funds Ltd	-	88,250	-	88,250	88,250	91,604
All Funds	-	113,891	-	113,891	113,891	118,219
<b>5900 Other Capital Outlay</b>						
8000 General Fund	2,709	64,813	-	64,813	64,813	67,276
3400 Other Funds Ltd	(2,709)	-	-	-	-	-
All Funds	-	64,813	-	64,813	64,813	67,276
<b>TOTAL CAPITAL OUTLAY</b>						
8000 General Fund	46,356	130,359	-	130,359	130,359	135,312
3400 Other Funds Ltd	5,703	124,371	-	124,371	124,371	129,098
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$52,059</b>	<b>\$254,730</b>	<b>-</b>	<b>\$254,730</b>	<b>\$254,730</b>	<b>\$264,410</b>
<b>EXPENDITURES</b>						
8000 General Fund	30,290,281	23,036,677	1,295,196	24,331,873	26,030,706	29,902,812
3400 Other Funds Ltd	7,559,183	7,217,239	311,099	7,528,338	7,472,572	8,064,389
<b>TOTAL EXPENDITURES</b>	<b>\$37,849,464</b>	<b>\$30,253,916</b>	<b>\$1,606,295</b>	<b>\$31,860,211</b>	<b>\$33,503,278</b>	<b>\$37,967,201</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	(32,070,391)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	(8,317,374)	2	-	2	-	-
3400 Other Funds Ltd	128,244,799	33,345,185	(6,877,478)	26,467,707	722,353	130,536
<b>TOTAL ENDING BALANCE</b>	<b>\$119,927,425</b>	<b>\$33,345,187</b>	<b>(\$6,877,478)</b>	<b>\$26,467,709</b>	<b>\$722,353</b>	<b>\$130,536</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	60	61	6	67	72	72
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	56.81	59.07	3.30	62.37	72.00	72.00

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	-	4,463,571	-	4,463,571	964,844	964,844
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	(4,463,571)	-	(4,463,571)	-	-
<b>TOTAL BEGINNING BALANCE</b>						
3400 Other Funds Ltd	-	-	-	-	964,844	964,844
<b>TOTAL BEGINNING BALANCE</b>	-	-	-	-	<b>\$964,844</b>	<b>\$964,844</b>

**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	14,067,777	14,539,908	316,941	14,856,849	15,574,452	16,486,789
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**TAXES**

**0130 Other Employer -Employee Taxes**

3400 Other Funds Ltd	-	-	-	-	409,120	409,120
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**0165 Other Severance Taxes**

3400 Other Funds Ltd	-	-	-	-	28,779	28,779
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**0195 Other Taxes**

3400 Other Funds Ltd	-	-	-	-	5,798,884	5,798,884
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**TOTAL TAXES**

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	-	-	-	6,236,783	6,236,783
<b>TOTAL TAXES</b>	-	-	-	-	<b>\$6,236,783</b>	<b>\$6,236,783</b>
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	42,544,723	42,780,662	147,263	42,927,925	33,393	33,393
<b>REVENUES</b>						
8000 General Fund	14,067,777	14,539,908	316,941	14,856,849	15,574,452	16,486,789
3400 Other Funds Ltd	42,544,723	42,780,662	147,263	42,927,925	6,270,176	6,270,176
<b>TOTAL REVENUES</b>	<b>\$56,612,500</b>	<b>\$57,320,570</b>	<b>\$464,204</b>	<b>\$57,784,774</b>	<b>\$21,844,628</b>	<b>\$22,756,965</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	14,067,777	14,539,908	316,941	14,856,849	15,574,452	16,486,789
3400 Other Funds Ltd	42,544,723	42,780,662	147,263	42,927,925	7,235,020	7,235,020
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$56,612,500</b>	<b>\$57,320,570</b>	<b>\$464,204</b>	<b>\$57,784,774</b>	<b>\$22,809,472</b>	<b>\$23,721,809</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	6,737,093	8,263,455	309,304	8,572,759	8,833,329	8,833,329
3400 Other Funds Ltd	4,069,063	3,110,611	-	3,110,611	3,234,024	3,234,024
All Funds	10,806,156	11,374,066	309,304	11,683,370	12,067,353	12,067,353

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3160 Temporary Appointments</b>						
8000 General Fund	6,330	20,016	-	20,016	20,016	20,777
<b>3170 Overtime Payments</b>						
8000 General Fund	14,499	11,027	-	11,027	11,027	11,446
<b>3180 Shift Differential</b>						
8000 General Fund	-	1,508	-	1,508	1,508	1,565
<b>3190 All Other Differential</b>						
8000 General Fund	114,788	32,824	-	32,824	32,824	34,071
3400 Other Funds Ltd	22	-	-	-	-	-
All Funds	114,810	32,824	-	32,824	32,824	34,071
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	6,872,710	8,328,830	309,304	8,638,134	8,898,704	8,901,188
3400 Other Funds Ltd	4,069,085	3,110,611	-	3,110,611	3,234,024	3,234,024
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$10,941,795</b>	<b>\$11,439,441</b>	<b>\$309,304</b>	<b>\$11,748,745</b>	<b>\$12,132,728</b>	<b>\$12,135,212</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	3,583	3,340	-	3,340	3,550	3,550
3400 Other Funds Ltd	120	1,249	-	1,249	1,360	1,360
All Funds	3,703	4,589	-	4,589	4,910	4,910
<b>3220 Public Employees' Retire Cont</b>						

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8000 General Fund	1,573,309	1,167,527	4,607	1,172,134	1,506,720	1,507,012
3400 Other Funds Ltd	62,096	434,563	-	434,563	548,809	548,809
All Funds	1,635,405	1,602,090	4,607	1,606,697	2,055,529	2,055,821
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	490,285	540,908	(68,875)	472,033	472,033	500,402
3400 Other Funds Ltd	24,986	183,157	-	183,157	183,157	182,269
All Funds	515,271	724,065	(68,875)	655,190	655,190	682,671
<b>3230 Social Security Taxes</b>						
8000 General Fund	826,579	637,159	-	637,159	680,692	680,882
3400 Other Funds Ltd	29,231	237,963	-	237,963	247,389	247,389
All Funds	855,810	875,122	-	875,122	928,081	928,271
<b>3240 Unemployment Assessments</b>						
8000 General Fund	-	18,214	-	18,214	18,214	18,906
3400 Other Funds Ltd	368	1,316	-	1,316	1,316	1,366
All Funds	368	19,530	-	19,530	19,530	20,272
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	4,662	4,014	-	4,014	3,367	3,367
3400 Other Funds Ltd	248	1,540	-	1,540	1,303	1,303
All Funds	4,910	5,554	-	5,554	4,670	4,670
<b>3260 Mass Transit Tax</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	48,666	53,562	-	53,562	53,562	53,393
3400 Other Funds Ltd	1,851	19,220	-	19,220	19,220	19,403
All Funds	50,517	72,782	-	72,782	72,782	72,796
<b>3270 Flexible Benefits</b>						
8000 General Fund	2,439,330	1,939,343	71,905	2,011,248	2,046,864	2,046,864
3400 Other Funds Ltd	100,849	744,205	-	744,205	785,448	785,448
All Funds	2,540,179	2,683,548	71,905	2,755,453	2,832,312	2,832,312
<b>3280 Other OPE</b>						
8000 General Fund	-	1,878	-	1,878	1,878	1,878
3400 Other Funds Ltd	-	30	-	30	30	30
All Funds	-	1,908	-	1,908	1,908	1,908
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	5,386,414	4,365,945	7,637	4,373,582	4,786,880	4,816,254
3400 Other Funds Ltd	219,749	1,623,243	-	1,623,243	1,788,032	1,787,377
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$5,606,163</b>	<b>\$5,989,188</b>	<b>\$7,637</b>	<b>\$5,996,825</b>	<b>\$6,574,912</b>	<b>\$6,603,631</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(606,124)	-	(606,124)	(606,124)	(127,242)
3400 Other Funds Ltd	-	(56,170)	-	(56,170)	(56,170)	(48,313)
All Funds	-	(662,294)	-	(662,294)	(662,294)	(175,555)



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	(43,735)	-	(43,735)	-	-
3400 Other Funds Ltd	-	(7,134)	-	(7,134)	-	-
All Funds	-	(50,869)	-	(50,869)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(649,859)	-	(649,859)	(606,124)	(127,242)
3400 Other Funds Ltd	-	(63,304)	-	(63,304)	(56,170)	(48,313)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$713,163)</b>	-	<b>(\$713,163)</b>	<b>(\$662,294)</b>	<b>(\$175,555)</b>
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	12,259,124	12,044,916	316,941	12,361,857	13,079,460	13,590,200
3400 Other Funds Ltd	4,288,834	4,670,550	-	4,670,550	4,965,886	4,973,088
<b>TOTAL PERSONAL SERVICES</b>	<b>\$16,547,958</b>	<b>\$16,715,466</b>	<b>\$316,941</b>	<b>\$17,032,407</b>	<b>\$18,045,346</b>	<b>\$18,563,288</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	26,792	89,263	-	89,263	89,263	92,654
3400 Other Funds Ltd	23,420	33,343	-	33,343	33,343	34,611
All Funds	50,212	122,606	-	122,606	122,606	127,265
<b>4125 Out of State Travel</b>						
8000 General Fund	14,491	49,492	-	49,492	49,492	51,373
3400 Other Funds Ltd	6,590	7,791	-	7,791	7,791	8,087

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All Funds	21,081	57,283	-	57,283	57,283	59,460
<b>4150 Employee Training</b>						
8000 General Fund	119,511	139,579	-	139,579	139,579	144,883
3400 Other Funds Ltd	44,441	62,984	-	62,984	62,984	65,377
All Funds	163,952	202,563	-	202,563	202,563	210,260
<b>4175 Office Expenses</b>						
8000 General Fund	120,373	111,552	-	111,552	111,552	115,792
3400 Other Funds Ltd	31,251	34,889	-	34,889	34,889	36,215
All Funds	151,624	146,441	-	146,441	146,441	152,007
<b>4200 Telecommunications</b>						
8000 General Fund	73,106	102,521	-	102,521	102,521	106,417
3400 Other Funds Ltd	18,942	11,339	-	11,339	11,339	11,771
All Funds	92,048	113,860	-	113,860	113,860	118,188
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	56,162	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	-	3,111	-	3,111	3,111	3,230
3400 Other Funds Ltd	-	1,037	-	1,037	1,037	1,077
All Funds	-	4,148	-	4,148	4,148	4,307
<b>4275 Publicity and Publications</b>						

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	4,929	83,525	-	83,525	83,525	86,700
3400 Other Funds Ltd	3,676	32,728	-	32,728	32,728	33,972
All Funds	8,605	116,253	-	116,253	116,253	120,672
<b>4300 Professional Services</b>						
8000 General Fund	477,114	295,762	-	295,762	295,762	308,184
3400 Other Funds Ltd	1,389,932	1,273,117	-	1,273,117	1,273,117	1,326,588
All Funds	1,867,046	1,568,879	-	1,568,879	1,568,879	1,634,772
<b>4315 IT Professional Services</b>						
8000 General Fund	825	-	-	-	-	-
3400 Other Funds Ltd	806	-	-	-	-	-
All Funds	1,631	-	-	-	-	-
<b>4325 Attorney General</b>						
8000 General Fund	12,595	1,452,374	-	1,452,374	1,452,374	1,744,882
3400 Other Funds Ltd	-	172,143	-	172,143	172,143	206,813
All Funds	12,595	1,624,517	-	1,624,517	1,624,517	1,951,695
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	255	25,073	-	25,073	25,073	26,026
3400 Other Funds Ltd	188	10,306	-	10,306	10,306	10,697
All Funds	443	35,379	-	35,379	35,379	36,723
<b>4400 Dues and Subscriptions</b>						

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	33,235	77,473	-	77,473	77,473	80,418
3400 Other Funds Ltd	47,408	86,517	-	86,517	86,517	89,804
All Funds	80,643	163,990	-	163,990	163,990	170,222
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	108	4,021	-	4,021	4,021	4,174
3400 Other Funds Ltd	5,497	48,511	-	48,511	48,511	50,354
All Funds	5,605	52,532	-	52,532	52,532	54,528
<b>4475 Facilities Maintenance</b>						
8000 General Fund	242	9,584	-	9,584	9,584	9,948
3400 Other Funds Ltd	5	-	-	-	-	-
All Funds	247	9,584	-	9,584	9,584	9,948
<b>4650 Other Services and Supplies</b>						
8000 General Fund	31,526	29,712	-	29,712	29,712	99,124
3400 Other Funds Ltd	23,633	9,782	-	9,782	9,782	32,914
All Funds	55,159	39,494	-	39,494	39,494	132,038
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	4,022	18,038	-	18,038	18,038	18,723
3400 Other Funds Ltd	4,456	8,535	-	8,535	8,535	8,859
All Funds	8,478	26,573	-	26,573	26,573	27,582
<b>4715 IT Expendable Property</b>						

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8000 General Fund	25,977	-	-	-	-	-
3400 Other Funds Ltd	20,764	-	-	-	-	-
All Funds	46,741	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,001,263	2,491,080	-	2,491,080	2,491,080	2,892,528
3400 Other Funds Ltd	1,621,009	1,793,022	-	1,793,022	1,793,022	1,917,139
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,622,272</b>	<b>\$4,284,102</b>	-	<b>\$4,284,102</b>	<b>\$4,284,102</b>	<b>\$4,809,667</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	-	11,870	-	11,870	11,870	12,321
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	3,912	-	3,912	3,912	4,061
3400 Other Funds Ltd	-	3,522	-	3,522	3,522	3,656
All Funds	-	7,434	-	7,434	7,434	7,717
<b>TOTAL CAPITAL OUTLAY</b>						
8000 General Fund	-	3,912	-	3,912	3,912	4,061
3400 Other Funds Ltd	-	15,392	-	15,392	15,392	15,977
<b>TOTAL CAPITAL OUTLAY</b>	-	<b>\$19,304</b>	-	<b>\$19,304</b>	<b>\$19,304</b>	<b>\$20,038</b>
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						

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3400 Other Funds Ltd	36,634,880	36,301,698	-	36,301,698	36,301,698	37,681,163
<b>EXPENDITURES</b>						
8000 General Fund	13,260,387	14,539,908	316,941	14,856,849	15,574,452	16,486,789
3400 Other Funds Ltd	42,544,723	42,780,662	-	42,780,662	43,075,998	44,587,367
<b>TOTAL EXPENDITURES</b>	<b>\$55,805,110</b>	<b>\$57,320,570</b>	<b>\$316,941</b>	<b>\$57,637,511</b>	<b>\$58,650,450</b>	<b>\$61,074,156</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(807,393)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	(3)	-	-	-	-	-
3400 Other Funds Ltd	-	-	147,263	147,263	(35,840,978)	(37,352,347)
<b>TOTAL ENDING BALANCE</b>	<b>(\$3)</b>	<b>-</b>	<b>\$147,263</b>	<b>\$147,263</b>	<b>(\$35,840,978)</b>	<b>(\$37,352,347)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	87	81	-	81	81	81
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	83.66	77.93	-	77.93	77.93	77.93
8280 FTE Reconciliation	-	(0.06)	-	(0.06)	-	-
<b>TOTAL AUTHORIZED FTE</b>	<b>83.66</b>	<b>77.87</b>	<b>-</b>	<b>77.87</b>	<b>77.93</b>	<b>77.93</b>

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	69,483,713	70,350,306	2,601,357	72,951,663	75,981,239	80,053,791
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TAXES

0130 Other Employer -Employee Taxes

3400 Other Funds Ltd	-	-	-	-	1,000	1,000
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0142 Marijuana Taxes

3400 Other Funds Ltd	-	-	-	-	243,450	243,450
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0165 Other Severance Taxes

3400 Other Funds Ltd	-	-	-	-	350	350
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0185 Privilege Taxes

3400 Other Funds Ltd	-	-	-	-	5,500	5,500
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0195 Other Taxes

3400 Other Funds Ltd	-	-	-	-	16,961	16,961
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TOTAL TAXES

3400 Other Funds Ltd	-	-	-	-	267,261	267,261
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TOTAL TAXES

	-	-	-	-	\$267,261	\$267,261
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LICENSES AND FEES

0205 Business Lic and Fees

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget  
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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	-	-	-	3,116	3,116
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	522,405	1,602,195	55,946	1,658,141	1,776,278	1,776,278
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	-	-	-	-	940	940
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	-	-	-	220,000	220,000
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3400 Other Funds Ltd	-	-	-	-	116,778	116,778
<b>REVENUES</b>						
8000 General Fund	69,483,713	70,350,306	2,601,357	72,951,663	75,981,239	80,053,791
3400 Other Funds Ltd	522,405	1,602,195	55,946	1,658,141	2,384,373	2,384,373
<b>TOTAL REVENUES</b>	<b>\$70,006,118</b>	<b>\$71,952,501</b>	<b>\$2,657,303</b>	<b>\$74,609,804</b>	<b>\$78,365,612</b>	<b>\$82,438,164</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	69,483,713	70,350,306	2,601,357	72,951,663	75,981,239	80,053,791
3400 Other Funds Ltd	522,405	1,602,195	55,946	1,658,141	2,384,373	2,384,373



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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$70,006,118</b>	<b>\$71,952,501</b>	<b>\$2,657,303</b>	<b>\$74,609,804</b>	<b>\$78,365,612</b>	<b>\$82,438,164</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	36,603,194	40,080,462	1,764,812	41,845,274	42,811,199	42,811,199
3400 Other Funds Ltd	450,046	781,845	33,052	814,897	835,112	835,112
All Funds	37,053,240	40,862,307	1,797,864	42,660,171	43,646,311	43,646,311
<b>3160 Temporary Appointments</b>						
8000 General Fund	74,198	14,095	-	14,095	14,095	14,631
3400 Other Funds Ltd	-	80,476	-	80,476	80,476	83,534
All Funds	74,198	94,571	-	94,571	94,571	98,165
<b>3170 Overtime Payments</b>						
8000 General Fund	261,261	3,680	-	3,680	3,680	3,820
<b>3180 Shift Differential</b>						
8000 General Fund	2,124	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	545,231	3,734	-	3,734	3,734	3,876
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	37,486,008	40,101,971	1,764,812	41,866,783	42,832,708	42,833,526

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 Personal Tax and Compliance Division

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	450,046	862,321	33,052	895,373	915,588	918,646
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$37,936,054</b>	<b>\$40,964,292</b>	<b>\$1,797,864</b>	<b>\$42,762,156</b>	<b>\$43,748,296</b>	<b>\$43,752,172</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	18,338	21,920	164	22,084	23,545	23,545
3400 Other Funds Ltd	9	379	3	382	380	380
All Funds	18,347	22,299	167	22,466	23,925	23,925
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	5,115,046	5,515,290	53,699	5,568,989	7,266,315	7,266,362
3400 Other Funds Ltd	2,774	108,191	1,117	109,308	141,718	141,718
All Funds	5,117,820	5,623,481	54,816	5,678,297	7,408,033	7,408,080
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	2,281,740	2,496,913	(219,478)	2,277,435	2,277,435	2,413,245
3400 Other Funds Ltd	1,231	48,284	(3,867)	44,417	44,417	47,067
All Funds	2,282,971	2,545,197	(223,345)	2,321,852	2,321,852	2,460,312
<b>3230 Social Security Taxes</b>						
8000 General Fund	2,844,700	3,067,710	15,145	3,082,855	3,276,592	3,276,655
3400 Other Funds Ltd	1,484	66,001	309	66,310	70,069	70,303
All Funds	2,846,184	3,133,711	15,454	3,149,165	3,346,661	3,346,958
<b>3240 Unemployment Assessments</b>						

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	70,375	45,695	-	45,695	45,695	47,432
3400 Other Funds Ltd	37	-	-	-	-	-
All Funds	70,412	45,695	-	45,695	45,695	47,432
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	22,886	26,610	197	26,807	22,368	22,368
3400 Other Funds Ltd	14	383	4	387	380	380
All Funds	22,900	26,993	201	27,194	22,748	22,748
<b>3260 Mass Transit Tax</b>						
8000 General Fund	215,016	258,667	1,188	259,855	259,855	257,002
3400 Other Funds Ltd	112	5,466	24	5,490	5,490	5,512
All Funds	215,128	264,133	1,212	265,345	265,345	262,514
<b>3270 Flexible Benefits</b>						
8000 General Fund	12,710,153	12,760,229	568,396	13,328,625	13,536,551	13,536,551
3400 Other Funds Ltd	6,682	247,756	11,131	258,887	262,907	262,907
All Funds	12,716,835	13,007,985	579,527	13,587,512	13,799,458	13,799,458
<b>3280 Other OPE</b>						
8000 General Fund	-	1,510	-	1,510	1,510	1,510
3400 Other Funds Ltd	-	1,808	-	1,808	1,808	1,808
All Funds	-	3,318	-	3,318	3,318	3,318
<b>TOTAL OTHER PAYROLL EXPENSES</b>						

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Personal Tax and Compliance Division

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	23,278,254	24,194,544	419,311	24,613,855	26,709,866	26,844,670
3400 Other Funds Ltd	12,343	478,268	8,721	486,989	527,169	530,075
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$23,290,597</b>	<b>\$24,672,812</b>	<b>\$428,032</b>	<b>\$25,100,844</b>	<b>\$27,237,035</b>	<b>\$27,374,745</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(2,200,309)	-	(2,200,309)	(2,200,309)	(924,641)
3400 Other Funds Ltd	-	(58,481)	-	(58,481)	(58,481)	(18,967)
All Funds	-	(2,258,790)	-	(2,258,790)	(2,258,790)	(943,608)
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	32,360	-	32,360	-	-
3400 Other Funds Ltd	-	(13,904)	-	(13,904)	-	-
All Funds	-	18,456	-	18,456	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$2,240,334)</b>	<b>-</b>	<b>(\$2,240,334)</b>	<b>(\$2,258,790)</b>	<b>(\$943,608)</b>
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	60,764,262	62,128,566	2,184,123	64,312,689	67,342,265	68,753,555
3400 Other Funds Ltd	462,389	1,268,204	41,773	1,309,977	1,384,276	1,429,754
<b>TOTAL PERSONAL SERVICES</b>	<b>\$61,226,651</b>	<b>\$63,396,770</b>	<b>\$2,225,896</b>	<b>\$65,622,666</b>	<b>\$68,726,541</b>	<b>\$70,183,309</b>

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	239,804	244,835	1,669	246,504	246,504	239,944
3400 Other Funds Ltd	1,896	3,594	34	3,628	3,628	3,375
All Funds	241,700	248,429	1,703	250,132	250,132	243,319
<b>4125 Out of State Travel</b>						
8000 General Fund	17,341	25,500	-	25,500	25,500	26,468
3400 Other Funds Ltd	84	-	-	-	-	-
All Funds	17,425	25,500	-	25,500	25,500	26,468
<b>4150 Employee Training</b>						
8000 General Fund	414,140	281,715	10,839	292,554	292,554	294,100
3400 Other Funds Ltd	479	3,710	221	3,931	3,931	3,690
All Funds	414,619	285,425	11,060	296,485	296,485	297,790
<b>4175 Office Expenses</b>						
8000 General Fund	413,788	474,921	8,349	483,270	483,270	2,114,233
3400 Other Funds Ltd	1,622	89,206	170	89,376	89,376	127,617
All Funds	415,410	564,127	8,519	572,646	572,646	2,241,850
<b>4200 Telecommunications</b>						
8000 General Fund	983,068	1,040,661	24,830	1,065,491	1,065,491	1,093,181
3400 Other Funds Ltd	8,989	47,546	507	48,053	48,053	49,879

Agency Worksheet - Revenues & Expenditures  
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 Personal Tax and Compliance Division

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	992,057	1,088,207	25,337	1,113,544	1,113,544	1,143,060
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	6,806	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	9,228	41,480	4,171	45,651	45,651	47,385
3400 Other Funds Ltd	-	4,444	85	4,529	4,529	4,701
All Funds	9,228	45,924	4,256	50,180	50,180	52,086
<b>4275 Publicity and Publications</b>						
8000 General Fund	18,658	25,000	-	25,000	25,000	25,950
3400 Other Funds Ltd	1	8	-	8	8	8
All Funds	18,659	25,008	-	25,008	25,008	25,958
<b>4300 Professional Services</b>						
8000 General Fund	794,825	497,721	254,268	751,989	751,989	783,572
3400 Other Funds Ltd	943	6,227	5,189	11,416	11,416	11,895
All Funds	795,768	503,948	259,457	763,405	763,405	795,467
<b>4315 IT Professional Services</b>						
8000 General Fund	756,242	750,000	3,920	753,920	753,920	785,585
3400 Other Funds Ltd	6	-	80	80	80	83
All Funds	756,248	750,000	4,000	754,000	754,000	785,668
<b>4325 Attorney General</b>						

Agency Worksheet - Revenues & Expenditures  
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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	504	2,003,523	-	2,003,523	2,003,523	2,407,033
3400 Other Funds Ltd	-	3,445	-	3,445	3,445	4,139
All Funds	504	2,006,968	-	2,006,968	2,006,968	2,411,172
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	5,974	16,000	-	16,000	16,000	16,608
3400 Other Funds Ltd	-	323	-	323	323	335
All Funds	5,974	16,323	-	16,323	16,323	16,943
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	60,671	15,000	-	15,000	15,000	15,570
3400 Other Funds Ltd	17,258	-	-	-	-	-
All Funds	77,929	15,000	-	15,000	15,000	15,570
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	1,278,885	1,747,079	15,068	1,762,147	1,762,147	1,829,109
3400 Other Funds Ltd	6,219	127,305	308	127,613	127,613	132,463
All Funds	1,285,104	1,874,384	15,376	1,889,760	1,889,760	1,961,572
<b>4475 Facilities Maintenance</b>						
8000 General Fund	137,543	29,010	-	29,010	29,010	30,112
3400 Other Funds Ltd	325	-	-	-	-	-
All Funds	137,868	29,010	-	29,010	29,010	30,112
<b>4575 Agency Program Related S and S</b>						

Agency Worksheet - Revenues & Expenditures  
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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	322,191	550,000	-	550,000	550,000	570,900
3400 Other Funds Ltd	20,929	38,219	-	38,219	38,219	38,888
All Funds	343,120	588,219	-	588,219	588,219	609,788
<b>4650 Other Services and Supplies</b>						
8000 General Fund	171,749	17,000	17,150	34,150	34,150	513,174
3400 Other Funds Ltd	732	148	350	498	498	10,924
All Funds	172,481	17,148	17,500	34,648	34,648	524,098
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	34,022	48,159	3,752	51,911	51,911	1,437
3400 Other Funds Ltd	217	2,659	77	2,736	2,736	2,760
All Funds	34,239	50,818	3,829	54,647	54,647	4,197
<b>4715 IT Expendable Property</b>						
8000 General Fund	39,535	-	23,044	23,044	23,044	23,920
3400 Other Funds Ltd	316	-	470	470	470	200
All Funds	39,851	-	23,514	23,514	23,514	24,120
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	5,704,974	7,807,604	367,060	8,174,664	8,174,664	10,818,281
3400 Other Funds Ltd	60,016	326,834	7,491	334,325	334,325	390,957
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$5,764,990</b>	<b>\$8,134,438</b>	<b>\$374,551</b>	<b>\$8,508,989</b>	<b>\$8,508,989</b>	<b>\$11,209,238</b>

CAPITAL OUTLAY



Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Personal Tax and Compliance Division

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-005-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	14,054	230,418	50,174	280,592	280,592	291,255
3400 Other Funds Ltd	-	6,235	1,024	7,259	7,259	7,535
All Funds	14,054	236,653	51,198	287,851	287,851	298,790
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	177,782	-	177,782	177,782	184,538
3400 Other Funds Ltd	-	922	-	922	922	957
All Funds	-	178,704	-	178,704	178,704	185,495
<b>5600 Data Processing Hardware</b>						
8000 General Fund	-	5,936	-	5,936	5,936	6,162
<b>TOTAL CAPITAL OUTLAY</b>						
8000 General Fund	14,054	414,136	50,174	464,310	464,310	481,955
3400 Other Funds Ltd	-	7,157	1,024	8,181	8,181	8,492
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$14,054</b>	<b>\$421,293</b>	<b>\$51,198</b>	<b>\$472,491</b>	<b>\$472,491</b>	<b>\$490,447</b>
<b>EXPENDITURES</b>						
8000 General Fund	66,483,290	70,350,306	2,601,357	72,951,663	75,981,239	80,053,791
3400 Other Funds Ltd	522,405	1,602,195	50,288	1,652,483	1,726,782	1,829,203
<b>TOTAL EXPENDITURES</b>	<b>\$67,005,695</b>	<b>\$71,952,501</b>	<b>\$2,651,645</b>	<b>\$74,604,146</b>	<b>\$77,708,021</b>	<b>\$81,882,994</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						

Agency Worksheet - Revenues & Expenditures  
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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	(3,000,423)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	5,658	5,658	657,591	555,170
<b>TOTAL ENDING BALANCE</b>	-	-	<b>\$5,658</b>	<b>\$5,658</b>	<b>\$657,591</b>	<b>\$555,170</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	427	392	1	393	393	393
8180 Position Reconciliation	-	7	-	7	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>427</b>	<b>399</b>	<b>1</b>	<b>400</b>	<b>393</b>	<b>393</b>
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	421.07	389.47	(1.88)	387.59	392.17	392.17
8280 FTE Reconciliation	-	2.43	-	2.43	-	-
<b>TOTAL AUTHORIZED FTE</b>	<b>421.07</b>	<b>391.90</b>	<b>(1.88)</b>	<b>390.02</b>	<b>392.17</b>	<b>392.17</b>

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	2,258,635	79,901	-	79,901	-	-
All Funds	2,258,636	79,901	-	79,901	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	21,935,835	20,916,721	433,949	21,350,670	22,344,432	23,775,091
<b>TAXES</b>						
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	1,516,686	1,516,686
<b>0142 Marijuana Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	476,550	476,550
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	195	195
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	799,039	799,039
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	2,095,831	2,095,831

Revenue, Dept of

Agency Number: 15000

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Business Division

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-006-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL TAXES</b>						
3400 Other Funds Ltd	-	-	-	-	4,888,301	4,888,301
<b>TOTAL TAXES</b>	-	-	-	-	<b>\$4,888,301</b>	<b>\$4,888,301</b>
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	-	-	-	253,073	253,073
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	16,385,019	17,400,421	2,768,528	20,168,949	6,751,773	6,751,773
<b>REVENUES</b>						
8000 General Fund	21,935,835	20,916,721	433,949	21,350,670	22,344,432	23,775,091
3400 Other Funds Ltd	16,385,019	17,400,421	2,768,528	20,168,949	11,893,147	11,893,147
<b>TOTAL REVENUES</b>	<b>\$38,320,854</b>	<b>\$38,317,142</b>	<b>\$3,202,477</b>	<b>\$41,519,619</b>	<b>\$34,237,579</b>	<b>\$35,668,238</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	21,935,836	20,916,721	433,949	21,350,670	22,344,432	23,775,091
3400 Other Funds Ltd	18,643,654	17,480,322	2,768,528	20,248,850	11,893,147	11,893,147
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$40,579,490</b>	<b>\$38,397,043</b>	<b>\$3,202,477</b>	<b>\$41,599,520</b>	<b>\$34,237,579</b>	<b>\$35,668,238</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	6,001,914	12,034,242	314,758	12,349,000	12,703,502	12,578,966
3400 Other Funds Ltd	14,419,717	9,498,364	1,545,207	11,043,571	12,763,198	5,903,398
All Funds	20,421,631	21,532,606	1,859,965	23,392,571	25,466,700	18,482,364
<b>3160 Temporary Appointments</b>						
3400 Other Funds Ltd	-	33,220	-	33,220	33,220	34,482
<b>3170 Overtime Payments</b>						
8000 General Fund	184,780	45,066	-	45,066	45,066	46,779
<b>3180 Shift Differential</b>						
8000 General Fund	736	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	308,904	21,999	-	21,999	21,999	22,835
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	6,496,334	12,101,307	314,758	12,416,065	12,770,567	12,648,580
3400 Other Funds Ltd	14,419,717	9,531,584	1,545,207	11,076,791	12,796,418	5,937,880
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$20,916,051</b>	<b>\$21,632,891</b>	<b>\$1,859,965</b>	<b>\$23,492,856</b>	<b>\$25,566,985</b>	<b>\$18,586,460</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	9,479	5,664	-	5,664	5,957	5,896
3400 Other Funds Ltd	343	5,877	643	6,520	7,890	3,498

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	9,822	11,541	643	12,184	13,847	9,394
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	2,874,900	1,706,297	6,933	1,713,230	2,167,162	2,146,461
3400 Other Funds Ltd	114,005	1,306,893	201,542	1,508,435	2,165,923	1,001,813
All Funds	2,988,905	3,013,190	208,475	3,221,665	4,333,085	3,148,274
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	697,325	781,546	(94,058)	687,488	687,488	719,746
3400 Other Funds Ltd	50,454	561,065	(21,453)	539,612	539,612	260,822
All Funds	747,779	1,342,611	(115,511)	1,227,100	1,227,100	980,568
<b>3230 Social Security Taxes</b>						
8000 General Fund	1,571,464	925,748	-	925,748	976,883	967,551
3400 Other Funds Ltd	60,057	729,150	76,436	805,586	978,918	454,246
All Funds	1,631,521	1,654,898	76,436	1,731,334	1,955,801	1,421,797
<b>3240 Unemployment Assessments</b>						
8000 General Fund	10,290	24,169	-	24,169	24,169	25,088
3400 Other Funds Ltd	976	10,746	-	10,746	10,746	110
All Funds	11,266	34,915	-	34,915	34,915	25,198
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	12,060	6,885	-	6,885	5,657	5,599
3400 Other Funds Ltd	523	7,083	770	7,853	7,509	3,333

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	12,583	13,968	770	14,738	13,166	8,932
<b>3260 Mass Transit Tax</b>						
8000 General Fund	66,786	80,783	-	80,783	80,783	75,892
3400 Other Funds Ltd	4,694	59,521	5,216	64,737	64,737	35,628
All Funds	71,480	140,304	5,216	145,520	145,520	111,520
<b>3270 Flexible Benefits</b>						
8000 General Fund	6,792,208	3,318,247	123,031	3,441,278	3,431,841	3,396,657
3400 Other Funds Ltd	265,942	3,430,904	501,336	3,932,240	4,554,927	2,021,679
All Funds	7,058,150	6,749,151	624,367	7,373,518	7,986,768	5,418,336
<b>3280 Other OPE</b>						
8000 General Fund	-	1,930	-	1,930	1,930	1,930
3400 Other Funds Ltd	-	985	-	985	985	985
All Funds	-	2,915	-	2,915	2,915	2,915
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	12,034,512	6,851,269	35,906	6,887,175	7,381,870	7,344,820
3400 Other Funds Ltd	496,994	6,112,224	764,490	6,876,714	8,331,247	3,782,114
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$12,531,506</b>	<b>\$12,963,493</b>	<b>\$800,396</b>	<b>\$13,763,889</b>	<b>\$15,713,117</b>	<b>\$11,126,934</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(475,752)	-	(475,752)	(475,752)	(148,761)

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	(570,031)	-	(570,031)	(570,031)	(70,683)
All Funds	-	(1,045,783)	-	(1,045,783)	(1,045,783)	(219,444)
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	(144,565)	-	(144,565)	-	-
3400 Other Funds Ltd	-	22,114	-	22,114	-	-
All Funds	-	(122,451)	-	(122,451)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(620,317)	-	(620,317)	(475,752)	(148,761)
3400 Other Funds Ltd	-	(547,917)	-	(547,917)	(570,031)	(70,683)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$1,168,234)</b>	-	<b>(\$1,168,234)</b>	<b>(\$1,045,783)</b>	<b>(\$219,444)</b>
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	18,530,846	18,332,259	350,664	18,682,923	19,676,685	19,844,639
3400 Other Funds Ltd	14,916,711	15,095,891	2,309,697	17,405,588	20,557,634	9,649,311
<b>TOTAL PERSONAL SERVICES</b>	<b>\$33,447,557</b>	<b>\$33,428,150</b>	<b>\$2,660,361</b>	<b>\$36,088,511</b>	<b>\$40,234,319</b>	<b>\$29,493,950</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	79,353	58,737	-	58,737	58,737	61,970
3400 Other Funds Ltd	35,409	46,575	9,687	56,262	56,262	57,471
All Funds	114,762	105,312	9,687	114,999	114,999	119,441
<b>4125 Out of State Travel</b>						



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	360,339	291,487	-	291,487	291,487	303,564
3400 Other Funds Ltd	21,803	37,789	-	37,789	37,789	12,260
All Funds	382,142	329,276	-	329,276	329,276	315,824
<b>4150 Employee Training</b>						
8000 General Fund	98,685	105,203	-	105,203	105,203	103,260
3400 Other Funds Ltd	37,681	44,739	36,340	81,079	81,079	48,820
All Funds	136,366	149,942	36,340	186,282	186,282	152,080
<b>4175 Office Expenses</b>						
8000 General Fund	142,872	160,986	-	160,986	160,986	193,073
3400 Other Funds Ltd	70,039	521,066	74,159	595,225	78,904	35,137
All Funds	212,911	682,052	74,159	756,211	239,890	228,210
<b>4200 Telecommunications</b>						
8000 General Fund	146,021	256,555	-	256,555	256,555	279,304
3400 Other Funds Ltd	182,740	164,838	78,942	243,780	243,780	62,843
All Funds	328,761	421,393	78,942	500,335	500,335	342,147
<b>4225 State Gov. Service Charges</b>						
3400 Other Funds Ltd	100	-	-	-	-	-
<b>4250 Data Processing</b>						
8000 General Fund	3,523	14,827	-	14,827	14,827	15,390
3400 Other Funds Ltd	3,191	53,282	-	53,282	53,282	11,514

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	6,714	68,109	-	68,109	68,109	26,904
<b>4275 Publicity and Publications</b>						
8000 General Fund	14,657	33,436	-	33,436	33,436	34,707
3400 Other Funds Ltd	-	20,740	-	20,740	20,740	21,528
All Funds	14,657	54,176	-	54,176	54,176	56,235
<b>4300 Professional Services</b>						
8000 General Fund	58,632	211,049	83,285	294,334	294,334	294,552
3400 Other Funds Ltd	315,587	68,850	80,019	148,869	148,869	155,122
All Funds	374,219	279,899	163,304	443,203	443,203	449,674
<b>4325 Attorney General</b>						
8000 General Fund	-	1,334,558	-	1,334,558	1,334,558	1,603,338
3400 Other Funds Ltd	1,000	468,588	17,406	485,994	485,994	433,873
All Funds	1,000	1,803,146	17,406	1,820,552	1,820,552	2,037,211
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	3,130	10,360	-	10,360	10,360	10,754
3400 Other Funds Ltd	435	1,417	-	1,417	1,417	268
All Funds	3,565	11,777	-	11,777	11,777	11,022
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	46	7,491	-	7,491	7,491	7,776
3400 Other Funds Ltd	15,227	1,004	-	1,004	1,004	190

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	15,273	8,495	-	8,495	8,495	7,966
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	3,509	7,283	-	7,283	7,283	7,560
3400 Other Funds Ltd	3,758	19,911	-	19,911	19,911	10,667
All Funds	7,267	27,194	-	27,194	27,194	18,227
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	-	23,560	-	23,560	23,560	4,447
<b>4475 Facilities Maintenance</b>						
8000 General Fund	1,782	5,428	-	5,428	5,428	5,634
3400 Other Funds Ltd	263,374	9,701	-	9,701	9,701	1,831
All Funds	265,156	15,129	-	15,129	15,129	7,465
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	9	-	-	-	-	-
All Funds	11	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	27,481	-	-	-	-	944,682
3400 Other Funds Ltd	392,616	416,321	-	416,321	932,642	648,407
All Funds	420,097	416,321	-	416,321	932,642	1,593,089
<b>4700 Expendable Prop 250 - 5000</b>						

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	4,248	48,433	-	48,433	48,433	24,791
3400 Other Funds Ltd	26,250	15,075	12,581	27,656	27,656	11,389
All Funds	30,498	63,508	12,581	76,089	76,089	36,180
<b>4715 IT Expendable Property</b>						
8000 General Fund	13,594	-	-	-	-	-
3400 Other Funds Ltd	27,523	-	76,557	76,557	76,557	40,958
All Funds	41,117	-	76,557	76,557	76,557	40,958
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	957,874	2,545,833	83,285	2,629,118	2,629,118	3,890,355
3400 Other Funds Ltd	1,396,742	1,913,456	385,691	2,299,147	2,299,147	1,556,725
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,354,616</b>	<b>\$4,459,289</b>	<b>\$468,976</b>	<b>\$4,928,265</b>	<b>\$4,928,265</b>	<b>\$5,447,080</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	13,070	24,572	-	24,572	24,572	25,506
3400 Other Funds Ltd	20,090	173,476	73,140	246,616	246,616	108,982
All Funds	33,160	198,048	73,140	271,188	271,188	134,488
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	-	14,057	-	14,057	14,057	14,591
3400 Other Funds Ltd	-	2,011	-	2,011	2,011	-
All Funds	-	16,068	-	16,068	16,068	14,591

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>5900 Other Capital Outlay</b>						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	51,476	-	-	-	-	-
All Funds	51,477	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>						
8000 General Fund	13,071	38,629	-	38,629	38,629	40,097
3400 Other Funds Ltd	71,566	175,487	73,140	248,627	248,627	108,982
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$84,637</b>	<b>\$214,116</b>	<b>\$73,140</b>	<b>\$287,256</b>	<b>\$287,256</b>	<b>\$149,079</b>
<b>SPECIAL PAYMENTS</b>						
<b>6030 Dist to Non-Gov Units</b>						
3400 Other Funds Ltd	280,796	295,488	-	295,488	295,488	306,717
<b>EXPENDITURES</b>						
8000 General Fund	19,501,791	20,916,721	433,949	21,350,670	22,344,432	23,775,091
3400 Other Funds Ltd	16,665,815	17,480,322	2,768,528	20,248,850	23,400,896	11,621,735
<b>TOTAL EXPENDITURES</b>	<b>\$36,167,606</b>	<b>\$38,397,043</b>	<b>\$3,202,477</b>	<b>\$41,599,520</b>	<b>\$45,745,328</b>	<b>\$35,396,826</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(2,434,044)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	1	-	-	-	-	-

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	1,977,839	-	-	-	(11,507,749)	271,412
<b>TOTAL ENDING BALANCE</b>	<b>\$1,977,840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$11,507,749)</b>	<b>\$271,412</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	217	205	22	227	227	154
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	211.74	198.81	10.84	209.65	225.75	152.75

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	-	1,384,010	1,384,010
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	-	-	-	-	-	190,154
<b>CHARGES FOR SERVICES</b>						
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	-	-	-	12,745,926	12,745,926
<b>REVENUES</b>						
8000 General Fund	-	-	-	-	-	190,154
3400 Other Funds Ltd	-	-	-	-	12,745,926	12,745,926
<b>TOTAL REVENUES</b>	-	-	-	-	<b>\$12,745,926</b>	<b>\$12,936,080</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	-	-	-	-	-	190,154
3400 Other Funds Ltd	-	-	-	-	14,129,936	14,129,936
<b>TOTAL AVAILABLE REVENUES</b>	-	-	-	-	<b>\$14,129,936</b>	<b>\$14,320,090</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	-	-	-	-	-	124,536
3400 Other Funds Ltd	-	-	-	-	-	6,859,800
All Funds	-	-	-	-	-	6,984,336
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	-	-	-	-	-	61
3400 Other Funds Ltd	-	-	-	-	-	4,392
All Funds	-	-	-	-	-	4,453
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	-	-	-	-	-	21,134
3400 Other Funds Ltd	-	-	-	-	-	1,164,110
All Funds	-	-	-	-	-	1,185,244
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	-	-	-	-	-	458,509
<b>3230 Social Security Taxes</b>						
8000 General Fund	-	-	-	-	-	9,527
3400 Other Funds Ltd	-	-	-	-	-	524,769
All Funds	-	-	-	-	-	534,296



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	-	-	-	-	-	11,044
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	-	-	-	-	-	58
3400 Other Funds Ltd	-	-	-	-	-	4,176
All Funds	-	-	-	-	-	4,234
<b>3260 Mass Transit Tax</b>						
8000 General Fund	-	-	-	-	-	747
3400 Other Funds Ltd	-	-	-	-	-	41,159
All Funds	-	-	-	-	-	41,906
<b>3270 Flexible Benefits</b>						
8000 General Fund	-	-	-	-	-	35,184
3400 Other Funds Ltd	-	-	-	-	-	2,533,248
All Funds	-	-	-	-	-	2,568,432
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	-	-	-	-	-	66,711
3400 Other Funds Ltd	-	-	-	-	-	4,741,407
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	-	-	-	-	<b>\$4,808,118</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	-	-	-	-	-	(1,093)
3400 Other Funds Ltd	-	-	-	-	-	(64,740)
All Funds	-	-	-	-	-	(65,833)
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	-	-	-	-	-	190,154
3400 Other Funds Ltd	-	-	-	-	-	11,536,467
<b>TOTAL PERSONAL SERVICES</b>	-	-	-	-	-	<b>\$11,726,621</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	-	-	-	-	-	6,929
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	-	-	-	-	-	26,965
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	-	-	-	-	-	38,540
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	-	-	-	-	-	472,000
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	-	-	-	-	-	196,000
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	-	-	-	-	-	45,009

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	-	-	-	-	-	65,000
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	-	-	-	-	-	1,203
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	-	-	-	-	-	852
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	-	10,000
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	-	-	-	-	-	20,008
<b>4475 Facilities Maintenance</b>						
3400 Other Funds Ltd	-	-	-	-	-	8,239
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	-	-	-	-	-	728,352
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	-	-	-	-	18,418
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	-	-	-	-	-	14,130
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	-	-	-	-	-	1,651,645

Revenue, Dept of

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 Collections Division

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	-	-	-	-	\$1,651,645
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	-	-	-	-	-	7,314
<b>EXPENDITURES</b>						
8000 General Fund	-	-	-	-	-	190,154
3400 Other Funds Ltd	-	-	-	-	-	13,195,426
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-	<b>\$13,385,580</b>
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	14,129,936	934,510
<b>TOTAL ENDING BALANCE</b>	-	-	-	-	<b>\$14,129,936</b>	<b>\$934,510</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	-	-	-	-	-	73
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	-	-	-	-	-	73.00

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
8000 General Fund	8,576,758	-	-	-	-	-
3400 Other Funds Ltd	(4,576,303)	-	-	-	-	-
All Funds	4,000,455	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8000 General Fund	2,131,746	40,978,308	1,288,225	42,266,533	42,693,636	36,051,227
<b>TAXES</b>						
<b>0130 Other Employer -Employee Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	4,069,087	4,069,087
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	19,045	19,045
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	182,255	182,255
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	101,284	101,284
<b>TOTAL TAXES</b>						
3400 Other Funds Ltd	-	-	-	-	4,371,671	4,371,671

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL TAXES</b>	-	-	-	-	\$4,371,671	\$4,371,671
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	-	-	-	10,832	10,832
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	6,198,625	1,675,703	7,874,328	2,253,327	2,253,327
<b>FINES, RENTS AND ROYALTIES</b>						
<b>0505 Fines and Forfeitures</b>						
3400 Other Funds Ltd	-	-	-	-	5,000	5,000
<b>LOAN REPAYMENT</b>						
<b>0950 Sr Citizen Prop Tax Repayments</b>						
3400 Other Funds Ltd	-	-	-	-	792,704	792,704
<b>REVENUES</b>						
8000 General Fund	2,131,746	40,978,308	1,288,225	42,266,533	42,693,636	36,051,227
3400 Other Funds Ltd	-	6,198,625	1,675,703	7,874,328	7,433,534	7,433,534
<b>TOTAL REVENUES</b>	<b>\$2,131,746</b>	<b>\$47,176,933</b>	<b>\$2,963,928</b>	<b>\$50,140,861</b>	<b>\$50,127,170</b>	<b>\$43,484,761</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	10,708,504	40,978,308	1,288,225	42,266,533	42,693,636	36,051,227
3400 Other Funds Ltd	(4,576,303)	6,198,625	1,675,703	7,874,328	7,433,534	7,433,534

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL AVAILABLE REVENUES</b>	\$6,132,201	\$47,176,933	\$2,963,928	\$50,140,861	\$50,127,170	\$43,484,761
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	14,654,248	17,946,099	1,821,893	19,767,992	18,318,811	18,318,811
3400 Other Funds Ltd	4,129,245	2,121,907	801,011	2,922,918	2,378,040	2,378,040
All Funds	18,783,493	20,068,006	2,622,904	22,690,910	20,696,851	20,696,851
<b>3160 Temporary Appointments</b>						
8000 General Fund	98,781	-	-	-	-	-
<b>3170 Overtime Payments</b>						
8000 General Fund	135,468	-	-	-	-	-
<b>3180 Shift Differential</b>						
8000 General Fund	3,179	-	-	-	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	416,573	-	-	-	-	-
3400 Other Funds Ltd	(802)	-	-	-	-	-
All Funds	415,771	-	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	15,308,249	17,946,099	1,821,893	19,767,992	18,318,811	18,318,811

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	4,128,443	2,121,907	801,011	2,922,918	2,378,040	2,378,040
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$19,436,692</b>	<b>\$20,068,006</b>	<b>\$2,622,904</b>	<b>\$22,690,910</b>	<b>\$20,696,851</b>	<b>\$20,696,851</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	8,382	9,225	-	9,225	10,017	10,017
3400 Other Funds Ltd	117	1,058	573	1,631	1,218	1,218
All Funds	8,499	10,283	573	10,856	11,235	11,235
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	2,589,182	2,484,741	9,161	2,493,902	3,108,679	3,108,679
3400 Other Funds Ltd	43,848	289,236	135,824	425,060	403,583	403,583
All Funds	2,633,030	2,773,977	144,985	2,918,962	3,512,262	3,512,262
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	931,613	147,924	(127,934)	19,990	986,635	1,017,207
3400 Other Funds Ltd	18,526	29,281	(13,194)	16,087	123,107	136,197
All Funds	950,139	177,205	(141,128)	36,077	1,109,742	1,153,404
<b>3230 Social Security Taxes</b>						
8000 General Fund	1,436,551	1,372,862	-	1,372,862	1,401,384	1,401,384
3400 Other Funds Ltd	22,869	162,343	52,059	214,402	181,914	181,914
All Funds	1,459,420	1,535,205	52,059	1,587,264	1,583,298	1,583,298
<b>3240 Unemployment Assessments</b>						



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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	48,731	-	-	-	-	121,032
3400 Other Funds Ltd	714	-	-	-	-	2,066
All Funds	49,445	-	-	-	-	123,098
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	9,593	11,150	-	11,150	9,495	9,495
3400 Other Funds Ltd	177	1,290	690	1,980	1,193	1,193
All Funds	9,770	12,440	690	13,130	10,688	10,688
<b>3260 Mass Transit Tax</b>						
8000 General Fund	99,916	121,553	-	121,553	121,553	109,913
3400 Other Funds Ltd	999	14,311	4,083	18,394	18,394	14,268
All Funds	100,915	135,864	4,083	139,947	139,947	124,181
<b>3270 Flexible Benefits</b>						
8000 General Fund	4,946,513	5,411,528	189,718	5,601,246	5,767,681	5,767,681
3400 Other Funds Ltd	80,644	591,730	355,188	946,918	695,913	695,913
All Funds	5,027,157	6,003,258	544,906	6,548,164	6,463,594	6,463,594
<b>3280 Other OPE</b>						
3400 Other Funds Ltd	-	1	-	1	1	1
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	10,070,481	9,558,983	70,945	9,629,928	11,405,444	11,545,408
3400 Other Funds Ltd	167,894	1,089,250	535,223	1,624,473	1,425,323	1,436,353

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$10,238,375</b>	<b>\$10,648,233</b>	<b>\$606,168</b>	<b>\$11,254,401</b>	<b>\$12,830,767</b>	<b>\$12,981,761</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	-	(354,291)	-	(354,291)	(354,291)	(292,398)
3400 Other Funds Ltd	-	(96,398)	-	(96,398)	(96,398)	(36,768)
All Funds	-	(450,689)	-	(450,689)	(450,689)	(329,166)
<b>3465 Reconciliation Adjustment</b>						
8000 General Fund	-	(100,766)	-	(100,766)	-	-
3400 Other Funds Ltd	-	(29,829)	-	(29,829)	-	-
All Funds	-	(130,595)	-	(130,595)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
8000 General Fund	-	(455,057)	-	(455,057)	(354,291)	(292,398)
3400 Other Funds Ltd	-	(126,227)	-	(126,227)	(96,398)	(36,768)
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$581,284)</b>	<b>-</b>	<b>(\$581,284)</b>	<b>(\$450,689)</b>	<b>(\$329,166)</b>
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	25,378,730	27,050,025	1,892,838	28,942,863	29,369,964	29,571,821
3400 Other Funds Ltd	4,296,337	3,084,930	1,336,234	4,421,164	3,706,965	3,777,625
<b>TOTAL PERSONAL SERVICES</b>	<b>\$29,675,067</b>	<b>\$30,134,955</b>	<b>\$3,229,072</b>	<b>\$33,364,027</b>	<b>\$33,076,929</b>	<b>\$33,349,446</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						

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8000 General Fund	13,448	9,950	-	9,950	9,951	11,194
3400 Other Funds Ltd	2,910	4,330	3,904	8,234	8,234	4,784
All Funds	16,358	14,280	3,904	18,184	18,185	15,978
<b>4125 Out of State Travel</b>						
8000 General Fund	10,487	23,101	-	23,101	23,100	23,978
3400 Other Funds Ltd	2,182	1,427	-	1,427	1,427	1,481
All Funds	12,669	24,528	-	24,528	24,527	25,459
<b>4150 Employee Training</b>						
8000 General Fund	362,715	261,853	-	261,853	261,853	270,844
3400 Other Funds Ltd	57,081	35,517	52,260	87,777	87,777	41,410
All Funds	419,796	297,370	52,260	349,630	349,630	312,254
<b>4175 Office Expenses</b>						
8000 General Fund	298,190	306,523	-	306,523	306,523	264,822
3400 Other Funds Ltd	71,442	37,879	60,023	97,902	97,902	59,757
All Funds	369,632	344,402	60,023	404,425	404,425	324,579
<b>4200 Telecommunications</b>						
8000 General Fund	230,013	376,000	-	376,000	376,000	303,193
3400 Other Funds Ltd	39,228	164,081	45,952	210,033	210,033	128,882
All Funds	269,241	540,081	45,952	586,033	586,033	432,075
<b>4225 State Gov. Service Charges</b>						

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8000 General Fund	3,410,781	3,796,528	-	3,796,528	3,796,528	-
3400 Other Funds Ltd	625,606	1,189,750	-	1,189,750	1,189,750	-
All Funds	4,036,387	4,986,278	-	4,986,278	4,986,278	-
<b>4250 Data Processing</b>						
8000 General Fund	777,792	820,541	(302,306)	518,235	2,414,582	2,762,244
3400 Other Funds Ltd	158,766	661,751	42,230	703,981	652,634	625,711
All Funds	936,558	1,482,292	(260,076)	1,222,216	3,067,216	3,387,955
<b>4275 Publicity and Publications</b>						
8000 General Fund	3,750	10,072	-	10,072	10,072	10,455
3400 Other Funds Ltd	689	-	-	-	-	-
All Funds	4,439	10,072	-	10,072	10,072	10,455
<b>4300 Professional Services</b>						
8000 General Fund	1,040,390	891,446	(302,307)	589,139	589,139	353,383
3400 Other Funds Ltd	254,902	101,617	(1,288)	100,329	100,329	104,449
All Funds	1,295,292	993,063	(303,595)	689,468	689,468	457,832
<b>4315 IT Professional Services</b>						
8000 General Fund	1,806,123	4,282,294	-	4,282,294	4,282,294	1,311,142
3400 Other Funds Ltd	196,191	884,153	-	884,153	884,153	321,095
All Funds	2,002,314	5,166,447	-	5,166,447	5,166,447	1,632,237
<b>4375 Employee Recruitment and Develop</b>						

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8000 General Fund	511	900	-	900	900	934
3400 Other Funds Ltd	(46)	-	-	-	-	-
All Funds	465	900	-	900	900	934
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	15,521	7,807	-	7,807	7,807	8,104
3400 Other Funds Ltd	3,840	417	-	417	417	433
All Funds	19,361	8,224	-	8,224	8,224	8,537
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	(4,665)	6,244	-	6,244	6,244	6,480
3400 Other Funds Ltd	3,046	526	-	526	526	546
All Funds	(1,619)	6,770	-	6,770	6,770	7,026
<b>4475 Facilities Maintenance</b>						
8000 General Fund	121,291	28,700	-	28,700	28,700	29,791
3400 Other Funds Ltd	25,333	7,259	-	7,259	7,259	7,535
All Funds	146,624	35,959	-	35,959	35,959	37,326
<b>4600 Intra-agency Charges</b>						
8000 General Fund	-	130,000	-	130,000	130,000	-
3400 Other Funds Ltd	-	11,600	-	11,600	11,600	-
All Funds	-	141,600	-	141,600	141,600	-
<b>4650 Other Services and Supplies</b>						

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8000 General Fund	30,913	4,612	-	4,612	8,265	8,579
3400 Other Funds Ltd	(1,008)	1,701	-	1,701	3,048	3,164
All Funds	29,905	6,313	-	6,313	11,313	11,743
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	51,351	48,565	-	48,565	48,565	53,578
3400 Other Funds Ltd	12,004	-	17,504	17,504	17,504	1,268
All Funds	63,355	48,565	17,504	66,069	66,069	54,846
<b>4715 IT Expendable Property</b>						
8000 General Fund	985,864	2,870,884	-	2,870,884	970,884	1,006,434
3400 Other Funds Ltd	169,895	-	106,080	106,080	156,080	58,871
All Funds	1,155,759	2,870,884	106,080	2,976,964	1,126,964	1,065,305
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	9,154,475	13,876,020	(604,613)	13,271,407	13,271,407	6,425,155
3400 Other Funds Ltd	1,622,061	3,102,008	326,665	3,428,673	3,428,673	1,359,386
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$10,776,536</b>	<b>\$16,978,028</b>	<b>(\$277,948)</b>	<b>\$16,700,080</b>	<b>\$16,700,080</b>	<b>\$7,784,541</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	12,161	29,762	-	29,762	29,762	30,893
3400 Other Funds Ltd	2,504	11,690	12,804	24,494	24,494	1,797
All Funds	14,665	41,452	12,804	54,256	54,256	32,690

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<b>5550 Data Processing Software</b>						
8000 General Fund	-	8,296	-	8,296	8,296	8,611
<b>5900 Other Capital Outlay</b>						
8000 General Fund	59,044	14,207	-	14,207	14,207	14,747
3400 Other Funds Ltd	13,570	-	-	-	-	-
All Funds	72,614	14,207	-	14,207	14,207	14,747
<b>TOTAL CAPITAL OUTLAY</b>						
8000 General Fund	71,205	52,265	-	52,265	52,265	54,251
3400 Other Funds Ltd	16,074	11,690	12,804	24,494	24,494	1,797
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$87,279</b>	<b>\$63,955</b>	<b>\$12,804</b>	<b>\$76,759</b>	<b>\$76,759</b>	<b>\$56,048</b>
<b>EXPENDITURES</b>						
8000 General Fund	34,604,410	40,978,310	1,288,225	42,266,535	42,693,636	36,051,227
3400 Other Funds Ltd	5,934,472	6,198,628	1,675,703	7,874,331	7,160,132	5,138,808
<b>TOTAL EXPENDITURES</b>	<b>\$40,538,882</b>	<b>\$47,176,938</b>	<b>\$2,963,928</b>	<b>\$50,140,866</b>	<b>\$49,853,768</b>	<b>\$41,190,035</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	32,213,280	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	8,317,374	(2)	-	(2)	-	-
3400 Other Funds Ltd	(10,510,775)	(3)	-	(3)	273,402	2,294,726

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Information Technology Services Division

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-009-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL ENDING BALANCE</b>	<b>(\$2,193,401)</b>	<b>(\$5)</b>	<b>-</b>	<b>(\$5)</b>	<b>\$273,402</b>	<b>\$2,294,726</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	244	203	65	268	227	227
8180 Position Reconciliation	-	2	-	2	-	-
<b>TOTAL AUTHORIZED POSITIONS</b>	<b>244</b>	<b>205</b>	<b>65</b>	<b>270</b>	<b>227</b>	<b>227</b>
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	205.40	174.98	17.17	192.15	178.62	178.62
8280 FTE Reconciliation	-	0.47	-	0.47	-	-
<b>TOTAL AUTHORIZED FTE</b>	<b>205.40</b>	<b>175.45</b>	<b>17.17</b>	<b>192.62</b>	<b>178.62</b>	<b>178.62</b>



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>REVENUE CATEGORIES</b>						
<b>TAXES</b>						
<b>0142 Marijuana Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	214,074,900	214,074,900
<b>CHARGES FOR SERVICES</b>						
<b>0410 Charges for Services</b>						
3400 Other Funds Ltd	-	-	-	-	2,073,406	2,073,406
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	4,550,942	109,015	4,659,957	-	-
<b>TOTAL CHARGES FOR SERVICES</b>						
3400 Other Funds Ltd	-	4,550,942	109,015	4,659,957	2,073,406	2,073,406
<b>TOTAL CHARGES FOR SERVICES</b>	-	<b>\$4,550,942</b>	<b>\$109,015</b>	<b>\$4,659,957</b>	<b>\$2,073,406</b>	<b>\$2,073,406</b>

<b>REVENUES</b>						
3400 Other Funds Ltd	-	4,550,942	109,015	4,659,957	216,148,306	216,148,306

<b>TRANSFERS OUT</b>						
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	-	-	-	-	(40,411,000)	(40,411,000)
<b>2213 Tsfr To Criminal Justice Comm</b>						
3400 Other Funds Ltd	-	-	-	-	(3,000,000)	(3,000,000)
<b>2257 Tsfr To Police, Dept of State</b>						

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	-	-	-	(30,308,250)	(30,308,250)
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	-	-	-	-	(50,513,750)	(50,513,750)
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	-	-	-	-	(80,822,000)	(80,822,000)
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>						
3400 Other Funds Ltd	-	-	-	-	(7,000,000)	(7,000,000)
<b>TOTAL TRANSFERS OUT</b>						
3400 Other Funds Ltd	-	-	-	-	(212,055,000)	(212,055,000)
<b>TOTAL TRANSFERS OUT</b>	-	-	-	-	<b>(\$212,055,000)</b>	<b>(\$212,055,000)</b>

AVAILABLE REVENUES

3400 Other Funds Ltd	-	4,550,942	109,015	4,659,957	4,093,306	4,093,306
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	1,308,474	15,074	1,323,548	1,489,428	1,489,428
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3170 Overtime Payments

3400 Other Funds Ltd	-	31,725	-	31,725	31,725	32,931
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TOTAL SALARIES & WAGES

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	1,340,199	15,074	1,355,273	1,521,153	1,522,359
<b>TOTAL SALARIES &amp; WAGES</b>	-	<b>\$1,340,199</b>	<b>\$15,074</b>	<b>\$1,355,273</b>	<b>\$1,521,153</b>	<b>\$1,522,359</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	-	855	-	855	915	915
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	-	185,643	499	186,142	258,141	258,346
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	-	-	76,138	76,138	76,138	85,732
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	-	102,525	-	102,525	116,369	116,461
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	-	1,035	-	1,035	870	870
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	-	1,701	-	1,701	1,701	9,134
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	-	466,704	17,304	484,008	492,576	492,576
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	-	758,463	93,941	852,404	946,710	964,034
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>\$758,463</b>	<b>\$93,941</b>	<b>\$852,404</b>	<b>\$946,710</b>	<b>\$964,034</b>

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(5,047)	-	(5,047)	-	-
<b>TOTAL PERSONAL SERVICES</b>						
3400 Other Funds Ltd	-	2,093,615	109,015	2,202,630	2,467,863	2,486,393
<b>TOTAL PERSONAL SERVICES</b>	-	<b>\$2,093,615</b>	<b>\$109,015</b>	<b>\$2,202,630</b>	<b>\$2,467,863</b>	<b>\$2,486,393</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	-	3,015	-	3,015	3,015	3,130
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	-	3,292	-	3,292	3,292	3,417
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	-	29,758	-	29,758	29,758	30,889
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	-	32,221	-	32,221	32,221	33,445
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	-	40,123	-	40,123	40,123	41,648
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	-	10,841	-	10,841	10,841	11,253
<b>4275 Publicity and Publications</b>						

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	619	-	619	619	643
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	-	500,864	-	500,864	500,864	313,500
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	-	-	-	-	-	85,000
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	-	111,953	-	111,953	111,953	116,207
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	-	132,533	-	132,533	132,533	137,569
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	-	97,530	-	97,530	97,530	192,280
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	9,753	-	9,753	9,753	10,124
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	-	59,085	-	59,085	59,085	61,330
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	-	1,031,587	-	1,031,587	1,031,587	1,040,435
<b>TOTAL SERVICES &amp; SUPPLIES</b>	-	<b>\$1,031,587</b>	-	<b>\$1,031,587</b>	<b>\$1,031,587</b>	<b>\$1,040,435</b>

CAPITAL OUTLAY

5100 Office Furniture and Fixtures

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	165,578	-	165,578	165,578	171,870
<b>5150 Telecommunications Equipment</b>						
3400 Other Funds Ltd	-	20,995	-	20,995	20,995	21,793
<b>5900 Other Capital Outlay</b>						
3400 Other Funds Ltd	-	1,239,167	-	1,239,167	1,239,167	372,815
<b>TOTAL CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	-	1,425,740	-	1,425,740	1,425,740	566,478
<b>TOTAL CAPITAL OUTLAY</b>	-	<b>\$1,425,740</b>	-	<b>\$1,425,740</b>	<b>\$1,425,740</b>	<b>\$566,478</b>
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	-	4,550,942	109,015	4,659,957	4,925,190	4,093,306
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	-	-	-	(831,884)	-
<b>TOTAL ENDING BALANCE</b>	-	-	-	-	<b>(\$831,884)</b>	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	-	15	-	15	15	15
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	-	14.25	-	14.25	14.25	14.25

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Non-Profit Housing for Elderly Persons

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-019-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
0025 Beginning Balance						
3400 Other Funds Ltd	10,397,966	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(10,397,966)	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE</b>						
3400 Other Funds Ltd	-	-	-	-	-	-
<b>TOTAL BEGINNING BALANCE</b>	-	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
0050 General Fund Appropriation						
8000 General Fund	5,672,000	3,226,364	-	3,226,364	3,226,364	3,348,966
<b>REVENUES</b>						
8000 General Fund	5,672,000	3,226,364	-	3,226,364	3,226,364	3,348,966
<b>AVAILABLE REVENUES</b>						
8000 General Fund	5,672,000	3,226,364	-	3,226,364	3,226,364	3,348,966
<b>EXPENDITURES</b>						
<b>SPECIAL PAYMENTS</b>						
6020 Dist to Counties						
8000 General Fund	4,508,575	3,226,364	-	3,226,364	3,226,364	3,348,966

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>EXPENDITURES</b>						
8000 General Fund	4,508,575	3,226,364	-	3,226,364	3,226,364	3,348,966
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(1,163,425)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>						
	-	-	-	-	-	-



Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3200 Other Funds Non-Ltd	2,028,808	27,126,909	-	27,126,909	-	-
3400 Other Funds Ltd	-	30,000,000	-	30,000,000	35,478,452	35,478,452
All Funds	2,028,808	57,126,909	-	57,126,909	35,478,452	35,478,452
<b>0030 Beginning Balance Adjustment</b>						
3200 Other Funds Non-Ltd	(2,028,808)	(27,126,909)	-	(27,126,909)	-	-
<b>TOTAL BEGINNING BALANCE</b>						
3200 Other Funds Non-Ltd	-	-	-	-	-	-
3400 Other Funds Ltd	-	30,000,000	-	30,000,000	35,478,452	35,478,452
<b>TOTAL BEGINNING BALANCE</b>	-	<b>\$30,000,000</b>	-	<b>\$30,000,000</b>	<b>\$35,478,452</b>	<b>\$35,478,452</b>

**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	22,460	-	-	-	-	-
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**CHARGES FOR SERVICES**

**0415 Admin and Service Charges**

3400 Other Funds Ltd	28,421,537	32,565,367	26,986	32,592,353	-	-
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**LOAN REPAYMENT**

**0950 Sr Citizen Prop Tax Repayments**

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	-	-	-	30,979,085	30,979,085
<b>REVENUES</b>						
8000 General Fund	22,460	-	-	-	-	-
3400 Other Funds Ltd	28,421,537	32,565,367	26,986	32,592,353	30,979,085	30,979,085
<b>TOTAL REVENUES</b>	<b>\$28,443,997</b>	<b>\$32,565,367</b>	<b>\$26,986</b>	<b>\$32,592,353</b>	<b>\$30,979,085</b>	<b>\$30,979,085</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	22,460	-	-	-	-	-
3400 Other Funds Ltd	28,421,537	62,565,367	26,986	62,592,353	66,457,537	66,457,537
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$28,443,997</b>	<b>\$62,565,367</b>	<b>\$26,986</b>	<b>\$62,592,353</b>	<b>\$66,457,537</b>	<b>\$66,457,537</b>
<b>EXPENDITURES</b>						
<b>PERSONAL SERVICES</b>						
<b>SALARIES &amp; WAGES</b>						
<b>3110 Class/Unclass Sal. and Per Diem</b>						
8000 General Fund	(451,607)	-	-	-	-	-
3400 Other Funds Ltd	1,142,691	926,184	16,162	942,346	925,494	925,494
All Funds	691,084	926,184	16,162	942,346	925,494	925,494
<b>3170 Overtime Payments</b>						
8000 General Fund	447	-	-	-	-	-
<b>3180 Shift Differential</b>						
3400 Other Funds Ltd	-	16,906	-	16,906	16,906	17,548

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>3190 All Other Differential</b>						
8000 General Fund	20,389	-	-	-	-	-
3400 Other Funds Ltd	1,043	-	-	-	-	-
All Funds	21,432	-	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>						
8000 General Fund	(430,771)	-	-	-	-	-
3400 Other Funds Ltd	1,143,734	943,090	16,162	959,252	942,400	943,042
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$712,963</b>	<b>\$943,090</b>	<b>\$16,162</b>	<b>\$959,252</b>	<b>\$942,400</b>	<b>\$943,042</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	324	-	-	-	-	-
3400 Other Funds Ltd	13	486	-	486	517	517
All Funds	337	486	-	486	517	517
<b>3220 Public Employees' Retire Cont</b>						
8000 General Fund	99,848	-	-	-	-	-
3400 Other Funds Ltd	8,822	130,021	318	130,339	159,924	160,033
All Funds	108,670	130,021	318	130,339	159,924	160,033
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	45	-	-	-	-	-
3400 Other Funds Ltd	43,374	46,479	-	46,479	46,479	53,113

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
All Funds	43,419	46,479	-	46,479	46,479	53,113
<b>3230 Social Security Taxes</b>						
8000 General Fund	49,632	-	-	-	-	-
3400 Other Funds Ltd	3,840	72,144	-	72,144	72,091	72,140
All Funds	53,472	72,144	-	72,144	72,091	72,140
<b>3250 Worker's Comp. Assess. (WCD)</b>						
8000 General Fund	390	-	-	-	-	-
3400 Other Funds Ltd	23	585	-	585	494	494
All Funds	413	585	-	585	494	494
<b>3260 Mass Transit Tax</b>						
8000 General Fund	16	-	-	-	-	-
3400 Other Funds Ltd	3,944	6,505	-	6,505	6,505	5,654
All Funds	3,960	6,505	-	6,505	6,505	5,654
<b>3270 Flexible Benefits</b>						
8000 General Fund	229,165	-	-	-	-	-
3400 Other Funds Ltd	15,542	283,356	10,506	293,862	299,064	299,064
All Funds	244,707	283,356	10,506	293,862	299,064	299,064
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
8000 General Fund	379,420	-	-	-	-	-
3400 Other Funds Ltd	75,558	539,576	10,824	550,400	585,074	591,015

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$454,978</b>	<b>\$539,576</b>	<b>\$10,824</b>	<b>\$550,400</b>	<b>\$585,074</b>	<b>\$591,015</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	-	(36,807)	-	(36,807)	(36,807)	-
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(82,207)	-	(82,207)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	(119,014)	-	(119,014)	(36,807)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	<b>-</b>	<b>(\$119,014)</b>	<b>-</b>	<b>(\$119,014)</b>	<b>(\$36,807)</b>	<b>-</b>
<b>TOTAL PERSONAL SERVICES</b>						
8000 General Fund	(51,351)	-	-	-	-	-
3400 Other Funds Ltd	1,219,292	1,363,652	26,986	1,390,638	1,490,667	1,534,057
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,167,941</b>	<b>\$1,363,652</b>	<b>\$26,986</b>	<b>\$1,390,638</b>	<b>\$1,490,667</b>	<b>\$1,534,057</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	-	782	-	782	782	812
<b>4150 Employee Training</b>						
8000 General Fund	(14)	-	-	-	-	-
3400 Other Funds Ltd	3,097	1,272	-	1,272	1,272	1,320
All Funds	3,083	1,272	-	1,272	1,272	1,320

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>4175 Office Expenses</b>						
8000 General Fund	(396)	-	-	-	-	-
3400 Other Funds Ltd	80,792	3,495	-	3,495	3,495	3,628
All Funds	80,396	3,495	-	3,495	3,495	3,628
<b>4200 Telecommunications</b>						
8000 General Fund	8	-	-	-	-	-
3400 Other Funds Ltd	6,433	6,800	-	6,800	6,800	7,058
All Funds	6,441	6,800	-	6,800	6,800	7,058
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	-	60,665	-	60,665	60,665	62,970
<b>4300 Professional Services</b>						
8000 General Fund	(68)	-	-	-	-	-
3400 Other Funds Ltd	3,093	-	-	-	-	-
All Funds	3,025	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	1,200	-	-	-	-	-
All Funds	1,201	-	-	-	-	-
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	-	1,398	-	1,398	1,398	1,451

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>4715 IT Expendable Property</b>						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	21	2,754	-	2,754	2,754	2,859
All Funds	23	2,754	-	2,754	2,754	2,859
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	(467)	-	-	-	-	-
3400 Other Funds Ltd	94,636	77,166	-	77,166	77,166	80,098
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$94,169</b>	<b>\$77,166</b>	-	<b>\$77,166</b>	<b>\$77,166</b>	<b>\$80,098</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	319	6,952	-	6,952	6,952	7,216
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	27,107,290	31,110,000	-	31,110,000	31,110,000	32,292,180
<b>EXPENDITURES</b>						
8000 General Fund	(51,818)	-	-	-	-	-
3400 Other Funds Ltd	28,421,537	32,557,770	26,986	32,584,756	32,684,785	33,913,551
<b>TOTAL EXPENDITURES</b>	<b>\$28,369,719</b>	<b>\$32,557,770</b>	<b>\$26,986</b>	<b>\$32,584,756</b>	<b>\$32,684,785</b>	<b>\$33,913,551</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8000 General Fund	(74,276)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	-	30,007,597	-	30,007,597	33,772,752	32,543,986
<b>TOTAL ENDING BALANCE</b>	<b>\$2</b>	<b>\$30,007,597</b>	<b>-</b>	<b>\$30,007,597</b>	<b>\$33,772,752</b>	<b>\$32,543,986</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	14	9	-	9	9	9
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	10.75	8.50	-	8.50	8.50	8.50



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3400 Other Funds Ltd	-	3,389,433	-	3,389,433	-	-
<b>0030 Beginning Balance Adjustment</b>						
3400 Other Funds Ltd	-	(389,433)	-	(389,433)	-	-
<b>TOTAL BEGINNING BALANCE</b>						
3400 Other Funds Ltd	-	3,000,000	-	3,000,000	-	-
<b>TOTAL BEGINNING BALANCE</b>	-	<b>\$3,000,000</b>	-	<b>\$3,000,000</b>	-	-

**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	4,740,936	1,060,000	-	1,060,000	1,060,000	-
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**CHARGES FOR SERVICES**

**0415 Admin and Service Charges**

3400 Other Funds Ltd	4,512,970	2,747,420	102,580	2,850,000	5,850,000	-
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**BOND SALES**

**0555 General Fund Obligation Bonds**

3400 Other Funds Ltd	17,425,000	5,383,110	-	5,383,110	5,383,110	-
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**INTEREST EARNINGS**

**0605 Interest Income**

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	176,810	-	-	-	-	-
<b>TRANSFERS IN</b>						
<b>1010 Transfer In - Intrafund</b>						
3400 Other Funds Ltd	5,326,464	-	-	-	-	-
<b>REVENUES</b>						
8000 General Fund	4,740,936	1,060,000	-	1,060,000	1,060,000	-
3400 Other Funds Ltd	27,441,244	8,130,530	102,580	8,233,110	11,233,110	-
<b>TOTAL REVENUES</b>	<b>\$32,182,180</b>	<b>\$9,190,530</b>	<b>\$102,580</b>	<b>\$9,293,110</b>	<b>\$12,293,110</b>	<b>-</b>
<b>AVAILABLE REVENUES</b>						
8000 General Fund	4,740,936	1,060,000	-	1,060,000	1,060,000	-
3400 Other Funds Ltd	27,441,244	11,130,530	102,580	11,233,110	11,233,110	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$32,182,180</b>	<b>\$12,190,530</b>	<b>\$102,580</b>	<b>\$12,293,110</b>	<b>\$12,293,110</b>	<b>-</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	4,415,617	1,245,036	-	1,245,036	-	-
<b>3160 Temporary Appointments</b>						
3400 Other Funds Ltd	10,137	-	-	-	-	-
<b>3170 Overtime Payments</b>						

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	258,146	166,629	-	166,629	166,629	-
<b>3180 Shift Differential</b>						
3400 Other Funds Ltd	13,565	6,000	-	6,000	6,000	-
<b>3190 All Other Differential</b>						
3400 Other Funds Ltd	435,471	-	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	5,132,936	1,417,665	-	1,417,665	172,629	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$5,132,936</b>	<b>\$1,417,665</b>	-	<b>\$1,417,665</b>	<b>\$172,629</b>	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
3400 Other Funds Ltd	1,444	448	-	448	-	-
<b>3220 Public Employees' Retire Cont</b>						
3400 Other Funds Ltd	710,174	204,978	-	204,978	29,295	-
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	297,889	282,497	-	282,497	282,497	-
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	411,485	108,449	-	108,449	13,206	-
<b>3250 Worker's Comp. Assess. (WCD)</b>						
3400 Other Funds Ltd	3,092	544	-	544	-	-
<b>3260 Mass Transit Tax</b>						

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	28,638	7,470	-	7,470	7,470	-
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	931,941	266,688	-	266,688	-	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	2,384,663	871,074	-	871,074	332,468	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$2,384,663</b>	<b>\$871,074</b>	-	<b>\$871,074</b>	<b>\$332,468</b>	-
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	-	(188,807)	-	(188,807)	(188,807)	-
<b>3465 Reconciliation Adjustment</b>						
3400 Other Funds Ltd	-	(65,464)	-	(65,464)	-	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>						
3400 Other Funds Ltd	-	(254,271)	-	(254,271)	(188,807)	-
<b>TOTAL P.S. BUDGET ADJUSTMENTS</b>	-	<b>(\$254,271)</b>	-	<b>(\$254,271)</b>	<b>(\$188,807)</b>	-
<b>TOTAL PERSONAL SERVICES</b>						
3400 Other Funds Ltd	7,517,599	2,034,468	-	2,034,468	316,290	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$7,517,599</b>	<b>\$2,034,468</b>	-	<b>\$2,034,468</b>	<b>\$316,290</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	2,252	-	-	-	-	-

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>4125 Out of State Travel</b>						
8000 General Fund	9,561	-	-	-	-	-
<b>4150 Employee Training</b>						
8000 General Fund	44,283	-	-	-	-	-
<b>4175 Office Expenses</b>						
8000 General Fund	9,822	60,000	-	60,000	60,000	-
<b>4200 Telecommunications</b>						
8000 General Fund	41,509	-	-	-	-	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	2,104,467	-	-	-	-	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	30	-	-	-	-	-
<b>4300 Professional Services</b>						
8000 General Fund	49,528	-	-	-	-	-
3400 Other Funds Ltd	9,748,691	8,923,850	(497,420)	8,426,430	8,426,430	-
All Funds	9,798,219	8,923,850	(497,420)	8,426,430	8,426,430	-
<b>4315 IT Professional Services</b>						
8000 General Fund	2,375,000	1,000,000	-	1,000,000	1,000,000	-
3400 Other Funds Ltd	5,427,998	-	600,000	600,000	600,000	-
All Funds	7,802,998	1,000,000	600,000	1,600,000	1,600,000	-

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	160	-	-	-	-	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	14,527	-	-	-	-	-
3400 Other Funds Ltd	504,040	142,212	-	142,212	142,212	-
All Funds	518,567	142,212	-	142,212	142,212	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	3,893	-	-	-	-	-
3400 Other Funds Ltd	-	30,000	-	30,000	30,000	-
All Funds	3,893	30,000	-	30,000	30,000	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	820	-	-	-	-	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	6,143	-	-	-	-	-
3400 Other Funds Ltd	14,148	-	-	-	-	-
All Funds	20,291	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>						
8000 General Fund	4,661,835	1,060,000	-	1,060,000	1,060,000	-
3400 Other Funds Ltd	15,695,037	9,096,062	102,580	9,198,642	9,198,642	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$20,356,872</b>	<b>\$10,156,062</b>	<b>\$102,580</b>	<b>\$10,258,642</b>	<b>\$10,258,642</b>	<b>-</b>

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>EXPENDITURES</b>						
8000 General Fund	4,661,835	1,060,000	-	1,060,000	1,060,000	-
3400 Other Funds Ltd	23,212,636	11,130,530	102,580	11,233,110	9,514,932	-
<b>TOTAL EXPENDITURES</b>	<b>\$27,874,471</b>	<b>\$12,190,530</b>	<b>\$102,580</b>	<b>\$12,293,110</b>	<b>\$10,574,932</b>	<b>-</b>
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8000 General Fund	(79,101)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	4,228,608	-	-	-	1,718,178	-
<b>TOTAL ENDING BALANCE</b>	<b>\$4,228,608</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$1,718,178</b>	<b>-</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	33	32	-	32	-	-
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	33.00	8.00	-	8.00	-	-

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>EXPENDITURES</b>						
<b>SERVICES &amp; SUPPLIES</b>						
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	366,040	-	-	-	-	-
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	366,040	-	-	-	-	-
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	(366,040)	-	-	-	-	-
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	1	-	-	-	-	-
<b>AUTHORIZED FTE POSITIONS</b>						
8250 Class/Unclass FTE Positions	0.92	-	-	-	-	-



DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
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REVENUE CATEGORIES

TAXES

**0105 Personal Income Taxes**

8800 General Fund Revenue - - - - 19,147,696,808 19,147,696,808

**0110 Corp Excise and Income Taxes**

8800 General Fund Revenue - - - - 1,036,276,496 1,036,276,496

**0130 Other Employer -Employee Taxes**

3400 Other Funds Ltd - - - - 1,158,582,687 1,158,582,687

**0135 Cigarette Taxes**

3400 Other Funds Ltd - - - - 331,010,843 331,010,843

8800 General Fund Revenue - - - - 65,605,692 65,605,692

All Funds - - - - 396,616,535 396,616,535

**0140 Other Tobacco Products Taxes**

3400 Other Funds Ltd - - - - 58,758,895 58,758,895

8800 General Fund Revenue - - - - 68,534,573 68,534,573

All Funds - - - - 127,293,468 127,293,468

**0145 Amusement Taxes**

3400 Other Funds Ltd - - - - 3,890,000 3,890,000

8800 General Fund Revenue - - - - 1,600,000 1,600,000

All Funds - - - - 5,490,000 5,490,000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>0155 Inheritance Taxes</b>						
8800 General Fund Revenue	-	-	-	-	314,983,909	314,983,909
<b>0160 Eastern Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	8,000	8,000
8800 General Fund Revenue	-	-	-	-	6,000	6,000
All Funds	-	-	-	-	14,000	14,000
<b>0162 Western Oregon Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	780,000	780,000
8800 General Fund Revenue	-	-	-	-	30,000	30,000
All Funds	-	-	-	-	810,000	810,000
<b>0165 Other Severance Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	100,000	100,000
<b>0185 Privilege Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	80,500,000	80,500,000
<b>0195 Other Taxes</b>						
3400 Other Funds Ltd	-	-	-	-	280,164,024	280,164,024
8800 General Fund Revenue	-	-	-	-	30,327	30,327
All Funds	-	-	-	-	280,194,351	280,194,351
<b>TOTAL TAXES</b>						
3400 Other Funds Ltd	-	-	-	-	1,913,794,449	1,913,794,449

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-070-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
8800 General Fund Revenue	-	-	-	-	20,634,763,805	20,634,763,805
<b>TOTAL TAXES</b>	-	-	-	-	<b>\$22,548,558,254</b>	<b>\$22,548,558,254</b>
<b>LICENSES AND FEES</b>						
<b>0205 Business Lic and Fees</b>						
3400 Other Funds Ltd	-	-	-	-	11,250,353	11,250,353
<b>DONATIONS AND CONTRIBUTIONS</b>						
<b>0905 Donations</b>						
3400 Other Funds Ltd	-	-	-	-	1,780,000	1,780,000
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3400 Other Funds Ltd	-	-	-	-	88,765,387	88,765,387
<b>REVENUES</b>						
3400 Other Funds Ltd	-	-	-	-	2,015,590,189	2,015,590,189
8800 General Fund Revenue	-	-	-	-	20,634,763,805	20,634,763,805
<b>TOTAL REVENUES</b>	-	-	-	-	<b>\$22,650,353,994</b>	<b>\$22,650,353,994</b>
<b>TRANSFERS OUT</b>						
<b>2048 Transfer to Public Universities</b>						
3400 Other Funds Ltd	-	-	-	-	(7,966,616)	(7,966,616)
<b>2050 Transfer to Other</b>						
3400 Other Funds Ltd	-	-	-	-	(1,046,040,187)	(1,046,040,187)

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>2060 Transfer to General Fund</b>						
8800 General Fund Revenue	-	-	-	-	(20,634,763,805)	(20,634,763,805)
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	-	-	-	-	(38,156,120)	(38,156,120)
<b>2107 Tsfr To Administrative Svcs</b>						
3400 Other Funds Ltd	-	-	-	-	(15,430,116)	(15,430,116)
<b>2141 Tsfr To Lands, Dept of State</b>						
3400 Other Funds Ltd	-	-	-	-	(100,000)	(100,000)
<b>2248 Tsfr To Military Dept, Or</b>						
3400 Other Funds Ltd	-	-	-	-	(92,235,386)	(92,235,386)
<b>2257 Tsfr To Police, Dept of State</b>						
3400 Other Funds Ltd	-	-	-	-	(9,094,909)	(9,094,909)
<b>2340 Tsfr To Environmental Quality</b>						
3400 Other Funds Ltd	-	-	-	-	(25,780,444)	(25,780,444)
<b>2443 Tsfr To Oregon Health Authority</b>						
3400 Other Funds Ltd	-	-	-	-	(369,372,849)	(369,372,849)
<b>2525 Tsfr To HECC</b>						
3400 Other Funds Ltd	-	-	-	-	(2,093,270)	(2,093,270)
<b>2581 Tsfr To Education, Dept of</b>						
3400 Other Funds Ltd	-	-	-	-	(476,740)	(476,740)

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>2629 Tsfr To Forestry, Dept of</b>						
3400 Other Funds Ltd	-	-	-	-	(25,741,667)	(25,741,667)
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>						
3400 Other Funds Ltd	-	-	-	-	(30,000)	(30,000)
<b>2730 Tsfr To Transportation, Dept</b>						
3400 Other Funds Ltd	-	-	-	-	(256,873,963)	(256,873,963)
<b>2914 Tsfr To Housing and Com Svcs</b>						
3400 Other Funds Ltd	-	-	-	-	(88,765,387)	(88,765,387)
<b>TOTAL TRANSFERS OUT</b>						
3400 Other Funds Ltd	-	-	-	-	(1,978,157,654)	(1,978,157,654)
8800 General Fund Revenue	-	-	-	-	(20,634,763,805)	(20,634,763,805)
<b>TOTAL TRANSFERS OUT</b>	-	-	-	-	<b>(\$22,612,921,459)</b>	<b>(\$22,612,921,459)</b>
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	-	-	-	-	37,432,535	37,432,535
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	-	-	-	-	37,432,535	37,432,535

Agency Worksheet - Revenues & Expenditures  
 2019-21 Biennium  
 Capital Debt Service and Related Costs

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-087-00-00-00000

DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>BEGINNING BALANCE</b>						
<b>0025 Beginning Balance</b>						
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
<b>REVENUE CATEGORIES</b>						
<b>GENERAL FUND APPROPRIATION</b>						
<b>0050 General Fund Appropriation</b>						
8030 General Fund Debt Svc	11,783,683	14,425,618	-	14,425,618	15,066,620	15,066,620
<b>CHARGES FOR SERVICES</b>						
<b>0415 Admin and Service Charges</b>						
3400 Other Funds Ltd	-	73,056	-	73,056	73,056	-
3430 Other Funds Debt Svc Ltd	-	1,185,157	-	1,185,157	1,237,830	1,237,830
All Funds	-	1,258,213	-	1,258,213	1,310,886	1,237,830
<b>OTHER</b>						
<b>0975 Other Revenues</b>						
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
<b>TRANSFERS IN</b>						
<b>1107 Tsfr From Administrative Svcs</b>						
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	-
<b>REVENUES</b>						
8030 General Fund Debt Svc	11,783,683	14,425,618	-	14,425,618	15,066,620	15,066,620

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	73,056	-	73,056	73,056	-
3430 Other Funds Debt Svc Ltd	48	1,185,157	-	1,185,157	1,237,830	1,237,830
<b>TOTAL REVENUES</b>	<b>\$11,783,731</b>	<b>\$15,683,831</b>	-	<b>\$15,683,831</b>	<b>\$16,377,506</b>	<b>\$16,304,450</b>
<b>TRANSFERS OUT</b>						
<b>2010 Transfer Out - Intrafund</b>						
3430 Other Funds Debt Svc Ltd	(5,326,464)	-	-	-	-	-
<b>AVAILABLE REVENUES</b>						
8030 General Fund Debt Svc	11,783,683	14,425,618	-	14,425,618	15,066,620	15,066,620
3400 Other Funds Ltd	-	73,056	-	73,056	73,056	-
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	-	1,185,157	1,237,830	1,237,830
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$11,839,199</b>	<b>\$15,683,831</b>	-	<b>\$15,683,831</b>	<b>\$16,377,506</b>	<b>\$16,304,450</b>
<b>EXPENDITURES</b>						
<b>SERVICES &amp; SUPPLIES</b>						
<b>4225 State Gov. Service Charges</b>						
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	-	73,056	-	73,056	73,056	-
3430 Other Funds Debt Svc Ltd	55,468	-	-	-	-	-
All Funds	55,468	73,056	-	73,056	73,056	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>						

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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
3400 Other Funds Ltd	-	73,056	-	73,056	73,056	-
3430 Other Funds Debt Svc Ltd	55,487	-	-	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$55,487</b>	<b>\$73,056</b>	-	<b>\$73,056</b>	<b>\$73,056</b>	-

**DEBT SERVICE**

**7100 Principal - Bonds**

8030 General Fund Debt Svc	9,485,000	11,949,998	-	11,949,998	13,547,030	13,547,030
3430 Other Funds Debt Svc Ltd	-	999,087	-	999,087	1,112,980	1,112,980
All Funds	9,485,000	12,949,085	-	12,949,085	14,660,010	14,660,010

**7150 Interest - Bonds**

8030 General Fund Debt Svc	2,298,649	2,475,620	-	2,475,620	1,519,590	1,519,590
3430 Other Funds Debt Svc Ltd	29	186,070	-	186,070	124,850	124,850
All Funds	2,298,678	2,661,690	-	2,661,690	1,644,440	1,644,440

**TOTAL DEBT SERVICE**

8030 General Fund Debt Svc	11,783,649	14,425,618	-	14,425,618	15,066,620	15,066,620
3430 Other Funds Debt Svc Ltd	29	1,185,157	-	1,185,157	1,237,830	1,237,830

<b>TOTAL DEBT SERVICE</b>	<b>\$11,783,678</b>	<b>\$15,610,775</b>	-	<b>\$15,610,775</b>	<b>\$16,304,450</b>	<b>\$16,304,450</b>
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**EXPENDITURES**

8030 General Fund Debt Svc	11,783,649	14,425,618	-	14,425,618	15,066,620	15,066,620
3400 Other Funds Ltd	-	73,056	-	73,056	73,056	-
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	-	1,185,157	1,237,830	1,237,830



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DESCRIPTION	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Emergency Boards	2017-19 Leg Approved Budget	2019-21 Base Budget	2019-21 Current Service Level
<b>TOTAL EXPENDITURES</b>	\$11,839,165	\$15,683,831	-	\$15,683,831	\$16,377,506	\$16,304,450
<b>REVERSIONS</b>						
<b>9900 Reversions</b>						
8030 General Fund Debt Svc	(34)	-	-	-	-	-
<b>ENDING BALANCE</b>						
8030 General Fund Debt Svc	-	-	-	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	-
<b>TOTAL ENDING BALANCE</b>	-	-	-	-	-	-

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>BEGINNING BALANCE</b>					
<b>0025 Beginning Balance</b>					
3400 Other Funds Ltd	37,827,306	-	37,827,306	-	37,827,306
<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	186,910,829	2,898,001	189,808,830	15,460,632	205,269,462
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
All Funds	201,977,449	2,898,001	204,875,450	15,460,632	220,336,082
<b>TAXES</b>					
<b>0105 Personal Income Taxes</b>					
8800 General Fund Revenue	19,147,696,808	-	19,147,696,808	-	19,147,696,808
<b>0110 Corp Excise and Income Taxes</b>					
8800 General Fund Revenue	1,036,276,496	-	1,036,276,496	-	1,036,276,496
<b>0130 Other Employer -Employee Taxes</b>					
3400 Other Funds Ltd	1,164,582,687	-	1,164,582,687	-	1,164,582,687
<b>0135 Cigarette Taxes</b>					
3400 Other Funds Ltd	331,010,843	-	331,010,843	-	331,010,843
8800 General Fund Revenue	65,605,692	-	65,605,692	-	65,605,692
All Funds	396,616,535	-	396,616,535	-	396,616,535
<b>0140 Other Tobacco Products Taxes</b>					
3400 Other Funds Ltd	58,758,895	-	58,758,895	-	58,758,895
8800 General Fund Revenue	68,534,573	-	68,534,573	-	68,534,573

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
All Funds	127,293,468	-	127,293,468	-	127,293,468
<b>0142 Marijuana Taxes</b>					
3400 Other Funds Ltd	215,280,000	-	215,280,000	-	215,280,000
<b>0145 Amusement Taxes</b>					
3400 Other Funds Ltd	3,890,000	-	3,890,000	-	3,890,000
8800 General Fund Revenue	1,600,000	-	1,600,000	-	1,600,000
All Funds	5,490,000	-	5,490,000	-	5,490,000
<b>0155 Inheritance Taxes</b>					
8800 General Fund Revenue	314,983,909	-	314,983,909	-	314,983,909
<b>0160 Eastern Oregon Severance Taxes</b>					
3400 Other Funds Ltd	8,000	-	8,000	-	8,000
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	14,000	-	14,000	-	14,000
<b>0162 Western Oregon Severance Taxes</b>					
3400 Other Funds Ltd	780,000	-	780,000	-	780,000
8800 General Fund Revenue	30,000	-	30,000	-	30,000
All Funds	810,000	-	810,000	-	810,000
<b>0165 Other Severance Taxes</b>					
3400 Other Funds Ltd	150,000	-	150,000	-	150,000
<b>0185 Privilege Taxes</b>					
3400 Other Funds Ltd	81,550,000	-	81,550,000	-	81,550,000
<b>0195 Other Taxes</b>					
3400 Other Funds Ltd	288,395,429	-	288,395,429	-	288,395,429

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
8800 General Fund Revenue	30,327	-	30,327	-	30,327
All Funds	288,425,756	-	288,425,756	-	288,425,756
<b>TOTAL TAXES</b>					
3400 Other Funds Ltd	2,144,405,854	-	2,144,405,854	-	2,144,405,854
8800 General Fund Revenue	20,634,763,805	-	20,634,763,805	-	20,634,763,805
<b>TOTAL TAXES</b>	<b>\$22,779,169,659</b>	-	<b>\$22,779,169,659</b>	-	<b>\$22,779,169,659</b>
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	11,597,353	-	11,597,353	-	11,597,353
<b>CHARGES FOR SERVICES</b>					
<b>0410 Charges for Services</b>					
3400 Other Funds Ltd	2,073,406	-	2,073,406	-	2,073,406
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	36,419,003	(5,923,056)	30,495,947	-	30,495,947
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
All Funds	37,656,833	(5,923,056)	31,733,777	-	31,733,777
<b>TOTAL CHARGES FOR SERVICES</b>					
3400 Other Funds Ltd	38,492,409	(5,923,056)	32,569,353	-	32,569,353
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL CHARGES FOR SERVICES</b>	<b>\$39,730,239</b>	<b>(\$5,923,056)</b>	<b>\$33,807,183</b>	-	<b>\$33,807,183</b>
<b>FINES, RENTS AND ROYALTIES</b>					
<b>0505 Fines and Forfeitures</b>					
3400 Other Funds Ltd	10,600,448	-	10,600,448	-	10,600,448

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
8800 General Fund Revenue	15,296,170	-	15,296,170	-	15,296,170
All Funds	25,896,618	-	25,896,618	-	25,896,618
<b>BOND SALES</b>					
<b>0555 General Fund Obligation Bonds</b>					
3400 Other Funds Ltd	5,383,110	(5,383,110)	-	-	-
<b>DONATIONS AND CONTRIBUTIONS</b>					
<b>0905 Donations</b>					
3400 Other Funds Ltd	2,000,000	-	2,000,000	-	2,000,000
<b>LOAN REPAYMENT</b>					
<b>0950 Sr Citizen Prop Tax Repayments</b>					
3400 Other Funds Ltd	32,201,714	-	32,201,714	-	32,201,714
<b>OTHER</b>					
<b>0975 Other Revenues</b>					
3400 Other Funds Ltd	139,720,251	-	139,720,251	-	139,720,251
<b>TRANSFERS IN</b>					
<b>1198 Tsfr From Judicial Dept</b>					
3400 Other Funds Ltd	35,046,757	-	35,046,757	-	35,046,757
8800 General Fund Revenue	50,571,555	-	50,571,555	-	50,571,555
All Funds	85,618,312	-	85,618,312	-	85,618,312
<b>TOTAL REVENUES</b>					
8000 General Fund	186,910,829	2,898,001	189,808,830	15,460,632	205,269,462
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3400 Other Funds Ltd	2,419,447,896	(11,306,166)	2,408,141,730	-	2,408,141,730

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
8800 General Fund Revenue	20,700,631,530	-	20,700,631,530	-	20,700,631,530
<b>TOTAL REVENUES</b>	<b>\$23,323,294,705</b>	<b>(\$8,408,165)</b>	<b>\$23,314,886,540</b>	<b>\$15,460,632</b>	<b>\$23,330,347,172</b>
<b>TRANSFERS OUT</b>					
<b>2048 Transfer to Public Universities</b>					
3400 Other Funds Ltd	(7,966,616)	-	(7,966,616)	-	(7,966,616)
<b>2050 Transfer to Other</b>					
3400 Other Funds Ltd	(1,046,040,187)	-	(1,046,040,187)	-	(1,046,040,187)
<b>2060 Transfer to General Fund</b>					
8800 General Fund Revenue	(20,700,631,530)	-	(20,700,631,530)	-	(20,700,631,530)
<b>2080 Transfer to Counties</b>					
3400 Other Funds Ltd	(38,156,120)	-	(38,156,120)	(75,513,659)	(113,669,779)
<b>2100 Tsfr To Human Svcs, Dept of</b>					
3400 Other Funds Ltd	(2,758,007)	-	(2,758,007)	-	(2,758,007)
<b>2107 Tsfr To Administrative Svcs</b>					
3400 Other Funds Ltd	(55,841,116)	-	(55,841,116)	-	(55,841,116)
<b>2137 Tsfr To Justice, Dept of</b>					
3400 Other Funds Ltd	(22,151,904)	-	(22,151,904)	-	(22,151,904)
<b>2141 Tsfr To Lands, Dept of State</b>					
3400 Other Funds Ltd	(100,000)	-	(100,000)	-	(100,000)
<b>2198 Tsfr To Judicial Dept</b>					
3400 Other Funds Ltd	(15,703,518)	-	(15,703,518)	-	(15,703,518)
<b>2213 Tsfr To Criminal Justice Comm</b>					

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	(3,000,000)	-	(3,000,000)	-	(3,000,000)
<b>2248 Tsfr To Military Dept, Or</b>					
3400 Other Funds Ltd	(92,235,386)	-	(92,235,386)	-	(92,235,386)
<b>2257 Tsfr To Police, Dept of State</b>					
3400 Other Funds Ltd	(39,754,731)	-	(39,754,731)	-	(39,754,731)
<b>2259 Tsfr To Pub Safety Std/Trng</b>					
3400 Other Funds Ltd	(49,539,360)	-	(49,539,360)	-	(49,539,360)
<b>2340 Tsfr To Environmental Quality</b>					
3400 Other Funds Ltd	(25,780,444)	-	(25,780,444)	-	(25,780,444)
<b>2443 Tsfr To Oregon Health Authority</b>					
3400 Other Funds Ltd	(425,884,307)	-	(425,884,307)	-	(425,884,307)
<b>2525 Tsfr To HECC</b>					
3400 Other Funds Ltd	(2,093,270)	-	(2,093,270)	-	(2,093,270)
<b>2581 Tsfr To Education, Dept of</b>					
3400 Other Funds Ltd	(81,298,740)	-	(81,298,740)	-	(81,298,740)
<b>2629 Tsfr To Forestry, Dept of</b>					
3400 Other Funds Ltd	(25,741,667)	-	(25,741,667)	-	(25,741,667)
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>					
3400 Other Funds Ltd	(30,000)	-	(30,000)	-	(30,000)
<b>2730 Tsfr To Transportation, Dept</b>					
3400 Other Funds Ltd	(256,873,963)	-	(256,873,963)	-	(256,873,963)
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>					
3400 Other Funds Ltd	(7,000,000)	-	(7,000,000)	-	(7,000,000)

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>2914 Tsfr To Housing and Com Svcs</b>					
3400 Other Funds Ltd	(88,765,387)	-	(88,765,387)	-	(88,765,387)
<b>TOTAL TRANSFERS OUT</b>					
3400 Other Funds Ltd	(2,286,714,723)	-	(2,286,714,723)	(75,513,659)	(2,362,228,382)
8800 General Fund Revenue	(20,700,631,530)	-	(20,700,631,530)	-	(20,700,631,530)
<b>TOTAL TRANSFERS OUT</b>	<b>(\$22,987,346,253)</b>	<b>-</b>	<b>(\$22,987,346,253)</b>	<b>(\$75,513,659)</b>	<b>(\$23,062,859,912)</b>
<b>AVAILABLE REVENUES</b>					
8000 General Fund	186,910,829	2,898,001	189,808,830	15,460,632	205,269,462
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3400 Other Funds Ltd	170,560,479	(11,306,166)	159,254,313	(75,513,659)	83,740,654
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$373,775,758</b>	<b>(\$8,408,165)</b>	<b>\$365,367,593</b>	<b>(\$60,053,027)</b>	<b>\$305,314,566</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	92,397,128	-	92,397,128	3,375,656	95,772,784
3400 Other Funds Ltd	22,651,137	-	22,651,137	1,029,577	23,680,714
All Funds	115,048,265	-	115,048,265	4,405,233	119,453,498
<b>3160 Temporary Appointments</b>					
8000 General Fund	60,901	2,315	63,216	-	63,216
3400 Other Funds Ltd	189,032	7,183	196,215	-	196,215
All Funds	249,933	9,498	259,431	-	259,431



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<b>3170 Overtime Payments</b>					
8000 General Fund	99,807	3,793	103,600	-	103,600
3400 Other Funds Ltd	198,354	(165,423)	32,931	-	32,931
All Funds	298,161	(161,630)	136,531	-	136,531
<b>3180 Shift Differential</b>					
8000 General Fund	28,845	1,096	29,941	-	29,941
3400 Other Funds Ltd	22,906	(5,358)	17,548	-	17,548
All Funds	51,751	(4,262)	47,489	-	47,489
<b>3190 All Other Differential</b>					
8000 General Fund	257,184	9,773	266,957	-	266,957
3400 Other Funds Ltd	20,482	778	21,260	-	21,260
All Funds	277,666	10,551	288,217	-	288,217
<b>TOTAL SALARIES &amp; WAGES</b>					
8000 General Fund	92,843,865	16,977	92,860,842	3,375,656	96,236,498
3400 Other Funds Ltd	23,081,911	(162,820)	22,919,091	1,029,577	23,948,668
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$115,925,776</b>	<b>(\$145,843)</b>	<b>\$115,779,933</b>	<b>\$4,405,233</b>	<b>\$120,185,166</b>
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
8000 General Fund	46,994	-	46,994	1,426	48,420
3400 Other Funds Ltd	12,686	-	12,686	770	13,456
All Funds	59,680	-	59,680	2,196	61,876
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	15,745,239	2,487	15,747,726	572,842	16,320,568

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	3,884,962	(28,849)	3,856,113	174,720	4,030,833
All Funds	19,630,201	(26,362)	19,603,839	747,562	20,351,401
<b>3221 Pension Obligation Bond</b>					
8000 General Fund	4,871,353	357,874	5,229,227	-	5,229,227
3400 Other Funds Ltd	1,351,276	(61,038)	1,290,238	-	1,290,238
All Funds	6,222,629	296,836	6,519,465	-	6,519,465
<b>3230 Social Security Taxes</b>					
8000 General Fund	7,094,388	1,299	7,095,687	258,233	7,353,920
3400 Other Funds Ltd	1,765,009	(12,455)	1,752,554	78,764	1,831,318
All Funds	8,859,397	(11,156)	8,848,241	336,997	9,185,238
<b>3240 Unemployment Assessments</b>					
8000 General Fund	264,037	10,034	274,071	-	274,071
3400 Other Funds Ltd	15,065	573	15,638	-	15,638
All Funds	279,102	10,607	289,709	-	289,709
<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	44,661	-	44,661	1,341	46,002
3400 Other Funds Ltd	12,151	-	12,151	747	12,898
All Funds	56,812	-	56,812	2,088	58,900
<b>3260 Mass Transit Tax</b>					
8000 General Fund	560,791	(3,638)	557,153	20,209	577,362
3400 Other Funds Ltd	130,240	7,269	137,509	7,500	145,009
All Funds	691,031	3,631	694,662	27,709	722,371
<b>3270 Flexible Benefits</b>					

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8000 General Fund	27,080,953	-	27,080,953	820,737	27,901,690
3400 Other Funds Ltd	7,326,067	-	7,326,067	445,887	7,771,954
All Funds	34,407,020	-	34,407,020	1,266,624	35,673,644
<b>3280 Other OPE</b>					
8000 General Fund	15,850	-	15,850	-	15,850
3400 Other Funds Ltd	45,617	-	45,617	-	45,617
All Funds	61,467	-	61,467	-	61,467
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	55,724,266	368,056	56,092,322	1,674,788	57,767,110
3400 Other Funds Ltd	14,543,073	(94,500)	14,448,573	708,388	15,156,961
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$70,267,339</b>	<b>\$273,556</b>	<b>\$70,540,895</b>	<b>\$2,383,176</b>	<b>\$72,924,071</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	(4,639,203)	2,927,891	(1,711,312)	-	(1,711,312)
3400 Other Funds Ltd	(1,135,090)	871,408	(263,682)	-	(263,682)
All Funds	(5,774,293)	3,799,299	(1,974,994)	-	(1,974,994)
<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	143,928,928	3,312,924	147,241,852	5,050,444	152,292,296
3400 Other Funds Ltd	36,489,894	614,088	37,103,982	1,737,965	38,841,947
<b>TOTAL PERSONAL SERVICES</b>	<b>\$180,418,822</b>	<b>\$3,927,012</b>	<b>\$184,345,834</b>	<b>\$6,788,409</b>	<b>\$191,134,243</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
8000 General Fund	526,875	6,252	533,127	20,863	553,990

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3400 Other Funds Ltd	127,679	6,705	134,384	7,637	142,021
All Funds	654,554	12,957	667,511	28,500	696,011
<b>4125 Out of State Travel</b>					
8000 General Fund	392,782	15,926	408,708	40,319	449,027
3400 Other Funds Ltd	52,962	2,012	54,974	40,319	95,293
All Funds	445,744	17,938	463,682	80,638	544,320
<b>4150 Employee Training</b>					
8000 General Fund	1,000,022	24,665	1,024,687	30,112	1,054,799
3400 Other Funds Ltd	312,572	(34,977)	277,595	24,288	301,883
All Funds	1,312,594	(10,312)	1,302,282	54,400	1,356,682
<b>4175 Office Expenses</b>					
8000 General Fund	5,478,225	(1,384,062)	4,094,163	1,416,878	5,511,041
3400 Other Funds Ltd	1,725,524	(64,296)	1,661,228	47,741	1,708,969
All Funds	7,203,749	(1,448,358)	5,755,391	1,464,619	7,220,010
<b>4200 Telecommunications</b>					
8000 General Fund	2,108,223	(1,097)	2,107,126	54,578	2,161,704
3400 Other Funds Ltd	626,166	(59,421)	566,745	44,022	610,767
All Funds	2,734,389	(60,518)	2,673,871	98,600	2,772,471
<b>4225 State Gov. Service Charges</b>					
8000 General Fund	4,513,749	2,887,703	7,401,452	-	7,401,452
3400 Other Funds Ltd	1,350,958	99,380	1,450,338	-	1,450,338
All Funds	5,864,707	2,987,083	8,851,790	-	8,851,790
<b>4250 Data Processing</b>					

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8000 General Fund	3,014,661	(129,870)	2,884,791	287,439	3,172,230
3400 Other Funds Ltd	728,722	(22,822)	705,900	33,227	739,127
All Funds	3,743,383	(152,692)	3,590,691	320,666	3,911,357
<b>4275 Publicity and Publications</b>					
8000 General Fund	158,206	6,015	164,221	-	164,221
3400 Other Funds Ltd	115,521	4,390	119,911	-	119,911
All Funds	273,727	10,405	284,132	-	284,132
<b>4300 Professional Services</b>					
8000 General Fund	2,651,078	(640,619)	2,010,459	887,290	2,897,749
3400 Other Funds Ltd	10,528,987	(8,588,204)	1,940,783	70,278	2,011,061
All Funds	13,180,065	(9,228,823)	3,951,242	957,568	4,908,810
<b>4315 IT Professional Services</b>					
8000 General Fund	6,036,214	(3,939,487)	2,096,727	6,467,179	8,563,906
3400 Other Funds Ltd	1,484,233	(1,163,055)	321,178	562,363	883,541
All Funds	7,520,447	(5,102,542)	2,417,905	7,029,542	9,447,447
<b>4325 Attorney General</b>					
8000 General Fund	4,911,777	989,232	5,901,009	29,976	5,930,985
3400 Other Funds Ltd	661,582	133,243	794,825	44,964	839,789
All Funds	5,573,359	1,122,475	6,695,834	74,940	6,770,774
<b>4375 Employee Recruitment and Develop</b>					
8000 General Fund	58,917	2,240	61,157	-	61,157
3400 Other Funds Ltd	16,074	610	16,684	-	16,684
All Funds	74,991	2,850	77,841	-	77,841

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<b>4400 Dues and Subscriptions</b>					
8000 General Fund	172,411	6,553	178,964	-	178,964
3400 Other Funds Ltd	93,515	3,553	97,068	-	97,068
All Funds	265,926	10,106	276,032	-	276,032
<b>4425 Facilities Rental and Taxes</b>					
8000 General Fund	5,771,652	219,323	5,990,975	-	5,990,975
3400 Other Funds Ltd	2,439,178	(54,928)	2,384,250	-	2,384,250
All Funds	8,210,830	164,395	8,375,225	-	8,375,225
<b>4450 Fuels and Utilities</b>					
3400 Other Funds Ltd	23,560	895	24,455	-	24,455
<b>4475 Facilities Maintenance</b>					
8000 General Fund	211,122	8,022	219,144	-	219,144
3400 Other Funds Ltd	46,760	1,777	48,537	-	48,537
All Funds	257,882	9,799	267,681	-	267,681
<b>4575 Agency Program Related S and S</b>					
8000 General Fund	550,000	20,900	570,900	-	570,900
3400 Other Funds Ltd	170,752	5,705	176,457	-	176,457
All Funds	720,752	26,605	747,357	-	747,357
<b>4600 Intra-agency Charges</b>					
8000 General Fund	130,000	(130,000)	-	-	-
3400 Other Funds Ltd	11,600	(11,600)	-	-	-
All Funds	141,600	(141,600)	-	-	-
<b>4650 Other Services and Supplies</b>					

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8000 General Fund	87,389	1,494,011	1,581,400	882,463	2,463,863
3400 Other Funds Ltd	3,087,912	101,037	3,188,949	400,924	3,589,873
All Funds	3,175,301	1,595,048	4,770,349	1,283,387	6,053,736
<b>4700 Expendable Prop 250 - 5000</b>					
8000 General Fund	294,459	(62,493)	231,966	93,335	325,301
3400 Other Funds Ltd	83,841	(12,673)	71,168	15,565	86,733
All Funds	378,300	(75,166)	303,134	108,900	412,034
<b>4715 IT Expendable Property</b>					
8000 General Fund	998,300	43,060	1,041,360	62,106	1,103,466
3400 Other Funds Ltd	295,408	(116,448)	178,960	50,094	229,054
All Funds	1,293,708	(73,388)	1,220,320	112,200	1,332,520
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	39,066,062	(563,726)	38,502,336	10,272,538	48,774,874
3400 Other Funds Ltd	23,983,506	(9,769,117)	14,214,389	1,341,422	15,555,811
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$63,049,568</b>	<b>(\$10,332,843)</b>	<b>\$52,716,725</b>	<b>\$11,613,960</b>	<b>\$64,330,685</b>
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
8000 General Fund	341,553	12,980	354,533	137,650	492,183
3400 Other Funds Ltd	491,132	(144,656)	346,476	111,026	457,502
All Funds	832,685	(131,676)	701,009	248,676	949,685
<b>5150 Telecommunications Equipment</b>					
8000 General Fund	224,336	8,525	232,861	-	232,861
3400 Other Funds Ltd	29,945	(949)	28,996	-	28,996

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All Funds	254,281	7,576	261,857	-	261,857
<b>5550 Data Processing Software</b>					
8000 General Fund	12,989	493	13,482	-	13,482
3400 Other Funds Ltd	5,263	200	5,463	-	5,463
All Funds	18,252	693	18,945	-	18,945
<b>5600 Data Processing Hardware</b>					
8000 General Fund	31,577	1,200	32,777	-	32,777
3400 Other Funds Ltd	88,250	3,354	91,604	-	91,604
All Funds	119,827	4,554	124,381	-	124,381
<b>5900 Other Capital Outlay</b>					
8000 General Fund	79,020	3,003	82,023	-	82,023
3400 Other Funds Ltd	1,239,167	(866,352)	372,815	-	372,815
All Funds	1,318,187	(863,349)	454,838	-	454,838
<b>TOTAL CAPITAL OUTLAY</b>					
8000 General Fund	689,475	26,201	715,676	137,650	853,326
3400 Other Funds Ltd	1,853,757	(1,008,403)	845,354	111,026	956,380
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$2,543,232</b>	<b>(\$982,202)</b>	<b>\$1,561,030</b>	<b>\$248,676</b>	<b>\$1,809,706</b>
<b>SPECIAL PAYMENTS</b>					
<b>6020 Dist to Counties</b>					
8000 General Fund	3,226,364	122,602	3,348,966	-	3,348,966
3400 Other Funds Ltd	67,411,698	2,561,645	69,973,343	(69,973,343)	-
All Funds	70,638,062	2,684,247	73,322,309	(69,973,343)	3,348,966
<b>6030 Dist to Non-Gov Units</b>					



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3400 Other Funds Ltd	295,488	11,229	306,717	-	306,717
<b>TOTAL SPECIAL PAYMENTS</b>					
8000 General Fund	3,226,364	122,602	3,348,966	-	3,348,966
3400 Other Funds Ltd	67,707,186	2,572,874	70,280,060	(69,973,343)	306,717
<b>TOTAL SPECIAL PAYMENTS</b>	<b>\$70,933,550</b>	<b>\$2,695,476</b>	<b>\$73,629,026</b>	<b>(\$69,973,343)</b>	<b>\$3,655,683</b>
<b>DEBT SERVICE</b>					
<b>7100 Principal - Bonds</b>					
8030 General Fund Debt Svc	13,547,030	-	13,547,030	-	13,547,030
3430 Other Funds Debt Svc Ltd	1,112,980	-	1,112,980	-	1,112,980
All Funds	14,660,010	-	14,660,010	-	14,660,010
<b>7150 Interest - Bonds</b>					
8030 General Fund Debt Svc	1,519,590	-	1,519,590	-	1,519,590
3430 Other Funds Debt Svc Ltd	124,850	-	124,850	-	124,850
All Funds	1,644,440	-	1,644,440	-	1,644,440
<b>TOTAL DEBT SERVICE</b>					
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL DEBT SERVICE</b>	<b>\$16,304,450</b>	<b>-</b>	<b>\$16,304,450</b>	<b>-</b>	<b>\$16,304,450</b>
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	186,910,829	2,898,001	189,808,830	15,460,632	205,269,462
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3400 Other Funds Ltd	130,034,343	(7,590,558)	122,443,785	(66,782,930)	55,660,855
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830

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<b>TOTAL EXPENDITURES</b>	<b>\$333,249,622</b>	<b>(\$4,692,557)</b>	<b>\$328,557,065</b>	<b>(\$51,322,298)</b>	<b>\$277,234,767</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	40,526,136	(3,715,608)	36,810,528	(8,730,729)	28,079,799
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	1,024	-	1,024	36	1,060
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	969.22	-	969.22	38.57	1,007.79

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<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	26,030,706	3,872,106	29,902,812	1,606,901	31,509,713
<b>TAXES</b>					
<b>0130 Other Employer -Employee Taxes</b>					
3400 Other Funds Ltd	4,107	-	4,107	-	4,107
<b>0142 Marijuana Taxes</b>					
3400 Other Funds Ltd	485,100	-	485,100	-	485,100
<b>0165 Other Severance Taxes</b>					
3400 Other Funds Ltd	1,631	-	1,631	-	1,631
<b>0185 Privilege Taxes</b>					
3400 Other Funds Ltd	63,206	-	63,206	-	63,206
<b>0195 Other Taxes</b>					
3400 Other Funds Ltd	218,445	-	218,445	-	218,445
<b>TOTAL TAXES</b>					
3400 Other Funds Ltd	772,489	-	772,489	-	772,489
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	79,979	-	79,979	-	79,979
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	6,935,250	-	6,935,250	-	6,935,250

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<b>FINES, RENTS AND ROYALTIES</b>					
<b>0505 Fines and Forfeitures</b>					
3400 Other Funds Ltd	10,594,508	-	10,594,508	-	10,594,508
8800 General Fund Revenue	15,296,170	-	15,296,170	-	15,296,170
All Funds	25,890,678	-	25,890,678	-	25,890,678
<b>LOAN REPAYMENT</b>					
<b>0950 Sr Citizen Prop Tax Repayments</b>					
3400 Other Funds Ltd	313,147	-	313,147	-	313,147
<b>OTHER</b>					
<b>0975 Other Revenues</b>					
3400 Other Funds Ltd	50,954,864	-	50,954,864	-	50,954,864
<b>TRANSFERS IN</b>					
<b>1198 Tsfr From Judicial Dept</b>					
3400 Other Funds Ltd	35,046,757	-	35,046,757	-	35,046,757
8800 General Fund Revenue	50,571,555	-	50,571,555	-	50,571,555
All Funds	85,618,312	-	85,618,312	-	85,618,312
<b>TOTAL REVENUES</b>					
8000 General Fund	26,030,706	3,872,106	29,902,812	1,606,901	31,509,713
3400 Other Funds Ltd	104,696,994	-	104,696,994	-	104,696,994
8800 General Fund Revenue	65,867,725	-	65,867,725	-	65,867,725
<b>TOTAL REVENUES</b>	<b>\$196,595,425</b>	<b>\$3,872,106</b>	<b>\$200,467,531</b>	<b>\$1,606,901</b>	<b>\$202,074,432</b>
<b>TRANSFERS OUT</b>					
<b>2060 Transfer to General Fund</b>					

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8800 General Fund Revenue	(65,867,725)	-	(65,867,725)	-	(65,867,725)
<b>2100 Tsfr To Human Svcs, Dept of</b>					
3400 Other Funds Ltd	(2,758,007)	-	(2,758,007)	-	(2,758,007)
<b>2137 Tsfr To Justice, Dept of</b>					
3400 Other Funds Ltd	(22,151,904)	-	(22,151,904)	-	(22,151,904)
<b>2198 Tsfr To Judicial Dept</b>					
3400 Other Funds Ltd	(15,703,518)	-	(15,703,518)	-	(15,703,518)
<b>2257 Tsfr To Police, Dept of State</b>					
3400 Other Funds Ltd	(351,572)	-	(351,572)	-	(351,572)
<b>2259 Tsfr To Pub Safety Std/Trng</b>					
3400 Other Funds Ltd	(49,539,360)	-	(49,539,360)	-	(49,539,360)
<b>2443 Tsfr To Oregon Health Authority</b>					
3400 Other Funds Ltd	(5,997,708)	-	(5,997,708)	-	(5,997,708)
<b>TOTAL TRANSFERS OUT</b>					
3400 Other Funds Ltd	(96,502,069)	-	(96,502,069)	-	(96,502,069)
8800 General Fund Revenue	(65,867,725)	-	(65,867,725)	-	(65,867,725)
<b>TOTAL TRANSFERS OUT</b>	<b>(\$162,369,794)</b>	<b>-</b>	<b>(\$162,369,794)</b>	<b>-</b>	<b>(\$162,369,794)</b>
<b>AVAILABLE REVENUES</b>					
8000 General Fund	26,030,706	3,872,106	29,902,812	1,606,901	31,509,713
3400 Other Funds Ltd	8,194,925	-	8,194,925	-	8,194,925
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$34,225,631</b>	<b>\$3,872,106</b>	<b>\$38,097,737</b>	<b>\$1,606,901</b>	<b>\$39,704,638</b>

EXPENDITURES

PERSONAL SERVICES

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<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	9,730,287	-	9,730,287	569,616	10,299,903
3400 Other Funds Ltd	1,025,841	-	1,025,841	57,672	1,083,513
All Funds	10,756,128	-	10,756,128	627,288	11,383,416
<b>3160 Temporary Appointments</b>					
8000 General Fund	26,790	1,018	27,808	-	27,808
3400 Other Funds Ltd	75,336	2,863	78,199	-	78,199
All Funds	102,126	3,881	106,007	-	106,007
<b>3170 Overtime Payments</b>					
8000 General Fund	40,034	1,521	41,555	-	41,555
<b>3180 Shift Differential</b>					
8000 General Fund	27,337	1,039	28,376	-	28,376
<b>3190 All Other Differential</b>					
8000 General Fund	198,627	7,548	206,175	-	206,175
3400 Other Funds Ltd	20,482	778	21,260	-	21,260
All Funds	219,109	8,326	227,435	-	227,435
<b>TOTAL SALARIES &amp; WAGES</b>					
8000 General Fund	10,023,075	11,126	10,034,201	569,616	10,603,817
3400 Other Funds Ltd	1,121,659	3,641	1,125,300	57,672	1,182,972
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$11,144,734</b>	<b>\$14,767</b>	<b>\$11,159,501</b>	<b>\$627,288</b>	<b>\$11,786,789</b>
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					

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8000 General Fund	3,925	-	3,925	222	4,147
3400 Other Funds Ltd	406	-	406	22	428
All Funds	4,331	-	4,331	244	4,575
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	1,696,363	1,715	1,698,078	96,663	1,794,741
3400 Other Funds Ltd	177,569	132	177,701	9,788	187,489
All Funds	1,873,932	1,847	1,875,779	106,451	1,982,230
<b>3221 Pension Obligation Bond</b>					
8000 General Fund	447,762	130,865	578,627	-	578,627
3400 Other Funds Ltd	55,869	10,660	66,529	-	66,529
All Funds	503,631	141,525	645,156	-	645,156
<b>3230 Social Security Taxes</b>					
8000 General Fund	758,837	851	759,688	43,576	803,264
3400 Other Funds Ltd	85,053	279	85,332	4,413	89,745
All Funds	843,890	1,130	845,020	47,989	893,009
<b>3240 Unemployment Assessments</b>					
8000 General Fund	175,959	(114,346)	61,613	-	61,613
3400 Other Funds Ltd	3,003	(1,951)	1,052	-	1,052
All Funds	178,962	(116,297)	62,665	-	62,665
<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	3,774	-	3,774	210	3,984
3400 Other Funds Ltd	402	-	402	22	424
All Funds	4,176	-	4,176	232	4,408

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<b>3260 Mass Transit Tax</b>					
8000 General Fund	45,038	15,168	60,206	3,369	63,575
3400 Other Funds Ltd	6,723	28	6,751	342	7,093
All Funds	51,761	15,196	66,957	3,711	70,668
<b>3270 Flexible Benefits</b>					
8000 General Fund	2,298,016	-	2,298,016	128,070	2,426,086
3400 Other Funds Ltd	235,232	-	235,232	12,666	247,898
All Funds	2,533,248	-	2,533,248	140,736	2,673,984
<b>3280 Other OPE</b>					
8000 General Fund	10,532	-	10,532	-	10,532
3400 Other Funds Ltd	42,793	-	42,793	-	42,793
All Funds	53,325	-	53,325	-	53,325
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	5,440,206	34,253	5,474,459	272,110	5,746,569
3400 Other Funds Ltd	607,050	9,148	616,198	27,253	643,451
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$6,047,256</b>	<b>\$43,401</b>	<b>\$6,090,657</b>	<b>\$299,363</b>	<b>\$6,390,020</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	(1,002,727)	785,550	(217,177)	-	(217,177)
3400 Other Funds Ltd	(128,396)	104,185	(24,211)	-	(24,211)
All Funds	(1,131,123)	889,735	(241,388)	-	(241,388)
<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	14,460,554	830,929	15,291,483	841,726	16,133,209



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3400 Other Funds Ltd	1,600,313	116,974	1,717,287	84,925	1,802,212
<b>TOTAL PERSONAL SERVICES</b>	<b>\$16,060,867</b>	<b>\$947,903</b>	<b>\$17,008,770</b>	<b>\$926,651</b>	<b>\$17,935,421</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
8000 General Fund	122,420	4,945	127,365	14,503	141,868
3400 Other Funds Ltd	22,415	857	23,272	1,297	24,569
All Funds	144,835	5,802	150,637	15,800	166,437
<b>4125 Out of State Travel</b>					
8000 General Fund	3,203	122	3,325	-	3,325
3400 Other Funds Ltd	2,663	101	2,764	-	2,764
All Funds	5,866	223	6,089	-	6,089
<b>4150 Employee Training</b>					
8000 General Fund	200,833	10,767	211,600	5,824	217,424
3400 Other Funds Ltd	45,771	1,778	47,549	576	48,125
All Funds	246,604	12,545	259,149	6,400	265,549
<b>4175 Office Expenses</b>					
8000 General Fund	4,355,894	(2,949,651)	1,406,243	5,630	1,411,873
3400 Other Funds Ltd	1,388,737	(495,308)	893,429	558	893,987
All Funds	5,744,631	(3,444,959)	2,299,672	6,188	2,305,860
<b>4200 Telecommunications</b>					
8000 General Fund	307,656	17,375	325,031	10,556	335,587
3400 Other Funds Ltd	66,038	2,626	68,664	1,044	69,708
All Funds	373,694	20,001	393,695	11,600	405,295

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<b>4225 State Gov. Service Charges</b>					
8000 General Fund	717,221	6,684,231	7,401,452	-	7,401,452
3400 Other Funds Ltd	161,208	1,289,130	1,450,338	-	1,450,338
All Funds	878,429	7,973,361	8,851,790	-	8,851,790
<b>4250 Data Processing</b>					
8000 General Fund	536,490	(479,948)	56,542	2,212	58,754
3400 Other Funds Ltd	6,399	236	6,635	220	6,855
All Funds	542,889	(479,712)	63,177	2,432	65,609
<b>4275 Publicity and Publications</b>					
8000 General Fund	6,173	236	6,409	-	6,409
3400 Other Funds Ltd	761	29	790	-	790
All Funds	6,934	265	7,199	-	7,199
<b>4300 Professional Services</b>					
8000 General Fund	719,854	(449,086)	270,768	602,829	873,597
3400 Other Funds Ltd	67,962	(38,733)	29,229	30,681	59,910
All Funds	787,816	(487,819)	299,997	633,510	933,507
<b>4325 Attorney General</b>					
8000 General Fund	121,322	24,434	145,756	-	145,756
<b>4375 Employee Recruitment and Develop</b>					
8000 General Fund	6,584	251	6,835	-	6,835
3400 Other Funds Ltd	4,028	153	4,181	-	4,181
All Funds	10,612	404	11,016	-	11,016
<b>4400 Dues and Subscriptions</b>					

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8000 General Fund	64,640	2,456	67,096	-	67,096
3400 Other Funds Ltd	5,577	212	5,789	-	5,789
All Funds	70,217	2,668	72,885	-	72,885
<b>4425 Facilities Rental and Taxes</b>					
8000 General Fund	3,991,957	151,695	4,143,652	-	4,143,652
3400 Other Funds Ltd	1,988,452	75,561	2,064,013	-	2,064,013
All Funds	5,980,409	227,256	6,207,665	-	6,207,665
<b>4475 Facilities Maintenance</b>					
8000 General Fund	138,400	5,259	143,659	-	143,659
3400 Other Funds Ltd	29,800	1,132	30,932	-	30,932
All Funds	168,200	6,391	174,591	-	174,591
<b>4650 Other Services and Supplies</b>					
8000 General Fund	15,262	579	15,841	-	15,841
3400 Other Funds Ltd	1,941,356	(368,448)	1,572,908	-	1,572,908
All Funds	1,956,618	(367,869)	1,588,749	-	1,588,749
<b>4700 Expendable Prop 250 - 5000</b>					
8000 General Fund	127,512	5,925	133,437	84,986	218,423
3400 Other Funds Ltd	16,259	640	16,899	7,414	24,313
All Funds	143,771	6,565	150,336	92,400	242,736
<b>4715 IT Expendable Property</b>					
8000 General Fund	4,372	6,634	11,006	12,012	23,018
3400 Other Funds Ltd	462	150	612	1,188	1,800
All Funds	4,834	6,784	11,618	13,200	24,818

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<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	11,439,793	3,036,224	14,476,017	738,552	15,214,569
3400 Other Funds Ltd	5,747,888	470,116	6,218,004	42,978	6,260,982
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$17,187,681</b>	<b>\$3,506,340</b>	<b>\$20,694,021</b>	<b>\$781,530</b>	<b>\$21,475,551</b>
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
8000 General Fund	6,627	252	6,879	26,623	33,502
3400 Other Funds Ltd	28,363	1,078	29,441	2,633	32,074
All Funds	34,990	1,330	36,320	29,256	65,576
<b>5150 Telecommunications Equipment</b>					
8000 General Fund	28,585	1,086	29,671	-	29,671
3400 Other Funds Ltd	2,495	95	2,590	-	2,590
All Funds	31,080	1,181	32,261	-	32,261
<b>5550 Data Processing Software</b>					
8000 General Fund	4,693	178	4,871	-	4,871
3400 Other Funds Ltd	5,263	200	5,463	-	5,463
All Funds	9,956	378	10,334	-	10,334
<b>5600 Data Processing Hardware</b>					
8000 General Fund	25,641	974	26,615	-	26,615
3400 Other Funds Ltd	88,250	3,354	91,604	-	91,604
All Funds	113,891	4,328	118,219	-	118,219
<b>5900 Other Capital Outlay</b>					
8000 General Fund	64,813	2,463	67,276	-	67,276

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<b>TOTAL CAPITAL OUTLAY</b>					
8000 General Fund	130,359	4,953	135,312	26,623	161,935
3400 Other Funds Ltd	124,371	4,727	129,098	2,633	131,731
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$254,730</b>	<b>\$9,680</b>	<b>\$264,410</b>	<b>\$29,256</b>	<b>\$293,666</b>
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	26,030,706	3,872,106	29,902,812	1,606,901	31,509,713
3400 Other Funds Ltd	7,472,572	591,817	8,064,389	130,536	8,194,925
<b>TOTAL EXPENDITURES</b>	<b>\$33,503,278</b>	<b>\$4,463,923</b>	<b>\$37,967,201</b>	<b>\$1,737,437</b>	<b>\$39,704,638</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	722,353	(591,817)	130,536	(130,536)	-
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	72	-	72	4	76
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	72.00	-	72.00	4.00	76.00

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<b>BEGINNING BALANCE</b>					
<b>0025 Beginning Balance</b>					
3400 Other Funds Ltd	964,844	-	964,844	-	964,844
<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	15,574,452	912,337	16,486,789	1,097,883	17,584,672
<b>TAXES</b>					
<b>0130 Other Employer -Employee Taxes</b>					
3400 Other Funds Ltd	409,120	-	409,120	-	409,120
<b>0165 Other Severance Taxes</b>					
3400 Other Funds Ltd	28,779	-	28,779	-	28,779
<b>0195 Other Taxes</b>					
3400 Other Funds Ltd	5,798,884	-	5,798,884	-	5,798,884
<b>TOTAL TAXES</b>					
3400 Other Funds Ltd	6,236,783	-	6,236,783	-	6,236,783
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	33,393	-	33,393	-	33,393
<b>TOTAL REVENUES</b>					
8000 General Fund	15,574,452	912,337	16,486,789	1,097,883	17,584,672
3400 Other Funds Ltd	6,270,176	-	6,270,176	-	6,270,176
<b>TOTAL REVENUES</b>	<b>\$21,844,628</b>	<b>\$912,337</b>	<b>\$22,756,965</b>	<b>\$1,097,883</b>	<b>\$23,854,848</b>

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<b>AVAILABLE REVENUES</b>					
8000 General Fund	15,574,452	912,337	16,486,789	1,097,883	17,584,672
3400 Other Funds Ltd	7,235,020	-	7,235,020	-	7,235,020
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$22,809,472</b>	<b>\$912,337</b>	<b>\$23,721,809</b>	<b>\$1,097,883</b>	<b>\$24,819,692</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	8,833,329	-	8,833,329	635,042	9,468,371
3400 Other Funds Ltd	3,234,024	-	3,234,024	(244,121)	2,989,903
All Funds	12,067,353	-	12,067,353	390,921	12,458,274
<b>3160 Temporary Appointments</b>					
8000 General Fund	20,016	761	20,777	-	20,777
<b>3170 Overtime Payments</b>					
8000 General Fund	11,027	419	11,446	-	11,446
<b>3180 Shift Differential</b>					
8000 General Fund	1,508	57	1,565	-	1,565
<b>3190 All Other Differential</b>					
8000 General Fund	32,824	1,247	34,071	-	34,071
<b>TOTAL SALARIES &amp; WAGES</b>					
8000 General Fund	8,898,704	2,484	8,901,188	635,042	9,536,230
3400 Other Funds Ltd	3,234,024	-	3,234,024	(244,121)	2,989,903
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$12,132,728</b>	<b>\$2,484</b>	<b>\$12,135,212</b>	<b>\$390,921</b>	<b>\$12,526,133</b>

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<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
8000 General Fund	3,550	-	3,550	168	3,718
3400 Other Funds Ltd	1,360	-	1,360	(168)	1,192
All Funds	4,910	-	4,910	-	4,910
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	1,506,720	292	1,507,012	107,765	1,614,777
3400 Other Funds Ltd	548,809	-	548,809	(41,423)	507,386
All Funds	2,055,529	292	2,055,821	66,342	2,122,163
<b>3221 Pension Obligation Bond</b>					
8000 General Fund	472,033	28,369	500,402	-	500,402
3400 Other Funds Ltd	183,157	(888)	182,269	-	182,269
All Funds	655,190	27,481	682,671	-	682,671
<b>3230 Social Security Taxes</b>					
8000 General Fund	680,692	190	680,882	48,577	729,459
3400 Other Funds Ltd	247,389	-	247,389	(18,670)	228,719
All Funds	928,081	190	928,271	29,907	958,178
<b>3240 Unemployment Assessments</b>					
8000 General Fund	18,214	692	18,906	-	18,906
3400 Other Funds Ltd	1,316	50	1,366	-	1,366
All Funds	19,530	742	20,272	-	20,272
<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	3,367	-	3,367	147	3,514



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3400 Other Funds Ltd	1,303	-	1,303	(147)	1,156
All Funds	4,670	-	4,670	-	4,670
<b>3260 Mass Transit Tax</b>					
8000 General Fund	53,562	(169)	53,393	3,810	57,203
3400 Other Funds Ltd	19,220	183	19,403	-	19,403
All Funds	72,782	14	72,796	3,810	76,606
<b>3270 Flexible Benefits</b>					
8000 General Fund	2,046,864	-	2,046,864	93,840	2,140,704
3400 Other Funds Ltd	785,448	-	785,448	(93,840)	691,608
All Funds	2,832,312	-	2,832,312	-	2,832,312
<b>3280 Other OPE</b>					
8000 General Fund	1,878	-	1,878	-	1,878
3400 Other Funds Ltd	30	-	30	-	30
All Funds	1,908	-	1,908	-	1,908
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	4,786,880	29,374	4,816,254	254,307	5,070,561
3400 Other Funds Ltd	1,788,032	(655)	1,787,377	(154,248)	1,633,129
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$6,574,912</b>	<b>\$28,719</b>	<b>\$6,603,631</b>	<b>\$100,059</b>	<b>\$6,703,690</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	(606,124)	478,882	(127,242)	-	(127,242)
3400 Other Funds Ltd	(56,170)	7,857	(48,313)	-	(48,313)
All Funds	(662,294)	486,739	(175,555)	-	(175,555)

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<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	13,079,460	510,740	13,590,200	889,349	14,479,549
3400 Other Funds Ltd	4,965,886	7,202	4,973,088	(398,369)	4,574,719
<b>TOTAL PERSONAL SERVICES</b>	<b>\$18,045,346</b>	<b>\$517,942</b>	<b>\$18,563,288</b>	<b>\$490,980</b>	<b>\$19,054,268</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
8000 General Fund	89,263	3,391	92,654	-	92,654
3400 Other Funds Ltd	33,343	1,268	34,611	-	34,611
All Funds	122,606	4,659	127,265	-	127,265
<b>4125 Out of State Travel</b>					
8000 General Fund	49,492	1,881	51,373	-	51,373
3400 Other Funds Ltd	7,791	296	8,087	-	8,087
All Funds	57,283	2,177	59,460	-	59,460
<b>4150 Employee Training</b>					
8000 General Fund	139,579	5,304	144,883	-	144,883
3400 Other Funds Ltd	62,984	2,393	65,377	-	65,377
All Funds	202,563	7,697	210,260	-	210,260
<b>4175 Office Expenses</b>					
8000 General Fund	111,552	4,240	115,792	208,534	324,326
3400 Other Funds Ltd	34,889	1,326	36,215	-	36,215
All Funds	146,441	5,566	152,007	208,534	360,541
<b>4200 Telecommunications</b>					
8000 General Fund	102,521	3,896	106,417	-	106,417

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3400 Other Funds Ltd	11,339	432	11,771	-	11,771
All Funds	113,860	4,328	118,188	-	118,188
<b>4250 Data Processing</b>					
8000 General Fund	3,111	119	3,230	-	3,230
3400 Other Funds Ltd	1,037	40	1,077	-	1,077
All Funds	4,148	159	4,307	-	4,307
<b>4275 Publicity and Publications</b>					
8000 General Fund	83,525	3,175	86,700	-	86,700
3400 Other Funds Ltd	32,728	1,244	33,972	-	33,972
All Funds	116,253	4,419	120,672	-	120,672
<b>4300 Professional Services</b>					
8000 General Fund	295,762	12,422	308,184	-	308,184
3400 Other Funds Ltd	1,273,117	53,471	1,326,588	-	1,326,588
All Funds	1,568,879	65,893	1,634,772	-	1,634,772
<b>4325 Attorney General</b>					
8000 General Fund	1,452,374	292,508	1,744,882	-	1,744,882
3400 Other Funds Ltd	172,143	34,670	206,813	-	206,813
All Funds	1,624,517	327,178	1,951,695	-	1,951,695
<b>4375 Employee Recruitment and Develop</b>					
8000 General Fund	25,073	953	26,026	-	26,026
3400 Other Funds Ltd	10,306	391	10,697	-	10,697
All Funds	35,379	1,344	36,723	-	36,723
<b>4400 Dues and Subscriptions</b>					

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Property Tax Division

Version: V - 01 - Agency Request Budget  
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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
8000 General Fund	77,473	2,945	80,418	-	80,418
3400 Other Funds Ltd	86,517	3,287	89,804	-	89,804
All Funds	163,990	6,232	170,222	-	170,222
<b>4425 Facilities Rental and Taxes</b>					
8000 General Fund	4,021	153	4,174	-	4,174
3400 Other Funds Ltd	48,511	1,843	50,354	-	50,354
All Funds	52,532	1,996	54,528	-	54,528
<b>4475 Facilities Maintenance</b>					
8000 General Fund	9,584	364	9,948	-	9,948
<b>4650 Other Services and Supplies</b>					
8000 General Fund	29,712	69,412	99,124	-	99,124
3400 Other Funds Ltd	9,782	23,132	32,914	-	32,914
All Funds	39,494	92,544	132,038	-	132,038
<b>4700 Expendable Prop 250 - 5000</b>					
8000 General Fund	18,038	685	18,723	-	18,723
3400 Other Funds Ltd	8,535	324	8,859	-	8,859
All Funds	26,573	1,009	27,582	-	27,582
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	2,491,080	401,448	2,892,528	208,534	3,101,062
3400 Other Funds Ltd	1,793,022	124,117	1,917,139	-	1,917,139
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$4,284,102</b>	<b>\$525,565</b>	<b>\$4,809,667</b>	<b>\$208,534</b>	<b>\$5,018,201</b>

**CAPITAL OUTLAY**

**5100 Office Furniture and Fixtures**

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 Property Tax Division

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	11,870	451	12,321	-	12,321
<b>5150 Telecommunications Equipment</b>					
8000 General Fund	3,912	149	4,061	-	4,061
3400 Other Funds Ltd	3,522	134	3,656	-	3,656
All Funds	7,434	283	7,717	-	7,717
<b>TOTAL CAPITAL OUTLAY</b>					
8000 General Fund	3,912	149	4,061	-	4,061
3400 Other Funds Ltd	15,392	585	15,977	-	15,977
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$19,304</b>	<b>\$734</b>	<b>\$20,038</b>	-	<b>\$20,038</b>
<b>SPECIAL PAYMENTS</b>					
<b>6020 Dist to Counties</b>					
3400 Other Funds Ltd	36,301,698	1,379,465	37,681,163	(37,681,163)	-
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	15,574,452	912,337	16,486,789	1,097,883	17,584,672
3400 Other Funds Ltd	43,075,998	1,511,369	44,587,367	(38,079,532)	6,507,835
<b>TOTAL EXPENDITURES</b>	<b>\$58,650,450</b>	<b>\$2,423,706</b>	<b>\$61,074,156</b>	<b>(\$36,981,649)</b>	<b>\$24,092,507</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	(35,840,978)	(1,511,369)	(37,352,347)	38,079,532	727,185
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	81	-	81	-	81
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	77.93	-	77.93	2.57	80.50

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 Personal Tax and Compliance Division

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 75,981,239 4,072,552 80,053,791 3,164,422 83,218,213

TAXES

0130 Other Employer -Employee Taxes

3400 Other Funds Ltd 1,000 - 1,000 - 1,000

0142 Marijuana Taxes

3400 Other Funds Ltd 243,450 - 243,450 - 243,450

0165 Other Severance Taxes

3400 Other Funds Ltd 350 - 350 - 350

0185 Privilege Taxes

3400 Other Funds Ltd 5,500 - 5,500 - 5,500

0195 Other Taxes

3400 Other Funds Ltd 16,961 - 16,961 - 16,961

TOTAL TAXES

3400 Other Funds Ltd 267,261 - 267,261 - 267,261

LICENSES AND FEES

0205 Business Lic and Fees

3400 Other Funds Ltd 3,116 - 3,116 - 3,116

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd 1,776,278 - 1,776,278 - 1,776,278

Detail Revenues & Expenditures - Requested Budget  
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 Personal Tax and Compliance Division

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>FINES, RENTS AND ROYALTIES</b>					
<b>0505 Fines and Forfeitures</b>					
3400 Other Funds Ltd	940	-	940	-	940
<b>DONATIONS AND CONTRIBUTIONS</b>					
<b>0905 Donations</b>					
3400 Other Funds Ltd	220,000	-	220,000	-	220,000
<b>LOAN REPAYMENT</b>					
<b>0950 Sr Citizen Prop Tax Repayments</b>					
3400 Other Funds Ltd	116,778	-	116,778	-	116,778
<b>TOTAL REVENUES</b>					
8000 General Fund	75,981,239	4,072,552	80,053,791	3,164,422	83,218,213
3400 Other Funds Ltd	2,384,373	-	2,384,373	-	2,384,373
<b>TOTAL REVENUES</b>	<b>\$78,365,612</b>	<b>\$4,072,552</b>	<b>\$82,438,164</b>	<b>\$3,164,422</b>	<b>\$85,602,586</b>
<b>AVAILABLE REVENUES</b>					
8000 General Fund	75,981,239	4,072,552	80,053,791	3,164,422	83,218,213
3400 Other Funds Ltd	2,384,373	-	2,384,373	-	2,384,373
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$78,365,612</b>	<b>\$4,072,552</b>	<b>\$82,438,164</b>	<b>\$3,164,422</b>	<b>\$85,602,586</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	42,811,199	-	42,811,199	819,462	43,630,661
3400 Other Funds Ltd	835,112	-	835,112	249,474	1,084,586

Detail Revenues & Expenditures - Requested Budget  
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 Personal Tax and Compliance Division

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
All Funds	43,646,311	-	43,646,311	1,068,936	44,715,247
<b>3160 Temporary Appointments</b>					
8000 General Fund	14,095	536	14,631	-	14,631
3400 Other Funds Ltd	80,476	3,058	83,534	-	83,534
All Funds	94,571	3,594	98,165	-	98,165
<b>3170 Overtime Payments</b>					
8000 General Fund	3,680	140	3,820	-	3,820
<b>3190 All Other Differential</b>					
8000 General Fund	3,734	142	3,876	-	3,876
<b>TOTAL SALARIES &amp; WAGES</b>					
8000 General Fund	42,832,708	818	42,833,526	819,462	43,652,988
3400 Other Funds Ltd	915,588	3,058	918,646	249,474	1,168,120
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$43,748,296</b>	<b>\$3,876</b>	<b>\$43,752,172</b>	<b>\$1,068,936</b>	<b>\$44,821,108</b>
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
8000 General Fund	23,545	-	23,545	420	23,965
3400 Other Funds Ltd	380	-	380	129	509
All Funds	23,925	-	23,925	549	24,474
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	7,266,315	47	7,266,362	139,060	7,405,422
3400 Other Funds Ltd	141,718	-	141,718	42,336	184,054
All Funds	7,408,033	47	7,408,080	181,396	7,589,476
<b>3221 Pension Obligation Bond</b>					



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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
8000 General Fund	2,277,435	135,810	2,413,245	-	2,413,245
3400 Other Funds Ltd	44,417	2,650	47,067	-	47,067
All Funds	2,321,852	138,460	2,460,312	-	2,460,312
<b>3230 Social Security Taxes</b>					
8000 General Fund	3,276,592	63	3,276,655	62,688	3,339,343
3400 Other Funds Ltd	70,069	234	70,303	19,084	89,387
All Funds	3,346,661	297	3,346,958	81,772	3,428,730
<b>3240 Unemployment Assessments</b>					
8000 General Fund	45,695	1,737	47,432	-	47,432
<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	22,368	-	22,368	401	22,769
3400 Other Funds Ltd	380	-	380	121	501
All Funds	22,748	-	22,748	522	23,270
<b>3260 Mass Transit Tax</b>					
8000 General Fund	259,855	(2,853)	257,002	4,920	261,922
3400 Other Funds Ltd	5,490	22	5,512	1,495	7,007
All Funds	265,345	(2,831)	262,514	6,415	268,929
<b>3270 Flexible Benefits</b>					
8000 General Fund	13,536,551	-	13,536,551	242,768	13,779,319
3400 Other Funds Ltd	262,907	-	262,907	73,888	336,795
All Funds	13,799,458	-	13,799,458	316,656	14,116,114
<b>3280 Other OPE</b>					
8000 General Fund	1,510	-	1,510	-	1,510

Detail Revenues & Expenditures - Requested Budget  
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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	1,808	-	1,808	-	1,808
All Funds	3,318	-	3,318	-	3,318
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	26,709,866	134,804	26,844,670	450,257	27,294,927
3400 Other Funds Ltd	527,169	2,906	530,075	137,053	667,128
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$27,237,035</b>	<b>\$137,710</b>	<b>\$27,374,745</b>	<b>\$587,310</b>	<b>\$27,962,055</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	(2,200,309)	1,275,668	(924,641)	-	(924,641)
3400 Other Funds Ltd	(58,481)	39,514	(18,967)	-	(18,967)
All Funds	(2,258,790)	1,315,182	(943,608)	-	(943,608)
<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	67,342,265	1,411,290	68,753,555	1,269,719	70,023,274
3400 Other Funds Ltd	1,384,276	45,478	1,429,754	386,527	1,816,281
<b>TOTAL PERSONAL SERVICES</b>	<b>\$68,726,541</b>	<b>\$1,456,768</b>	<b>\$70,183,309</b>	<b>\$1,656,246</b>	<b>\$71,839,555</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
8000 General Fund	246,504	(6,560)	239,944	2,358	242,302
3400 Other Funds Ltd	3,628	(253)	3,375	342	3,717
All Funds	250,132	(6,813)	243,319	2,700	246,019
<b>4125 Out of State Travel</b>					
8000 General Fund	25,500	968	26,468	40,319	66,787
3400 Other Funds Ltd	-	-	-	40,319	40,319

Detail Revenues & Expenditures - Requested Budget  
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Personal Tax and Compliance Division

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
All Funds	25,500	968	26,468	80,638	107,106
<b>4150 Employee Training</b>					
8000 General Fund	292,554	1,546	294,100	11,040	305,140
3400 Other Funds Ltd	3,931	(241)	3,690	3,360	7,050
All Funds	296,485	1,305	297,790	14,400	312,190
<b>4175 Office Expenses</b>					
8000 General Fund	483,270	1,630,963	2,114,233	1,187,059	3,301,292
3400 Other Funds Ltd	89,376	38,241	127,617	27,257	154,874
All Funds	572,646	1,669,204	2,241,850	1,214,316	3,456,166
<b>4200 Telecommunications</b>					
8000 General Fund	1,065,491	27,690	1,093,181	20,010	1,113,191
3400 Other Funds Ltd	48,053	1,826	49,879	6,090	55,969
All Funds	1,113,544	29,516	1,143,060	26,100	1,169,160
<b>4250 Data Processing</b>					
8000 General Fund	45,651	1,734	47,385	4,194	51,579
3400 Other Funds Ltd	4,529	172	4,701	1,277	5,978
All Funds	50,180	1,906	52,086	5,471	57,557
<b>4275 Publicity and Publications</b>					
8000 General Fund	25,000	950	25,950	-	25,950
3400 Other Funds Ltd	8	-	8	-	8
All Funds	25,008	950	25,958	-	25,958
<b>4300 Professional Services</b>					
8000 General Fund	751,989	31,583	783,572	166,029	949,601

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 Personal Tax and Compliance Division

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	11,416	479	11,895	29,299	41,194
All Funds	763,405	32,062	795,467	195,328	990,795
<b>4315 IT Professional Services</b>					
8000 General Fund	753,920	31,665	785,585	-	785,585
3400 Other Funds Ltd	80	3	83	-	83
All Funds	754,000	31,668	785,668	-	785,668
<b>4325 Attorney General</b>					
8000 General Fund	2,003,523	403,510	2,407,033	29,976	2,437,009
3400 Other Funds Ltd	3,445	694	4,139	29,976	34,115
All Funds	2,006,968	404,204	2,411,172	59,952	2,471,124
<b>4375 Employee Recruitment and Develop</b>					
8000 General Fund	16,000	608	16,608	-	16,608
3400 Other Funds Ltd	323	12	335	-	335
All Funds	16,323	620	16,943	-	16,943
<b>4400 Dues and Subscriptions</b>					
8000 General Fund	15,000	570	15,570	-	15,570
<b>4425 Facilities Rental and Taxes</b>					
8000 General Fund	1,762,147	66,962	1,829,109	-	1,829,109
3400 Other Funds Ltd	127,613	4,850	132,463	-	132,463
All Funds	1,889,760	71,812	1,961,572	-	1,961,572
<b>4475 Facilities Maintenance</b>					
8000 General Fund	29,010	1,102	30,112	-	30,112
<b>4575 Agency Program Related S and S</b>					

Detail Revenues & Expenditures - Requested Budget  
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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
8000 General Fund	550,000	20,900	570,900	-	570,900
3400 Other Funds Ltd	38,219	669	38,888	-	38,888
All Funds	588,219	21,569	609,788	-	609,788
<b>4650 Other Services and Supplies</b>					
8000 General Fund	34,150	479,024	513,174	356,686	869,860
3400 Other Funds Ltd	498	10,426	10,924	7,279	18,203
All Funds	34,648	489,450	524,098	363,965	888,063
<b>4700 Expendable Prop 250 - 5000</b>					
8000 General Fund	51,911	(50,474)	1,437	3,795	5,232
3400 Other Funds Ltd	2,736	24	2,760	1,155	3,915
All Funds	54,647	(50,450)	4,197	4,950	9,147
<b>4715 IT Expendable Property</b>					
8000 General Fund	23,044	876	23,920	22,770	46,690
3400 Other Funds Ltd	470	(270)	200	6,930	7,130
All Funds	23,514	606	24,120	29,700	53,820
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	8,174,664	2,643,617	10,818,281	1,844,236	12,662,517
3400 Other Funds Ltd	334,325	56,632	390,957	153,284	544,241
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$8,508,989</b>	<b>\$2,700,249</b>	<b>\$11,209,238</b>	<b>\$1,997,520</b>	<b>\$13,206,758</b>
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
8000 General Fund	280,592	10,663	291,255	50,467	341,722
3400 Other Funds Ltd	7,259	276	7,535	15,359	22,894

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All Funds	287,851	10,939	298,790	65,826	364,616
<b>5150 Telecommunications Equipment</b>					
8000 General Fund	177,782	6,756	184,538	-	184,538
3400 Other Funds Ltd	922	35	957	-	957
All Funds	178,704	6,791	185,495	-	185,495
<b>5600 Data Processing Hardware</b>					
8000 General Fund	5,936	226	6,162	-	6,162
<b>TOTAL CAPITAL OUTLAY</b>					
8000 General Fund	464,310	17,645	481,955	50,467	532,422
3400 Other Funds Ltd	8,181	311	8,492	15,359	23,851
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$472,491</b>	<b>\$17,956</b>	<b>\$490,447</b>	<b>\$65,826</b>	<b>\$556,273</b>
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	75,981,239	4,072,552	80,053,791	3,164,422	83,218,213
3400 Other Funds Ltd	1,726,782	102,421	1,829,203	555,170	2,384,373
<b>TOTAL EXPENDITURES</b>	<b>\$77,708,021</b>	<b>\$4,174,973</b>	<b>\$81,882,994</b>	<b>\$3,719,592</b>	<b>\$85,602,586</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	657,591	(102,421)	555,170	(555,170)	-
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	393	-	393	9	402
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	392.17	-	392.17	9.00	401.17

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 Business Division

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<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	22,344,432	1,430,659	23,775,091	454,867	24,229,958
<b>TAXES</b>					
<b>0130 Other Employer -Employee Taxes</b>					
3400 Other Funds Ltd	1,516,686	-	1,516,686	-	1,516,686
<b>0142 Marijuana Taxes</b>					
3400 Other Funds Ltd	476,550	-	476,550	-	476,550
<b>0165 Other Severance Taxes</b>					
3400 Other Funds Ltd	195	-	195	-	195
<b>0185 Privilege Taxes</b>					
3400 Other Funds Ltd	799,039	-	799,039	-	799,039
<b>0195 Other Taxes</b>					
3400 Other Funds Ltd	2,095,831	-	2,095,831	-	2,095,831
<b>TOTAL TAXES</b>					
3400 Other Funds Ltd	4,888,301	-	4,888,301	-	4,888,301
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	253,073	-	253,073	-	253,073
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	6,751,773	-	6,751,773	-	6,751,773

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>TOTAL REVENUES</b>					
8000 General Fund	22,344,432	1,430,659	23,775,091	454,867	24,229,958
3400 Other Funds Ltd	11,893,147	-	11,893,147	-	11,893,147
<b>TOTAL REVENUES</b>	<b>\$34,237,579</b>	<b>\$1,430,659</b>	<b>\$35,668,238</b>	<b>\$454,867</b>	<b>\$36,123,105</b>
<b>AVAILABLE REVENUES</b>					
8000 General Fund	22,344,432	1,430,659	23,775,091	454,867	24,229,958
3400 Other Funds Ltd	11,893,147	-	11,893,147	-	11,893,147
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$34,237,579</b>	<b>\$1,430,659</b>	<b>\$35,668,238</b>	<b>\$454,867</b>	<b>\$36,123,105</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	12,703,502	(124,536)	12,578,966	-	12,578,966
3400 Other Funds Ltd	12,763,198	(6,859,800)	5,903,398	118,800	6,022,198
All Funds	25,466,700	(6,984,336)	18,482,364	118,800	18,601,164
<b>3160 Temporary Appointments</b>					
3400 Other Funds Ltd	33,220	1,262	34,482	-	34,482
<b>3170 Overtime Payments</b>					
8000 General Fund	45,066	1,713	46,779	-	46,779
<b>3190 All Other Differential</b>					
8000 General Fund	21,999	836	22,835	-	22,835
<b>TOTAL SALARIES &amp; WAGES</b>					
8000 General Fund	12,770,567	(121,987)	12,648,580	-	12,648,580



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3400 Other Funds Ltd	12,796,418	(6,858,538)	5,937,880	118,800	6,056,680
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$25,566,985</b>	<b>(\$6,980,525)</b>	<b>\$18,586,460</b>	<b>\$118,800</b>	<b>\$18,705,260</b>
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
8000 General Fund	5,957	(61)	5,896	-	5,896
3400 Other Funds Ltd	7,890	(4,392)	3,498	61	3,559
All Funds	13,847	(4,453)	9,394	61	9,455
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	2,167,162	(20,701)	2,146,461	-	2,146,461
3400 Other Funds Ltd	2,165,923	(1,164,110)	1,001,813	20,160	1,021,973
All Funds	4,333,085	(1,184,811)	3,148,274	20,160	3,168,434
<b>3221 Pension Obligation Bond</b>					
8000 General Fund	687,488	32,258	719,746	-	719,746
3400 Other Funds Ltd	539,612	(278,790)	260,822	-	260,822
All Funds	1,227,100	(246,532)	980,568	-	980,568
<b>3230 Social Security Taxes</b>					
8000 General Fund	976,883	(9,332)	967,551	-	967,551
3400 Other Funds Ltd	978,918	(524,672)	454,246	9,088	463,334
All Funds	1,955,801	(534,004)	1,421,797	9,088	1,430,885
<b>3240 Unemployment Assessments</b>					
8000 General Fund	24,169	919	25,088	-	25,088
3400 Other Funds Ltd	10,746	(10,636)	110	-	110
All Funds	34,915	(9,717)	25,198	-	25,198

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<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	5,657	(58)	5,599	-	5,599
3400 Other Funds Ltd	7,509	(4,176)	3,333	58	3,391
All Funds	13,166	(4,234)	8,932	58	8,990
<b>3260 Mass Transit Tax</b>					
8000 General Fund	80,783	(4,891)	75,892	-	75,892
3400 Other Funds Ltd	64,737	(29,109)	35,628	713	36,341
All Funds	145,520	(34,000)	111,520	713	112,233
<b>3270 Flexible Benefits</b>					
8000 General Fund	3,431,841	(35,184)	3,396,657	-	3,396,657
3400 Other Funds Ltd	4,554,927	(2,533,248)	2,021,679	35,184	2,056,863
All Funds	7,986,768	(2,568,432)	5,418,336	35,184	5,453,520
<b>3280 Other OPE</b>					
8000 General Fund	1,930	-	1,930	-	1,930
3400 Other Funds Ltd	985	-	985	-	985
All Funds	2,915	-	2,915	-	2,915
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	7,381,870	(37,050)	7,344,820	-	7,344,820
3400 Other Funds Ltd	8,331,247	(4,549,133)	3,782,114	65,264	3,847,378
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$15,713,117</b>	<b>(\$4,586,183)</b>	<b>\$11,126,934</b>	<b>\$65,264</b>	<b>\$11,192,198</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	(475,752)	326,991	(148,761)	-	(148,761)

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3400 Other Funds Ltd	(570,031)	499,348	(70,683)	-	(70,683)
All Funds	(1,045,783)	826,339	(219,444)	-	(219,444)
<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	19,676,685	167,954	19,844,639	-	19,844,639
3400 Other Funds Ltd	20,557,634	(10,908,323)	9,649,311	184,064	9,833,375
<b>TOTAL PERSONAL SERVICES</b>	<b>\$40,234,319</b>	<b>(\$10,740,369)</b>	<b>\$29,493,950</b>	<b>\$184,064</b>	<b>\$29,678,014</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
8000 General Fund	58,737	3,233	61,970	-	61,970
3400 Other Funds Ltd	56,262	1,209	57,471	4,000	61,471
All Funds	114,999	4,442	119,441	4,000	123,441
<b>4125 Out of State Travel</b>					
8000 General Fund	291,487	12,077	303,564	-	303,564
3400 Other Funds Ltd	37,789	(25,529)	12,260	-	12,260
All Funds	329,276	(13,452)	315,824	-	315,824
<b>4150 Employee Training</b>					
8000 General Fund	105,203	(1,943)	103,260	-	103,260
3400 Other Funds Ltd	81,079	(32,259)	48,820	1,600	50,420
All Funds	186,282	(34,202)	152,080	1,600	153,680
<b>4175 Office Expenses</b>					
8000 General Fund	160,986	32,087	193,073	-	193,073
3400 Other Funds Ltd	78,904	(43,767)	35,137	1,547	36,684
All Funds	239,890	(11,680)	228,210	1,547	229,757

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<b>4200 Telecommunications</b>					
8000 General Fund	256,555	22,749	279,304	-	279,304
3400 Other Funds Ltd	243,780	(180,937)	62,843	2,900	65,743
All Funds	500,335	(158,188)	342,147	2,900	345,047
<b>4250 Data Processing</b>					
8000 General Fund	14,827	563	15,390	-	15,390
3400 Other Funds Ltd	53,282	(41,768)	11,514	608	12,122
All Funds	68,109	(41,205)	26,904	608	27,512
<b>4275 Publicity and Publications</b>					
8000 General Fund	33,436	1,271	34,707	-	34,707
3400 Other Funds Ltd	20,740	788	21,528	-	21,528
All Funds	54,176	2,059	56,235	-	56,235
<b>4300 Professional Services</b>					
8000 General Fund	294,334	218	294,552	-	294,552
3400 Other Funds Ltd	148,869	6,253	155,122	-	155,122
All Funds	443,203	6,471	449,674	-	449,674
<b>4325 Attorney General</b>					
8000 General Fund	1,334,558	268,780	1,603,338	-	1,603,338
3400 Other Funds Ltd	485,994	(52,121)	433,873	14,988	448,861
All Funds	1,820,552	216,659	2,037,211	14,988	2,052,199
<b>4375 Employee Recruitment and Develop</b>					
8000 General Fund	10,360	394	10,754	-	10,754
3400 Other Funds Ltd	1,417	(1,149)	268	-	268

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All Funds	11,777	(755)	11,022	-	11,022
<b>4400 Dues and Subscriptions</b>					
8000 General Fund	7,491	285	7,776	-	7,776
3400 Other Funds Ltd	1,004	(814)	190	-	190
All Funds	8,495	(529)	7,966	-	7,966
<b>4425 Facilities Rental and Taxes</b>					
8000 General Fund	7,283	277	7,560	-	7,560
3400 Other Funds Ltd	19,911	(9,244)	10,667	-	10,667
All Funds	27,194	(8,967)	18,227	-	18,227
<b>4450 Fuels and Utilities</b>					
3400 Other Funds Ltd	23,560	(19,113)	4,447	-	4,447
<b>4475 Facilities Maintenance</b>					
8000 General Fund	5,428	206	5,634	-	5,634
3400 Other Funds Ltd	9,701	(7,870)	1,831	-	1,831
All Funds	15,129	(7,664)	7,465	-	7,465
<b>4650 Other Services and Supplies</b>					
8000 General Fund	-	944,682	944,682	454,867	1,399,549
3400 Other Funds Ltd	932,642	(284,235)	648,407	50,541	698,948
All Funds	932,642	660,447	1,593,089	505,408	2,098,497
<b>4700 Expendable Prop 250 - 5000</b>					
8000 General Fund	48,433	(23,642)	24,791	-	24,791
3400 Other Funds Ltd	27,656	(16,267)	11,389	550	11,939
All Funds	76,089	(39,909)	36,180	550	36,730

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<b>4715 IT Expendable Property</b>					
3400 Other Funds Ltd	76,557	(35,599)	40,958	3,300	44,258
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	2,629,118	1,261,237	3,890,355	454,867	4,345,222
3400 Other Funds Ltd	2,299,147	(742,422)	1,556,725	80,034	1,636,759
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$4,928,265</b>	<b>\$518,815</b>	<b>\$5,447,080</b>	<b>\$534,901</b>	<b>\$5,981,981</b>
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
8000 General Fund	24,572	934	25,506	-	25,506
3400 Other Funds Ltd	246,616	(137,634)	108,982	7,314	116,296
All Funds	271,188	(136,700)	134,488	7,314	141,802
<b>5150 Telecommunications Equipment</b>					
8000 General Fund	14,057	534	14,591	-	14,591
3400 Other Funds Ltd	2,011	(2,011)	-	-	-
All Funds	16,068	(1,477)	14,591	-	14,591
<b>TOTAL CAPITAL OUTLAY</b>					
8000 General Fund	38,629	1,468	40,097	-	40,097
3400 Other Funds Ltd	248,627	(139,645)	108,982	7,314	116,296
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$287,256</b>	<b>(\$138,177)</b>	<b>\$149,079</b>	<b>\$7,314</b>	<b>\$156,393</b>
<b>SPECIAL PAYMENTS</b>					
<b>6030 Dist to Non-Gov Units</b>					
3400 Other Funds Ltd	295,488	11,229	306,717	-	306,717
<b>TOTAL EXPENDITURES</b>					

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8000 General Fund	22,344,432	1,430,659	23,775,091	454,867	24,229,958
3400 Other Funds Ltd	23,400,896	(11,779,161)	11,621,735	271,412	11,893,147
<b>TOTAL EXPENDITURES</b>	<b>\$45,745,328</b>	<b>(\$10,348,502)</b>	<b>\$35,396,826</b>	<b>\$726,279</b>	<b>\$36,123,105</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	(11,507,749)	11,779,161	271,412	(271,412)	-
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	227	(73)	154	1	155
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	225.75	(73.00)	152.75	1.00	153.75

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<b>BEGINNING BALANCE</b>					
<b>0025 Beginning Balance</b>					
3400 Other Funds Ltd	1,384,010	-	1,384,010	-	1,384,010
<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	-	190,154	190,154	-	190,154
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	12,745,926	-	12,745,926	-	12,745,926
<b>TOTAL REVENUES</b>					
8000 General Fund	-	190,154	190,154	-	190,154
3400 Other Funds Ltd	12,745,926	-	12,745,926	-	12,745,926
<b>TOTAL REVENUES</b>	<b>\$12,745,926</b>	<b>\$190,154</b>	<b>\$12,936,080</b>	<b>-</b>	<b>\$12,936,080</b>
<b>AVAILABLE REVENUES</b>					
8000 General Fund	-	190,154	190,154	-	190,154
3400 Other Funds Ltd	14,129,936	-	14,129,936	-	14,129,936
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$14,129,936</b>	<b>\$190,154</b>	<b>\$14,320,090</b>	<b>-</b>	<b>\$14,320,090</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	-	124,536	124,536	-	124,536



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3400 Other Funds Ltd	-	6,859,800	6,859,800	-	6,859,800
All Funds	-	6,984,336	6,984,336	-	6,984,336
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
8000 General Fund	-	61	61	-	61
3400 Other Funds Ltd	-	4,392	4,392	-	4,392
All Funds	-	4,453	4,453	-	4,453
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	-	21,134	21,134	-	21,134
3400 Other Funds Ltd	-	1,164,110	1,164,110	-	1,164,110
All Funds	-	1,185,244	1,185,244	-	1,185,244
<b>3221 Pension Obligation Bond</b>					
3400 Other Funds Ltd	-	458,509	458,509	-	458,509
<b>3230 Social Security Taxes</b>					
8000 General Fund	-	9,527	9,527	-	9,527
3400 Other Funds Ltd	-	524,769	524,769	-	524,769
All Funds	-	534,296	534,296	-	534,296
<b>3240 Unemployment Assessments</b>					
3400 Other Funds Ltd	-	11,044	11,044	-	11,044
<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	-	58	58	-	58
3400 Other Funds Ltd	-	4,176	4,176	-	4,176
All Funds	-	4,234	4,234	-	4,234

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<b>3260 Mass Transit Tax</b>					
8000 General Fund	-	747	747	-	747
3400 Other Funds Ltd	-	41,159	41,159	-	41,159
All Funds	-	41,906	41,906	-	41,906
<b>3270 Flexible Benefits</b>					
8000 General Fund	-	35,184	35,184	-	35,184
3400 Other Funds Ltd	-	2,533,248	2,533,248	-	2,533,248
All Funds	-	2,568,432	2,568,432	-	2,568,432
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	-	66,711	66,711	-	66,711
3400 Other Funds Ltd	-	4,741,407	4,741,407	-	4,741,407
<b>TOTAL OTHER PAYROLL EXPENSES</b>	-	<b>\$4,808,118</b>	<b>\$4,808,118</b>	-	<b>\$4,808,118</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	-	(1,093)	(1,093)	-	(1,093)
3400 Other Funds Ltd	-	(64,740)	(64,740)	-	(64,740)
All Funds	-	(65,833)	(65,833)	-	(65,833)
<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	-	190,154	190,154	-	190,154
3400 Other Funds Ltd	-	11,536,467	11,536,467	-	11,536,467
<b>TOTAL PERSONAL SERVICES</b>	-	<b>\$11,726,621</b>	<b>\$11,726,621</b>	-	<b>\$11,726,621</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					

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3400 Other Funds Ltd	-	6,929	6,929	-	6,929
<b>4125 Out of State Travel</b>					
3400 Other Funds Ltd	-	26,965	26,965	-	26,965
<b>4150 Employee Training</b>					
3400 Other Funds Ltd	-	38,540	38,540	-	38,540
<b>4175 Office Expenses</b>					
3400 Other Funds Ltd	-	472,000	472,000	-	472,000
<b>4200 Telecommunications</b>					
3400 Other Funds Ltd	-	196,000	196,000	-	196,000
<b>4250 Data Processing</b>					
3400 Other Funds Ltd	-	45,009	45,009	-	45,009
<b>4325 Attorney General</b>					
3400 Other Funds Ltd	-	65,000	65,000	-	65,000
<b>4375 Employee Recruitment and Develop</b>					
3400 Other Funds Ltd	-	1,203	1,203	-	1,203
<b>4400 Dues and Subscriptions</b>					
3400 Other Funds Ltd	-	852	852	-	852
<b>4425 Facilities Rental and Taxes</b>					
3400 Other Funds Ltd	-	10,000	10,000	-	10,000
<b>4450 Fuels and Utilities</b>					
3400 Other Funds Ltd	-	20,008	20,008	-	20,008
<b>4475 Facilities Maintenance</b>					
3400 Other Funds Ltd	-	8,239	8,239	-	8,239

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<b>4650 Other Services and Supplies</b>					
3400 Other Funds Ltd	-	728,352	728,352	336,938	1,065,290
<b>4700 Expendable Prop 250 - 5000</b>					
3400 Other Funds Ltd	-	18,418	18,418	-	18,418
<b>4715 IT Expendable Property</b>					
3400 Other Funds Ltd	-	14,130	14,130	-	14,130
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
3400 Other Funds Ltd	-	1,651,645	1,651,645	336,938	1,988,583
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
3400 Other Funds Ltd	-	7,314	7,314	-	7,314
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	-	190,154	190,154	-	190,154
3400 Other Funds Ltd	-	13,195,426	13,195,426	336,938	13,532,364
<b>TOTAL EXPENDITURES</b>	-	<b>\$13,385,580</b>	<b>\$13,385,580</b>	<b>\$336,938</b>	<b>\$13,722,518</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	14,129,936	(13,195,426)	934,510	(336,938)	597,572
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	-	73	73	-	73
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	-	73.00	73.00	-	73.00

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<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	42,693,636	(6,642,409)	36,051,227	9,136,559	45,187,786
<b>TAXES</b>					
<b>0130 Other Employer -Employee Taxes</b>					
3400 Other Funds Ltd	4,069,087	-	4,069,087	-	4,069,087
<b>0165 Other Severance Taxes</b>					
3400 Other Funds Ltd	19,045	-	19,045	-	19,045
<b>0185 Privilege Taxes</b>					
3400 Other Funds Ltd	182,255	-	182,255	-	182,255
<b>0195 Other Taxes</b>					
3400 Other Funds Ltd	101,284	-	101,284	-	101,284
<b>TOTAL TAXES</b>					
3400 Other Funds Ltd	4,371,671	-	4,371,671	-	4,371,671
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	10,832	-	10,832	-	10,832
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	2,253,327	-	2,253,327	-	2,253,327
<b>FINES, RENTS AND ROYALTIES</b>					
<b>0505 Fines and Forfeitures</b>					

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	5,000	-	5,000	-	5,000
<b>LOAN REPAYMENT</b>					
<b>0950 Sr Citizen Prop Tax Repayments</b>					
3400 Other Funds Ltd	792,704	-	792,704	-	792,704
<b>TOTAL REVENUES</b>					
8000 General Fund	42,693,636	(6,642,409)	36,051,227	9,136,559	45,187,786
3400 Other Funds Ltd	7,433,534	-	7,433,534	-	7,433,534
<b>TOTAL REVENUES</b>	<b>\$50,127,170</b>	<b>(\$6,642,409)</b>	<b>\$43,484,761</b>	<b>\$9,136,559</b>	<b>\$52,621,320</b>
<b>AVAILABLE REVENUES</b>					
8000 General Fund	42,693,636	(6,642,409)	36,051,227	9,136,559	45,187,786
3400 Other Funds Ltd	7,433,534	-	7,433,534	-	7,433,534
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$50,127,170</b>	<b>(\$6,642,409)</b>	<b>\$43,484,761</b>	<b>\$9,136,559</b>	<b>\$52,621,320</b>
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3110 Class/Unclass Sal. and Per Diem</b>					
8000 General Fund	18,318,811	-	18,318,811	1,351,536	19,670,347
3400 Other Funds Ltd	2,378,040	-	2,378,040	847,752	3,225,792
All Funds	20,696,851	-	20,696,851	2,199,288	22,896,139
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
8000 General Fund	10,017	-	10,017	616	10,633
3400 Other Funds Ltd	1,218	-	1,218	726	1,944

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
All Funds	11,235	-	11,235	1,342	12,577
<b>3220 Public Employees' Retire Cont</b>					
8000 General Fund	3,108,679	-	3,108,679	229,354	3,338,033
3400 Other Funds Ltd	403,583	-	403,583	143,859	547,442
All Funds	3,512,262	-	3,512,262	373,213	3,885,475
<b>3221 Pension Obligation Bond</b>					
8000 General Fund	986,635	30,572	1,017,207	-	1,017,207
3400 Other Funds Ltd	123,107	13,090	136,197	-	136,197
All Funds	1,109,742	43,662	1,153,404	-	1,153,404
<b>3230 Social Security Taxes</b>					
8000 General Fund	1,401,384	-	1,401,384	103,392	1,504,776
3400 Other Funds Ltd	181,914	-	181,914	64,849	246,763
All Funds	1,583,298	-	1,583,298	168,241	1,751,539
<b>3240 Unemployment Assessments</b>					
8000 General Fund	-	121,032	121,032	-	121,032
3400 Other Funds Ltd	-	2,066	2,066	-	2,066
All Funds	-	123,098	123,098	-	123,098
<b>3250 Worker's Comp. Assess. (WCD)</b>					
8000 General Fund	9,495	-	9,495	583	10,078
3400 Other Funds Ltd	1,193	-	1,193	693	1,886
All Funds	10,688	-	10,688	1,276	11,964
<b>3260 Mass Transit Tax</b>					
8000 General Fund	121,553	(11,640)	109,913	8,110	118,023

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	18,394	(4,126)	14,268	4,950	19,218
All Funds	139,947	(15,766)	124,181	13,060	137,241
<b>3270 Flexible Benefits</b>					
8000 General Fund	5,767,681	-	5,767,681	356,059	6,123,740
3400 Other Funds Ltd	695,913	-	695,913	417,989	1,113,902
All Funds	6,463,594	-	6,463,594	774,048	7,237,642
<b>3280 Other OPE</b>					
3400 Other Funds Ltd	1	-	1	-	1
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
8000 General Fund	11,405,444	139,964	11,545,408	698,114	12,243,522
3400 Other Funds Ltd	1,425,323	11,030	1,436,353	633,066	2,069,419
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$12,830,767</b>	<b>\$150,994</b>	<b>\$12,981,761</b>	<b>\$1,331,180</b>	<b>\$14,312,941</b>
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
8000 General Fund	(354,291)	61,893	(292,398)	-	(292,398)
3400 Other Funds Ltd	(96,398)	59,630	(36,768)	-	(36,768)
All Funds	(450,689)	121,523	(329,166)	-	(329,166)
<b>TOTAL PERSONAL SERVICES</b>					
8000 General Fund	29,369,964	201,857	29,571,821	2,049,650	31,621,471
3400 Other Funds Ltd	3,706,965	70,660	3,777,625	1,480,818	5,258,443
<b>TOTAL PERSONAL SERVICES</b>	<b>\$33,076,929</b>	<b>\$272,517</b>	<b>\$33,349,446</b>	<b>\$3,530,468</b>	<b>\$36,879,914</b>
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					



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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
8000 General Fund	9,951	1,243	11,194	4,002	15,196
3400 Other Funds Ltd	8,234	(3,450)	4,784	1,998	6,782
All Funds	18,185	(2,207)	15,978	6,000	21,978
<b>4125 Out of State Travel</b>					
8000 General Fund	23,100	878	23,978	-	23,978
3400 Other Funds Ltd	1,427	54	1,481	-	1,481
All Funds	24,527	932	25,459	-	25,459
<b>4150 Employee Training</b>					
8000 General Fund	261,853	8,991	270,844	13,248	284,092
3400 Other Funds Ltd	87,777	(46,367)	41,410	18,752	60,162
All Funds	349,630	(37,376)	312,254	32,000	344,254
<b>4175 Office Expenses</b>					
8000 General Fund	306,523	(41,701)	264,822	15,655	280,477
3400 Other Funds Ltd	97,902	(38,145)	59,757	18,379	78,136
All Funds	404,425	(79,846)	324,579	34,034	358,613
<b>4200 Telecommunications</b>					
8000 General Fund	376,000	(72,807)	303,193	24,012	327,205
3400 Other Funds Ltd	210,033	(81,151)	128,882	33,988	162,870
All Funds	586,033	(153,958)	432,075	58,000	490,075
<b>4225 State Gov. Service Charges</b>					
8000 General Fund	3,796,528	(3,796,528)	-	-	-
3400 Other Funds Ltd	1,189,750	(1,189,750)	-	-	-
All Funds	4,986,278	(4,986,278)	-	-	-

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<b>4250 Data Processing</b>					
8000 General Fund	2,414,582	347,662	2,762,244	281,033	3,043,277
3400 Other Funds Ltd	652,634	(26,923)	625,711	31,122	656,833
All Funds	3,067,216	320,739	3,387,955	312,155	3,700,110
<b>4275 Publicity and Publications</b>					
8000 General Fund	10,072	383	10,455	-	10,455
<b>4300 Professional Services</b>					
8000 General Fund	589,139	(235,756)	353,383	118,432	471,815
3400 Other Funds Ltd	100,329	4,120	104,449	10,298	114,747
All Funds	689,468	(231,636)	457,832	128,730	586,562
<b>4315 IT Professional Services</b>					
8000 General Fund	4,282,294	(2,971,152)	1,311,142	6,467,179	7,778,321
3400 Other Funds Ltd	884,153	(563,058)	321,095	562,363	883,458
All Funds	5,166,447	(3,534,210)	1,632,237	7,029,542	8,661,779
<b>4375 Employee Recruitment and Develop</b>					
8000 General Fund	900	34	934	-	934
<b>4400 Dues and Subscriptions</b>					
8000 General Fund	7,807	297	8,104	-	8,104
3400 Other Funds Ltd	417	16	433	-	433
All Funds	8,224	313	8,537	-	8,537
<b>4425 Facilities Rental and Taxes</b>					
8000 General Fund	6,244	236	6,480	-	6,480
3400 Other Funds Ltd	526	20	546	-	546

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
All Funds	6,770	256	7,026	-	7,026
<b>4475 Facilities Maintenance</b>					
8000 General Fund	28,700	1,091	29,791	-	29,791
3400 Other Funds Ltd	7,259	276	7,535	-	7,535
All Funds	35,959	1,367	37,326	-	37,326
<b>4600 Intra-agency Charges</b>					
8000 General Fund	130,000	(130,000)	-	-	-
3400 Other Funds Ltd	11,600	(11,600)	-	-	-
All Funds	141,600	(141,600)	-	-	-
<b>4650 Other Services and Supplies</b>					
8000 General Fund	8,265	314	8,579	70,910	79,489
3400 Other Funds Ltd	3,048	116	3,164	6,166	9,330
All Funds	11,313	430	11,743	77,076	88,819
<b>4700 Expendable Prop 250 - 5000</b>					
8000 General Fund	48,565	5,013	53,578	4,554	58,132
3400 Other Funds Ltd	17,504	(16,236)	1,268	6,446	7,714
All Funds	66,069	(11,223)	54,846	11,000	65,846
<b>4715 IT Expendable Property</b>					
8000 General Fund	970,884	35,550	1,006,434	27,324	1,033,758
3400 Other Funds Ltd	156,080	(97,209)	58,871	38,676	97,547
All Funds	1,126,964	(61,659)	1,065,305	66,000	1,131,305
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	13,271,407	(6,846,252)	6,425,155	7,026,349	13,451,504

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	3,428,673	(2,069,287)	1,359,386	728,188	2,087,574
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$16,700,080</b>	<b>(\$8,915,539)</b>	<b>\$7,784,541</b>	<b>\$7,754,537</b>	<b>\$15,539,078</b>
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
8000 General Fund	29,762	1,131	30,893	60,560	91,453
3400 Other Funds Ltd	24,494	(22,697)	1,797	85,720	87,517
All Funds	54,256	(21,566)	32,690	146,280	178,970
<b>5550 Data Processing Software</b>					
8000 General Fund	8,296	315	8,611	-	8,611
<b>5900 Other Capital Outlay</b>					
8000 General Fund	14,207	540	14,747	-	14,747
<b>TOTAL CAPITAL OUTLAY</b>					
8000 General Fund	52,265	1,986	54,251	60,560	114,811
3400 Other Funds Ltd	24,494	(22,697)	1,797	85,720	87,517
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$76,759</b>	<b>(\$20,711)</b>	<b>\$56,048</b>	<b>\$146,280</b>	<b>\$202,328</b>
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	42,693,636	(6,642,409)	36,051,227	9,136,559	45,187,786
3400 Other Funds Ltd	7,160,132	(2,021,324)	5,138,808	2,294,726	7,433,534
<b>TOTAL EXPENDITURES</b>	<b>\$49,853,768</b>	<b>(\$8,663,733)</b>	<b>\$41,190,035</b>	<b>\$11,431,285</b>	<b>\$52,621,320</b>
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	273,402	2,021,324	2,294,726	(2,294,726)	-
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	227	-	227	22	249

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
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**AUTHORIZED FTE**

8250 Class/Unclass FTE Positions	178.62	-	178.62	22.00	200.62
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Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>REVENUE CATEGORIES</b>					
<b>TAXES</b>					
<b>0142 Marijuana Taxes</b>					
3400 Other Funds Ltd	214,074,900	-	214,074,900	-	214,074,900
<b>CHARGES FOR SERVICES</b>					
<b>0410 Charges for Services</b>					
3400 Other Funds Ltd	2,073,406	-	2,073,406	-	2,073,406
<b>TOTAL REVENUES</b>					
3400 Other Funds Ltd	216,148,306	-	216,148,306	-	216,148,306
<b>TRANSFERS OUT</b>					
<b>2107 Tsfr To Administrative Svcs</b>					
3400 Other Funds Ltd	(40,411,000)	-	(40,411,000)	-	(40,411,000)
<b>2213 Tsfr To Criminal Justice Comm</b>					
3400 Other Funds Ltd	(3,000,000)	-	(3,000,000)	-	(3,000,000)
<b>2257 Tsfr To Police, Dept of State</b>					
3400 Other Funds Ltd	(30,308,250)	-	(30,308,250)	-	(30,308,250)
<b>2443 Tsfr To Oregon Health Authority</b>					
3400 Other Funds Ltd	(50,513,750)	-	(50,513,750)	-	(50,513,750)
<b>2581 Tsfr To Education, Dept of</b>					
3400 Other Funds Ltd	(80,822,000)	-	(80,822,000)	-	(80,822,000)
<b>2845 Tsfr To Or Liquor Cntrl Comm</b>					
3400 Other Funds Ltd	(7,000,000)	-	(7,000,000)	-	(7,000,000)
<b>TOTAL TRANSFERS OUT</b>					

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	(212,055,000)	-	(212,055,000)	-	(212,055,000)
<b>AVAILABLE REVENUES</b>					
3400 Other Funds Ltd	4,093,306	-	4,093,306	-	4,093,306
<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	1,489,428	-	1,489,428	-	1,489,428
<b>3170 Overtime Payments</b>					
3400 Other Funds Ltd	31,725	1,206	32,931	-	32,931
<b>TOTAL SALARIES &amp; WAGES</b>					
3400 Other Funds Ltd	1,521,153	1,206	1,522,359	-	1,522,359
<b>OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					
3400 Other Funds Ltd	915	-	915	-	915
<b>3220 Public Employees' Retire Cont</b>					
3400 Other Funds Ltd	258,141	205	258,346	-	258,346
<b>3221 Pension Obligation Bond</b>					
3400 Other Funds Ltd	76,138	9,594	85,732	-	85,732
<b>3230 Social Security Taxes</b>					
3400 Other Funds Ltd	116,369	92	116,461	-	116,461
<b>3250 Worker's Comp. Assess. (WCD)</b>					
3400 Other Funds Ltd	870	-	870	-	870

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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>3260 Mass Transit Tax</b>					
3400 Other Funds Ltd	1,701	7,433	9,134	-	9,134
<b>3270 Flexible Benefits</b>					
3400 Other Funds Ltd	492,576	-	492,576	-	492,576
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
3400 Other Funds Ltd	946,710	17,324	964,034	-	964,034
<b>TOTAL PERSONAL SERVICES</b>					
3400 Other Funds Ltd	2,467,863	18,530	2,486,393	-	2,486,393
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
3400 Other Funds Ltd	3,015	115	3,130	-	3,130
<b>4125 Out of State Travel</b>					
3400 Other Funds Ltd	3,292	125	3,417	-	3,417
<b>4150 Employee Training</b>					
3400 Other Funds Ltd	29,758	1,131	30,889	-	30,889
<b>4175 Office Expenses</b>					
3400 Other Funds Ltd	32,221	1,224	33,445	-	33,445
<b>4200 Telecommunications</b>					
3400 Other Funds Ltd	40,123	1,525	41,648	-	41,648
<b>4250 Data Processing</b>					
3400 Other Funds Ltd	10,841	412	11,253	-	11,253
<b>4275 Publicity and Publications</b>					
3400 Other Funds Ltd	619	24	643	-	643



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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>4300 Professional Services</b>					
3400 Other Funds Ltd	500,864	(187,364)	313,500	-	313,500
<b>4325 Attorney General</b>					
3400 Other Funds Ltd	-	85,000	85,000	-	85,000
<b>4425 Facilities Rental and Taxes</b>					
3400 Other Funds Ltd	111,953	4,254	116,207	-	116,207
<b>4575 Agency Program Related S and S</b>					
3400 Other Funds Ltd	132,533	5,036	137,569	-	137,569
<b>4650 Other Services and Supplies</b>					
3400 Other Funds Ltd	97,530	94,750	192,280	-	192,280
<b>4700 Expendable Prop 250 - 5000</b>					
3400 Other Funds Ltd	9,753	371	10,124	-	10,124
<b>4715 IT Expendable Property</b>					
3400 Other Funds Ltd	59,085	2,245	61,330	-	61,330
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
3400 Other Funds Ltd	1,031,587	8,848	1,040,435	-	1,040,435
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
3400 Other Funds Ltd	165,578	6,292	171,870	-	171,870
<b>5150 Telecommunications Equipment</b>					
3400 Other Funds Ltd	20,995	798	21,793	-	21,793
<b>5900 Other Capital Outlay</b>					
3400 Other Funds Ltd	1,239,167	(866,352)	372,815	-	372,815

Detail Revenues & Expenditures - Requested Budget  
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Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>TOTAL CAPITAL OUTLAY</b>					
3400 Other Funds Ltd	1,425,740	(859,262)	566,478	-	566,478
<b>TOTAL EXPENDITURES</b>					
3400 Other Funds Ltd	4,925,190	(831,884)	4,093,306	-	4,093,306
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	(831,884)	831,884	-	-	-
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	15	-	15	-	15
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	14.25	-	14.25	-	14.25

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Non-Profit Housing for Elderly Persons

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-019-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	3,226,364	122,602	3,348,966	-	3,348,966
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AVAILABLE REVENUES

8000 General Fund	3,226,364	122,602	3,348,966	-	3,348,966
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EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	3,226,364	122,602	3,348,966	-	3,348,966
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Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>BEGINNING BALANCE</b>					
<b>0025 Beginning Balance</b>					
3400 Other Funds Ltd	35,478,452	-	35,478,452	-	35,478,452
<b>REVENUE CATEGORIES</b>					
<b>    LOAN REPAYMENT</b>					
<b>0950 Sr Citizen Prop Tax Repayments</b>					
3400 Other Funds Ltd	30,979,085	-	30,979,085	-	30,979,085
<b>TRANSFERS OUT</b>					
<b>2080 Transfer to Counties</b>					
3400 Other Funds Ltd	-	-	-	(38,081,124)	(38,081,124)
<b>AVAILABLE REVENUES</b>					
3400 Other Funds Ltd	66,457,537	-	66,457,537	(38,081,124)	28,376,413
<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	925,494	-	925,494	-	925,494
<b>3180 Shift Differential</b>					
3400 Other Funds Ltd	16,906	642	17,548	-	17,548
<b>TOTAL SALARIES &amp; WAGES</b>					
3400 Other Funds Ltd	942,400	642	943,042	-	943,042
<b>        OTHER PAYROLL EXPENSES</b>					
<b>3210 Empl. Rel. Bd. Assessments</b>					

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	517	-	517	-	517
<b>3220 Public Employees' Retire Cont</b>					
3400 Other Funds Ltd	159,924	109	160,033	-	160,033
<b>3221 Pension Obligation Bond</b>					
3400 Other Funds Ltd	46,479	6,634	53,113	-	53,113
<b>3230 Social Security Taxes</b>					
3400 Other Funds Ltd	72,091	49	72,140	-	72,140
<b>3250 Worker's Comp. Assess. (WCD)</b>					
3400 Other Funds Ltd	494	-	494	-	494
<b>3260 Mass Transit Tax</b>					
3400 Other Funds Ltd	6,505	(851)	5,654	-	5,654
<b>3270 Flexible Benefits</b>					
3400 Other Funds Ltd	299,064	-	299,064	-	299,064
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
3400 Other Funds Ltd	585,074	5,941	591,015	-	591,015
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
3400 Other Funds Ltd	(36,807)	36,807	-	-	-
<b>TOTAL PERSONAL SERVICES</b>					
3400 Other Funds Ltd	1,490,667	43,390	1,534,057	-	1,534,057
<b>SERVICES &amp; SUPPLIES</b>					
<b>4100 Instate Travel</b>					
3400 Other Funds Ltd	782	30	812	-	812

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>4150 Employee Training</b>					
3400 Other Funds Ltd	1,272	48	1,320	-	1,320
<b>4175 Office Expenses</b>					
3400 Other Funds Ltd	3,495	133	3,628	-	3,628
<b>4200 Telecommunications</b>					
3400 Other Funds Ltd	6,800	258	7,058	-	7,058
<b>4275 Publicity and Publications</b>					
3400 Other Funds Ltd	60,665	2,305	62,970	-	62,970
<b>4700 Expendable Prop 250 - 5000</b>					
3400 Other Funds Ltd	1,398	53	1,451	-	1,451
<b>4715 IT Expendable Property</b>					
3400 Other Funds Ltd	2,754	105	2,859	-	2,859
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
3400 Other Funds Ltd	77,166	2,932	80,098	-	80,098
<b>CAPITAL OUTLAY</b>					
<b>5100 Office Furniture and Fixtures</b>					
3400 Other Funds Ltd	6,952	264	7,216	-	7,216
<b>SPECIAL PAYMENTS</b>					
<b>6020 Dist to Counties</b>					
3400 Other Funds Ltd	31,110,000	1,182,180	32,292,180	(32,292,180)	-
<b>TOTAL EXPENDITURES</b>					
3400 Other Funds Ltd	32,684,785	1,228,766	33,913,551	(32,292,180)	1,621,371
<b>ENDING BALANCE</b>					

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	33,772,752	(1,228,766)	32,543,986	(5,788,944)	26,755,042
<b>AUTHORIZED POSITIONS</b>					
8150 Class/Unclass Positions	9	-	9	-	9
<b>AUTHORIZED FTE</b>					
8250 Class/Unclass FTE Positions	8.50	-	8.50	-	8.50

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8000 General Fund	1,060,000	(1,060,000)	-	-	-
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	5,850,000	(5,850,000)	-	-	-
<b>BOND SALES</b>					
<b>0555 General Fund Obligation Bonds</b>					
3400 Other Funds Ltd	5,383,110	(5,383,110)	-	-	-
<b>TOTAL REVENUES</b>					
8000 General Fund	1,060,000	(1,060,000)	-	-	-
3400 Other Funds Ltd	11,233,110	(11,233,110)	-	-	-
<b>TOTAL REVENUES</b>	<b>\$12,293,110</b>	<b>(\$12,293,110)</b>	-	-	-
<b>AVAILABLE REVENUES</b>					
8000 General Fund	1,060,000	(1,060,000)	-	-	-
3400 Other Funds Ltd	11,233,110	(11,233,110)	-	-	-
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$12,293,110</b>	<b>(\$12,293,110)</b>	-	-	-
<b>EXPENDITURES</b>					
<b>PERSONAL SERVICES</b>					
<b>SALARIES &amp; WAGES</b>					
<b>3170 Overtime Payments</b>					
3400 Other Funds Ltd	166,629	(166,629)	-	-	-



Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>3180 Shift Differential</b>					
3400 Other Funds Ltd	6,000	(6,000)	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>					
3400 Other Funds Ltd	172,629	(172,629)	-	-	-
<b>OTHER PAYROLL EXPENSES</b>					
<b>3220 Public Employees' Retire Cont</b>					
3400 Other Funds Ltd	29,295	(29,295)	-	-	-
<b>3221 Pension Obligation Bond</b>					
3400 Other Funds Ltd	282,497	(282,497)	-	-	-
<b>3230 Social Security Taxes</b>					
3400 Other Funds Ltd	13,206	(13,206)	-	-	-
<b>3260 Mass Transit Tax</b>					
3400 Other Funds Ltd	7,470	(7,470)	-	-	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>					
3400 Other Funds Ltd	332,468	(332,468)	-	-	-
<b>P.S. BUDGET ADJUSTMENTS</b>					
<b>3455 Vacancy Savings</b>					
3400 Other Funds Ltd	(188,807)	188,807	-	-	-
<b>TOTAL PERSONAL SERVICES</b>					
3400 Other Funds Ltd	316,290	(316,290)	-	-	-
<b>SERVICES &amp; SUPPLIES</b>					
<b>4175 Office Expenses</b>					
8000 General Fund	60,000	(60,000)	-	-	-

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>4300 Professional Services</b>					
3400 Other Funds Ltd	8,426,430	(8,426,430)	-	-	-
<b>4315 IT Professional Services</b>					
8000 General Fund	1,000,000	(1,000,000)	-	-	-
3400 Other Funds Ltd	600,000	(600,000)	-	-	-
All Funds	1,600,000	(1,600,000)	-	-	-
<b>4425 Facilities Rental and Taxes</b>					
3400 Other Funds Ltd	142,212	(142,212)	-	-	-
<b>4650 Other Services and Supplies</b>					
3400 Other Funds Ltd	30,000	(30,000)	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>					
8000 General Fund	1,060,000	(1,060,000)	-	-	-
3400 Other Funds Ltd	9,198,642	(9,198,642)	-	-	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$10,258,642</b>	<b>(\$10,258,642)</b>	-	-	-
<b>TOTAL EXPENDITURES</b>					
8000 General Fund	1,060,000	(1,060,000)	-	-	-
3400 Other Funds Ltd	9,514,932	(9,514,932)	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$10,574,932</b>	<b>(\$10,574,932)</b>	-	-	-
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	1,718,178	(1,718,178)	-	-	-

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-070-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>REVENUE CATEGORIES</b>					
<b>TAXES</b>					
<b>0105 Personal Income Taxes</b>					
8800 General Fund Revenue	19,147,696,808	-	19,147,696,808	-	19,147,696,808
<b>0110 Corp Excise and Income Taxes</b>					
8800 General Fund Revenue	1,036,276,496	-	1,036,276,496	-	1,036,276,496
<b>0130 Other Employer -Employee Taxes</b>					
3400 Other Funds Ltd	1,158,582,687	-	1,158,582,687	-	1,158,582,687
<b>0135 Cigarette Taxes</b>					
3400 Other Funds Ltd	331,010,843	-	331,010,843	-	331,010,843
8800 General Fund Revenue	65,605,692	-	65,605,692	-	65,605,692
All Funds	396,616,535	-	396,616,535	-	396,616,535
<b>0140 Other Tobacco Products Taxes</b>					
3400 Other Funds Ltd	58,758,895	-	58,758,895	-	58,758,895
8800 General Fund Revenue	68,534,573	-	68,534,573	-	68,534,573
All Funds	127,293,468	-	127,293,468	-	127,293,468
<b>0145 Amusement Taxes</b>					
3400 Other Funds Ltd	3,890,000	-	3,890,000	-	3,890,000
8800 General Fund Revenue	1,600,000	-	1,600,000	-	1,600,000
All Funds	5,490,000	-	5,490,000	-	5,490,000
<b>0155 Inheritance Taxes</b>					
8800 General Fund Revenue	314,983,909	-	314,983,909	-	314,983,909
<b>0160 Eastern Oregon Severance Taxes</b>					

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-070-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	8,000	-	8,000	-	8,000
8800 General Fund Revenue	6,000	-	6,000	-	6,000
All Funds	14,000	-	14,000	-	14,000
<b>0162 Western Oregon Severance Taxes</b>					
3400 Other Funds Ltd	780,000	-	780,000	-	780,000
8800 General Fund Revenue	30,000	-	30,000	-	30,000
All Funds	810,000	-	810,000	-	810,000
<b>0165 Other Severance Taxes</b>					
3400 Other Funds Ltd	100,000	-	100,000	-	100,000
<b>0185 Privilege Taxes</b>					
3400 Other Funds Ltd	80,500,000	-	80,500,000	-	80,500,000
<b>0195 Other Taxes</b>					
3400 Other Funds Ltd	280,164,024	-	280,164,024	-	280,164,024
8800 General Fund Revenue	30,327	-	30,327	-	30,327
All Funds	280,194,351	-	280,194,351	-	280,194,351
<b>TOTAL TAXES</b>					
3400 Other Funds Ltd	1,913,794,449	-	1,913,794,449	-	1,913,794,449
8800 General Fund Revenue	20,634,763,805	-	20,634,763,805	-	20,634,763,805
<b>TOTAL TAXES</b>	<b>\$22,548,558,254</b>	-	<b>\$22,548,558,254</b>	-	<b>\$22,548,558,254</b>
<b>LICENSES AND FEES</b>					
<b>0205 Business Lic and Fees</b>					
3400 Other Funds Ltd	11,250,353	-	11,250,353	-	11,250,353
<b>DONATIONS AND CONTRIBUTIONS</b>					

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-070-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>0905 Donations</b>					
3400 Other Funds Ltd	1,780,000	-	1,780,000	-	1,780,000
<b>OTHER</b>					
<b>0975 Other Revenues</b>					
3400 Other Funds Ltd	88,765,387	-	88,765,387	-	88,765,387
<b>TOTAL REVENUES</b>					
3400 Other Funds Ltd	2,015,590,189	-	2,015,590,189	-	2,015,590,189
8800 General Fund Revenue	20,634,763,805	-	20,634,763,805	-	20,634,763,805
<b>TOTAL REVENUES</b>	<b>\$22,650,353,994</b>	<b>-</b>	<b>\$22,650,353,994</b>	<b>-</b>	<b>\$22,650,353,994</b>
<b>TRANSFERS OUT</b>					
<b>2048 Transfer to Public Universities</b>					
3400 Other Funds Ltd	(7,966,616)	-	(7,966,616)	-	(7,966,616)
<b>2050 Transfer to Other</b>					
3400 Other Funds Ltd	(1,046,040,187)	-	(1,046,040,187)	-	(1,046,040,187)
<b>2060 Transfer to General Fund</b>					
8800 General Fund Revenue	(20,634,763,805)	-	(20,634,763,805)	-	(20,634,763,805)
<b>2080 Transfer to Counties</b>					
3400 Other Funds Ltd	(38,156,120)	-	(38,156,120)	(37,432,535)	(75,588,655)
<b>2107 Tsfr To Administrative Svcs</b>					
3400 Other Funds Ltd	(15,430,116)	-	(15,430,116)	-	(15,430,116)
<b>2141 Tsfr To Lands, Dept of State</b>					
3400 Other Funds Ltd	(100,000)	-	(100,000)	-	(100,000)
<b>2248 Tsfr To Military Dept, Or</b>					

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-070-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
3400 Other Funds Ltd	(92,235,386)	-	(92,235,386)	-	(92,235,386)
<b>2257 Tsfr To Police, Dept of State</b>					
3400 Other Funds Ltd	(9,094,909)	-	(9,094,909)	-	(9,094,909)
<b>2340 Tsfr To Environmental Quality</b>					
3400 Other Funds Ltd	(25,780,444)	-	(25,780,444)	-	(25,780,444)
<b>2443 Tsfr To Oregon Health Authority</b>					
3400 Other Funds Ltd	(369,372,849)	-	(369,372,849)	-	(369,372,849)
<b>2525 Tsfr To HECC</b>					
3400 Other Funds Ltd	(2,093,270)	-	(2,093,270)	-	(2,093,270)
<b>2581 Tsfr To Education, Dept of</b>					
3400 Other Funds Ltd	(476,740)	-	(476,740)	-	(476,740)
<b>2629 Tsfr To Forestry, Dept of</b>					
3400 Other Funds Ltd	(25,741,667)	-	(25,741,667)	-	(25,741,667)
<b>2635 Tsfr To Fish/Wildlife, Dept of</b>					
3400 Other Funds Ltd	(30,000)	-	(30,000)	-	(30,000)
<b>2730 Tsfr To Transportation, Dept</b>					
3400 Other Funds Ltd	(256,873,963)	-	(256,873,963)	-	(256,873,963)
<b>2914 Tsfr To Housing and Com Svcs</b>					
3400 Other Funds Ltd	(88,765,387)	-	(88,765,387)	-	(88,765,387)
<b>TOTAL TRANSFERS OUT</b>					
3400 Other Funds Ltd	(1,978,157,654)	-	(1,978,157,654)	(37,432,535)	(2,015,590,189)
8800 General Fund Revenue	(20,634,763,805)	-	(20,634,763,805)	-	(20,634,763,805)
<b>TOTAL TRANSFERS OUT</b>	<b>(\$22,612,921,459)</b>	<b>-</b>	<b>(\$22,612,921,459)</b>	<b>(\$37,432,535)</b>	<b>(\$22,650,353,994)</b>

Detail Revenues & Expenditures - Requested Budget  
 2019-21 Biennium  
 Revenue Clearinghouse

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-070-00-00-00000

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>AVAILABLE REVENUES</b>					
3400 Other Funds Ltd	37,432,535	-	37,432,535	(37,432,535)	-
<b>ENDING BALANCE</b>					
3400 Other Funds Ltd	37,432,535	-	37,432,535	(37,432,535)	-

Detail Revenues & Expenditures - Requested Budget  
2019-21 Biennium

Version: V - 01 - Agency Request Budget  
Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>REVENUE CATEGORIES</b>					
<b>GENERAL FUND APPROPRIATION</b>					
<b>0050 General Fund Appropriation</b>					
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
<b>CHARGES FOR SERVICES</b>					
<b>0415 Admin and Service Charges</b>					
3400 Other Funds Ltd	73,056	(73,056)	-	-	-
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
All Funds	1,310,886	(73,056)	1,237,830	-	1,237,830
<b>TOTAL REVENUES</b>					
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3400 Other Funds Ltd	73,056	(73,056)	-	-	-
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL REVENUES</b>	<b>\$16,377,506</b>	<b>(\$73,056)</b>	<b>\$16,304,450</b>	<b>-</b>	<b>\$16,304,450</b>
<b>AVAILABLE REVENUES</b>					
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3400 Other Funds Ltd	73,056	(73,056)	-	-	-
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL AVAILABLE REVENUES</b>	<b>\$16,377,506</b>	<b>(\$73,056)</b>	<b>\$16,304,450</b>	<b>-</b>	<b>\$16,304,450</b>
<b>EXPENDITURES</b>					
<b>SERVICES &amp; SUPPLIES</b>					
<b>4650 Other Services and Supplies</b>					
3400 Other Funds Ltd	73,056	(73,056)	-	-	-



Detail Revenues & Expenditures - Requested Budget  
2019-21 Biennium

Version: V - 01 - Agency Request Budget  
Cross Reference Number: 15000-087-00-00-00000

Capital Debt Service and Related Costs

Description	2019-21 Base Budget	Essential Packages	2019-21 Current Service Level	Policy Packages	2019-21 Agency Request Audit
<b>DEBT SERVICE</b>					
<b>7100 Principal - Bonds</b>					
8030 General Fund Debt Svc	13,547,030	-	13,547,030	-	13,547,030
3430 Other Funds Debt Svc Ltd	1,112,980	-	1,112,980	-	1,112,980
All Funds	14,660,010	-	14,660,010	-	14,660,010
<b>7150 Interest - Bonds</b>					
8030 General Fund Debt Svc	1,519,590	-	1,519,590	-	1,519,590
3430 Other Funds Debt Svc Ltd	124,850	-	124,850	-	124,850
All Funds	1,644,440	-	1,644,440	-	1,644,440
<b>TOTAL DEBT SERVICE</b>					
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL DEBT SERVICE</b>	<b>\$16,304,450</b>	-	<b>\$16,304,450</b>	-	<b>\$16,304,450</b>
<b>TOTAL EXPENDITURES</b>					
8030 General Fund Debt Svc	15,066,620	-	15,066,620	-	15,066,620
3400 Other Funds Ltd	73,056	(73,056)	-	-	-
3430 Other Funds Debt Svc Ltd	1,237,830	-	1,237,830	-	1,237,830
<b>TOTAL EXPENDITURES</b>	<b>\$16,377,506</b>	<b>(\$73,056)</b>	<b>\$16,304,450</b>	-	<b>\$16,304,450</b>

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	2,898,001	3,312,924	133,226	(5,506,727)	4,958,578	-
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(5,923,056)	-	-	(5,923,056)	-	-
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BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd	(5,383,110)	-	-	(5,383,110)	-	-
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REVENUE CATEGORIES

8000 General Fund	2,898,001	3,312,924	133,226	(5,506,727)	4,958,578	-
3400 Other Funds Ltd	(11,306,166)	-	-	(11,306,166)	-	-

<b>TOTAL REVENUE CATEGORIES</b>	<b>(\$8,408,165)</b>	<b>\$3,312,924</b>	<b>\$133,226</b>	<b>(\$16,812,893)</b>	<b>\$4,958,578</b>	<b>-</b>
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AVAILABLE REVENUES

8000 General Fund	2,898,001	3,312,924	133,226	(5,506,727)	4,958,578	-
3400 Other Funds Ltd	(11,306,166)	-	-	(11,306,166)	-	-

<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$8,408,165)</b>	<b>\$3,312,924</b>	<b>\$133,226</b>	<b>(\$16,812,893)</b>	<b>\$4,958,578</b>	<b>-</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 021 Phase - In	Pkg: 022 Phase-out Pgm & One-time Costs	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	2,315	2,315	-	-	-	-
3400 Other Funds Ltd	7,183	7,183	-	-	-	-
All Funds	9,498	9,498	-	-	-	-
<b>3170 Overtime Payments</b>						
8000 General Fund	3,793	3,793	-	-	-	-
3400 Other Funds Ltd	(165,423)	1,206	-	(166,629)	-	-
All Funds	(161,630)	4,999	-	(166,629)	-	-
<b>3180 Shift Differential</b>						
8000 General Fund	1,096	1,096	-	-	-	-
3400 Other Funds Ltd	(5,358)	642	-	(6,000)	-	-
All Funds	(4,262)	1,738	-	(6,000)	-	-
<b>3190 All Other Differential</b>						
8000 General Fund	9,773	9,773	-	-	-	-
3400 Other Funds Ltd	778	778	-	-	-	-
All Funds	10,551	10,551	-	-	-	-
<b>SALARIES &amp; WAGES</b>						
8000 General Fund	16,977	16,977	-	-	-	-
3400 Other Funds Ltd	(162,820)	9,809	-	(172,629)	-	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>(\$145,843)</b>	<b>\$26,786</b>	-	<b>(\$172,629)</b>	-	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	2,487	2,487	-	-	-	-
3400 Other Funds Ltd	(28,849)	446	-	(29,295)	-	-

Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
All Funds	(26,362)	2,933	-	(29,295)	-	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	357,874	357,874	-	-	-	-
3400 Other Funds Ltd	(61,038)	221,459	-	(282,497)	-	-
All Funds	296,836	579,333	-	(282,497)	-	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	1,299	1,299	-	-	-	-
3400 Other Funds Ltd	(12,455)	751	-	(13,206)	-	-
All Funds	(11,156)	2,050	-	(13,206)	-	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	10,034	10,034	-	-	-	-
3400 Other Funds Ltd	573	573	-	-	-	-
All Funds	10,607	10,607	-	-	-	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	(3,638)	(3,638)	-	-	-	-
3400 Other Funds Ltd	7,269	14,739	-	(7,470)	-	-
All Funds	3,631	11,101	-	(7,470)	-	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	368,056	368,056	-	-	-	-
3400 Other Funds Ltd	(94,500)	237,968	-	(332,468)	-	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$273,556</b>	<b>\$606,024</b>	-	<b>(\$332,468)</b>	-	-

**P.S. BUDGET ADJUSTMENTS**

**3455 Vacancy Savings**

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 021 Phase - In	Pkg: 022 Phase-out Pgm & One-time Costs	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	2,927,891	2,927,891	-	-	-	-
3400 Other Funds Ltd	871,408	871,408	-	-	-	-
All Funds	3,799,299	3,799,299	-	-	-	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	3,312,924	3,312,924	-	-	-	-
3400 Other Funds Ltd	614,088	1,119,185	-	(505,097)	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>\$3,927,012</b>	<b>\$4,432,109</b>	-	<b>(\$505,097)</b>	-	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	6,252	-	2,158	(15,345)	19,439	-
3400 Other Funds Ltd	6,705	-	6,042	(4,036)	4,699	-
All Funds	12,957	-	8,200	(19,381)	24,138	-
<b>4125 Out of State Travel</b>						
8000 General Fund	15,926	-	1,000	-	14,926	-
3400 Other Funds Ltd	2,012	-	-	-	2,012	-
All Funds	17,938	-	1,000	-	16,938	-
<b>4150 Employee Training</b>						
8000 General Fund	24,665	-	17,352	(29,563)	36,876	-
3400 Other Funds Ltd	(34,977)	-	3,648	(48,652)	10,027	-
All Funds	(10,312)	-	21,000	(78,215)	46,903	-
<b>4175 Office Expenses</b>						
8000 General Fund	(1,384,062)	-	37,912	(130,540)	203,215	(1,494,649)
3400 Other Funds Ltd	(64,296)	-	3,668	(41,295)	64,001	(90,670)

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 021 Phase - In	Pkg: 022 Phase-out Pgm & One-time Costs	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
All Funds	(1,448,358)	-	41,580	(171,835)	267,216	(1,585,319)
<b>4200 Telecommunications</b>						
8000 General Fund	(1,097)	-	35,388	(112,330)	75,845	-
3400 Other Funds Ltd	(59,421)	-	6,612	(86,540)	20,507	-
All Funds	(60,518)	-	42,000	(198,870)	96,352	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	2,887,703	-	-	-	2,887,703	-
3400 Other Funds Ltd	99,380	-	-	-	99,380	-
All Funds	2,987,083	-	-	-	2,987,083	-
<b>4250 Data Processing</b>						
8000 General Fund	(129,870)	-	4,694	(240,000)	105,436	-
3400 Other Funds Ltd	(22,822)	-	1,386	(50,000)	25,792	-
All Funds	(152,692)	-	6,080	(290,000)	131,228	-
<b>4275 Publicity and Publications</b>						
8000 General Fund	6,015	-	-	-	6,015	-
3400 Other Funds Ltd	4,390	-	-	-	4,390	-
All Funds	10,405	-	-	-	10,405	-
<b>4300 Professional Services</b>						
8000 General Fund	(640,619)	-	5,000	(726,453)	80,834	-
3400 Other Funds Ltd	(8,588,204)	-	-	(8,666,430)	78,226	-
All Funds	(9,228,823)	-	5,000	(9,392,883)	159,060	-
<b>4315 IT Professional Services</b>						
8000 General Fund	(3,939,487)	-	-	(4,024,000)	84,513	-

Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	(1,163,055)	-	-	(1,176,000)	12,945	-
All Funds	(5,102,542)	-	-	(5,200,000)	97,458	-
<b>4325 Attorney General</b>						
8000 General Fund	989,232	-	-	-	989,232	-
3400 Other Funds Ltd	133,243	-	-	-	133,243	-
All Funds	1,122,475	-	-	-	1,122,475	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	2,240	-	-	-	2,240	-
3400 Other Funds Ltd	610	-	-	-	610	-
All Funds	2,850	-	-	-	2,850	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	6,553	-	-	-	6,553	-
3400 Other Funds Ltd	3,553	-	-	-	3,553	-
All Funds	10,106	-	-	-	10,106	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	219,323	-	-	-	219,323	-
3400 Other Funds Ltd	(54,928)	-	-	(142,212)	87,284	-
All Funds	164,395	-	-	(142,212)	306,607	-
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	895	-	-	-	895	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	8,022	-	-	-	8,022	-
3400 Other Funds Ltd	1,777	-	-	-	1,777	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
All Funds	9,799	-	-	-	9,799	-
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	20,900	-	-	-	20,900	-
3400 Other Funds Ltd	5,705	-	-	(755)	6,460	-
All Funds	26,605	-	-	(755)	27,360	-
<b>4600 Intra-agency Charges</b>						
8000 General Fund	(130,000)	-	-	(130,000)	-	-
3400 Other Funds Ltd	(11,600)	-	-	(11,600)	-	-
All Funds	(141,600)	-	-	(141,600)	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	1,494,011	-	-	(3,813)	3,175	1,494,649
3400 Other Funds Ltd	101,037	-	-	(103,056)	113,423	90,670
All Funds	1,595,048	-	-	(106,869)	116,598	1,585,319
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	(62,493)	-	4,246	(75,077)	8,338	-
3400 Other Funds Ltd	(12,673)	-	1,254	(16,487)	2,560	-
All Funds	(75,166)	-	5,500	(91,564)	10,898	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	43,060	-	25,476	(19,606)	37,190	-
3400 Other Funds Ltd	(116,448)	-	7,524	(130,249)	6,277	-
All Funds	(73,388)	-	33,000	(149,855)	43,467	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	(563,726)	-	133,226	(5,506,727)	4,809,775	-



Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 021 Phase - In	Pkg: 022 Phase-out Pgm & One-time Costs	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	(9,769,117)	-	30,134	(10,477,312)	678,061	-
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$10,332,843)</b>	-	<b>\$163,360</b>	<b>(\$15,984,039)</b>	<b>\$5,487,836</b>	-
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	12,980	-	-	-	12,980	-
3400 Other Funds Ltd	(144,656)	-	7,314	(164,387)	12,417	-
All Funds	(131,676)	-	7,314	(164,387)	25,397	-
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	8,525	-	-	-	8,525	-
3400 Other Funds Ltd	(949)	-	-	(2,011)	1,062	-
All Funds	7,576	-	-	(2,011)	9,587	-
<b>5550 Data Processing Software</b>						
8000 General Fund	493	-	-	-	493	-
3400 Other Funds Ltd	200	-	-	-	200	-
All Funds	693	-	-	-	693	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	1,200	-	-	-	1,200	-
3400 Other Funds Ltd	3,354	-	-	-	3,354	-
All Funds	4,554	-	-	-	4,554	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	3,003	-	-	-	3,003	-
3400 Other Funds Ltd	(866,352)	-	-	(880,000)	13,648	-
All Funds	(863,349)	-	-	(880,000)	16,651	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
<b>CAPITAL OUTLAY</b>						
8000 General Fund	26,201	-	-	-	26,201	-
3400 Other Funds Ltd	(1,008,403)	-	7,314	(1,046,398)	30,681	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$982,202)</b>	-	<b>\$7,314</b>	<b>(\$1,046,398)</b>	<b>\$56,882</b>	-
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
8000 General Fund	122,602	-	-	-	122,602	-
3400 Other Funds Ltd	2,561,645	-	-	-	2,561,645	-
All Funds	2,684,247	-	-	-	2,684,247	-
<b>6030 Dist to Non-Gov Units</b>						
3400 Other Funds Ltd	11,229	-	-	-	11,229	-
<b>SPECIAL PAYMENTS</b>						
8000 General Fund	122,602	-	-	-	122,602	-
3400 Other Funds Ltd	2,572,874	-	-	-	2,572,874	-
<b>TOTAL SPECIAL PAYMENTS</b>	<b>\$2,695,476</b>	-	-	-	<b>\$2,695,476</b>	-
<b>EXPENDITURES</b>						
8000 General Fund	2,898,001	3,312,924	133,226	(5,506,727)	4,958,578	-
3400 Other Funds Ltd	(7,590,558)	1,119,185	37,448	(12,028,807)	3,281,616	-
<b>TOTAL EXPENDITURES</b>	<b>(\$4,692,557)</b>	<b>\$4,432,109</b>	<b>\$170,674</b>	<b>(\$17,535,534)</b>	<b>\$8,240,194</b>	-
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	(3,715,608)	(1,119,185)	(37,448)	722,641	(3,281,616)	-

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
<b>TOTAL ENDING BALANCE</b>	<b>(\$3,715,608)</b>	<b>(\$1,119,185)</b>	<b>(\$37,448)</b>	<b>\$722,641</b>	<b>(\$3,281,616)</b>	<b>-</b>

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	3,872,106	951,961	20,884	(470,559)	3,303,097	66,723
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AVAILABLE REVENUES

8000 General Fund	3,872,106	951,961	20,884	(470,559)	3,303,097	66,723
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$3,872,106</b>	<b>\$951,961</b>	<b>\$20,884</b>	<b>(\$470,559)</b>	<b>\$3,303,097</b>	<b>\$66,723</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	1,018	1,018	-	-	-	-
3400 Other Funds Ltd	2,863	2,863	-	-	-	-
All Funds	3,881	3,881	-	-	-	-

3170 Overtime Payments

8000 General Fund	1,521	1,521	-	-	-	-
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3180 Shift Differential

8000 General Fund	1,039	1,039	-	-	-	-
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3190 All Other Differential

8000 General Fund	7,548	7,548	-	-	-	-
3400 Other Funds Ltd	778	778	-	-	-	-
All Funds	8,326	8,326	-	-	-	-

SALARIES & WAGES

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	11,126	11,126	-	-	-	-
3400 Other Funds Ltd	3,641	3,641	-	-	-	-
<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$14,767</b>	<b>\$14,767</b>	-	-	-	-
<b>OTHER PAYROLL EXPENSES</b>						
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	1,715	1,715	-	-	-	-
3400 Other Funds Ltd	132	132	-	-	-	-
All Funds	1,847	1,847	-	-	-	-
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	130,865	130,865	-	-	-	-
3400 Other Funds Ltd	10,660	10,660	-	-	-	-
All Funds	141,525	141,525	-	-	-	-
<b>3230 Social Security Taxes</b>						
8000 General Fund	851	851	-	-	-	-
3400 Other Funds Ltd	279	279	-	-	-	-
All Funds	1,130	1,130	-	-	-	-
<b>3240 Unemployment Assessments</b>						
8000 General Fund	(114,346)	6,686	-	-	-	(121,032)
3400 Other Funds Ltd	(1,951)	115	-	-	-	(2,066)
All Funds	(116,297)	6,801	-	-	-	(123,098)
<b>3260 Mass Transit Tax</b>						
8000 General Fund	15,168	15,168	-	-	-	-
3400 Other Funds Ltd	28	28	-	-	-	-

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
All Funds	15,196	15,196	-	-	-	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	34,253	155,285	-	-	-	(121,032)
3400 Other Funds Ltd	9,148	11,214	-	-	-	(2,066)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$43,401</b>	<b>\$166,499</b>	-	-	-	<b>(\$123,098)</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	785,550	785,550	-	-	-	-
3400 Other Funds Ltd	104,185	104,185	-	-	-	-
All Funds	889,735	889,735	-	-	-	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	830,929	951,961	-	-	-	(121,032)
3400 Other Funds Ltd	116,974	119,040	-	-	-	(2,066)
<b>TOTAL PERSONAL SERVICES</b>	<b>\$947,903</b>	<b>\$1,071,001</b>	-	-	-	<b>(\$123,098)</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	4,945	-	294	-	4,651	-
3400 Other Funds Ltd	857	-	6	-	851	-
All Funds	5,802	-	300	-	5,502	-
<b>4125 Out of State Travel</b>						
8000 General Fund	122	-	-	-	122	-
3400 Other Funds Ltd	101	-	-	-	101	-

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
All Funds	223	-	-	-	223	-
<b>4150 Employee Training</b>						
8000 General Fund	10,767	-	3,136	-	7,631	-
3400 Other Funds Ltd	1,778	-	64	(23)	1,737	-
All Funds	12,545	-	3,200	(23)	9,368	-
<b>4175 Office Expenses</b>						
8000 General Fund	(2,949,651)	-	3,032	(10,559)	165,123	(3,107,247)
3400 Other Funds Ltd	(495,308)	-	62	(605)	52,749	(547,514)
All Funds	(3,444,959)	-	3,094	(11,164)	217,872	(3,654,761)
<b>4200 Telecommunications</b>						
8000 General Fund	17,375	-	5,684	-	11,691	-
3400 Other Funds Ltd	2,626	-	116	-	2,510	-
All Funds	20,001	-	5,800	-	14,201	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	6,684,231	-	-	-	2,887,703	3,796,528
3400 Other Funds Ltd	1,289,130	-	-	-	99,380	1,189,750
All Funds	7,973,361	-	-	-	2,987,083	4,986,278
<b>4250 Data Processing</b>						
8000 General Fund	(479,948)	-	1,192	-	20,386	(501,526)
3400 Other Funds Ltd	236	-	24	-	243	(31)
All Funds	(479,712)	-	1,216	-	20,629	(501,557)
<b>4275 Publicity and Publications</b>						
8000 General Fund	236	-	-	-	236	-

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	29	-	-	-	29	-
All Funds	265	-	-	-	265	-
<b>4300 Professional Services</b>						
8000 General Fund	(449,086)	-	-	(460,000)	10,914	-
3400 Other Funds Ltd	(38,733)	-	-	(40,000)	1,174	93
All Funds	(487,819)	-	-	(500,000)	12,088	93
<b>4325 Attorney General</b>						
8000 General Fund	24,434	-	-	-	24,434	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	251	-	-	-	251	-
3400 Other Funds Ltd	153	-	-	-	153	-
All Funds	404	-	-	-	404	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	2,456	-	-	-	2,456	-
3400 Other Funds Ltd	212	-	-	-	212	-
All Funds	2,668	-	-	-	2,668	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	151,695	-	-	-	151,695	-
3400 Other Funds Ltd	75,561	-	-	-	75,561	-
All Funds	227,256	-	-	-	227,256	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	5,259	-	-	-	5,259	-
3400 Other Funds Ltd	1,132	-	-	-	1,132	-



Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
All Funds	6,391	-	-	-	6,391	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	579	-	-	-	579	-
3400 Other Funds Ltd	(368,448)	-	-	-	73,771	(442,219)
All Funds	(367,869)	-	-	-	74,350	(442,219)
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	5,925	-	1,078	-	4,847	-
3400 Other Funds Ltd	640	-	22	-	618	-
All Funds	6,565	-	1,100	-	5,465	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	6,634	-	6,468	-	166	-
3400 Other Funds Ltd	150	-	132	-	18	-
All Funds	6,784	-	6,600	-	184	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	3,036,224	-	20,884	(470,559)	3,298,144	187,755
3400 Other Funds Ltd	470,116	-	426	(40,628)	310,239	200,079
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$3,506,340</b>	<b>-</b>	<b>\$21,310</b>	<b>(\$511,187)</b>	<b>\$3,608,383</b>	<b>\$387,834</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	252	-	-	-	252	-
3400 Other Funds Ltd	1,078	-	-	-	1,078	-
All Funds	1,330	-	-	-	1,330	-
<b>5150 Telecommunications Equipment</b>						

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	1,086	-	-	-	1,086	-
3400 Other Funds Ltd	95	-	-	-	95	-
All Funds	1,181	-	-	-	1,181	-
<b>5550 Data Processing Software</b>						
8000 General Fund	178	-	-	-	178	-
3400 Other Funds Ltd	200	-	-	-	200	-
All Funds	378	-	-	-	378	-
<b>5600 Data Processing Hardware</b>						
8000 General Fund	974	-	-	-	974	-
3400 Other Funds Ltd	3,354	-	-	-	3,354	-
All Funds	4,328	-	-	-	4,328	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	2,463	-	-	-	2,463	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	4,953	-	-	-	4,953	-
3400 Other Funds Ltd	4,727	-	-	-	4,727	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$9,680</b>	-	-	-	<b>\$9,680</b>	-
<b>EXPENDITURES</b>						
8000 General Fund	3,872,106	951,961	20,884	(470,559)	3,303,097	66,723
3400 Other Funds Ltd	591,817	119,040	426	(40,628)	314,966	198,013
<b>TOTAL EXPENDITURES</b>	<b>\$4,463,923</b>	<b>\$1,071,001</b>	<b>\$21,310</b>	<b>(\$511,187)</b>	<b>\$3,618,063</b>	<b>\$264,736</b>

**ENDING BALANCE**

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	(591,817)	(119,040)	(426)	40,628	(314,966)	(198,013)
<b>TOTAL ENDING BALANCE</b>	<b>(\$591,817)</b>	<b>(\$119,040)</b>	<b>(\$426)</b>	<b>\$40,628</b>	<b>(\$314,966)</b>	<b>(\$198,013)</b>

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00		
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**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	912,337	510,740	333,314	68,283
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**AVAILABLE REVENUES**

8000 General Fund	912,337	510,740	333,314	68,283
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**TOTAL AVAILABLE REVENUES**

<b>\$912,337</b>	<b>\$510,740</b>	<b>\$333,314</b>	<b>\$68,283</b>
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**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3160 Temporary Appointments**

8000 General Fund	761	761	-	-
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**3170 Overtime Payments**

8000 General Fund	419	419	-	-
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**3180 Shift Differential**

8000 General Fund	57	57	-	-
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**3190 All Other Differential**

8000 General Fund	1,247	1,247	-	-
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**SALARIES & WAGES**

8000 General Fund	2,484	2,484	-	-
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**TOTAL SALARIES & WAGES**

<b>\$2,484</b>	<b>\$2,484</b>	-	-
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**OTHER PAYROLL EXPENSES**

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments		
		Priority: 00	Priority: 00	Priority: 00		
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	292	292	-	-		
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	28,369	28,369	-	-		
3400 Other Funds Ltd	(888)	(888)	-	-		
All Funds	27,481	27,481	-	-		
<b>3230 Social Security Taxes</b>						
8000 General Fund	190	190	-	-		
<b>3240 Unemployment Assessments</b>						
8000 General Fund	692	692	-	-		
3400 Other Funds Ltd	50	50	-	-		
All Funds	742	742	-	-		
<b>3260 Mass Transit Tax</b>						
8000 General Fund	(169)	(169)	-	-		
3400 Other Funds Ltd	183	183	-	-		
All Funds	14	14	-	-		
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	29,374	29,374	-	-		
3400 Other Funds Ltd	(655)	(655)	-	-		
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$28,719</b>	<b>\$28,719</b>	-	-		
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	478,882	478,882	-	-		

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	7,857	7,857	-	-		
All Funds	486,739	486,739	-	-		
<b>PERSONAL SERVICES</b>						
8000 General Fund	510,740	510,740	-	-		
3400 Other Funds Ltd	7,202	7,202	-	-		
<b>TOTAL PERSONAL SERVICES</b>	<b>\$517,942</b>	<b>\$517,942</b>	-	-		
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	3,391	-	3,391	-		
3400 Other Funds Ltd	1,268	-	1,268	-		
All Funds	4,659	-	4,659	-		
<b>4125 Out of State Travel</b>						
8000 General Fund	1,881	-	1,881	-		
3400 Other Funds Ltd	296	-	296	-		
All Funds	2,177	-	2,177	-		
<b>4150 Employee Training</b>						
8000 General Fund	5,304	-	5,304	-		
3400 Other Funds Ltd	2,393	-	2,393	-		
All Funds	7,697	-	7,697	-		
<b>4175 Office Expenses</b>						
8000 General Fund	4,240	-	4,240	-		
3400 Other Funds Ltd	1,326	-	1,326	-		
All Funds	5,566	-	5,566	-		

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Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 060		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Technical Adjustments		
		Priority: 00	Priority: 00	Priority: 00		
<b>4200 Telecommunications</b>						
8000 General Fund	3,896	-	3,896	-		
3400 Other Funds Ltd	432	-	432	-		
All Funds	4,328	-	4,328	-		
<b>4250 Data Processing</b>						
8000 General Fund	119	-	119	-		
3400 Other Funds Ltd	40	-	40	-		
All Funds	159	-	159	-		
<b>4275 Publicity and Publications</b>						
8000 General Fund	3,175	-	3,175	-		
3400 Other Funds Ltd	1,244	-	1,244	-		
All Funds	4,419	-	4,419	-		
<b>4300 Professional Services</b>						
8000 General Fund	12,422	-	12,422	-		
3400 Other Funds Ltd	53,471	-	53,471	-		
All Funds	65,893	-	65,893	-		
<b>4325 Attorney General</b>						
8000 General Fund	292,508	-	292,508	-		
3400 Other Funds Ltd	34,670	-	34,670	-		
All Funds	327,178	-	327,178	-		
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	953	-	953	-		
3400 Other Funds Ltd	391	-	391	-		

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments		
		Priority: 00	Priority: 00	Priority: 00		
All Funds	1,344	-	1,344	-		
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	2,945	-	2,945	-		
3400 Other Funds Ltd	3,287	-	3,287	-		
All Funds	6,232	-	6,232	-		
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	153	-	153	-		
3400 Other Funds Ltd	1,843	-	1,843	-		
All Funds	1,996	-	1,996	-		
<b>4475 Facilities Maintenance</b>						
8000 General Fund	364	-	364	-		
<b>4650 Other Services and Supplies</b>						
8000 General Fund	69,412	-	1,129	68,283		
3400 Other Funds Ltd	23,132	-	371	22,761		
All Funds	92,544	-	1,500	91,044		
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	685	-	685	-		
3400 Other Funds Ltd	324	-	324	-		
All Funds	1,009	-	1,009	-		
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	401,448	-	333,165	68,283		
3400 Other Funds Ltd	124,117	-	101,356	22,761		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$525,565</b>	<b>-</b>	<b>\$434,521</b>	<b>\$91,044</b>		



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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 060 Technical Adjustments		
		Priority: 00	Priority: 00	Priority: 00		
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	451	-	451	-		
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	149	-	149	-		
3400 Other Funds Ltd	134	-	134	-		
All Funds	283	-	283	-		
<b>CAPITAL OUTLAY</b>						
8000 General Fund	149	-	149	-		
3400 Other Funds Ltd	585	-	585	-		
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$734</b>	<b>-</b>	<b>\$734</b>	<b>-</b>		
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	1,379,465	-	1,379,465	-		
<b>EXPENDITURES</b>						
8000 General Fund	912,337	510,740	333,314	68,283		
3400 Other Funds Ltd	1,511,369	7,202	1,481,406	22,761		
<b>TOTAL EXPENDITURES</b>	<b>\$2,423,706</b>	<b>\$517,942</b>	<b>\$1,814,720</b>	<b>\$91,044</b>		
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	(1,511,369)	(7,202)	(1,481,406)	(22,761)		
<b>TOTAL ENDING BALANCE</b>	<b>(\$1,511,369)</b>	<b>(\$7,202)</b>	<b>(\$1,481,406)</b>	<b>(\$22,761)</b>		

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00	
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	4,072,552	1,411,290	(91,235)	658,215	2,094,282
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AVAILABLE REVENUES

8000 General Fund	4,072,552	1,411,290	(91,235)	658,215	2,094,282
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$4,072,552</b>	<b>\$1,411,290</b>	<b>(\$91,235)</b>	<b>\$658,215</b>	<b>\$2,094,282</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	536	536	-	-	-
3400 Other Funds Ltd	3,058	3,058	-	-	-
All Funds	3,594	3,594	-	-	-

3170 Overtime Payments

8000 General Fund	140	140	-	-	-
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3190 All Other Differential

8000 General Fund	142	142	-	-	-
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SALARIES & WAGES

8000 General Fund	818	818	-	-	-
3400 Other Funds Ltd	3,058	3,058	-	-	-

<b>TOTAL SALARIES &amp; WAGES</b>	<b>\$3,876</b>	<b>\$3,876</b>	<b>-</b>	<b>-</b>	<b>-</b>
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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
<b>OTHER PAYROLL EXPENSES</b>						
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	47	47	-	-	-	
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	135,810	135,810	-	-	-	
3400 Other Funds Ltd	2,650	2,650	-	-	-	
All Funds	138,460	138,460	-	-	-	
<b>3230 Social Security Taxes</b>						
8000 General Fund	63	63	-	-	-	
3400 Other Funds Ltd	234	234	-	-	-	
All Funds	297	297	-	-	-	
<b>3240 Unemployment Assessments</b>						
8000 General Fund	1,737	1,737	-	-	-	
<b>3260 Mass Transit Tax</b>						
8000 General Fund	(2,853)	(2,853)	-	-	-	
3400 Other Funds Ltd	22	22	-	-	-	
All Funds	(2,831)	(2,831)	-	-	-	
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	134,804	134,804	-	-	-	
3400 Other Funds Ltd	2,906	2,906	-	-	-	
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$137,710</b>	<b>\$137,710</b>	-	-	-	

**P.S. BUDGET ADJUSTMENTS**

**3455 Vacancy Savings**

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	1,275,668	1,275,668	-	-	-	
3400 Other Funds Ltd	39,514	39,514	-	-	-	
All Funds	1,315,182	1,315,182	-	-	-	
<b>PERSONAL SERVICES</b>						
8000 General Fund	1,411,290	1,411,290	-	-	-	
3400 Other Funds Ltd	45,478	45,478	-	-	-	
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,456,768</b>	<b>\$1,456,768</b>	-	-	-	
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	(6,560)	-	(15,345)	8,785	-	
3400 Other Funds Ltd	(253)	-	(376)	123	-	
All Funds	(6,813)	-	(15,721)	8,908	-	
<b>4125 Out of State Travel</b>						
8000 General Fund	968	-	-	968	-	
<b>4150 Employee Training</b>						
8000 General Fund	1,546	-	(9,220)	10,766	-	
3400 Other Funds Ltd	(241)	-	(377)	136	-	
All Funds	1,305	-	(9,597)	10,902	-	
<b>4175 Office Expenses</b>						
8000 General Fund	1,630,963	-	-	18,365	1,612,598	
3400 Other Funds Ltd	38,241	-	-	3,397	34,844	
All Funds	1,669,204	-	-	21,762	1,647,442	
<b>4200 Telecommunications</b>						

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	27,690	-	(12,330)	40,020	-	
3400 Other Funds Ltd	1,826	-	-	1,826	-	
All Funds	29,516	-	(12,330)	41,846	-	
<b>4250 Data Processing</b>						
8000 General Fund	1,734	-	-	1,734	-	
3400 Other Funds Ltd	172	-	-	172	-	
All Funds	1,906	-	-	1,906	-	
<b>4275 Publicity and Publications</b>						
8000 General Fund	950	-	-	950	-	
<b>4300 Professional Services</b>						
8000 General Fund	31,583	-	-	31,583	-	
3400 Other Funds Ltd	479	-	-	479	-	
All Funds	32,062	-	-	32,062	-	
<b>4315 IT Professional Services</b>						
8000 General Fund	31,665	-	-	31,665	-	
3400 Other Funds Ltd	3	-	-	3	-	
All Funds	31,668	-	-	31,668	-	
<b>4325 Attorney General</b>						
8000 General Fund	403,510	-	-	403,510	-	
3400 Other Funds Ltd	694	-	-	694	-	
All Funds	404,204	-	-	404,204	-	
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	608	-	-	608	-	

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3400 Other Funds Ltd	12	-	-	12	-	
All Funds	620	-	-	620	-	
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	570	-	-	570	-	
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	66,962	-	-	66,962	-	
3400 Other Funds Ltd	4,850	-	-	4,850	-	
All Funds	71,812	-	-	71,812	-	
<b>4475 Facilities Maintenance</b>						
8000 General Fund	1,102	-	-	1,102	-	
<b>4575 Agency Program Related S and S</b>						
8000 General Fund	20,900	-	-	20,900	-	
3400 Other Funds Ltd	669	-	(755)	1,424	-	
All Funds	21,569	-	(755)	22,324	-	
<b>4650 Other Services and Supplies</b>						
8000 General Fund	479,024	-	(3,813)	1,153	481,684	
3400 Other Funds Ltd	10,426	-	-	19	10,407	
All Funds	489,450	-	(3,813)	1,172	492,091	
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	(50,474)	-	(50,527)	53	-	
3400 Other Funds Ltd	24	-	(77)	101	-	
All Funds	(50,450)	-	(50,604)	154	-	
<b>4715 IT Expendable Property</b>						

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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
8000 General Fund	876	-	-	876	-	
3400 Other Funds Ltd	(270)	-	(277)	7	-	
All Funds	606	-	(277)	883	-	
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	2,643,617	-	(91,235)	640,570	2,094,282	
3400 Other Funds Ltd	56,632	-	(1,862)	13,243	45,251	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,700,249</b>	-	<b>(\$93,097)</b>	<b>\$653,813</b>	<b>\$2,139,533</b>	
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	10,663	-	-	10,663	-	
3400 Other Funds Ltd	276	-	-	276	-	
All Funds	10,939	-	-	10,939	-	
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	6,756	-	-	6,756	-	
3400 Other Funds Ltd	35	-	-	35	-	
All Funds	6,791	-	-	6,791	-	
<b>5600 Data Processing Hardware</b>						
8000 General Fund	226	-	-	226	-	
<b>CAPITAL OUTLAY</b>						
8000 General Fund	17,645	-	-	17,645	-	
3400 Other Funds Ltd	311	-	-	311	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>\$17,956</b>	-	-	<b>\$17,956</b>	-	

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Personal Tax and Compliance Division

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00	
<b>EXPENDITURES</b>						
8000 General Fund	4,072,552	1,411,290	(91,235)	658,215	2,094,282	
3400 Other Funds Ltd	102,421	45,478	(1,862)	13,554	45,251	
<b>TOTAL EXPENDITURES</b>	<b>\$4,174,973</b>	<b>\$1,456,768</b>	<b>(\$93,097)</b>	<b>\$671,769</b>	<b>\$2,139,533</b>	
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	
3400 Other Funds Ltd	(102,421)	(45,478)	1,862	(13,554)	(45,251)	
<b>TOTAL ENDING BALANCE</b>	<b>(\$102,421)</b>	<b>(\$45,478)</b>	<b>\$1,862</b>	<b>(\$13,554)</b>	<b>(\$45,251)</b>	



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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,430,659	358,108	50,969	(51,543)	318,597	754,528
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AVAILABLE REVENUES

8000 General Fund	1,430,659	358,108	50,969	(51,543)	318,597	754,528
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$1,430,659</b>	<b>\$358,108</b>	<b>\$50,969</b>	<b>(\$51,543)</b>	<b>\$318,597</b>	<b>\$754,528</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	(124,536)	-	-	-	-	(124,536)
3400 Other Funds Ltd	(6,859,800)	-	-	-	-	(6,859,800)
All Funds	(6,984,336)	-	-	-	-	(6,984,336)

3160 Temporary Appointments

3400 Other Funds Ltd	1,262	1,262	-	-	-	-
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3170 Overtime Payments

8000 General Fund	1,713	1,713	-	-	-	-
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3190 All Other Differential

8000 General Fund	836	836	-	-	-	-
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SALARIES & WAGES

8000 General Fund	(121,987)	2,549	-	-	-	(124,536)
3400 Other Funds Ltd	(6,858,538)	1,262	-	-	-	(6,859,800)

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
<b>TOTAL SALARIES &amp; WAGES</b>	<b>(\$6,980,525)</b>	<b>\$3,811</b>	-	-	-	<b>(\$6,984,336)</b>
<b>OTHER PAYROLL EXPENSES</b>						
<b>3210 Empl. Rel. Bd. Assessments</b>						
8000 General Fund	(61)	-	-	-	-	(61)
3400 Other Funds Ltd	(4,392)	-	-	-	-	(4,392)
All Funds	(4,453)	-	-	-	-	(4,453)
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	(20,701)	433	-	-	-	(21,134)
3400 Other Funds Ltd	(1,164,110)	-	-	-	-	(1,164,110)
All Funds	(1,184,811)	433	-	-	-	(1,185,244)
<b>3221 Pension Obligation Bond</b>						
8000 General Fund	32,258	32,258	-	-	-	-
3400 Other Funds Ltd	(278,790)	179,719	-	-	-	(458,509)
All Funds	(246,532)	211,977	-	-	-	(458,509)
<b>3230 Social Security Taxes</b>						
8000 General Fund	(9,332)	195	-	-	-	(9,527)
3400 Other Funds Ltd	(524,672)	97	-	-	-	(524,769)
All Funds	(534,004)	292	-	-	-	(534,296)
<b>3240 Unemployment Assessments</b>						
8000 General Fund	919	919	-	-	-	-
3400 Other Funds Ltd	(10,636)	408	-	-	-	(11,044)
All Funds	(9,717)	1,327	-	-	-	(11,044)
<b>3250 Workers Comp. Assess. (WCD)</b>						

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	(58)	-	-	-	-	(58)
3400 Other Funds Ltd	(4,176)	-	-	-	-	(4,176)
All Funds	(4,234)	-	-	-	-	(4,234)
<b>3260 Mass Transit Tax</b>						
8000 General Fund	(4,891)	(4,144)	-	-	-	(747)
3400 Other Funds Ltd	(29,109)	12,050	-	-	-	(41,159)
All Funds	(34,000)	7,906	-	-	-	(41,906)
<b>3270 Flexible Benefits</b>						
8000 General Fund	(35,184)	-	-	-	-	(35,184)
3400 Other Funds Ltd	(2,533,248)	-	-	-	-	(2,533,248)
All Funds	(2,568,432)	-	-	-	-	(2,568,432)
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	(37,050)	29,661	-	-	-	(66,711)
3400 Other Funds Ltd	(4,549,133)	192,274	-	-	-	(4,741,407)
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$4,586,183)</b>	<b>\$221,935</b>	-	-	-	<b>(\$4,808,118)</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	326,991	325,898	-	-	-	1,093
3400 Other Funds Ltd	499,348	434,608	-	-	-	64,740
All Funds	826,339	760,506	-	-	-	65,833
<b>PERSONAL SERVICES</b>						
8000 General Fund	167,954	358,108	-	-	-	(190,154)
3400 Other Funds Ltd	(10,908,323)	628,144	-	-	-	(11,536,467)

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$10,740,369)</b>	<b>\$986,252</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$11,726,621)</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	3,233	-	1,000	-	2,233	-
3400 Other Funds Ltd	1,209	-	6,000	-	2,138	(6,929)
All Funds	4,442	-	7,000	-	4,371	(6,929)
<b>4125 Out of State Travel</b>						
8000 General Fund	12,077	-	1,000	-	11,077	-
3400 Other Funds Ltd	(25,529)	-	-	-	1,436	(26,965)
All Funds	(13,452)	-	1,000	-	12,513	(26,965)
<b>4150 Employee Training</b>						
8000 General Fund	(1,943)	-	5,000	(10,540)	3,597	-
3400 Other Funds Ltd	(32,259)	-	3,200	-	3,081	(38,540)
All Funds	(34,202)	-	8,200	(10,540)	6,678	(38,540)
<b>4175 Office Expenses</b>						
8000 General Fund	32,087	-	25,969	-	6,118	-
3400 Other Funds Ltd	(43,767)	-	3,235	-	2,998	(50,000)
All Funds	(11,680)	-	29,204	-	9,116	(50,000)
<b>4200 Telecommunications</b>						
8000 General Fund	22,749	-	13,000	-	9,749	-
3400 Other Funds Ltd	(180,937)	-	5,800	-	9,263	(196,000)
All Funds	(158,188)	-	18,800	-	19,012	(196,000)
<b>4250 Data Processing</b>						

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	563	-	-	-	563	-
3400 Other Funds Ltd	(41,768)	-	1,216	-	2,025	(45,009)
All Funds	(41,205)	-	1,216	-	2,588	(45,009)
<b>4275 Publicity and Publications</b>						
8000 General Fund	1,271	-	-	-	1,271	-
3400 Other Funds Ltd	788	-	-	-	788	-
All Funds	2,059	-	-	-	2,059	-
<b>4300 Professional Services</b>						
8000 General Fund	218	-	5,000	(16,453)	11,671	-
3400 Other Funds Ltd	6,253	-	-	-	6,253	-
All Funds	6,471	-	5,000	(16,453)	17,924	-
<b>4325 Attorney General</b>						
8000 General Fund	268,780	-	-	-	268,780	-
3400 Other Funds Ltd	(52,121)	-	-	-	97,879	(150,000)
All Funds	216,659	-	-	-	366,659	(150,000)
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	394	-	-	-	394	-
3400 Other Funds Ltd	(1,149)	-	-	-	54	(1,203)
All Funds	(755)	-	-	-	448	(1,203)
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	285	-	-	-	285	-
3400 Other Funds Ltd	(814)	-	-	-	38	(852)
All Funds	(529)	-	-	-	323	(852)

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	277	-	-	-	277	-
3400 Other Funds Ltd	(9,244)	-	-	-	756	(10,000)
All Funds	(8,967)	-	-	-	1,033	(10,000)
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	(19,113)	-	-	-	895	(20,008)
<b>4475 Facilities Maintenance</b>						
8000 General Fund	206	-	-	-	206	-
3400 Other Funds Ltd	(7,870)	-	-	-	369	(8,239)
All Funds	(7,664)	-	-	-	575	(8,239)
<b>4650 Other Services and Supplies</b>						
8000 General Fund	944,682	-	-	-	-	944,682
3400 Other Funds Ltd	(284,235)	-	-	-	35,440	(319,675)
All Funds	660,447	-	-	-	35,440	625,007
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	(23,642)	-	-	(24,550)	908	-
3400 Other Funds Ltd	(16,267)	-	1,100	-	1,051	(18,418)
All Funds	(39,909)	-	1,100	(24,550)	1,959	(18,418)
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	(35,599)	-	6,600	(29,844)	1,775	(14,130)
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,261,237	-	50,969	(51,543)	317,129	944,682
3400 Other Funds Ltd	(742,422)	-	27,151	(29,844)	166,239	(905,968)

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$518,815</b>	<b>-</b>	<b>\$78,120</b>	<b>(\$81,387)</b>	<b>\$483,368</b>	<b>\$38,714</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	934	-	-	-	934	-
3400 Other Funds Ltd	(137,634)	-	7,314	(141,624)	3,990	(7,314)
All Funds	(136,700)	-	7,314	(141,624)	4,924	(7,314)
<b>5150 Telecommunications Equipment</b>						
8000 General Fund	534	-	-	-	534	-
3400 Other Funds Ltd	(2,011)	-	-	(2,011)	-	-
All Funds	(1,477)	-	-	(2,011)	534	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	1,468	-	-	-	1,468	-
3400 Other Funds Ltd	(139,645)	-	7,314	(143,635)	3,990	(7,314)
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$138,177)</b>	<b>-</b>	<b>\$7,314</b>	<b>(\$143,635)</b>	<b>\$5,458</b>	<b>(\$7,314)</b>
<b>SPECIAL PAYMENTS</b>						
<b>6030 Dist to Non-Gov Units</b>						
3400 Other Funds Ltd	11,229	-	-	-	11,229	-
<b>EXPENDITURES</b>						
8000 General Fund	1,430,659	358,108	50,969	(51,543)	318,597	754,528
3400 Other Funds Ltd	(11,779,161)	628,144	34,465	(173,479)	181,458	(12,449,749)
<b>TOTAL EXPENDITURES</b>	<b>(\$10,348,502)</b>	<b>\$986,252</b>	<b>\$85,434</b>	<b>(\$225,022)</b>	<b>\$500,055</b>	<b>(\$11,695,221)</b>
<b>ENDING BALANCE</b>						

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	11,779,161	(628,144)	(34,465)	173,479	(181,458)	12,449,749
<b>TOTAL ENDING BALANCE</b>	<b>\$11,779,161</b>	<b>(\$628,144)</b>	<b>(\$34,465)</b>	<b>\$173,479</b>	<b>(\$181,458)</b>	<b>\$12,449,749</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	(73)	-	-	-	-	(73)
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	(73.00)	-	-	-	-	(73.00)



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Description	Total Essential Packages	Pkg: 060 Technical Adjustments				
		Priority: 00				

**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	190,154	190,154
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**AVAILABLE REVENUES**

8000 General Fund	190,154	190,154
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$190,154</b>	<b>\$190,154</b>
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**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	124,536	124,536
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3400 Other Funds Ltd	6,859,800	6,859,800
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All Funds	6,984,336	6,984,336
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**OTHER PAYROLL EXPENSES**

**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	61	61
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3400 Other Funds Ltd	4,392	4,392
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All Funds	4,453	4,453
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**3220 Public Employees Retire Cont**

8000 General Fund	21,134	21,134
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3400 Other Funds Ltd	1,164,110	1,164,110
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All Funds	1,185,244	1,185,244
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Description	Total Essential Packages	Pkg: 060 Technical Adjustments				
		Priority: 00				
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	458,509	458,509				
<b>3230 Social Security Taxes</b>						
8000 General Fund	9,527	9,527				
3400 Other Funds Ltd	524,769	524,769				
All Funds	534,296	534,296				
<b>3240 Unemployment Assessments</b>						
3400 Other Funds Ltd	11,044	11,044				
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	58	58				
3400 Other Funds Ltd	4,176	4,176				
All Funds	4,234	4,234				
<b>3260 Mass Transit Tax</b>						
8000 General Fund	747	747				
3400 Other Funds Ltd	41,159	41,159				
All Funds	41,906	41,906				
<b>3270 Flexible Benefits</b>						
8000 General Fund	35,184	35,184				
3400 Other Funds Ltd	2,533,248	2,533,248				
All Funds	2,568,432	2,568,432				
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	66,711	66,711				
3400 Other Funds Ltd	4,741,407	4,741,407				

Description	Total Essential Packages	Pkg: 060 Technical Adjustments				
		Priority: 00				
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$4,808,118</b>	<b>\$4,808,118</b>				
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	(1,093)	(1,093)				
3400 Other Funds Ltd	(64,740)	(64,740)				
All Funds	(65,833)	(65,833)				
<b>PERSONAL SERVICES</b>						
8000 General Fund	190,154	190,154				
3400 Other Funds Ltd	11,536,467	11,536,467				
<b>TOTAL PERSONAL SERVICES</b>	<b>\$11,726,621</b>	<b>\$11,726,621</b>				
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	6,929	6,929				
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	26,965	26,965				
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	38,540	38,540				
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	472,000	472,000				
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	196,000	196,000				
<b>4250 Data Processing</b>						

Description	Total Essential Packages	Pkg: 060 Technical Adjustments  Priority: 00				
3400 Other Funds Ltd	45,009	45,009				
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	65,000	65,000				
<b>4375 Employee Recruitment and Develop</b>						
3400 Other Funds Ltd	1,203	1,203				
<b>4400 Dues and Subscriptions</b>						
3400 Other Funds Ltd	852	852				
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	10,000	10,000				
<b>4450 Fuels and Utilities</b>						
3400 Other Funds Ltd	20,008	20,008				
<b>4475 Facilities Maintenance</b>						
3400 Other Funds Ltd	8,239	8,239				
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	728,352	728,352				
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	18,418	18,418				
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	14,130	14,130				
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	1,651,645	1,651,645				
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,651,645</b>	<b>\$1,651,645</b>				

**CAPITAL OUTLAY**

Description	Total Essential Packages	Pkg: 060 Technical Adjustments				
		Priority: 00				
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	7,314	7,314				
<b>EXPENDITURES</b>						
8000 General Fund	190,154	190,154				
3400 Other Funds Ltd	13,195,426	13,195,426				
<b>TOTAL EXPENDITURES</b>	<b>\$13,385,580</b>	<b>\$13,385,580</b>				
<b>ENDING BALANCE</b>						
8000 General Fund	-	-				
3400 Other Funds Ltd	(13,195,426)	(13,195,426)				
<b>TOTAL ENDING BALANCE</b>	<b>(\$13,195,426)</b>	<b>(\$13,195,426)</b>				
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclash Positions	73	73				
<b>AUTHORIZED FTE</b>						
8250 Class/Unclash FTE Positions	73.00	73.00				

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 Information Technology Services Division

Version: V - 01 - Agency Request Budget  
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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(6,642,409)	80,825	61,373	(3,833,390)	222,753	(3,173,970)
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AVAILABLE REVENUES

8000 General Fund	(6,642,409)	80,825	61,373	(3,833,390)	222,753	(3,173,970)
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<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$6,642,409)</b>	<b>\$80,825</b>	<b>\$61,373</b>	<b>(\$3,833,390)</b>	<b>\$222,753</b>	<b>(\$3,173,970)</b>
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EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

8000 General Fund	30,572	30,572	-	-	-	-
3400 Other Funds Ltd	13,090	13,090	-	-	-	-
All Funds	43,662	43,662	-	-	-	-

3240 Unemployment Assessments

8000 General Fund	121,032	-	-	-	-	121,032
3400 Other Funds Ltd	2,066	-	-	-	-	2,066
All Funds	123,098	-	-	-	-	123,098

3260 Mass Transit Tax

8000 General Fund	(11,640)	(11,640)	-	-	-	-
3400 Other Funds Ltd	(4,126)	(4,126)	-	-	-	-
All Funds	(15,766)	(15,766)	-	-	-	-

OTHER PAYROLL EXPENSES

BDV004B  
 2019-21 Biennium  
 Information Technology Services Division

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	139,964	18,932	-	-	-	121,032
3400 Other Funds Ltd	11,030	8,964	-	-	-	2,066
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$150,994</b>	<b>\$27,896</b>	-	-	-	<b>\$123,098</b>
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
8000 General Fund	61,893	61,893	-	-	-	-
3400 Other Funds Ltd	59,630	59,630	-	-	-	-
All Funds	121,523	121,523	-	-	-	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	201,857	80,825	-	-	-	121,032
3400 Other Funds Ltd	70,660	68,594	-	-	-	2,066
<b>TOTAL PERSONAL SERVICES</b>	<b>\$272,517</b>	<b>\$149,419</b>	-	-	-	<b>\$123,098</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	1,243	-	864	-	379	-
3400 Other Funds Ltd	(3,450)	-	36	(3,660)	174	-
All Funds	(2,207)	-	900	(3,660)	553	-
<b>4125 Out of State Travel</b>						
8000 General Fund	878	-	-	-	878	-
3400 Other Funds Ltd	54	-	-	-	54	-
All Funds	932	-	-	-	932	-
<b>4150 Employee Training</b>						

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 Information Technology Services Division

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	8,991	-	9,216	(9,803)	9,578	-
3400 Other Funds Ltd	(46,367)	-	384	(48,252)	1,501	-
All Funds	(37,376)	-	9,600	(58,055)	11,079	-
<b>4175 Office Expenses</b>						
8000 General Fund	(41,701)	-	8,911	(59,981)	9,369	-
3400 Other Funds Ltd	(38,145)	-	371	(40,690)	2,174	-
All Funds	(79,846)	-	9,282	(100,671)	11,543	-
<b>4200 Telecommunications</b>						
8000 General Fund	(72,807)	-	16,704	(100,000)	10,489	-
3400 Other Funds Ltd	(81,151)	-	696	(86,540)	4,693	-
All Funds	(153,958)	-	17,400	(186,540)	15,182	-
<b>4225 State Gov. Service Charges</b>						
8000 General Fund	(3,796,528)	-	-	-	-	(3,796,528)
3400 Other Funds Ltd	(1,189,750)	-	-	-	-	(1,189,750)
All Funds	(4,986,278)	-	-	-	-	(4,986,278)
<b>4250 Data Processing</b>						
8000 General Fund	347,662	-	3,502	(240,000)	82,634	501,526
3400 Other Funds Ltd	(26,923)	-	146	(50,000)	22,900	31
All Funds	320,739	-	3,648	(290,000)	105,534	501,557
<b>4275 Publicity and Publications</b>						
8000 General Fund	383	-	-	-	383	-
<b>4300 Professional Services</b>						
8000 General Fund	(235,756)	-	-	(250,000)	14,244	-



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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
3400 Other Funds Ltd	4,120	-	-	-	4,213	(93)
All Funds	(231,636)	-	-	(250,000)	18,457	(93)
<b>4315 IT Professional Services</b>						
8000 General Fund	(2,971,152)	-	-	(3,024,000)	52,848	-
3400 Other Funds Ltd	(563,058)	-	-	(576,000)	12,942	-
All Funds	(3,534,210)	-	-	(3,600,000)	65,790	-
<b>4375 Employee Recruitment and Develop</b>						
8000 General Fund	34	-	-	-	34	-
<b>4400 Dues and Subscriptions</b>						
8000 General Fund	297	-	-	-	297	-
3400 Other Funds Ltd	16	-	-	-	16	-
All Funds	313	-	-	-	313	-
<b>4425 Facilities Rental and Taxes</b>						
8000 General Fund	236	-	-	-	236	-
3400 Other Funds Ltd	20	-	-	-	20	-
All Funds	256	-	-	-	256	-
<b>4475 Facilities Maintenance</b>						
8000 General Fund	1,091	-	-	-	1,091	-
3400 Other Funds Ltd	276	-	-	-	276	-
All Funds	1,367	-	-	-	1,367	-
<b>4600 Intra-agency Charges</b>						
8000 General Fund	(130,000)	-	-	(130,000)	-	-
3400 Other Funds Ltd	(11,600)	-	-	(11,600)	-	-

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Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 021 Phase - In  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00
All Funds	(141,600)	-	-	(141,600)	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	314	-	-	-	314	-
3400 Other Funds Ltd	116	-	-	-	116	-
All Funds	430	-	-	-	430	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	5,013	-	3,168	-	1,845	-
3400 Other Funds Ltd	(16,236)	-	132	(16,410)	42	-
All Funds	(11,223)	-	3,300	(16,410)	1,887	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	35,550	-	19,008	(19,606)	36,148	-
3400 Other Funds Ltd	(97,209)	-	792	(100,128)	2,127	-
All Funds	(61,659)	-	19,800	(119,734)	38,275	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	(6,846,252)	-	61,373	(3,833,390)	220,767	(3,295,002)
3400 Other Funds Ltd	(2,069,287)	-	2,557	(933,280)	51,248	(1,189,812)
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$8,915,539)</b>	<b>-</b>	<b>\$63,930</b>	<b>(\$4,766,670)</b>	<b>\$272,015</b>	<b>(\$4,484,814)</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	1,131	-	-	-	1,131	-
3400 Other Funds Ltd	(22,697)	-	-	(22,763)	66	-
All Funds	(21,566)	-	-	(22,763)	1,197	-
<b>5550 Data Processing Software</b>						

BDV004B  
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 Information Technology Services Division

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Description	Total Essential Packages	Pkg: 010	Pkg: 021	Pkg: 022	Pkg: 031	Pkg: 060
		Non-PICS Psnl Svc / Vacancy Factor	Phase - In	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	315	-	-	-	315	-
<b>5900 Other Capital Outlay</b>						
8000 General Fund	540	-	-	-	540	-
<b>CAPITAL OUTLAY</b>						
8000 General Fund	1,986	-	-	-	1,986	-
3400 Other Funds Ltd	(22,697)	-	-	(22,763)	66	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$20,711)</b>	-	-	<b>(\$22,763)</b>	<b>\$2,052</b>	-
<b>EXPENDITURES</b>						
8000 General Fund	(6,642,409)	80,825	61,373	(3,833,390)	222,753	(3,173,970)
3400 Other Funds Ltd	(2,021,324)	68,594	2,557	(956,043)	51,314	(1,187,746)
<b>TOTAL EXPENDITURES</b>	<b>(\$8,663,733)</b>	<b>\$149,419</b>	<b>\$63,930</b>	<b>(\$4,789,433)</b>	<b>\$274,067</b>	<b>(\$4,361,716)</b>
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	2,021,324	(68,594)	(2,557)	956,043	(51,314)	1,187,746
<b>TOTAL ENDING BALANCE</b>	<b>\$2,021,324</b>	<b>(\$68,594)</b>	<b>(\$2,557)</b>	<b>\$956,043</b>	<b>(\$51,314)</b>	<b>\$1,187,746</b>

BDV004B  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00	
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**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3170 Overtime Payments**

3400 Other Funds Ltd	1,206	1,206	-	-	-
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**OTHER PAYROLL EXPENSES**

**3220 Public Employees Retire Cont**

3400 Other Funds Ltd	205	205	-	-	-
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**3221 Pension Obligation Bond**

3400 Other Funds Ltd	9,594	9,594	-	-	-
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**3230 Social Security Taxes**

3400 Other Funds Ltd	92	92	-	-	-
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**3260 Mass Transit Tax**

3400 Other Funds Ltd	7,433	7,433	-	-	-
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**OTHER PAYROLL EXPENSES**

3400 Other Funds Ltd	17,324	17,324	-	-	-
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**TOTAL OTHER PAYROLL EXPENSES**

<b>\$17,324</b>	<b>\$17,324</b>	-	-	-
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**PERSONAL SERVICES**

3400 Other Funds Ltd	18,530	18,530	-	-	-
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**TOTAL PERSONAL SERVICES**

<b>\$18,530</b>	<b>\$18,530</b>	-	-	-
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**SERVICES & SUPPLIES**

**4100 Instate Travel**

BDV004B  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
3400 Other Funds Ltd	115	-	-	115	-	
<b>4125 Out of State Travel</b>						
3400 Other Funds Ltd	125	-	-	125	-	
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	1,131	-	-	1,131	-	
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	1,224	-	-	1,224	-	
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	1,525	-	-	1,525	-	
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	412	-	-	412	-	
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	24	-	-	24	-	
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	(187,364)	-	(200,000)	12,636	-	
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	85,000	-	-	-	85,000	
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	4,254	-	-	4,254	-	
<b>4575 Agency Program Related S and S</b>						
3400 Other Funds Ltd	5,036	-	-	5,036	-	
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	94,750	-	-	3,706	91,044	

BDV004B  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
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Description	Total Essential Packages	Pkg: 010	Pkg: 022	Pkg: 031	Pkg: 060	
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs	Standard Inflation	Technical Adjustments	
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	371	-	-	371	-	
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	2,245	-	-	2,245	-	
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	8,848	-	(200,000)	32,804	176,044	
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$8,848</b>	<b>-</b>	<b>(\$200,000)</b>	<b>\$32,804</b>	<b>\$176,044</b>	
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	6,292	-	-	6,292	-	
<b>5150 Telecommunications Equipment</b>						
3400 Other Funds Ltd	798	-	-	798	-	
<b>5900 Other Capital Outlay</b>						
3400 Other Funds Ltd	(866,352)	-	(880,000)	13,648	-	
<b>CAPITAL OUTLAY</b>						
3400 Other Funds Ltd	(859,262)	-	(880,000)	20,738	-	
<b>TOTAL CAPITAL OUTLAY</b>	<b>(\$859,262)</b>	<b>-</b>	<b>(\$880,000)</b>	<b>\$20,738</b>	<b>-</b>	
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	(831,884)	18,530	(1,080,000)	53,542	176,044	
<b>TOTAL EXPENDITURES</b>	<b>(\$831,884)</b>	<b>\$18,530</b>	<b>(\$1,080,000)</b>	<b>\$53,542</b>	<b>\$176,044</b>	
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	831,884	(18,530)	1,080,000	(53,542)	(176,044)	

BDV004B  
 2019-21 Biennium  
 Marijuana Program

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-014-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00	Pkg: 060 Technical Adjustments  Priority: 00	
<b>TOTAL ENDING BALANCE</b>	<b>\$831,884</b>	<b>(\$18,530)</b>	<b>\$1,080,000</b>	<b>(\$53,542)</b>	<b>(\$176,044)</b>	

BDV004B  
 2019-21 Biennium  
 Non-Profit Housing for Elderly Persons

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-019-00-00-00000

Description	Total Essential Packages	Pkg: 031 Standard Inflation  Priority: 00				
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	122,602	122,602
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AVAILABLE REVENUES

8000 General Fund	122,602	122,602
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$122,602</b>	<b>\$122,602</b>
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EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	122,602	122,602
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ENDING BALANCE

8000 General Fund	-	-
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<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>
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BDV004B  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

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

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3180 Shift Differential**

3400 Other Funds Ltd 642 642 -

**OTHER PAYROLL EXPENSES**

**3220 Public Employees Retire Cont**

3400 Other Funds Ltd 109 109 -

**3221 Pension Obligation Bond**

3400 Other Funds Ltd 6,634 6,634 -

**3230 Social Security Taxes**

3400 Other Funds Ltd 49 49 -

**3260 Mass Transit Tax**

3400 Other Funds Ltd (851) (851) -

**OTHER PAYROLL EXPENSES**

3400 Other Funds Ltd 5,941 5,941 -

**TOTAL OTHER PAYROLL EXPENSES**

**\$5,941 \$5,941 -**

**P.S. BUDGET ADJUSTMENTS**

**3455 Vacancy Savings**

3400 Other Funds Ltd 36,807 36,807 -

**PERSONAL SERVICES**

3400 Other Funds Ltd 43,390 43,390 -

BDV004B  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00			
<b>TOTAL PERSONAL SERVICES</b>	<b>\$43,390</b>	<b>\$43,390</b>	<b>-</b>			
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	30	-	30			
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	48	-	48			
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	133	-	133			
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	258	-	258			
<b>4275 Publicity and Publications</b>						
3400 Other Funds Ltd	2,305	-	2,305			
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	53	-	53			
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	105	-	105			
<b>SERVICES &amp; SUPPLIES</b>						
3400 Other Funds Ltd	2,932	-	2,932			
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$2,932</b>	<b>-</b>	<b>\$2,932</b>			
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	264	-	264			

BDV004B  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 031 Standard Inflation  Priority: 00			
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	1,182,180	-	1,182,180			
<b>EXPENDITURES</b>						
3400 Other Funds Ltd	1,228,766	43,390	1,185,376			
<b>TOTAL EXPENDITURES</b>	<b>\$1,228,766</b>	<b>\$43,390</b>	<b>\$1,185,376</b>			
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	(1,228,766)	(43,390)	(1,185,376)			
<b>TOTAL ENDING BALANCE</b>	<b>(\$1,228,766)</b>	<b>(\$43,390)</b>	<b>(\$1,185,376)</b>			

BDV004B  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00			
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund (1,060,000) - (1,060,000)

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd (5,850,000) - (5,850,000)

BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd (5,383,110) - (5,383,110)

REVENUE CATEGORIES

8000 General Fund (1,060,000) - (1,060,000)

3400 Other Funds Ltd (11,233,110) - (11,233,110)

**TOTAL REVENUE CATEGORIES (\$12,293,110) - (\$12,293,110)**

AVAILABLE REVENUES

8000 General Fund (1,060,000) - (1,060,000)

3400 Other Funds Ltd (11,233,110) - (11,233,110)

**TOTAL AVAILABLE REVENUES (\$12,293,110) - (\$12,293,110)**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

BDV004B  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 010	Pkg: 022			
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	(166,629)	-	(166,629)			
<b>3180 Shift Differential</b>						
3400 Other Funds Ltd	(6,000)	-	(6,000)			
<b>SALARIES &amp; WAGES</b>						
3400 Other Funds Ltd	(172,629)	-	(172,629)			
<b>TOTAL SALARIES &amp; WAGES</b>	<b>(\$172,629)</b>	<b>-</b>	<b>(\$172,629)</b>			
<b>OTHER PAYROLL EXPENSES</b>						
<b>3220 Public Employees Retire Cont</b>						
3400 Other Funds Ltd	(29,295)	-	(29,295)			
<b>3221 Pension Obligation Bond</b>						
3400 Other Funds Ltd	(282,497)	-	(282,497)			
<b>3230 Social Security Taxes</b>						
3400 Other Funds Ltd	(13,206)	-	(13,206)			
<b>3260 Mass Transit Tax</b>						
3400 Other Funds Ltd	(7,470)	-	(7,470)			
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	(332,468)	-	(332,468)			
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>(\$332,468)</b>	<b>-</b>	<b>(\$332,468)</b>			
<b>P.S. BUDGET ADJUSTMENTS</b>						
<b>3455 Vacancy Savings</b>						
3400 Other Funds Ltd	188,807	188,807	-			
<b>PERSONAL SERVICES</b>						

BDV004B  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 010	Pkg: 022			
		Non-PICS Psnl Svc / Vacancy Factor	Phase-out Pgm & One-time Costs			
		Priority: 00	Priority: 00			
3400 Other Funds Ltd	(316,290)	188,807	(505,097)			
<b>TOTAL PERSONAL SERVICES</b>	<b>(\$316,290)</b>	<b>\$188,807</b>	<b>(\$505,097)</b>			
<b>SERVICES &amp; SUPPLIES</b>						
<b>4175 Office Expenses</b>						
8000 General Fund	(60,000)	-	(60,000)			
<b>4300 Professional Services</b>						
3400 Other Funds Ltd	(8,426,430)	-	(8,426,430)			
<b>4315 IT Professional Services</b>						
8000 General Fund	(1,000,000)	-	(1,000,000)			
3400 Other Funds Ltd	(600,000)	-	(600,000)			
All Funds	(1,600,000)	-	(1,600,000)			
<b>4425 Facilities Rental and Taxes</b>						
3400 Other Funds Ltd	(142,212)	-	(142,212)			
<b>4650 Other Services and Supplies</b>						
3400 Other Funds Ltd	(30,000)	-	(30,000)			
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	(1,060,000)	-	(1,060,000)			
3400 Other Funds Ltd	(9,198,642)	-	(9,198,642)			
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>(\$10,258,642)</b>	<b>-</b>	<b>(\$10,258,642)</b>			
<b>EXPENDITURES</b>						
8000 General Fund	(1,060,000)	-	(1,060,000)			
3400 Other Funds Ltd	(9,514,932)	188,807	(9,703,739)			

BDV004B  
 2019-21 Biennium  
 Core System Replacement

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-030-00-00-00000

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor  Priority: 00	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00			
<b>TOTAL EXPENDITURES</b>	<b>(\$10,574,932)</b>	<b>\$188,807</b>	<b>(\$10,763,739)</b>			
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-			
3400 Other Funds Ltd	(1,718,178)	(188,807)	(1,529,371)			
<b>TOTAL ENDING BALANCE</b>	<b>(\$1,718,178)</b>	<b>(\$188,807)</b>	<b>(\$1,529,371)</b>			

BDV004B  
 2019-21 Biennium  
 Capital Debt Service and Related Costs

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-087-00-00-00000

Description	Total Essential Packages	Pkg: 022 Phase-out Pgm & One-time Costs  Priority: 00				
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**REVENUE CATEGORIES**

**CHARGES FOR SERVICES**

**0415 Admin and Service Charges**

3400 Other Funds Ltd	(73,056)	(73,056)
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**AVAILABLE REVENUES**

3400 Other Funds Ltd	(73,056)	(73,056)
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<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$73,056)</b>	<b>(\$73,056)</b>
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**EXPENDITURES**

**SERVICES & SUPPLIES**

**4650 Other Services and Supplies**

3400 Other Funds Ltd	(73,056)	(73,056)
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**ENDING BALANCE**

3400 Other Funds Ltd	-	-
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<b>TOTAL ENDING BALANCE</b>	<b>-</b>	<b>-</b>
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BDV004B  
 2019-21 Biennium  
 Revenue, Dept of

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-000-00-00-00000

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00
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**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	15,460,632	166,029	769,100	746,081	244,880	474,361
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**TRANSFERS OUT**

**2080 Transfer to Counties**

3400 Other Funds Ltd	(75,513,659)	-	-	-	-	-
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**AVAILABLE REVENUES**

8000 General Fund	15,460,632	166,029	769,100	746,081	244,880	474,361
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3400 Other Funds Ltd	(75,513,659)	-	-	-	-	-
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<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$60,053,027)</b>	<b>\$166,029</b>	<b>\$769,100</b>	<b>\$746,081</b>	<b>\$244,880</b>	<b>\$474,361</b>
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**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	3,375,656	-	337,003	427,994	153,868	237,600
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3400 Other Funds Ltd	1,029,577	-	37,445	8,734	3,140	237,600
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All Funds	4,405,233	-	374,448	436,728	157,008	475,200
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**OTHER PAYROLL EXPENSES**

**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	1,426	-	110	240	60	120
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3400 Other Funds Ltd	770	-	12	4	1	124
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All Funds	2,196	-	122	244	61	244
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BDV004B  
 2019-21 Biennium  
 Revenue, Dept of

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-000-00-00-00000

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)	Pkg: 102 Outcome Based Management	Pkg: 103 Fraud Unit	Pkg: 104 Agency Customer Service Coordinator	Pkg: 105 Marijuana Program / Income Tax Audits
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	572,842	-	57,189	72,629	26,111	40,320
3400 Other Funds Ltd	174,720	-	6,355	1,483	533	40,320
All Funds	747,562	-	63,544	74,112	26,644	80,640
<b>3230 Social Security Taxes</b>						
8000 General Fund	258,233	-	25,781	32,741	11,771	18,176
3400 Other Funds Ltd	78,764	-	2,865	668	240	18,176
All Funds	336,997	-	28,646	33,409	12,011	36,352
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	1,341	-	104	228	57	116
3400 Other Funds Ltd	747	-	12	4	1	116
All Funds	2,088	-	116	232	58	232
<b>3260 Mass Transit Tax</b>						
8000 General Fund	20,209	-	2,022	2,569	923	1,428
3400 Other Funds Ltd	7,500	-	225	52	19	1,424
All Funds	27,709	-	2,247	2,621	942	2,852
<b>3270 Flexible Benefits</b>						
8000 General Fund	820,737	-	63,332	137,920	34,480	70,368
3400 Other Funds Ltd	445,887	-	7,036	2,816	704	70,368
All Funds	1,266,624	-	70,368	140,736	35,184	140,736
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	1,674,788	-	148,538	246,327	73,402	130,528
3400 Other Funds Ltd	708,388	-	16,505	5,027	1,498	130,528

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$2,383,176</b>	-	<b>\$165,043</b>	<b>\$251,354</b>	<b>\$74,900</b>	<b>\$261,056</b>
<b>PERSONAL SERVICES</b>						
8000 General Fund	5,050,444	-	485,541	674,321	227,270	368,128
3400 Other Funds Ltd	1,737,965	-	53,950	13,761	4,638	368,128
<b>TOTAL PERSONAL SERVICES</b>	<b>\$6,788,409</b>	-	<b>\$539,491</b>	<b>\$688,082</b>	<b>\$231,908</b>	<b>\$736,256</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	20,863	-	1,485	1,911	147	300
3400 Other Funds Ltd	7,637	-	165	39	3	300
All Funds	28,500	-	1,650	1,950	150	600
<b>4125 Out of State Travel</b>						
8000 General Fund	40,319	-	-	-	-	40,319
3400 Other Funds Ltd	40,319	-	-	-	-	40,319
All Funds	80,638	-	-	-	-	80,638
<b>4150 Employee Training</b>						
8000 General Fund	30,112	-	2,880	6,272	1,568	3,200
3400 Other Funds Ltd	24,288	-	320	128	32	3,200
All Funds	54,400	-	3,200	6,400	1,600	6,400
<b>4175 Office Expenses</b>						
8000 General Fund	1,416,878	-	2,784	6,064	1,516	3,094
3400 Other Funds Ltd	47,741	-	310	124	31	3,094
All Funds	1,464,619	-	3,094	6,188	1,547	6,188

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2019-21 Biennium  
Revenue, Dept of

Version: V - 01 - Agency Request Budget  
Cross Reference Number: 15000-000-00-00-00000

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00
<b>4200 Telecommunications</b>						
8000 General Fund	54,578	-	5,220	11,368	2,842	5,800
3400 Other Funds Ltd	44,022	-	580	232	58	5,800
All Funds	98,600	-	5,800	11,600	2,900	11,600
<b>4250 Data Processing</b>						
8000 General Fund	287,439	-	1,094	2,382	596	1,216
3400 Other Funds Ltd	33,227	-	122	49	12	1,216
All Funds	320,666	-	1,216	2,431	608	2,432
<b>4300 Professional Services</b>						
8000 General Fund	887,290	166,029	250,000	-	-	-
3400 Other Funds Ltd	70,278	29,299	-	-	-	-
All Funds	957,568	195,328	250,000	-	-	-
<b>4315 IT Professional Services</b>						
8000 General Fund	6,467,179	-	-	-	-	-
3400 Other Funds Ltd	562,363	-	-	-	-	-
All Funds	7,029,542	-	-	-	-	-
<b>4325 Attorney General</b>						
8000 General Fund	29,976	-	-	-	-	29,976
3400 Other Funds Ltd	44,964	-	-	-	-	29,976
All Funds	74,940	-	-	-	-	59,952
<b>4650 Other Services and Supplies</b>						
8000 General Fund	882,463	-	-	-	-	-
3400 Other Funds Ltd	400,924	-	-	-	-	-

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00
All Funds	1,283,387	-	-	-	-	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	93,335	-	990	2,156	539	1,100
3400 Other Funds Ltd	15,565	-	110	44	11	1,100
All Funds	108,900	-	1,100	2,200	550	2,200
<b>4715 IT Expendable Property</b>						
8000 General Fund	62,106	-	5,940	12,936	3,234	6,600
3400 Other Funds Ltd	50,094	-	660	264	66	6,600
All Funds	112,200	-	6,600	13,200	3,300	13,200
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	10,272,538	166,029	270,393	43,089	10,442	91,605
3400 Other Funds Ltd	1,341,422	29,299	2,267	880	213	91,605
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$11,613,960</b>	<b>\$195,328</b>	<b>\$272,660</b>	<b>\$43,969</b>	<b>\$10,655</b>	<b>\$183,210</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	137,650	-	13,166	28,671	7,168	14,628
3400 Other Funds Ltd	111,026	-	1,462	585	146	14,628
All Funds	248,676	-	14,628	29,256	7,314	29,256
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	(69,973,343)	-	-	-	-	-
<b>EXPENDITURES</b>						
8000 General Fund	15,460,632	166,029	769,100	746,081	244,880	474,361

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Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-000-00-00-00000

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00
3400 Other Funds Ltd	(66,782,930)	29,299	57,679	15,226	4,997	474,361
<b>TOTAL EXPENDITURES</b>	<b>(\$51,322,298)</b>	<b>\$195,328</b>	<b>\$826,779</b>	<b>\$761,307</b>	<b>\$249,877</b>	<b>\$948,722</b>
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	(8,730,729)	(29,299)	(57,679)	(15,226)	(4,997)	(474,361)
<b>TOTAL ENDING BALANCE</b>	<b>(\$8,730,729)</b>	<b>(\$29,299)</b>	<b>(\$57,679)</b>	<b>(\$15,226)</b>	<b>(\$4,997)</b>	<b>(\$474,361)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	36	-	2	4	1	4
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	38.57	-	2.00	4.00	1.00	4.00

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Cross Reference Number: 15000-000-00-00-00000

Description	Pkg: 106 Auditing  Priority: 00	Pkg: 107 Position Funding - CAFFA  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	-	1,097,883	1,503,016	349,237	-	780,007
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AVAILABLE REVENUES

8000 General Fund	-	1,097,883	1,503,016	349,237	-	780,007
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<b>TOTAL AVAILABLE REVENUES</b>	-	<b>\$1,097,883</b>	<b>\$1,503,016</b>	<b>\$349,237</b>	-	<b>\$780,007</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	635,042	645,442	224,531	-	-
3400 Other Funds Ltd	118,800	(244,121)	56,126	19,525	730,224	-
All Funds	118,800	390,921	701,568	244,056	730,224	-

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	-	168	280	112	-	-
3400 Other Funds Ltd	61	(168)	25	10	671	-
All Funds	61	-	305	122	671	-

3220 Public Employees Retire Cont

8000 General Fund	-	107,765	109,531	38,103	-	-
3400 Other Funds Ltd	20,160	(41,423)	9,524	3,313	123,915	-
All Funds	20,160	66,342	119,055	41,416	123,915	-

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 Revenue, Dept of

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-000-00-00-00000

Description	Pkg: 106 Auditing  Priority: 00	Pkg: 107 Position Funding - CAFFA  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00
<b>3230 Social Security Taxes</b>						
8000 General Fund	-	48,577	49,376	17,177	-	-
3400 Other Funds Ltd	9,088	(18,670)	4,294	1,493	55,858	-
All Funds	9,088	29,907	53,670	18,670	55,858	-
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	-	147	265	106	-	-
3400 Other Funds Ltd	58	(147)	25	10	638	-
All Funds	58	-	290	116	638	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	-	3,810	3,824	1,348	-	-
3400 Other Funds Ltd	713	-	333	117	4,245	-
All Funds	713	3,810	4,157	1,465	4,245	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	-	93,840	161,845	64,738	-	-
3400 Other Funds Ltd	35,184	(93,840)	14,075	5,630	387,024	-
All Funds	35,184	-	175,920	70,368	387,024	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	-	254,307	325,121	121,584	-	-
3400 Other Funds Ltd	65,264	(154,248)	28,276	10,573	572,351	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$65,264</b>	<b>\$100,059</b>	<b>\$353,397</b>	<b>\$132,157</b>	<b>\$572,351</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	-	889,349	970,563	346,115	-	-
3400 Other Funds Ltd	184,064	(398,369)	84,402	30,098	1,302,575	-



Description	Pkg: 106 Auditing	Pkg: 107 Position Funding - CAFFA	Pkg: 108 Security / Risk and Compliance Tech Spec	Pkg: 109 Front - End Processing System Support	Pkg: 110 Processing Center Permanent Staffing	Pkg: 111 PCM Project
	Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
<b>TOTAL PERSONAL SERVICES</b>	<b>\$184,064</b>	<b>\$490,980</b>	<b>\$1,054,965</b>	<b>\$376,213</b>	<b>\$1,302,575</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	-	-	14,674	276	-	-
3400 Other Funds Ltd	4,000	-	1,276	24	1,650	-
All Funds	4,000	-	15,950	300	1,650	-
<b>4150 Employee Training</b>						
8000 General Fund	-	-	7,360	-	-	-
3400 Other Funds Ltd	1,600	-	640	-	17,600	-
All Funds	1,600	-	8,000	-	17,600	-
<b>4175 Office Expenses</b>						
8000 General Fund	-	208,534	7,116	2,846	-	-
3400 Other Funds Ltd	1,547	-	619	248	17,017	-
All Funds	1,547	208,534	7,735	3,094	17,017	-
<b>4200 Telecommunications</b>						
8000 General Fund	-	-	13,340	-	-	-
3400 Other Funds Ltd	2,900	-	1,160	-	31,900	-
All Funds	2,900	-	14,500	-	31,900	-
<b>4250 Data Processing</b>						
8000 General Fund	-	-	2,796	-	-	276,000
3400 Other Funds Ltd	608	-	243	-	6,685	24,000
All Funds	608	-	3,039	-	6,685	300,000
<b>4300 Professional Services</b>						

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Description	Pkg: 106 Auditing  Priority: 00	Pkg: 107 Position Funding - CAFFA  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00
8000 General Fund	-	-	352,829	-	-	118,432
3400 Other Funds Ltd	-	-	30,681	-	-	10,298
All Funds	-	-	383,510	-	-	128,730
<b>4315 IT Professional Services</b>						
8000 General Fund	-	-	-	-	-	314,665
3400 Other Funds Ltd	-	-	-	-	-	27,362
All Funds	-	-	-	-	-	342,027
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	14,988	-	-	-	-	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	-	-	-	-	-	70,910
3400 Other Funds Ltd	-	-	-	-	-	6,166
All Funds	-	-	-	-	-	77,076
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	-	-	85,514	-	-	-
3400 Other Funds Ltd	550	-	7,436	-	6,050	-
All Funds	550	-	92,950	-	6,050	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	-	-	15,180	-	-	-
3400 Other Funds Ltd	3,300	-	1,320	-	36,300	-
All Funds	3,300	-	16,500	-	36,300	-
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	-	208,534	498,809	3,122	-	780,007

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Description	Pkg: 106 Auditing  Priority: 00	Pkg: 107 Position Funding - CAFFA  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00
3400 Other Funds Ltd	29,493	-	43,375	272	117,202	67,826
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$29,493</b>	<b>\$208,534</b>	<b>\$542,184</b>	<b>\$3,394</b>	<b>\$117,202</b>	<b>\$847,833</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	-	-	33,644	-	-	-
3400 Other Funds Ltd	7,314	-	2,926	-	80,454	-
All Funds	7,314	-	36,570	-	80,454	-
<b>EXPENDITURES</b>						
8000 General Fund	-	1,097,883	1,503,016	349,237	-	780,007
3400 Other Funds Ltd	220,871	(398,369)	130,703	30,370	1,500,231	67,826
<b>TOTAL EXPENDITURES</b>	<b>\$220,871</b>	<b>\$699,514</b>	<b>\$1,633,719</b>	<b>\$379,607</b>	<b>\$1,500,231</b>	<b>\$847,833</b>
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	(220,871)	398,369	(130,703)	(30,370)	(1,500,231)	(67,826)
<b>TOTAL ENDING BALANCE</b>	<b>(\$220,871)</b>	<b>\$398,369</b>	<b>(\$130,703)</b>	<b>(\$30,370)</b>	<b>(\$1,500,231)</b>	<b>(\$67,826)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	1	-	5	2	11	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	1.00	2.57	5.00	2.00	11.00	-

Description	Pkg: 112 Shared Services  Priority: 00	Pkg: 113 HRA Recruiter  Priority: 00	Pkg: 114 Revenue Shift  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00		
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**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	7,158,028	184,072	-	1,987,938
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**TRANSFERS OUT**

**2080 Transfer to Counties**

3400 Other Funds Ltd	-	-	(75,513,659)	-
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**AVAILABLE REVENUES**

8000 General Fund	7,158,028	184,072	-	1,987,938
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3400 Other Funds Ltd	-	-	(75,513,659)	-
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$7,158,028</b>	<b>\$184,072</b>	<b>(\$75,513,659)</b>	<b>\$1,987,938</b>
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**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	606,315	107,861	-	-
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3400 Other Funds Ltd	52,725	9,379	-	-
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All Funds	659,040	117,240	-	-
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**OTHER PAYROLL EXPENSES**

**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	280	56	-	-
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3400 Other Funds Ltd	25	5	-	-
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All Funds	305	61	-	-
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Description	Pkg: 112 Shared Services	Pkg: 113 HRA Recruiter	Pkg: 114 Revenue Shift	Pkg: 115 Printing and Postage		
	Priority: 00	Priority: 00	Priority: 00	Priority: 00		
<b>3220 Public Employees Retire Cont</b>						
8000 General Fund	102,890	18,304	-	-		
3400 Other Funds Ltd	8,948	1,592	-	-		
All Funds	111,838	19,896	-	-		
<b>3230 Social Security Taxes</b>						
8000 General Fund	46,383	8,251	-	-		
3400 Other Funds Ltd	4,034	718	-	-		
All Funds	50,417	8,969	-	-		
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	265	53	-	-		
3400 Other Funds Ltd	25	5	-	-		
All Funds	290	58	-	-		
<b>3260 Mass Transit Tax</b>						
8000 General Fund	3,638	647	-	-		
3400 Other Funds Ltd	316	56	-	-		
All Funds	3,954	703	-	-		
<b>3270 Flexible Benefits</b>						
8000 General Fund	161,845	32,369	-	-		
3400 Other Funds Ltd	14,075	2,815	-	-		
All Funds	175,920	35,184	-	-		
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	315,301	59,680	-	-		
3400 Other Funds Ltd	27,423	5,191	-	-		

Description	Pkg: 112 Shared Services  Priority: 00	Pkg: 113 HRA Recruiter  Priority: 00	Pkg: 114 Revenue Shift  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00		
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$342,724</b>	<b>\$64,871</b>	-	-		
<b>PERSONAL SERVICES</b>						
8000 General Fund	921,616	167,541	-	-		
3400 Other Funds Ltd	80,148	14,570	-	-		
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,001,764</b>	<b>\$182,111</b>	-	-		
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	1,932	138	-	-		
3400 Other Funds Ltd	168	12	-	-		
All Funds	2,100	150	-	-		
<b>4150 Employee Training</b>						
8000 General Fund	7,360	1,472	-	-		
3400 Other Funds Ltd	640	128	-	-		
All Funds	8,000	1,600	-	-		
<b>4175 Office Expenses</b>						
8000 General Fund	7,116	1,423	-	1,176,385		
3400 Other Funds Ltd	619	124	-	24,008		
All Funds	7,735	1,547	-	1,200,393		
<b>4200 Telecommunications</b>						
8000 General Fund	13,340	2,668	-	-		
3400 Other Funds Ltd	1,160	232	-	-		
All Funds	14,500	2,900	-	-		

Description	Pkg: 112 Shared Services	Pkg: 113 HRA Recruiter	Pkg: 114 Revenue Shift	Pkg: 115 Printing and Postage		
	Priority: 00	Priority: 00	Priority: 00	Priority: 00		
<b>4250 Data Processing</b>						
8000 General Fund	2,796	559	-	-		
3400 Other Funds Ltd	243	49	-	-		
All Funds	3,039	608	-	-		
<b>4315 IT Professional Services</b>						
8000 General Fund	6,152,514	-	-	-		
3400 Other Funds Ltd	535,001	-	-	-		
All Funds	6,687,515	-	-	-		
<b>4650 Other Services and Supplies</b>						
8000 General Fund	-	-	-	811,553		
3400 Other Funds Ltd	-	-	-	394,758		
All Funds	-	-	-	1,206,311		
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	2,530	506	-	-		
3400 Other Funds Ltd	220	44	-	-		
All Funds	2,750	550	-	-		
<b>4715 IT Expendable Property</b>						
8000 General Fund	15,180	3,036	-	-		
3400 Other Funds Ltd	1,320	264	-	-		
All Funds	16,500	3,300	-	-		
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	6,202,768	9,802	-	1,987,938		
3400 Other Funds Ltd	539,371	853	-	418,766		

Description	Pkg: 112 Shared Services  Priority: 00	Pkg: 113 HRA Recruiter  Priority: 00	Pkg: 114 Revenue Shift  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$6,742,139</b>	<b>\$10,655</b>	<b>-</b>	<b>\$2,406,704</b>		
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	33,644	6,729	-	-		
3400 Other Funds Ltd	2,926	585	-	-		
All Funds	36,570	7,314	-	-		
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	-	-	(69,973,343)	-		
<b>EXPENDITURES</b>						
8000 General Fund	7,158,028	184,072	-	1,987,938		
3400 Other Funds Ltd	622,445	16,008	(69,973,343)	418,766		
<b>TOTAL EXPENDITURES</b>	<b>\$7,780,473</b>	<b>\$200,080</b>	<b>(\$69,973,343)</b>	<b>\$2,406,704</b>		
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	(622,445)	(16,008)	(5,540,316)	(418,766)		
<b>TOTAL ENDING BALANCE</b>	<b>(\$622,445)</b>	<b>(\$16,008)</b>	<b>(\$5,540,316)</b>	<b>(\$418,766)</b>		
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclash Positions	5	1	-	-		
<b>AUTHORIZED FTE</b>						
8250 Class/Unclash FTE Positions	5.00	1.00	-	-		



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Description	Total Policy Packages	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 113 HRA Recruiter  Priority: 00		
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**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund	1,606,901	769,100	653,729	184,072
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**AVAILABLE REVENUES**

8000 General Fund	1,606,901	769,100	653,729	184,072
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**TOTAL AVAILABLE REVENUES**

<b>\$1,606,901</b>	<b>\$769,100</b>	<b>\$653,729</b>	<b>\$184,072</b>
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**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	569,616	337,003	124,752	107,861
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3400 Other Funds Ltd	57,672	37,445	10,848	9,379
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All Funds	627,288	374,448	135,600	117,240
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**OTHER PAYROLL EXPENSES**

**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	222	110	56	56
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3400 Other Funds Ltd	22	12	5	5
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All Funds	244	122	61	61
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**3220 Public Employees Retire Cont**

8000 General Fund	96,663	57,189	21,170	18,304
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3400 Other Funds Ltd	9,788	6,355	1,841	1,592
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All Funds	106,451	63,544	23,011	19,896
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Description	Total Policy Packages	Pkg: 102	Pkg: 108	Pkg: 113		
		Outcome Based Management	Security / Risk and Compliance Tech Spec	HRA Recruiter		
		Priority: 00	Priority: 00	Priority: 00		
<b>3230 Social Security Taxes</b>						
8000 General Fund	43,576	25,781	9,544	8,251		
3400 Other Funds Ltd	4,413	2,865	830	718		
All Funds	47,989	28,646	10,374	8,969		
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	210	104	53	53		
3400 Other Funds Ltd	22	12	5	5		
All Funds	232	116	58	58		
<b>3260 Mass Transit Tax</b>						
8000 General Fund	3,369	2,022	700	647		
3400 Other Funds Ltd	342	225	61	56		
All Funds	3,711	2,247	761	703		
<b>3270 Flexible Benefits</b>						
8000 General Fund	128,070	63,332	32,369	32,369		
3400 Other Funds Ltd	12,666	7,036	2,815	2,815		
All Funds	140,736	70,368	35,184	35,184		
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	272,110	148,538	63,892	59,680		
3400 Other Funds Ltd	27,253	16,505	5,557	5,191		
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$299,363</b>	<b>\$165,043</b>	<b>\$69,449</b>	<b>\$64,871</b>		
<b>PERSONAL SERVICES</b>						
8000 General Fund	841,726	485,541	188,644	167,541		
3400 Other Funds Ltd	84,925	53,950	16,405	14,570		

Description	Total Policy Packages	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 113 HRA Recruiter  Priority: 00		
<b>TOTAL PERSONAL SERVICES</b>	<b>\$926,651</b>	<b>\$539,491</b>	<b>\$205,049</b>	<b>\$182,111</b>		
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	14,503	1,485	12,880	138		
3400 Other Funds Ltd	1,297	165	1,120	12		
All Funds	15,800	1,650	14,000	150		
<b>4150 Employee Training</b>						
8000 General Fund	5,824	2,880	1,472	1,472		
3400 Other Funds Ltd	576	320	128	128		
All Funds	6,400	3,200	1,600	1,600		
<b>4175 Office Expenses</b>						
8000 General Fund	5,630	2,784	1,423	1,423		
3400 Other Funds Ltd	558	310	124	124		
All Funds	6,188	3,094	1,547	1,547		
<b>4200 Telecommunications</b>						
8000 General Fund	10,556	5,220	2,668	2,668		
3400 Other Funds Ltd	1,044	580	232	232		
All Funds	11,600	5,800	2,900	2,900		
<b>4250 Data Processing</b>						
8000 General Fund	2,212	1,094	559	559		
3400 Other Funds Ltd	220	122	49	49		
All Funds	2,432	1,216	608	608		
<b>4300 Professional Services</b>						

Description	Total Policy Packages	Pkg: 102	Pkg: 108	Pkg: 113		
		Outcome Based Management	Security / Risk and Compliance Tech Spec	HRA Recruiter		
		Priority: 00	Priority: 00	Priority: 00		
8000 General Fund	602,829	250,000	352,829	-		
3400 Other Funds Ltd	30,681	-	30,681	-		
All Funds	633,510	250,000	383,510	-		
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	84,986	990	83,490	506		
3400 Other Funds Ltd	7,414	110	7,260	44		
All Funds	92,400	1,100	90,750	550		
<b>4715 IT Expendable Property</b>						
8000 General Fund	12,012	5,940	3,036	3,036		
3400 Other Funds Ltd	1,188	660	264	264		
All Funds	13,200	6,600	3,300	3,300		
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	738,552	270,393	458,357	9,802		
3400 Other Funds Ltd	42,978	2,267	39,858	853		
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$781,530</b>	<b>\$272,660</b>	<b>\$498,215</b>	<b>\$10,655</b>		
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	26,623	13,166	6,728	6,729		
3400 Other Funds Ltd	2,633	1,462	586	585		
All Funds	29,256	14,628	7,314	7,314		
<b>EXPENDITURES</b>						
8000 General Fund	1,606,901	769,100	653,729	184,072		
3400 Other Funds Ltd	130,536	57,679	56,849	16,008		

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Description	Total Policy Packages	Pkg: 102 Outcome Based Management  Priority: 00	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 113 HRA Recruiter  Priority: 00		
<b>TOTAL EXPENDITURES</b>	<b>\$1,737,437</b>	<b>\$826,779</b>	<b>\$710,578</b>	<b>\$200,080</b>		
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-		
3400 Other Funds Ltd	(130,536)	(57,679)	(56,849)	(16,008)		
<b>TOTAL ENDING BALANCE</b>	<b>(\$130,536)</b>	<b>(\$57,679)</b>	<b>(\$56,849)</b>	<b>(\$16,008)</b>		
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	4	2	1	1		
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	4.00	2.00	1.00	1.00		

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Description	Total Policy Packages	Pkg: 107 Position Funding - CAFFA	Pkg: 114 Revenue Shift			
		Priority: 00	Priority: 00			

**REVENUE CATEGORIES**

**GENERAL FUND APPROPRIATION**

**0050 General Fund Appropriation**

8000 General Fund 1,097,883 1,097,883 -

**AVAILABLE REVENUES**

8000 General Fund 1,097,883 1,097,883 -

**TOTAL AVAILABLE REVENUES \$1,097,883 \$1,097,883 -**

**EXPENDITURES**

**PERSONAL SERVICES**

**SALARIES & WAGES**

**3110 Class/Unclass Sal. and Per Diem**

8000 General Fund 635,042 635,042 -

3400 Other Funds Ltd (244,121) (244,121) -

All Funds 390,921 390,921 -

**OTHER PAYROLL EXPENSES**

**3210 Empl. Rel. Bd. Assessments**

8000 General Fund 168 168 -

3400 Other Funds Ltd (168) (168) -

All Funds - - -

**3220 Public Employees Retire Cont**

8000 General Fund 107,765 107,765 -

3400 Other Funds Ltd (41,423) (41,423) -

All Funds 66,342 66,342 -

Description	Total Policy Packages	Pkg: 107 Position Funding - CAFFA  Priority: 00	Pkg: 114 Revenue Shift  Priority: 00			
<b>3230 Social Security Taxes</b>						
8000 General Fund	48,577	48,577	-			
3400 Other Funds Ltd	(18,670)	(18,670)	-			
All Funds	29,907	29,907	-			
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	147	147	-			
3400 Other Funds Ltd	(147)	(147)	-			
All Funds	-	-	-			
<b>3260 Mass Transit Tax</b>						
8000 General Fund	3,810	3,810	-			
<b>3270 Flexible Benefits</b>						
8000 General Fund	93,840	93,840	-			
3400 Other Funds Ltd	(93,840)	(93,840)	-			
All Funds	-	-	-			
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	254,307	254,307	-			
3400 Other Funds Ltd	(154,248)	(154,248)	-			
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$100,059</b>	<b>\$100,059</b>	<b>-</b>			
<b>PERSONAL SERVICES</b>						
8000 General Fund	889,349	889,349	-			
3400 Other Funds Ltd	(398,369)	(398,369)	-			
<b>TOTAL PERSONAL SERVICES</b>	<b>\$490,980</b>	<b>\$490,980</b>	<b>-</b>			

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Description	Total Policy Packages	Pkg: 107 Position Funding - CAFFA  Priority: 00	Pkg: 114 Revenue Shift  Priority: 00			
<b>SERVICES &amp; SUPPLIES</b>						
<b>4175 Office Expenses</b>						
8000 General Fund	208,534	208,534	-			
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	(37,681,163)	-	(37,681,163)			
<b>EXPENDITURES</b>						
8000 General Fund	1,097,883	1,097,883	-			
3400 Other Funds Ltd	(38,079,532)	(398,369)	(37,681,163)			
<b>TOTAL EXPENDITURES</b>	<b>(\$36,981,649)</b>	<b>\$699,514</b>	<b>(\$37,681,163)</b>			
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-			
3400 Other Funds Ltd	38,079,532	398,369	37,681,163			
<b>TOTAL ENDING BALANCE</b>	<b>\$38,079,532</b>	<b>\$398,369</b>	<b>\$37,681,163</b>			
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	2.57	2.57	-			



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Personal Tax and Compliance Division

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	3,164,422	166,029	746,081	244,880	474,361	1,533,071
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AVAILABLE REVENUES

8000 General Fund	3,164,422	166,029	746,081	244,880	474,361	1,533,071
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$3,164,422</b>	<b>\$166,029</b>	<b>\$746,081</b>	<b>\$244,880</b>	<b>\$474,361</b>	<b>\$1,533,071</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	819,462	-	427,994	153,868	237,600	-
3400 Other Funds Ltd	249,474	-	8,734	3,140	237,600	-
All Funds	1,068,936	-	436,728	157,008	475,200	-

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	420	-	240	60	120	-
3400 Other Funds Ltd	129	-	4	1	124	-
All Funds	549	-	244	61	244	-

3220 Public Employees Retire Cont

8000 General Fund	139,060	-	72,629	26,111	40,320	-
3400 Other Funds Ltd	42,336	-	1,483	533	40,320	-
All Funds	181,396	-	74,112	26,644	80,640	-

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Personal Tax and Compliance Division

Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00
<b>3230 Social Security Taxes</b>						
8000 General Fund	62,688	-	32,741	11,771	18,176	-
3400 Other Funds Ltd	19,084	-	668	240	18,176	-
All Funds	81,772	-	33,409	12,011	36,352	-
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	401	-	228	57	116	-
3400 Other Funds Ltd	121	-	4	1	116	-
All Funds	522	-	232	58	232	-
<b>3260 Mass Transit Tax</b>						
8000 General Fund	4,920	-	2,569	923	1,428	-
3400 Other Funds Ltd	1,495	-	52	19	1,424	-
All Funds	6,415	-	2,621	942	2,852	-
<b>3270 Flexible Benefits</b>						
8000 General Fund	242,768	-	137,920	34,480	70,368	-
3400 Other Funds Ltd	73,888	-	2,816	704	70,368	-
All Funds	316,656	-	140,736	35,184	140,736	-
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	450,257	-	246,327	73,402	130,528	-
3400 Other Funds Ltd	137,053	-	5,027	1,498	130,528	-
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$587,310</b>	-	<b>\$251,354</b>	<b>\$74,900</b>	<b>\$261,056</b>	-
<b>PERSONAL SERVICES</b>						
8000 General Fund	1,269,719	-	674,321	227,270	368,128	-
3400 Other Funds Ltd	386,527	-	13,761	4,638	368,128	-

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Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00
<b>TOTAL PERSONAL SERVICES</b>	<b>\$1,656,246</b>	-	<b>\$688,082</b>	<b>\$231,908</b>	<b>\$736,256</b>	-
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	2,358	-	1,911	147	300	-
3400 Other Funds Ltd	342	-	39	3	300	-
All Funds	2,700	-	1,950	150	600	-
<b>4125 Out of State Travel</b>						
8000 General Fund	40,319	-	-	-	40,319	-
3400 Other Funds Ltd	40,319	-	-	-	40,319	-
All Funds	80,638	-	-	-	80,638	-
<b>4150 Employee Training</b>						
8000 General Fund	11,040	-	6,272	1,568	3,200	-
3400 Other Funds Ltd	3,360	-	128	32	3,200	-
All Funds	14,400	-	6,400	1,600	6,400	-
<b>4175 Office Expenses</b>						
8000 General Fund	1,187,059	-	6,064	1,516	3,094	1,176,385
3400 Other Funds Ltd	27,257	-	124	31	3,094	24,008
All Funds	1,214,316	-	6,188	1,547	6,188	1,200,393
<b>4200 Telecommunications</b>						
8000 General Fund	20,010	-	11,368	2,842	5,800	-
3400 Other Funds Ltd	6,090	-	232	58	5,800	-
All Funds	26,100	-	11,600	2,900	11,600	-
<b>4250 Data Processing</b>						

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Description	Total Policy Packages	Pkg: 101 SB 254 (2018)	Pkg: 103 Fraud Unit	Pkg: 104 Agency Customer Service Coordinator	Pkg: 105 Marijuana Program / Income Tax Audits	Pkg: 115 Printing and Postage
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	4,194	-	2,382	596	1,216	-
3400 Other Funds Ltd	1,277	-	49	12	1,216	-
All Funds	5,471	-	2,431	608	2,432	-
<b>4300 Professional Services</b>						
8000 General Fund	166,029	166,029	-	-	-	-
3400 Other Funds Ltd	29,299	29,299	-	-	-	-
All Funds	195,328	195,328	-	-	-	-
<b>4325 Attorney General</b>						
8000 General Fund	29,976	-	-	-	29,976	-
3400 Other Funds Ltd	29,976	-	-	-	29,976	-
All Funds	59,952	-	-	-	59,952	-
<b>4650 Other Services and Supplies</b>						
8000 General Fund	356,686	-	-	-	-	356,686
3400 Other Funds Ltd	7,279	-	-	-	-	7,279
All Funds	363,965	-	-	-	-	363,965
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	3,795	-	2,156	539	1,100	-
3400 Other Funds Ltd	1,155	-	44	11	1,100	-
All Funds	4,950	-	2,200	550	2,200	-
<b>4715 IT Expendable Property</b>						
8000 General Fund	22,770	-	12,936	3,234	6,600	-
3400 Other Funds Ltd	6,930	-	264	66	6,600	-
All Funds	29,700	-	13,200	3,300	13,200	-

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 Personal Tax and Compliance Division

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Description	Total Policy Packages	Pkg: 101 SB 254 (2018)  Priority: 00	Pkg: 103 Fraud Unit  Priority: 00	Pkg: 104 Agency Customer Service Coordinator  Priority: 00	Pkg: 105 Marijuana Program / Income Tax Audits  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	1,844,236	166,029	43,089	10,442	91,605	1,533,071
3400 Other Funds Ltd	153,284	29,299	880	213	91,605	31,287
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$1,997,520</b>	<b>\$195,328</b>	<b>\$43,969</b>	<b>\$10,655</b>	<b>\$183,210</b>	<b>\$1,564,358</b>
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	50,467	-	28,671	7,168	14,628	-
3400 Other Funds Ltd	15,359	-	585	146	14,628	-
All Funds	65,826	-	29,256	7,314	29,256	-
<b>EXPENDITURES</b>						
8000 General Fund	3,164,422	166,029	746,081	244,880	474,361	1,533,071
3400 Other Funds Ltd	555,170	29,299	15,226	4,997	474,361	31,287
<b>TOTAL EXPENDITURES</b>	<b>\$3,719,592</b>	<b>\$195,328</b>	<b>\$761,307</b>	<b>\$249,877</b>	<b>\$948,722</b>	<b>\$1,564,358</b>
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	(555,170)	(29,299)	(15,226)	(4,997)	(474,361)	(31,287)
<b>TOTAL ENDING BALANCE</b>	<b>(\$555,170)</b>	<b>(\$29,299)</b>	<b>(\$15,226)</b>	<b>(\$4,997)</b>	<b>(\$474,361)</b>	<b>(\$31,287)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	9	-	4	1	4	-
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	9.00	-	4.00	1.00	4.00	-

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 Business Division

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Description	Total Policy Packages	Pkg: 106 Auditing  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00			
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund 454,867 - 454,867

AVAILABLE REVENUES

8000 General Fund 454,867 - 454,867

TOTAL AVAILABLE REVENUES

**\$454,867 - \$454,867**

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd 118,800 118,800 -

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd 61 61 -

3220 Public Employees Retire Cont

3400 Other Funds Ltd 20,160 20,160 -

3230 Social Security Taxes

3400 Other Funds Ltd 9,088 9,088 -

3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd 58 58 -

3260 Mass Transit Tax

3400 Other Funds Ltd 713 713 -

Description	Total Policy Packages	Pkg: 106 Auditing  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00			
<b>3270 Flexible Benefits</b>						
3400 Other Funds Ltd	35,184	35,184	-			
<b>OTHER PAYROLL EXPENSES</b>						
3400 Other Funds Ltd	65,264	65,264	-			
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$65,264</b>	<b>\$65,264</b>	-			
<b>PERSONAL SERVICES</b>						
3400 Other Funds Ltd	184,064	184,064	-			
<b>TOTAL PERSONAL SERVICES</b>	<b>\$184,064</b>	<b>\$184,064</b>	-			
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
3400 Other Funds Ltd	4,000	4,000	-			
<b>4150 Employee Training</b>						
3400 Other Funds Ltd	1,600	1,600	-			
<b>4175 Office Expenses</b>						
3400 Other Funds Ltd	1,547	1,547	-			
<b>4200 Telecommunications</b>						
3400 Other Funds Ltd	2,900	2,900	-			
<b>4250 Data Processing</b>						
3400 Other Funds Ltd	608	608	-			
<b>4325 Attorney General</b>						
3400 Other Funds Ltd	14,988	14,988	-			
<b>4650 Other Services and Supplies</b>						

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Description	Total Policy Packages	Pkg: 106 Auditing	Pkg: 115 Printing and Postage			
		Priority: 00	Priority: 00			
8000 General Fund	454,867	-	454,867			
3400 Other Funds Ltd	50,541	-	50,541			
All Funds	505,408	-	505,408			
<b>4700 Expendable Prop 250 - 5000</b>						
3400 Other Funds Ltd	550	550	-			
<b>4715 IT Expendable Property</b>						
3400 Other Funds Ltd	3,300	3,300	-			
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	454,867	-	454,867			
3400 Other Funds Ltd	80,034	29,493	50,541			
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$534,901</b>	<b>\$29,493</b>	<b>\$505,408</b>			
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
3400 Other Funds Ltd	7,314	7,314	-			
<b>EXPENDITURES</b>						
8000 General Fund	454,867	-	454,867			
3400 Other Funds Ltd	271,412	220,871	50,541			
<b>TOTAL EXPENDITURES</b>	<b>\$726,279</b>	<b>\$220,871</b>	<b>\$505,408</b>			
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-			
3400 Other Funds Ltd	(271,412)	(220,871)	(50,541)			
<b>TOTAL ENDING BALANCE</b>	<b>(\$271,412)</b>	<b>(\$220,871)</b>	<b>(\$50,541)</b>			



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Description	Total Policy Packages	Pkg: 106 Auditing  Priority: 00	Pkg: 115 Printing and Postage  Priority: 00			
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**AUTHORIZED POSITIONS**

8150 Class/Unclass Positions	1	1	-			
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**AUTHORIZED FTE**

8250 Class/Unclass FTE Positions	1.00	1.00	-			
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 Collections Division

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 Cross Reference Number: 15000-007-00-00-00000

Description	Total Policy Packages	Pkg: 115 Printing and Postage  Priority: 00				
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**EXPENDITURES**

**SERVICES & SUPPLIES**

**4650 Other Services and Supplies**

3400 Other Funds Ltd	336,938	336,938
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**ENDING BALANCE**

3400 Other Funds Ltd	(336,938)	(336,938)
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<b>TOTAL ENDING BALANCE</b>	<b>(\$336,938)</b>	<b>(\$336,938)</b>
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 Information Technology Services Division

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Description	Total Policy Packages	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00	Pkg: 112 Shared Services  Priority: 00
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REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	9,136,559	849,287	349,237	-	780,007	7,158,028
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AVAILABLE REVENUES

8000 General Fund	9,136,559	849,287	349,237	-	780,007	7,158,028
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<b>TOTAL AVAILABLE REVENUES</b>	<b>\$9,136,559</b>	<b>\$849,287</b>	<b>\$349,237</b>	<b>-</b>	<b>\$780,007</b>	<b>\$7,158,028</b>
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	1,351,536	520,690	224,531	-	-	606,315
3400 Other Funds Ltd	847,752	45,278	19,525	730,224	-	52,725
All Funds	2,199,288	565,968	244,056	730,224	-	659,040

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	616	224	112	-	-	280
3400 Other Funds Ltd	726	20	10	671	-	25
All Funds	1,342	244	122	671	-	305

3220 Public Employees Retire Cont

8000 General Fund	229,354	88,361	38,103	-	-	102,890
3400 Other Funds Ltd	143,859	7,683	3,313	123,915	-	8,948
All Funds	373,213	96,044	41,416	123,915	-	111,838

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Description	Total Policy Packages	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00	Pkg: 112 Shared Services  Priority: 00
<b>3230 Social Security Taxes</b>						
8000 General Fund	103,392	39,832	17,177	-	-	46,383
3400 Other Funds Ltd	64,849	3,464	1,493	55,858	-	4,034
All Funds	168,241	43,296	18,670	55,858	-	50,417
<b>3250 Workers Comp. Assess. (WCD)</b>						
8000 General Fund	583	212	106	-	-	265
3400 Other Funds Ltd	693	20	10	638	-	25
All Funds	1,276	232	116	638	-	290
<b>3260 Mass Transit Tax</b>						
8000 General Fund	8,110	3,124	1,348	-	-	3,638
3400 Other Funds Ltd	4,950	272	117	4,245	-	316
All Funds	13,060	3,396	1,465	4,245	-	3,954
<b>3270 Flexible Benefits</b>						
8000 General Fund	356,059	129,476	64,738	-	-	161,845
3400 Other Funds Ltd	417,989	11,260	5,630	387,024	-	14,075
All Funds	774,048	140,736	70,368	387,024	-	175,920
<b>OTHER PAYROLL EXPENSES</b>						
8000 General Fund	698,114	261,229	121,584	-	-	315,301
3400 Other Funds Ltd	633,066	22,719	10,573	572,351	-	27,423
<b>TOTAL OTHER PAYROLL EXPENSES</b>	<b>\$1,331,180</b>	<b>\$283,948</b>	<b>\$132,157</b>	<b>\$572,351</b>	-	<b>\$342,724</b>
<b>PERSONAL SERVICES</b>						
8000 General Fund	2,049,650	781,919	346,115	-	-	921,616
3400 Other Funds Ltd	1,480,818	67,997	30,098	1,302,575	-	80,148

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Description	Total Policy Packages	Pkg: 108	Pkg: 109	Pkg: 110	Pkg: 111	Pkg: 112
		Security / Risk and Compliance Tech Spec	Front - End Processing System Support	Processing Center Permanent Staffing	PCM Project	Shared Services
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
<b>TOTAL PERSONAL SERVICES</b>	<b>\$3,530,468</b>	<b>\$849,916</b>	<b>\$376,213</b>	<b>\$1,302,575</b>	<b>-</b>	<b>\$1,001,764</b>
<b>SERVICES &amp; SUPPLIES</b>						
<b>4100 Instate Travel</b>						
8000 General Fund	4,002	1,794	276	-	-	1,932
3400 Other Funds Ltd	1,998	156	24	1,650	-	168
All Funds	6,000	1,950	300	1,650	-	2,100
<b>4150 Employee Training</b>						
8000 General Fund	13,248	5,888	-	-	-	7,360
3400 Other Funds Ltd	18,752	512	-	17,600	-	640
All Funds	32,000	6,400	-	17,600	-	8,000
<b>4175 Office Expenses</b>						
8000 General Fund	15,655	5,693	2,846	-	-	7,116
3400 Other Funds Ltd	18,379	495	248	17,017	-	619
All Funds	34,034	6,188	3,094	17,017	-	7,735
<b>4200 Telecommunications</b>						
8000 General Fund	24,012	10,672	-	-	-	13,340
3400 Other Funds Ltd	33,988	928	-	31,900	-	1,160
All Funds	58,000	11,600	-	31,900	-	14,500
<b>4250 Data Processing</b>						
8000 General Fund	281,033	2,237	-	-	276,000	2,796
3400 Other Funds Ltd	31,122	194	-	6,685	24,000	243
All Funds	312,155	2,431	-	6,685	300,000	3,039
<b>4300 Professional Services</b>						

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Description	Total Policy Packages	Pkg: 108	Pkg: 109	Pkg: 110	Pkg: 111	Pkg: 112
		Security / Risk and Compliance Tech Spec	Front - End Processing System Support	Processing Center Permanent Staffing	PCM Project	Shared Services
		Priority: 00	Priority: 00	Priority: 00	Priority: 00	Priority: 00
8000 General Fund	118,432	-	-	-	118,432	-
3400 Other Funds Ltd	10,298	-	-	-	10,298	-
All Funds	128,730	-	-	-	128,730	-
<b>4315 IT Professional Services</b>						
8000 General Fund	6,467,179	-	-	-	314,665	6,152,514
3400 Other Funds Ltd	562,363	-	-	-	27,362	535,001
All Funds	7,029,542	-	-	-	342,027	6,687,515
<b>4650 Other Services and Supplies</b>						
8000 General Fund	70,910	-	-	-	70,910	-
3400 Other Funds Ltd	6,166	-	-	-	6,166	-
All Funds	77,076	-	-	-	77,076	-
<b>4700 Expendable Prop 250 - 5000</b>						
8000 General Fund	4,554	2,024	-	-	-	2,530
3400 Other Funds Ltd	6,446	176	-	6,050	-	220
All Funds	11,000	2,200	-	6,050	-	2,750
<b>4715 IT Expendable Property</b>						
8000 General Fund	27,324	12,144	-	-	-	15,180
3400 Other Funds Ltd	38,676	1,056	-	36,300	-	1,320
All Funds	66,000	13,200	-	36,300	-	16,500
<b>SERVICES &amp; SUPPLIES</b>						
8000 General Fund	7,026,349	40,452	3,122	-	780,007	6,202,768
3400 Other Funds Ltd	728,188	3,517	272	117,202	67,826	539,371
<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$7,754,537</b>	<b>\$43,969</b>	<b>\$3,394</b>	<b>\$117,202</b>	<b>\$847,833</b>	<b>\$6,742,139</b>

BDV004B  
 2019-21 Biennium  
 Information Technology Services Division

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-009-00-00-00000

Description	Total Policy Packages	Pkg: 108 Security / Risk and Compliance Tech Spec  Priority: 00	Pkg: 109 Front - End Processing System Support  Priority: 00	Pkg: 110 Processing Center Permanent Staffing  Priority: 00	Pkg: 111 PCM Project  Priority: 00	Pkg: 112 Shared Services  Priority: 00
<b>CAPITAL OUTLAY</b>						
<b>5100 Office Furniture and Fixtures</b>						
8000 General Fund	60,560	26,916	-	-	-	33,644
3400 Other Funds Ltd	85,720	2,340	-	80,454	-	2,926
All Funds	146,280	29,256	-	80,454	-	36,570
<b>EXPENDITURES</b>						
8000 General Fund	9,136,559	849,287	349,237	-	780,007	7,158,028
3400 Other Funds Ltd	2,294,726	73,854	30,370	1,500,231	67,826	622,445
<b>TOTAL EXPENDITURES</b>	<b>\$11,431,285</b>	<b>\$923,141</b>	<b>\$379,607</b>	<b>\$1,500,231</b>	<b>\$847,833</b>	<b>\$7,780,473</b>
<b>ENDING BALANCE</b>						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	(2,294,726)	(73,854)	(30,370)	(1,500,231)	(67,826)	(622,445)
<b>TOTAL ENDING BALANCE</b>	<b>(\$2,294,726)</b>	<b>(\$73,854)</b>	<b>(\$30,370)</b>	<b>(\$1,500,231)</b>	<b>(\$67,826)</b>	<b>(\$622,445)</b>
<b>AUTHORIZED POSITIONS</b>						
8150 Class/Unclass Positions	22	4	2	11	-	5
<b>AUTHORIZED FTE</b>						
8250 Class/Unclass FTE Positions	22.00	4.00	2.00	11.00	-	5.00

BDV004B  
 2019-21 Biennium  
 Sr Citizens Prop Tax Deferral

Version: V - 01 - Agency Request Budget  
 Cross Reference Number: 15000-025-00-00-00000

Description	Total Policy Packages	Pkg: 114 Revenue Shift				
		Priority: 00				
<b>TRANSFERS OUT</b>						
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	(38,081,124)	(38,081,124)				
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	(38,081,124)	(38,081,124)				
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$38,081,124)</b>	<b>(\$38,081,124)</b>				
<b>EXPENDITURES</b>						
<b>SPECIAL PAYMENTS</b>						
<b>6020 Dist to Counties</b>						
3400 Other Funds Ltd	(32,292,180)	(32,292,180)				
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	(5,788,944)	(5,788,944)				
<b>TOTAL ENDING BALANCE</b>	<b>(\$5,788,944)</b>	<b>(\$5,788,944)</b>				



Description	Total Policy Packages	Pkg: 114 Revenue Shift				
		Priority: 00				
<b>TRANSFERS OUT</b>						
<b>2080 Transfer to Counties</b>						
3400 Other Funds Ltd	(37,432,535)	(37,432,535)				
<b>AVAILABLE REVENUES</b>						
3400 Other Funds Ltd	(37,432,535)	(37,432,535)				
<b>TOTAL AVAILABLE REVENUES</b>	<b>(\$37,432,535)</b>	<b>(\$37,432,535)</b>				
<b>ENDING BALANCE</b>						
3400 Other Funds Ltd	(37,432,535)	(37,432,535)				
<b>TOTAL ENDING BALANCE</b>	<b>(\$37,432,535)</b>	<b>(\$37,432,535)</b>				

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:003-00-00 000 Administration

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MEAHZ7016	HP	PRINCIPAL EXECUTIVE/MANAGER I	1	1.00	24.00	15,147.00	333,610	29,918			363,528
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,846.00	83,074	9,230			92,304
000	MESNZ0119	AP	EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	4,666.00	100,786	11,198			111,984
000	MESNZ7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	9,177.00	383,231	57,265			440,496
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	8,332.00	179,971	19,997			199,968
000	MESNZ7014	AP	PRINCIPAL EXECUTIVE/MANAGER H	1	1.00	24.00	12,895.00	278,532	30,948			309,480
000	MMN X0107	AP	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	4,219.00	93,156	8,100			101,256
000	MMN X0855	AP	PROJECT MANAGER 2	2	2.00	48.00	7,384.50	326,100	28,356			354,456
000	MMN X0865	AP	PUBLIC AFFAIRS SPECIALIST 2	2	2.00	48.00	6,256.00	258,248	42,040			300,288
000	MMN X0871	AP	OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	6,233.00	137,625	11,967			149,592
000	MMN X0872	AP	OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,942.00	171,547	19,061			190,608
000	MMN X0873	AP	OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	8,740.00	188,784	20,976			209,760
000	MMN X1164	AP	ECONOMIST 4	4	4.00	96.00	7,910.25	709,795	49,589			759,384
000	MMN X1319	AP	HUMAN RESOURCE ASSISTANT	1	1.00	24.00	4,026.00	88,894	7,730			96,624
000	MMN X1320	AP	HUMAN RESOURCE ANALYST 1	1	1.00	24.00	5,650.00	124,752	10,848			135,600
000	MMN X1321	AP	HUMAN RESOURCE ANALYST 2	2	2.00	48.00	5,962.00	263,282	22,894			286,176
000	MMN X1322	AP	HUMAN RESOURCE ANALYST 3	2	2.00	48.00	7,561.00	330,265	32,663			362,928
000	MMN X5248	AP	COMPLIANCE SPECIALIST 3	2	2.00	48.00	7,384.50	314,703	39,753			354,456
000	MMN X5618	AP	INTERNAL AUDITOR 3	2	2.00	48.00	8,332.00	343,945	55,991			399,936
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	7,533.66	442,040	100,384			542,424
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	7,942.00	175,359	15,249			190,608
000	MMS X7010	AP	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	10,121.00	218,614	24,290			242,904
000	OAS C0104	AP	OFFICE SPECIALIST 2	4	4.00	96.00	3,260.50	284,386	28,622			313,008
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	3	3.00	72.00	3,740.00	244,063	25,217			269,280
000	OAS C0211	AP	ACCOUNTING TECHNICIAN 2	3	3.00	72.00	3,222.33	213,448	18,560			232,008

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	2	2.00	48.00	3,889.00	171,738	14,934			186,672
000	OAS	C0436	AP PROCUREMENT & CONTRACT SPEC 1	1	1.00	24.00	3,918.00	86,509	7,523			94,032
000	OAS	C0437	AP PROCUREMENT & CONTRACT SPEC 2	1	1.00	24.00	5,711.00	126,099	10,965			137,064
000	OAS	C0438	AP PROCUREMENT & CONTRACT SPEC 3	1	1.00	24.00	5,993.00	132,325	11,507			143,832
000	OAS	C0758	AP SUPPLY SPECIALIST 1	3	3.00	72.00	3,298.66	218,503	19,001			237,504
000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	3	3.00	72.00	5,969.00	388,641	41,127			429,768
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,600.00	178,752	3,648			182,400
000	OAS	C1118	AP RESEARCH ANALYST 4	2	2.00	48.00	7,423.00	338,064	18,240			356,304
000	OAS	C1163	AP ECONOMIST 3	2	2.00	48.00	6,940.00	299,808	33,312			333,120
000	OAS	C1216	AP ACCOUNTANT 2	2	2.00	48.00	4,195.50	185,274	16,110			201,384
000	OAS	C1217	AP ACCOUNTANT 3	1	1.00	24.00	6,590.00	145,507	12,653			158,160
000	OAS	C1218	AP ACCOUNTANT 4	2	2.00	48.00	6,521.00	287,967	25,041			313,008
000	OAS	C1244	AP FISCAL ANALYST 2	2	2.00	48.00	6,016.00	265,666	23,102			288,768
000	OAS	C1245	AP FISCAL ANALYST 3	2	2.00	48.00	6,521.00	287,967	25,041			313,008
000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	1.00	24.00	6,456.00	142,548	12,396			154,944
000	OAS	C2511	AP ELECTRONIC PUB DESIGN SPEC 2	2	2.00	48.00	4,523.00	186,709	30,395			217,104
000				72	72.00	1728.00	6,224.61	9,730,287	1,025,841			10,756,128

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 SUMMARY XREF:003-00-00 102 Administration

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

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
102	MMN	X0873	AP OPERATIONS & POLICY ANALYST	4	1	1.00	24.00	8,740.00	188,784	20,976		209,760
102	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER	D	1	1.00	24.00	6,862.00	148,219	16,469		164,688
102					2	2.00	48.00	7,801.00	337,003	37,445		374,448

08/20/18 REPORT NO.: PPDPLBUDCL  
REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
AGENCY:15000 DEPT OF REVENUE  
SUMMARY XREF:003-00-00 108 Administration

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

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PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
108	MMN	X5248	AP COMPLIANCE SPECIALIST 3	1	1.00	24.00	5,650.00	124,752	10,848			135,600
108				1	1.00	24.00	5,650.00	124,752	10,848			135,600

08/20/18 REPORT NO.: PPDPLBUDCL  
 REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF  
 AGENCY:15000 DEPT OF REVENUE  
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DEPT. OF ADMIN. SVCS. -- PPDB PICS SYSTEM

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 PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
113	MMN	X1321	AP HUMAN RESOURCE ANALYST 2	1	1.00	24.00	4,885.00	107,861	9,379			117,240
113				1	1.00	24.00	4,885.00	107,861	9,379			117,240
				76	76.00	1824.00	6,240.90	10,299,903	1,083,513			11,383,416

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:004-00-00 000 Property Tax Divisio

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST	1	1.00	24.00	3,486.00	61,577	22,087			83,664
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER	G	1	1.00	11,696.00	206,598	74,106			280,704
000	MMN X0873	AP	OPERATIONS & POLICY ANALYST	4	1	1.00	8,740.00	154,383	55,377			209,760
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER	D	6	5.50	8,087.00	773,679	308,505			1,082,184
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER	E	2	2.00	9,177.00	357,463	83,033			440,496
000	OAS C0104	AP	OFFICE SPECIALIST	2	1	1.00	3,565.00		85,560			85,560
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST	1	2	2.00	3,651.00	89,688	85,560			175,248
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST	2	1	1.00	4,727.00	113,448				113,448
000	OAS C0726	AP	APPRAISER ANALYST	2	2	1.83	4,620.50	125,832	76,146			201,978
000	OAS C0727	AP	APPRAISER ANALYST	3	35	33.08	5,905.57	3,328,793	1,356,496			4,685,289
000	OAS C0728	AP	APPRAISER ANALYST	4	14	13.52	7,547.21	1,778,382	661,758			2,440,140
000	OAS C0860	AP	PROGRAM ANALYST	1	1	1.00	4,727.00	113,448				113,448
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST	2		.25	4,727.00		28,362			28,362
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST	3	6	5.75	6,537.16	713,352	182,400			895,752
000	OAS C1339	AP	TRAINING & DEVELOPMENT SPEC	2	1	1.00	6,590.00	158,160				158,160
000	OAS C1483	IP	INFO SYSTEMS SPECIALIST	3	1	1.00	5,695.00	109,344	27,336			136,680
000	OAS C1484	IP	INFO SYSTEMS SPECIALIST	4	4	4.00	6,182.00	474,776	118,696			593,472
000	OAS C1485	IP	INFO SYSTEMS SPECIALIST	5	1	1.00	6,902.00	132,518	33,130			165,648
000	OAS C1486	IP	INFO SYSTEMS SPECIALIST	6	1	1.00	7,390.00	141,888	35,472			177,360
000					81	77.93	1867.81	6,438.67	8,833,329	3,234,024		12,067,353

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:004-00-00 107 Property Tax Divisio

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
107	OAS	C0726	AP APPRAISER ANALYST 2		.17	4.19	4,727.00	26,747	6,941-			19,806
107	OAS	C0727	AP APPRAISER ANALYST 3		1.92	48.00	5,737.31	451,403	176,012-			275,391
107	OAS	C0728	AP APPRAISER ANALYST 4		.48	12.00	7,977.00	156,892	61,168-			95,724
107					2.57	64.19	6,115.80	635,042	244,121-			390,921
				81	80.50	1932.00	6,329.31	9,468,371	2,989,903			12,458,274



REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:005-00-00 000 Personal Tax and Com

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	4,219.00	99,231	2,025			101,256
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	11,696.00	275,090	5,614			280,704
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	10	10.00	240.00	5,169.10	1,218,355	22,229			1,240,584
000	MMS X7002	AP	PRINCIPAL EXECUTIVE/MANAGER B	4	4.00	96.00	6,542.00	615,472	12,560			628,032
000	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	11	11.00	264.00	7,055.45	1,825,386	37,254			1,862,640
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	8,075.00	573,772	7,628			581,400
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	3	3.00	72.00	8,885.66	614,387	25,381			639,768
000	OAS C0100	AP	STUDENT OFFICE WORKER	1	.17	4.14	2,680.00	10,873	222			11,095
000	OAS C0103	AP	OFFICE SPECIALIST 1	6	6.00	144.00	2,862.50	405,339	6,861			412,200
000	OAS C0104	AP	OFFICE SPECIALIST 2	6	6.00	144.00	3,441.66	483,270	12,330			495,600
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	41	41.00	984.00	3,866.39	3,720,832	83,696			3,804,528
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	20	20.00	480.00	4,491.35	2,104,844	51,004			2,155,848
000	OAS C0323	AP	PUBLIC SERVICE REP 3	30	30.00	720.00	3,207.80	2,266,718	42,898			2,309,616
000	OAS C0324	AP	PUBLIC SERVICE REP 4	5	5.00	120.00	3,858.60	453,770	9,262			463,032
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	7	7.00	168.00	5,666.00	932,851	19,037			951,888
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	7	7.00	168.00	7,399.57	1,221,914	21,214			1,243,128
000	OAS C5110	AP	REVENUE AGENT 1	87	87.00	2088.00	3,656.48	7,499,574	135,162			7,634,736
000	OAS C5111	AP	REVENUE AGENT 2	9	9.00	216.00	4,016.77	852,063	15,561			867,624
000	OAS C5112	AP	REVENUE AGENT 3	28	28.00	672.00	4,731.57	3,120,774	58,842			3,179,616
000	OAS C5246	AP	COMPLIANCE SPECIALIST 1	6	6.00	144.00	4,434.50	625,797	12,771			638,568
000	OAS C5631	AP	TAX AUDITOR 1	71	71.00	1704.00	5,060.29	8,473,227	149,517			8,622,744
000	OAS C5632	AP	TAX AUDITOR 2	36	36.00	864.00	6,390.86	5,417,660	104,044			5,521,704
000				393	392.17	9412.14	4,633.11	42,811,199	835,112			43,646,311

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:005-00-00 103 Personal Tax and Com

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
103	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	5,937.00	139,638	2,850			142,488
103	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	2	2.00	48.00	3,409.00	160,360	3,272			163,632
103	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	5,442.00	127,996	2,612			130,608
103				4	4.00	96.00	4,549.25	427,994	8,734			436,728

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:005-00-00 104 Personal Tax and Com

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
104	MMN	X0873	AP OPERATIONS & POLICY ANALYST	4	1	1.00	24.00	6,542.00	153,868	3,140		157,008
104					1	1.00	24.00	6,542.00	153,868	3,140		157,008

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:005-00-00 105 Personal Tax and Com

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
105	OAS	C5632	AP TAX AUDITOR 2	4	4.00	96.00	4,950.00	237,600	237,600			475,200
105				4	4.00	96.00	4,950.00	237,600	237,600			475,200
				402	401.17	9628.14	4,640.18	43,630,661	1,084,586			44,715,247

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:006-00-00 000 Business Division

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	4,219.00	91,130	10,126			101,256
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	2	2.00	48.00	10,014.00	252,634	228,038			480,672
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	7	7.00	168.00	5,214.71	224,930	651,142			876,072
000	MMS X7002	AP	PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	6,542.00	124,523	32,485			157,008
000	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	3	3.00	72.00	6,870.66	295,781	198,907			494,688
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	5	5.00	120.00	8,332.00	769,878	229,962			999,840
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	3	3.00	72.00	8,895.33	359,132	281,332			640,464
000	OAS C0103	AP	OFFICE SPECIALIST 1	10	10.00	240.00	2,993.80	212,659	505,853			718,512
000	OAS C0104	AP	OFFICE SPECIALIST 2	12	12.00	288.00	3,260.00	431,700	507,180			938,880
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	10	10.00	240.00	3,822.50	751,716	165,684			917,400
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	3	3.00	72.00	3,900.33	111,179	169,645			280,824
000	OAS C0212	AP	ACCOUNTING TECHNICIAN 3	2	2.00	48.00	4,514.00		216,672			216,672
000	OAS C0324	AP	PUBLIC SERVICE REP 4	23	21.75	522.00	3,852.21	761,364	1,229,640			1,991,004
000	OAS C0860	AP	PROGRAM ANALYST 1	3	3.00	72.00	4,695.66		338,088			338,088
000	OAS C0861	AP	PROGRAM ANALYST 2	1	1.00	24.00	6,590.00		158,160			158,160
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	1	1.00	24.00	4,514.00	102,919	5,417			108,336
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	6	6.00	144.00	5,278.50	240,768	519,336			760,104
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	8	8.00	192.00	7,165.25	984,595	391,133			1,375,728
000	OAS C5110	AP	REVENUE AGENT 1	69	69.00	1656.00	3,651.78	839,598	5,207,754			6,047,352
000	OAS C5111	AP	REVENUE AGENT 2	8	8.00	192.00	4,024.75	506,872	265,880			772,752
000	OAS C5246	AP	COMPLIANCE SPECIALIST 1	4	4.00	96.00	4,603.75		441,960			441,960
000	OAS C5247	AP	COMPLIANCE SPECIALIST 2	8	8.00	192.00	5,711.87	700,792	395,888			1,096,680
000	OAS C5248	AP	COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,763.00	266,191	58,433			324,624
000	OAS C5631	AP	TAX AUDITOR 1	4	4.00	96.00	4,969.00	361,187	115,837			477,024
000	OAS C5632	AP	TAX AUDITOR 2	31	31.00	744.00	6,387.90	4,313,954	438,646			4,752,600

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REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:006-00-00 000 Business Division

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000				227	225.75	5418.00	4,699.36	12,703,502	12,763,198			25,466,700

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 AGENCY:15000 DEPT OF REVENUE  
 SUMMARY XREF:006-00-00 060 Business Division

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

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
060	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	8,332.00		199,968-			199,968-
060	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	4-	4.00-	96.00-	5,305.00		509,280-			509,280-
060	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	6,542.00		157,008-			157,008-
060	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	9,177.00		220,248-			220,248-
060	OAS C0103	AP	OFFICE SPECIALIST 1	5-	5.00-	120.00-	3,007.40		360,888-			360,888-
060	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	2-	2.00-	48.00-	2,994.00		143,712-			143,712-
060	OAS C0212	AP	ACCOUNTING TECHNICIAN 3	2-	2.00-	48.00-	4,514.00		216,672-			216,672-
060	OAS C0861	AP	PROGRAM ANALYST 2	1-	1.00-	24.00-	6,590.00		158,160-			158,160-
060	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	2-	2.00-	48.00-	4,958.00	124,536-	113,448-			237,984-
060	OAS C5110	AP	REVENUE AGENT 1	50-	50.00-	1200.00-	3,695.92		4,435,104-			4,435,104-
060	OAS C5111	AP	REVENUE AGENT 2	3-	3.00-	72.00-	3,607.66		259,752-			259,752-
060	OAS C5246	AP	COMPLIANCE SPECIALIST 1	1-	1.00-	24.00-	3,565.00		85,560-			85,560-
060				73-	73.00-	1752.00-	3,986.49	124,536-	6,859,800-			6,984,336-

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:006-00-00 106 Business Division

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
106	OAS	C5632	AP TAX AUDITOR 2	1	1.00	24.00	4,950.00		118,800			118,800
106				1	1.00	24.00	4,950.00		118,800			118,800
				155	153.75	3690.00	4,527.30	12,578,966	6,022,198			18,601,164



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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:007-00-00 060 Collections Division

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
060	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	8,332.00		199,968			199,968
060	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	4	4.00	96.00	5,305.00		509,280			509,280
060	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	6,542.00		157,008			157,008
060	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	9,177.00		220,248			220,248
060	OAS C0103	AP	OFFICE SPECIALIST 1	5	5.00	120.00	3,007.40		360,888			360,888
060	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	2,994.00		143,712			143,712
060	OAS C0212	AP	ACCOUNTING TECHNICIAN 3	2	2.00	48.00	4,514.00		216,672			216,672
060	OAS C0861	AP	PROGRAM ANALYST 2	1	1.00	24.00	6,590.00		158,160			158,160
060	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	2	2.00	48.00	4,958.00	124,536	113,448			237,984
060	OAS C5110	AP	REVENUE AGENT 1	50	50.00	1200.00	3,695.92		4,435,104			4,435,104
060	OAS C5111	AP	REVENUE AGENT 2	3	3.00	72.00	3,607.66		259,752			259,752
060	OAS C5246	AP	COMPLIANCE SPECIALIST 1	1	1.00	24.00	3,565.00		85,560			85,560
060				73	73.00	1752.00	3,986.49	124,536	6,859,800			6,984,336
				73	73.00	1752.00	3,986.49	124,536	6,859,800			6,984,336

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:009-00-00 000 Information Technolo

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	4,026.00	85,029	11,595			96,624
000	MESNZ7010	IP	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	11,146.00	246,104	21,400			267,504
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	4	4.00	96.00	5,297.00	484,411	24,101			508,512
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,942.00	175,359	15,249			190,608
000	MMS X7006	IP	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	9,642.00	638,685	55,539			694,224
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	8,740.00	192,979	16,781			209,760
000	MMS X7008	IP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	10,615.00	234,379	20,381			254,760
000	OAS C0101	AP	OFFICE ASSISTANT 1	13	7.03	168.65	2,680.00	442,939	9,042			451,981
000	OAS C0102	AP	OFFICE ASSISTANT 2	9	5.95	142.74	2,883.00	378,622	32,897			411,519
000	OAS C0103	AP	OFFICE SPECIALIST 1	13	9.46	227.00	3,072.46	614,282	103,240			717,522
000	OAS C0104	AP	OFFICE SPECIALIST 2	59	41.63	999.00	3,160.42	2,898,968	404,321			3,303,289
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	3	3.00	72.00	4,096.00	258,540	36,372			294,912
000	OAS C0501	AP	DATA ENTRY OPERATOR	46	27.55	660.82	2,897.78	1,850,319	101,261			1,951,580
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	1	1.00	24.00	4,514.00	101,240	7,096			108,336
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	6	6.00	144.00	6,170.16	773,697	114,807			888,504
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	6	6.00	144.00	5,825.50	806,422	32,450			838,872
000	OAS C1475	IP	DATA ENTRY CONTROL TECHNICIAN	1	1.00	24.00	3,273.00	72,268	6,284			78,552
000	OAS C1481	IP	INFO SYSTEMS SPECIALIST 1	1	1.00	24.00	4,247.00	93,774	8,154			101,928
000	OAS C1483	IP	INFO SYSTEMS SPECIALIST 3	1	1.00	24.00	5,695.00	125,746	10,934			136,680
000	OAS C1484	IP	INFO SYSTEMS SPECIALIST 4	13	13.00	312.00	5,648.00	1,571,134	191,042			1,762,176
000	OAS C1485	IP	INFO SYSTEMS SPECIALIST 5	2	2.00	48.00	6,902.00	257,582	73,714			331,296
000	OAS C1486	IP	INFO SYSTEMS SPECIALIST 6	21	21.00	504.00	6,359.90	2,629,831	575,561			3,205,392
000	OAS C1487	IP	INFO SYSTEMS SPECIALIST 7	15	15.00	360.00	7,840.00	2,427,854	394,546			2,822,400
000	OAS C1488	IP	INFO SYSTEMS SPECIALIST 8	5	5.00	120.00	8,916.00	958,647	111,273			1,069,920
000				227	178.62	4286.21	4,396.61	18,318,811	2,378,040			20,696,851

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:009-00-00 108 Information Technolo

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
108	MMS	X7006	IP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	6,862.00	151,513	13,175			164,688
108	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	5,442.00	120,159	10,449			130,608
108	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	1.00	24.00	5,351.00	118,150	10,274			128,424
108	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	1.00	24.00	5,927.00	130,868	11,380			142,248
108				4	4.00	96.00	5,895.50	520,690	45,278			565,968

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:009-00-00 109 Information Technolo

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
109	OAS	C0871	AP OPERATIONS & POLICY ANALYST	2	1	1.00	24.00	4,727.00	104,372	9,076		113,448
109	OAS	C0872	AP OPERATIONS & POLICY ANALYST	3	1	1.00	24.00	5,442.00	120,159	10,449		130,608
109					2	2.00	48.00	5,084.50	224,531	19,525		244,056

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:009-00-00 110 Information Technolo

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
110	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	2,766.00		66,384			66,384
110	OAS	C0501	AP DATA ENTRY OPERATOR	10	10.00	240.00	2,766.00		663,840			663,840
110				11	11.00	264.00	2,766.00		730,224			730,224

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:009-00-00 112 Information Technolo

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
112	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	8,740.00	192,979	16,781			209,760
112	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	2	2.00	48.00	5,442.00	240,318	20,898			261,216
112	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	2	2.00	48.00	3,918.00	173,018	15,046			188,064
112				5	5.00	120.00	5,492.00	606,315	52,725			659,040
				249	200.62	4814.21	4,376.18	19,670,347	3,225,792			22,896,139

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:014-00-00 000 Marijuana Program

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MMS	X7002	AP PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	6,542.00		157,008			157,008
000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,737.00		89,688			89,688
000	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	8	8.00	192.00	3,342.87		641,832			641,832
000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	5,993.00		143,832			143,832
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,246.00		173,904			173,904
000	OAS	C1163	AP ECONOMIST 3	1	.25	6.00	5,442.00		32,652			32,652
000	OAS	C1217	AP ACCOUNTANT 3	1	1.00	24.00	4,727.00		113,448			113,448
000	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	5,711.00		137,064			137,064
000				15	14.25	342.00	4,409.40		1,489,428			1,489,428
				15	14.25	342.00	4,409.40		1,489,428			1,489,428

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:025-00-00 000 Sr Citizens Prop Tax

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.50	12.00	6,862.00		82,344			82,344
000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	5	4.00	96.00	3,655.20		366,768			366,768
000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	2	2.00	48.00	4,727.00		226,896			226,896
000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	2	1.75	42.00	4,838.50		203,886			203,886
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.25	6.00	7,600.00		45,600			45,600
000				9	8.50	204.00	4,715.36		925,494			925,494
				9	8.50	204.00	4,715.36		925,494			925,494
				1060	1007.79	24186.35	4,784.89	95,772,784	23,680,714			119,453,498



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AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:025-00-00 000 Sr Citizens Prop Tax

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				1060	1007.79	24186.35	4,784.89	95,772,784	23,680,714			119,453,498

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MEAHZ7016	HP	PRINCIPAL EXECUTIVE/MANAGER I	1	1.00	24.00	15,147.00	333,610	29,918			363,528
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	4	4.00	96.00	4,077.50	358,464	32,976			391,440
000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,486.00	61,577	22,087			83,664
000	MESNZ0119	AP	EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	4,666.00	100,786	11,198			111,984
000	MESNZ7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	9,177.00	383,231	57,265			440,496
000	MESNZ7010	IP	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	11,146.00	246,104	21,400			267,504
060	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	5	5.00	120.00	9,773.71	914,293	327,755			1,242,048
000	MESNZ7014	AP	PRINCIPAL EXECUTIVE/MANAGER H	1	1.00	24.00	12,895.00	278,532	30,948			309,480
000	MMN X0107	AP	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	4,219.00	93,156	8,100			101,256
000	MMN X0855	AP	PROJECT MANAGER 2	2	2.00	48.00	7,384.50	326,100	28,356			354,456
000	MMN X0865	AP	PUBLIC AFFAIRS SPECIALIST 2	2	2.00	48.00	6,256.00	258,248	42,040			300,288
000	MMN X0871	AP	OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	6,233.00	137,625	11,967			149,592
000	MMN X0872	AP	OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,942.00	171,547	19,061			190,608
104	MMN X0873	AP	OPERATIONS & POLICY ANALYST 4	4	4.00	96.00	8,190.50	685,819	100,469			786,288
000	MMN X1164	AP	ECONOMIST 4	4	4.00	96.00	7,910.25	709,795	49,589			759,384
000	MMN X1319	AP	HUMAN RESOURCE ASSISTANT	1	1.00	24.00	4,026.00	88,894	7,730			96,624
000	MMN X1320	AP	HUMAN RESOURCE ANALYST 1	1	1.00	24.00	5,650.00	124,752	10,848			135,600
113	MMN X1321	AP	HUMAN RESOURCE ANALYST 2	3	3.00	72.00	5,603.00	371,143	32,273			403,416
000	MMN X1322	AP	HUMAN RESOURCE ANALYST 3	2	2.00	48.00	7,561.00	330,265	32,663			362,928
108	MMN X5248	AP	COMPLIANCE SPECIALIST 3	3	3.00	72.00	6,806.33	439,455	50,601			490,056
000	MMN X5618	AP	INTERNAL AUDITOR 3	2	2.00	48.00	8,332.00	343,945	55,991			399,936
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	21	21.00	504.00	5,235.24	1,927,696	697,472			2,625,168
000	MMS X7002	AP	PRINCIPAL EXECUTIVE/MANAGER B	6	6.00	144.00	6,542.00	739,995	202,053			942,048
000	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	14	14.00	336.00	6,956.62	2,121,167	236,161			2,357,328
103	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	20	20.00	480.00	7,493.61	3,022,585	763,391			3,785,976

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
108	MMS	X7006	IP PRINCIPAL EXECUTIVE/MANAGER D	4	4.00	96.00	8,947.00	790,198	68,714			858,912
112	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	11	11.00	264.00	8,882.53	1,892,299	438,557			2,330,856
000	MMS	X7008	IP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	10,615.00	234,379	20,381			254,760
000	MMS	X7010	AP PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	10,121.00	218,614	24,290			242,904
000	OAS	C0100	AP STUDENT OFFICE WORKER	1	.17	4.14	2,680.00	10,873	222			11,095
000	OAS	C0101	AP OFFICE ASSISTANT 1	13	7.03	168.65	2,680.00	442,939	9,042			451,981
000	OAS	C0102	AP OFFICE ASSISTANT 2	9	5.95	142.74	2,883.00	378,622	32,897			411,519
110	OAS	C0103	AP OFFICE SPECIALIST 1	30	26.46	635.00	2,997.37	1,232,280	682,338			1,914,618
000	OAS	C0104	AP OFFICE SPECIALIST 2	82	64.63	1551.00	3,205.39	4,098,324	1,038,013			5,136,337
060	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	64	63.00	1512.00	3,791.30	5,064,839	763,297			5,828,136
103	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	29	29.00	696.00	4,353.93	2,489,831	540,505			3,030,336
000	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	11	11.00	264.00	3,310.00	213,448	660,392			873,840
000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	4	4.00	96.00	4,357.75	171,738	231,606			403,344
000	OAS	C0323	AP PUBLIC SERVICE REP 3	30	30.00	720.00	3,207.80	2,266,718	42,898			2,309,616
000	OAS	C0324	AP PUBLIC SERVICE REP 4	28	26.75	642.00	3,853.35	1,215,134	1,238,902			2,454,036
000	OAS	C0436	AP PROCUREMENT & CONTRACT SPEC 1	1	1.00	24.00	3,918.00	86,509	7,523			94,032
000	OAS	C0437	AP PROCUREMENT & CONTRACT SPEC 2	1	1.00	24.00	5,711.00	126,099	10,965			137,064
000	OAS	C0438	AP PROCUREMENT & CONTRACT SPEC 3	1	1.00	24.00	5,993.00	132,325	11,507			143,832
110	OAS	C0501	AP DATA ENTRY OPERATOR	56	37.55	900.82	2,874.25	1,850,319	765,101			2,615,420
107	OAS	C0726	AP APPRAISER ANALYST 2	2	2.00	48.00	4,673.75	152,579	69,205			221,784
000	OAS	C0727	AP APPRAISER ANALYST 3	35	35.00	840.00	5,825.20	3,780,196	1,180,484			4,960,680
000	OAS	C0728	AP APPRAISER ANALYST 4	14	14.00	336.00	7,703.50	1,935,274	600,590			2,535,864
000	OAS	C0758	AP SUPPLY SPECIALIST 1	3	3.00	72.00	3,298.66	218,503	19,001			237,504
000	OAS	C0860	AP PROGRAM ANALYST 1	4	4.00	96.00	4,703.50	113,448	338,088			451,536
060	OAS	C0861	AP PROGRAM ANALYST 2	1	1.00	24.00	6,590.00		158,160			158,160

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C0870	AP OPERATIONS & POLICY ANALYST 1	2	2.00	48.00	4,514.00	204,159	12,513			216,672
109	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	26	26.00	624.00	5,523.12	2,440,329	1,079,463			3,519,792
112	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	34	34.00	816.00	6,655.74	4,513,667	894,757			5,408,424
000	OAS	C1118	AP RESEARCH ANALYST 4	2	2.00	48.00	7,423.00	338,064	18,240			356,304
000	OAS	C1163	AP ECONOMIST 3	3	2.25	54.00	6,440.66	299,808	65,964			365,772
000	OAS	C1216	AP ACCOUNTANT 2	2	2.00	48.00	4,195.50	185,274	16,110			201,384
000	OAS	C1217	AP ACCOUNTANT 3	2	2.00	48.00	5,658.50	145,507	126,101			271,608
000	OAS	C1218	AP ACCOUNTANT 4	2	2.00	48.00	6,521.00	287,967	25,041			313,008
000	OAS	C1244	AP FISCAL ANALYST 2	2	2.00	48.00	6,016.00	265,666	23,102			288,768
000	OAS	C1245	AP FISCAL ANALYST 3	2	2.00	48.00	6,521.00	287,967	25,041			313,008
112	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	2	2.00	48.00	3,918.00	173,018	15,046			188,064
000	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	6,590.00	158,160				158,160
000	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	5,711.00		137,064			137,064
000	OAS	C1475	IP DATA ENTRY CONTROL TECHNICIAN	1	1.00	24.00	3,273.00	72,268	6,284			78,552
000	OAS	C1481	IP INFO SYSTEMS SPECIALIST 1	1	1.00	24.00	4,247.00	93,774	8,154			101,928
000	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	2	2.00	48.00	5,695.00	235,090	38,270			273,360
000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	17	17.00	408.00	5,773.64	2,045,910	309,738			2,355,648
000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	3	3.00	72.00	6,902.00	390,100	106,844			496,944
108	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	23	23.00	552.00	6,360.82	2,889,869	621,307			3,511,176
108	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	16	16.00	384.00	7,720.43	2,558,722	405,926			2,964,648
000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	6	6.00	144.00	8,506.00	1,101,195	123,669			1,224,864
000	OAS	C2511	AP ELECTRONIC PUB DESIGN SPEC 2	2	2.00	48.00	4,523.00	186,709	30,395			217,104
000	OAS	C5110	AP REVENUE AGENT 1	156	156.00	3744.00	3,670.62	8,339,172	5,342,916			13,682,088
060	OAS	C5111	AP REVENUE AGENT 2	17	17.00	408.00	3,912.82	1,358,935	281,441			1,640,376
000	OAS	C5112	AP REVENUE AGENT 3	28	28.00	672.00	4,289.57	3,120,774	58,842			3,179,616

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
060	OAS	C5246	AP COMPLIANCE SPECIALIST 1	10	10.00	240.00	4,346.00	625,797	454,731			1,080,528
000	OAS	C5247	AP COMPLIANCE SPECIALIST 2	8	8.00	192.00	5,711.87	700,792	395,888			1,096,680
000	OAS	C5248	AP COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,763.00	266,191	58,433			324,624
000	OAS	C5631	AP TAX AUDITOR 1	75	75.00	1800.00	5,055.42	8,834,414	265,354			9,099,768
105	OAS	C5632	AP TAX AUDITOR 2	72	72.00	1728.00	6,289.52	9,969,214	899,090			10,868,304
				1060	1007.79	24186.35	4,784.89	95,772,784	23,680,714			119,453,498

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
				1060	1007.79	24186.35	4,784.89	95,772,784	23,680,714			119,453,498

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS	Y TYP	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1138000	001335310	003-01-00-00000	102	0	PF	MMN X0873	AP	32	08	1	1.00	8,740.00	24.00	188,784	20,976		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
1139000	001335320	003-07-00-00000	102	0	PF	MMS X7006	AP	31X	05	1	1.00	6,862.00	24.00	148,219	16,469		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
			102							2	2.00		48.00	337,003	37,445		

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS	Y TYP	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3717000	001335460	003-08-00-00000	108	0	PF	MMN X5248 AP	29	02	1	1.00	5,650.00	24.00	124,752	10,848			
EST DATE: 2019/07/01			EXP DATE: 9999/01/01														
			108						1	1.00		24.00	124,752	10,848			



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POSITION NUMBER	AUTH NO	ORG STRUC	F POS	Y TYP	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1140000	001335740	003-04-00-00000	113	0	PF	MMN X1321 AP	26	02	1	1.00	4,885.00	24.00	107,861	9,379			
			EST DATE: 2019/07/01		EXP DATE: 9999/01/01												
			113						1	1.00		24.00	107,861	9,379			
									4	4.00		96.00	569,616	57,672			

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4051000	000027910	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4051000	000027910	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	89,100	29,700		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4080000	000028100	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4080000	000028100	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	89,100	29,700		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4128000	000028520	004-05-00-00000	107 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4128000	000028520	004-05-00-00000	107 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	143,586	47,862		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4129000	000028530	004-05-00-00000	107 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4129000	000028530	004-05-00-00000	107 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	143,586	47,862		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4130000	000028540	004-05-00-00000	107 0 PP	OAS C0727 AP	28 04	1-	.88-	5,442.00	21.00-	71,198-	43,084-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4130000	000028540	004-05-00-00000	107 0 PF	OAS C0727 AP	28 04	1	1.00	5,442.00	24.00	97,956	32,652		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4135000	000028590	004-05-00-00000	107 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,338-	54,667-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4135000	000028590	004-05-00-00000	107 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	124,290	41,430		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4136000	000028600	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,750-	39,200-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4136000	000028600	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	89,100	29,700		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4137000	000028610	004-05-00-00000	107 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,324-	54,681-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4137000	000028610	004-05-00-00000	107 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	124,290	41,430		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

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4198000	000029040	004-05-00-00000	107 0 PP	OAS C0727 AP	28 07 1-	.88-	6,280.00	21.00-	82,148-	49,732-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4198000	000029040	004-05-00-00000	107 0 PF	OAS C0727 AP	28 07 1	1.00	6,280.00	24.00	113,040	37,680			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4199000	000029050	004-05-00-00000	107 0 PP	OAS C0727 AP	28 05 1-	.88-	5,711.00	21.00-	74,717-	45,214-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4199000	000029050	004-05-00-00000	107 0 PF	OAS C0727 AP	28 05 1	1.00	5,711.00	24.00	102,798	34,266			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4201000	000029070	004-05-00-00000	107 0 PP	OAS C0727 AP	28 09 1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4201000	000029070	004-05-00-00000	107 0 PF	OAS C0727 AP	28 09 1	1.00	6,905.00	24.00	124,290	41,430			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4204000	000029100	004-05-00-00000	107 0 PP	OAS C0728 AP	31 09 1-	.88-	7,977.00	21.00-	104,363-	63,154-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4204000	000029100	004-05-00-00000	107 0 PF	OAS C0728 AP	31 09 1	1.00	7,977.00	24.00	143,586	47,862			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4205000	000029110	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02 1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4205000	000029110	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02 1	1.00	4,950.00	24.00	89,100	29,700			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4206000	000029120	004-05-00-00000	107 0 PP	OAS C0727 AP	28 03 1-	.88-	5,189.00	21.00-	67,888-	41,081-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4206000	000029120	004-05-00-00000	107 0 PF	OAS C0727 AP	28 03 1	1.00	5,189.00	24.00	93,402	31,134			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4207000	000029130	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02 1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4207000	000029130	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02 1	1.00	4,950.00	24.00	89,100	29,700			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4211000	000029170	004-05-00-00000	107 0 PP	OAS C0727 AP	28 09 1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
4211000	000029170	004-05-00-00000	107 0 PF	OAS C0727 AP	28 09 1	1.00	6,905.00	24.00	124,290	41,430			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4218000	000029240	004-05-00-00000	107 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4218000	000029240	004-05-00-00000	107 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	143,586	47,862			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4223000	000029290	004-05-00-00000	107 0 PP	OAS C0726 AP	25 04	1-	.83-	4,727.00	19.81-	58,339-	35,303-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4223000	000029290	004-05-00-00000	107 0 PF	OAS C0726 AP	25 04	1	1.00	4,727.00	24.00	85,086	28,362			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4267000	000548950	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4267000	000548950	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	89,100	29,700			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4337000	000841580	004-05-00-00000	107 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4337000	000841580	004-05-00-00000	107 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	89,100	29,700			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4338000	000841590	004-05-00-00000	107 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4338000	000841590	004-05-00-00000	107 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	124,290	41,430			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
							107		2.57	64.19	635,042	244,121-		
									2.57	64.19	635,042	244,121-		

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	S T POS RNG P CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5686000	001335330	005-08-00-00000	103	0 PF	MMS X7006 AP	31X 02 1	1.00	5,937.00	24.00	139,638	2,850			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5687000	001335350	005-08-00-00000	103	0 PF	OAS C0872 AP	30 02 1	1.00	5,442.00	24.00	127,996	2,612			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5688000	001335370	005-08-00-00000	103	0 PF	OAS C0108 AP	20 02 1	1.00	3,409.00	24.00	80,180	1,636			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5689000	001335380	005-08-00-00000	103	0 PF	OAS C0108 AP	20 02 1	1.00	3,409.00	24.00	80,180	1,636			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
			103				4	4.00	96.00	427,994	8,734			

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 005-00-00 104 Personal Tax and Com

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	Y TYP	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5690000	001335390	005-08-00-00000	104	0	PF	MMN X0873 AP	32	02	1	1.00	6,542.00	24.00	153,868	3,140			
EST DATE: 2019/07/01			EXP DATE: 9999/01/01														
			104						1	1.00		24.00	153,868	3,140			

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 005-00-00 105 Personal Tax and Com

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5691000	001335410	005-05-00-00000	105 0 PF	OAS C5632 AP	28 02	1	1.00	4,950.00	24.00	59,400	59,400			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5692000	001335440	005-05-00-00000	105 0 PF	OAS C5632 AP	28 02	1	1.00	4,950.00	24.00	59,400	59,400			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5693000	001335450	005-05-00-00000	105 0 PF	OAS C5632 AP	28 02	1	1.00	4,950.00	24.00	59,400	59,400			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5694000	001335530	005-05-00-00000	105 0 PF	OAS C5632 AP	28 02	1	1.00	4,950.00	24.00	59,400	59,400			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
			105				4	4.00		96.00	237,600	237,600		
						9	9.00		216.00	819,462	249,474			

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 060 Business Division

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 PICS SYSTEM: BUDGET PREPARATION

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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
2413000	001031230	006-06-00-00000	060 0 PF	OAS C0212 AP	19 09	1-	1.00-	24.00-		4,514.00		108,336-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6022000	000031780	006-06-00-00000	060 0 PF	OAS C5111 AP	19 08	1-	1.00-	24.00-		4,295.00		103,080-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6031000	000031870	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	24.00-		3,409.00		81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6114000	000032540	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	24.00-		3,565.00		85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6161000	000032740	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	24.00-		4,096.00		98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6228000	000032810	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	24.00-		2,994.00		71,856-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6237000	000032860	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	24.00-		4,096.00		98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6238000	000032870	006-06-00-00000	060 0 PF	OAS C0103 AP	12 06	1-	1.00-	24.00-		2,883.00		69,192-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6239000	000032880	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	24.00-		3,409.00		81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6240000	000032890	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	24.00-		4,096.00		98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6285000	000033350	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	24.00-		2,994.00		71,856-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6286000	000033360	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	24.00-		3,565.00		85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6287000	000033370	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	24.00-		4,096.00		98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6307000	000533810	006-06-00-00000	060 0 PF	OAS C0871 AP	27 04	1-	1.00-	24.00-		5,189.00	124,536-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6354000	000576140	006-06-00-00000	060 0 PF	OAS C0103 AP	12 07	1-	1.00-	24.00-		2,994.00		71,856-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6356000	000584750	006-06-00-00000	060 0 PF	OAS C0103 AP	12 09	1-	1.00-	24.00-		3,264.00		78,336-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													



08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 060 Business Division

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

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6383000	000631010	006-06-00-00000	060 0 PF	OAS C0103 AP	12 08	1-	1.00-	3,130.00	24.00-			75,120-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6385000	000630880	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6386000	000630890	006-06-00-00000	060 0 PF	OAS C5110 AP	17 08	1-	1.00-	3,918.00	24.00-			94,032-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6387000	000630900	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6389000	000630920	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6391000	000630940	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6392000	000630950	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6393000	000630960	006-06-00-00000	060 0 PF	OAS C5110 AP	17 07	1-	1.00-	3,737.00	24.00-			89,688-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6396000	000630990	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6402000	000722850	006-06-00-00000	060 0 PF	OAS C0861 AP	27 09	1-	1.00-	6,590.00	24.00-			158,160-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6481000	000940140	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6482000	000940150	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6483000	000940170	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6484000	000940180	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6485000	000940190	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6486000	000940200	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 060 Business Division

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

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6487000	000940210	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6488000	000940220	006-06-00-00000	060 0 PF	OAS C5110 AP	17 07	1-	1.00-	3,737.00	24.00-			89,688-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6489000	000940230	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6490000	000940240	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6491000	000940340	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 09	1-	1.00-	5,937.00	24.00-			142,488-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6494000	000940250	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6495000	000940260	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6496000	000940270	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6497000	000940280	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6498000	000940290	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6499000	000940300	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6500000	000940310	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6502000	000940320	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6503000	000940330	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6504000	000941040	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6529000	001031240	006-06-00-00000	060 0 PF	OAS C0212 AP	19 09	1-	1.00-	4,514.00	24.00-			108,336-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 006-00-00 060 Business Division

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6530000	001031210	006-06-00-00000	060 0 PF	MMS X7004 AP	28X 07	1-	1.00-	6,542.00	24.00-			157,008-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6531000	001031220	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 09	1-	1.00-	5,937.00	24.00-			142,488-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6551000	001050370	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6552000	001050410	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6553000	001050430	006-06-00-00000	060 0 PF	OAS C5110 AP	17 08	1-	1.00-	3,918.00	24.00-			94,032-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6554000	001050440	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6555000	001050450	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-			85,560-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6556000	001050460	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6557000	001050470	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-			98,304-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6558000	001050480	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-			71,856-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6559000	001050490	006-06-00-00000	060 0 PF	OAS C5110 AP	17 08	1-	1.00-	3,918.00	24.00-			94,032-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6560000	001050500	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-			81,816-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6562000	001050520	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 06	1-	1.00-	5,127.00	24.00-			123,048-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6572000	001113370	006-06-00-00000	060 0 PF	MMS X7008 AP	33X 09	1-	1.00-	9,177.00	24.00-			220,248-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6633000	001311720	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-			71,856-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6634000	001311730	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-			71,856-	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 060 Business Division

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 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS CNT	RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6635000	001311740	006-06-00-00000	060 0 PF	OAS C0107 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6636000	001311750	006-06-00-00000	060 0 PF	OAS C0107 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6637000	001311760	006-06-00-00000	060 0 PF	OAS C0103 AP	12 05	1-	1.00-	2,766.00	24.00-		66,384-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6638000	001311770	006-06-00-00000	060 0 PF	OAS C5111 AP	19 02	1-	1.00-	3,264.00	24.00-		78,336-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6639000	001311780	006-06-00-00000	060 0 PF	OAS C5111 AP	19 02	1-	1.00-	3,264.00	24.00-		78,336-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6640000	001311790	006-06-00-00000	060 0 PF	OAS C5246 AP	21 02	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6641000	001311800	006-06-00-00000	060 0 PF	OAS C0871 AP	27 02	1-	1.00-	4,727.00	24.00-		113,448-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6642000	001311810	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 02	1-	1.00-	4,219.00	24.00-		101,256-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6643000	001311660	006-01-00-00000	060 0 PF	MESNZ7012 AP	38X 02	1-	1.00-	8,332.00	24.00-		199,968-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
			060				73-	73.00-	1752.00-	124,536-	6,859,800-			

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 006-00-00 106 Business Division

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

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 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
6644000	001335170	006-06-00-00000	106 0 PF	OAS	C5632 AP	28 02	1	1.00	4,950.00	24.00		118,800			
			EST DATE: 2019/07/01		EXP DATE: 9999/01/01										
			106				1	1.00		24.00		118,800			
							72-	72.00-		1728.00-	124,536-	6,741,000-			

08/20/18 REPORT NO.: PPDPLWSBUD  
 REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
 AGENCY: 15000 DEPT OF REVENUE  
 SUMMARY XREF: 007-00-00 060 Collections Division

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

2019-21  
 PICS SYSTEM: BUDGET PREPARATION

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
2413000	001031230	007-01-00-00000	060 0 PF	OAS C0212 AP	19 09	1	1.00	4,514.00	24.00		108,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6022000	000031780	007-01-00-00000	060 0 PF	OAS C5111 AP	19 08	1	1.00	4,295.00	24.00		103,080			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6031000	000031870	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6114000	000032540	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6161000	000032740	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6228000	000032810	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6237000	000032860	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6238000	000032870	007-01-00-00000	060 0 PF	OAS C0103 AP	12 06	1	1.00	2,883.00	24.00		69,192			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6239000	000032880	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6240000	000032890	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6285000	000033350	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6286000	000033360	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6287000	000033370	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6307000	000533810	007-01-00-00000	060 0 PF	OAS C0871 AP	27 04	1	1.00	5,189.00	24.00	124,536				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6354000	000576140	007-01-00-00000	060 0 PF	OAS C0103 AP	12 07	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6356000	000584750	007-01-00-00000	060 0 PF	OAS C0103 AP	12 09	1	1.00	3,264.00	24.00		78,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

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AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 007-00-00 060 Collections Division

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6383000	000631010	007-01-00-00000	060 0 PF	OAS C0103 AP	12 08 1	1.00	3,130.00	24.00		75,120			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6385000	000630880	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6386000	000630890	007-01-00-00000	060 0 PF	OAS C5110 AP	17 08 1	1.00	3,918.00	24.00		94,032			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6387000	000630900	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05 1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6389000	000630920	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06 1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6391000	000630940	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6392000	000630950	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6393000	000630960	007-01-00-00000	060 0 PF	OAS C5110 AP	17 07 1	1.00	3,737.00	24.00		89,688			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6396000	000630990	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6402000	000722850	007-01-00-00000	060 0 PF	OAS C0861 AP	27 09 1	1.00	6,590.00	24.00		158,160			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6481000	000940140	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6482000	000940150	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6483000	000940170	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05 1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6484000	000940180	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05 1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6485000	000940190	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6486000	000940200	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09 1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 007-00-00 060 Collections Division

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6487000	000940210	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00 4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6488000	000940220	007-01-00-00000	060 0 PF	OAS C5110 AP	17 07	1	1.00 3,737.00	24.00		89,688			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6489000	000940230	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00 3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6490000	000940240	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00 3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6491000	000940340	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 09	1	1.00 5,937.00	24.00		142,488			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6494000	000940250	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00 4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6495000	000940260	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00 4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6496000	000940270	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00 3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6497000	000940280	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00 3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6498000	000940290	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00 3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6499000	000940300	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00 3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6500000	000940310	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00 4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6502000	000940320	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00 3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6503000	000940330	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00 4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6504000	000941040	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00 3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6529000	001031240	007-01-00-00000	060 0 PF	OAS C0212 AP	19 09	1	1.00 4,514.00	24.00		108,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													



REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

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AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 007-00-00 060 Collections Division

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RING P	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6530000	001031210	007-01-00-00000	060 0 PF	MMS X7004 AP	28X 07	1	1.00	6,542.00	24.00			157,008	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6531000	001031220	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 09	1	1.00	5,937.00	24.00			142,488	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6551000	001050370	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00			85,560	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6552000	001050410	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00			85,560	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6553000	001050430	007-01-00-00000	060 0 PF	OAS C5110 AP	17 08	1	1.00	3,918.00	24.00			94,032	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6554000	001050440	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00			85,560	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6555000	001050450	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00			85,560	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6556000	001050460	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00			81,816	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6557000	001050470	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00			98,304	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6558000	001050480	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00			71,856	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6559000	001050490	007-01-00-00000	060 0 PF	OAS C5110 AP	17 08	1	1.00	3,918.00	24.00			94,032	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6560000	001050500	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00			81,816	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6562000	001050520	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 06	1	1.00	5,127.00	24.00			123,048	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6572000	001113370	007-01-00-00000	060 0 PF	MMS X7008 AP	33X 09	1	1.00	9,177.00	24.00			220,248	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6633000	001311720	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00			71,856	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													
6634000	001311730	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00			71,856	
EST DATE: 2019/07/01 EXP DATE: 9999/01/01													

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS RNG P	CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6635000	001311740	007-01-00-00000	060 0 PF	OAS C0107 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6636000	001311750	007-01-00-00000	060 0 PF	OAS C0107 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6637000	001311760	007-01-00-00000	060 0 PF	OAS C0103 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6638000	001311770	007-01-00-00000	060 0 PF	OAS C5111 AP	19 02	1	1.00	3,264.00	24.00		78,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6639000	001311780	007-01-00-00000	060 0 PF	OAS C5111 AP	19 02	1	1.00	3,264.00	24.00		78,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6640000	001311790	007-01-00-00000	060 0 PF	OAS C5246 AP	21 02	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6641000	001311800	007-01-00-00000	060 0 PF	OAS C0871 AP	27 02	1	1.00	4,727.00	24.00		113,448			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6642000	001311810	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 02	1	1.00	4,219.00	24.00		101,256			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6643000	001311660	007-01-00-00000	060 0 PF	MESNZ7012 AP	38X 02	1	1.00	8,332.00	24.00		199,968			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
					060	73	73.00		1752.00	124,536	6,859,800			
						73	73.00		1752.00	124,536	6,859,800			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	PKG Y TYP	CLASS COMP	S T POS RNG P	CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3713000	001335340	009-06-00-00000	108 0 PF	MMS X7006	IP	31X 02	1	1.00	6,862.00	24.00	151,513	13,175			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01															
3714000	001335400	009-06-00-00000	108 0 PF	OAS C1487	IP	31 02	1	1.00	5,927.00	24.00	130,868	11,380			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01															
3715000	001335420	009-06-00-00000	108 0 PF	OAS C1486	IP	29 02	1	1.00	5,351.00	24.00	118,150	10,274			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01															
3716000	001335430	009-06-00-00000	108 0 PF	OAS C0872	AP	30 02	1	1.00	5,442.00	24.00	120,159	10,449			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01															
			108				4	4.00		96.00	520,690	45,278			

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 AGENCY: 15000 DEPT OF REVENUE  
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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3718000	001335470	009-04-00-00000	109 0 LF	OAS C0872	AP	30	02	1	1.00	5,442.00	24.00	120,159	10,449			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30																
3719000	001335480	009-04-00-00000	109 0 LF	OAS C0871	AP	27	02	1	1.00	4,727.00	24.00	104,372	9,076			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30																
			109					2	2.00		48.00	224,531	19,525			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T POS R NG P	CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3702000	001335510	009-04-00-00000	110 0 PF	OAS C0103 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3703000	001335540	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3704000	001335550	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3705000	001335570	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3706000	001335580	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3707000	001335590	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3708000	001335600	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3709000	001335610	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3710000	001335630	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3711000	001335640	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3712000	001335650	009-04-00-00000	110 0 PF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
			110				11	11.00	264.00		730,224			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG	S T P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3720000	001335660	009-06-00-00000	112 0 PF	OAS C0872	AP	30	02	1	1.00	5,442.00	24.00	120,159	10,449			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
3721000	001335670	009-06-00-00000	112 0 PF	OAS C0872	AP	30	02	1	1.00	5,442.00	24.00	120,159	10,449			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
3722000	001335680	009-06-00-00000	112 0 PF	OAS C1338	AP	23	02	1	1.00	3,918.00	24.00	86,509	7,523			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
3723000	001335700	009-06-00-00000	112 0 PF	OAS C1338	AP	23	02	1	1.00	3,918.00	24.00	86,509	7,523			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
3724000	001335710	009-06-00-00000	112 0 PF	MMS X7008	AP	33X	08	1	1.00	8,740.00	24.00	192,979	16,781			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
							112	5	5.00		120.00	606,315	52,725			
								22	22.00		528.00	1,351,536	847,752			
								36	38.57		928.19	3,375,656	1,029,577			

08/20/18 REPORT NO.: PPDPLWSBUD  
REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY  
AGENCY: 15000 DEPT OF REVENUE  
SUMMARY XREF: 009-00-00 112 Information Technolo

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

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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
						36	38.57		928.19	3,375,656	1,029,577			