



Agency Overview

Joint Committee on Ways and Means
Subcommittee on General Government

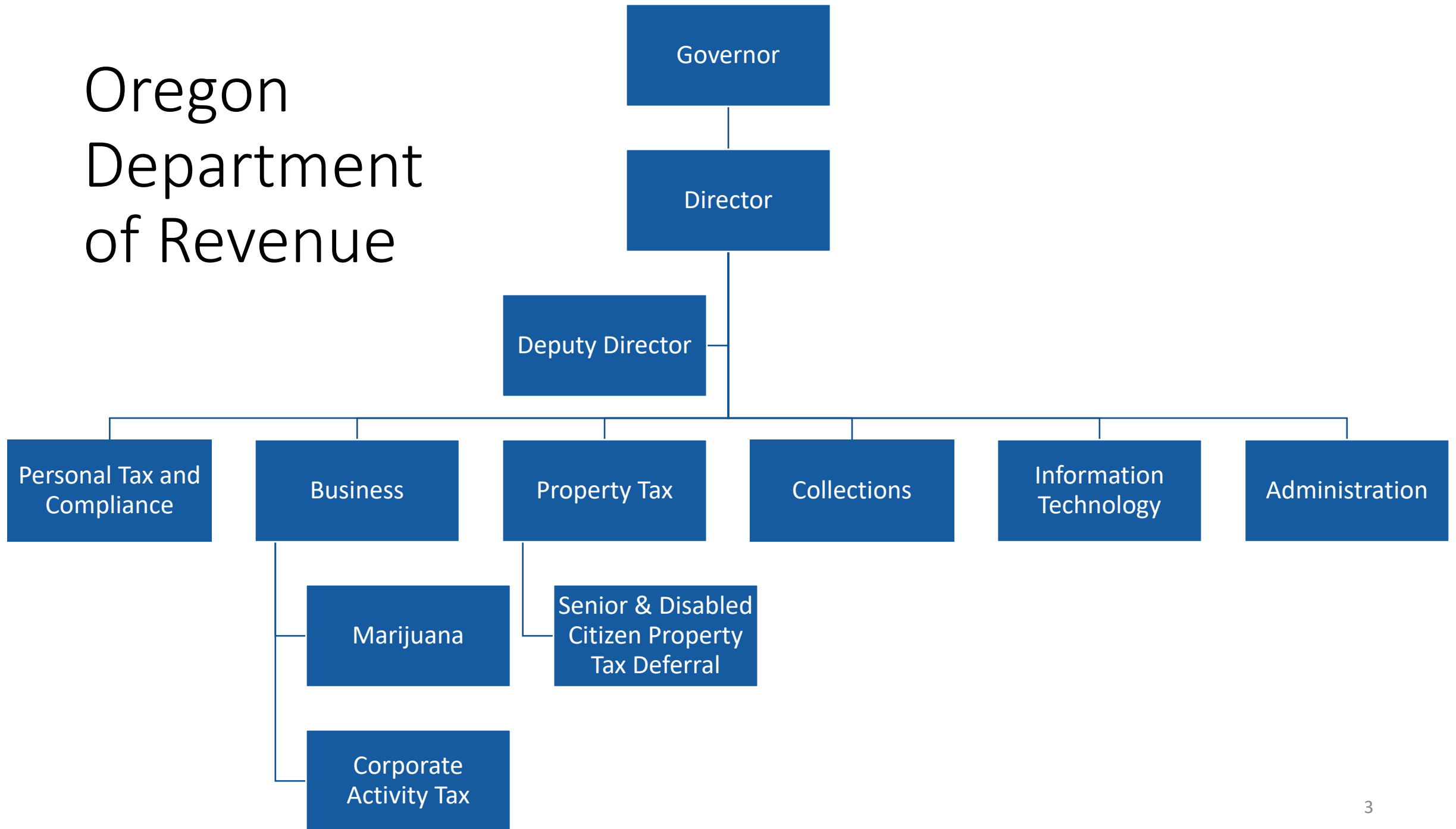
2023

Betsy Imholt, Director

Schedule

- DAY 1** Agency Overview
Personal Tax and Compliance Division
Business Division
- DAY 2** Business Division Continued
Property Tax Division
Information Technology Services
- DAY 3** Collection Division
Administration

Oregon Department of Revenue



What We Do



Administer 65 tax
and fee programs



Bring in over \$34
billion dollars last
biennium

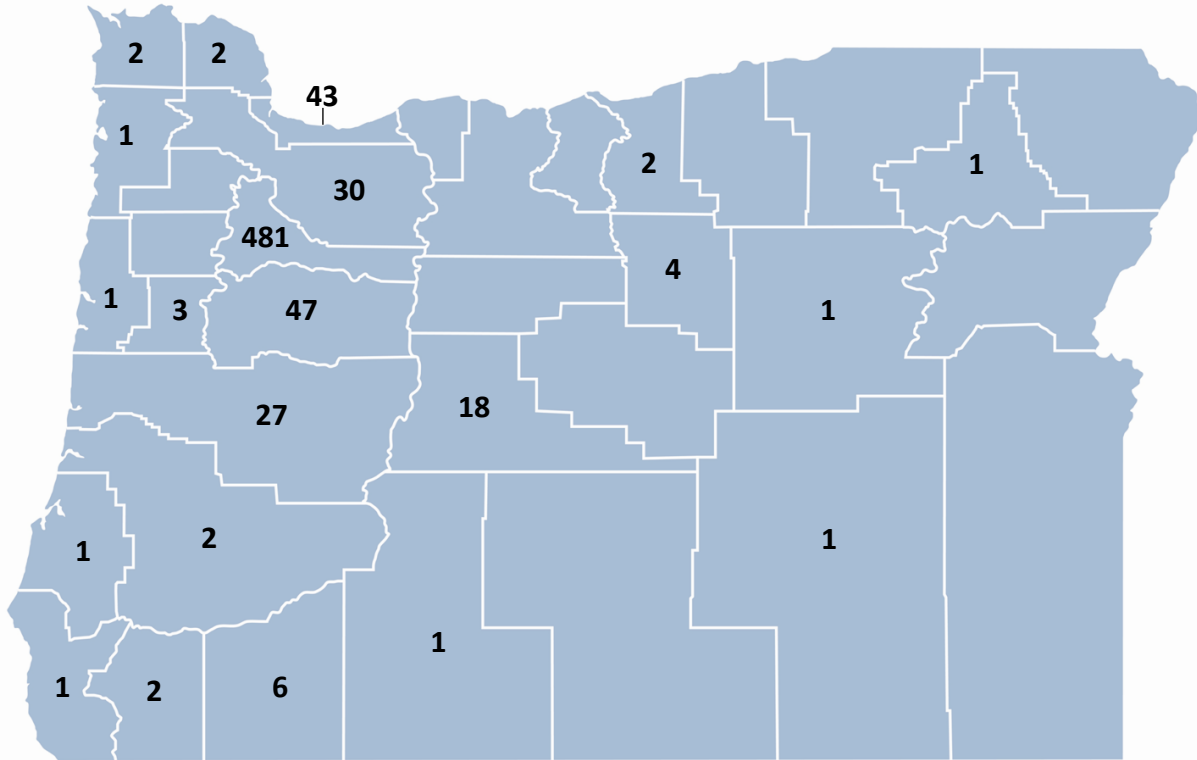


Oversee the
property tax
system



Collect on behalf of
state and local
governments

Employees Throughout Oregon



DOR Oregon Hybrid Worker Locations



DOR Employees at the Wheeler County Fairgrounds



Oregon Counts On Us

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

We work to earn the trust of taxpayers.

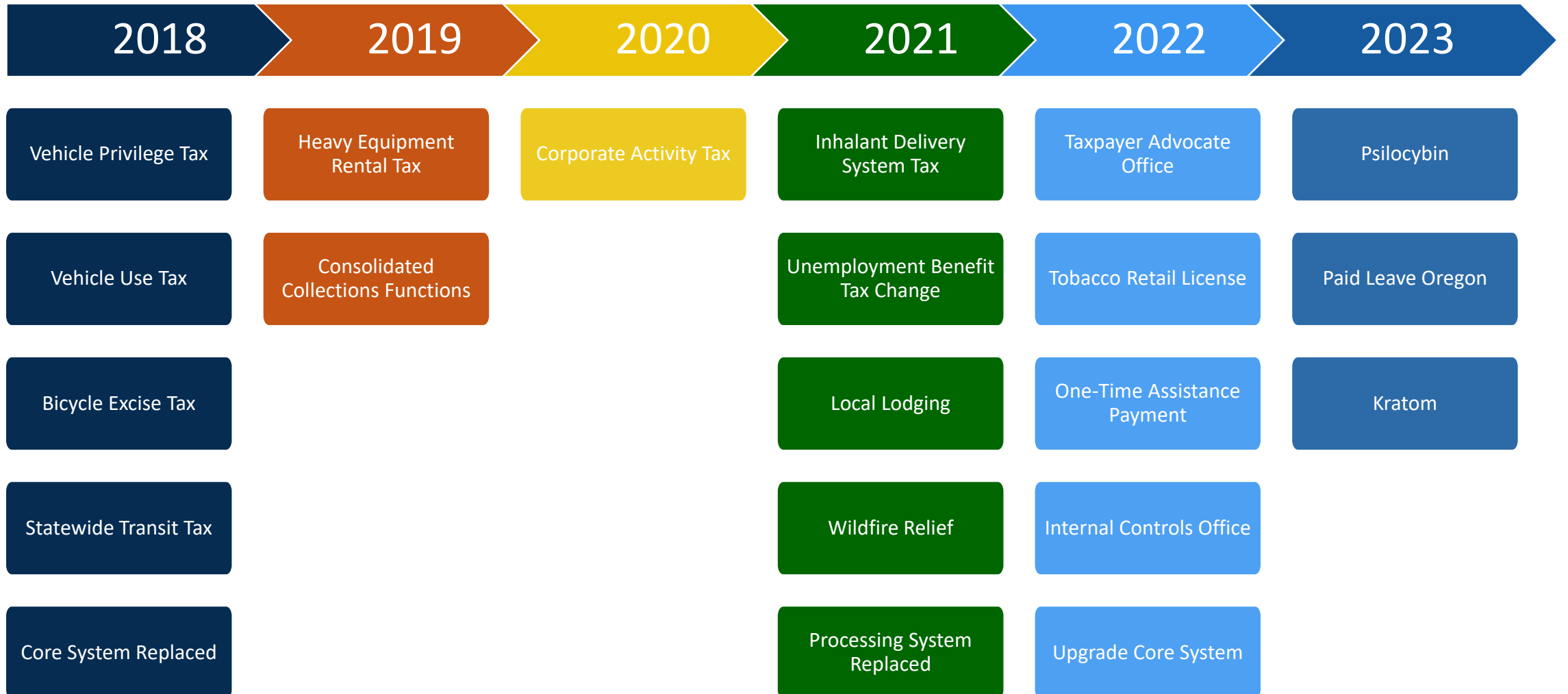
We seek dignity and inclusion for all.

We do the right thing.

We build partnerships.

We rise to the occasion.

Major Changes 2018–23



10 Year Growth

	2009-2011	2019-2021	Change
Oregon Population	3.8 m	4.2 m	+11%
Revenue Collected	\$17,207 m	\$34,637 m	+101%
Tax Returns Processed	5.4 m	8.3 m	+54%
Phone Calls Received	302,605	501,764	+66%
DOR Employees (FTE)	1016	983	-3%

Highlights

We are focused on our customers

UNEMPLOYMENT
BENEFITS TAXATION
CHANGE

\$91.5 MILLION

refunded in 36 days to
164,000 Oregonians

WILDFIRE RELIEF

Funds distributed to
counties to offset
wildfire impacts.

\$24 MILLION

ONE-TIME
ASSISTANCE PAYMENT
PROGRAM

\$142 MILLION

distributed in one day to
236,000 taxpayers



Created the **Taxpayer Advocate Office** in January 2022.

Key Performance Measures 2022



KPM #1

Average Days to Process
Personal Income Tax
Refund



KPM #2

Percent of Personal
Income Tax Returns Filed
Electronically



KPM #3

Employee Training
Per Year



KPM #4

Customer Service



KPM #5

Effective Taxpayer
Assistance



KPM #6

Appraisal Program
Equity and Uniformity



KPM #7

Appraisal Value
Uniformity



KPM #8

Direct Enforcement
Dollars Cost of Funds



KPM #9

Collection Dollars Cost
of Funds



KPM #10

Cost of Assessments



KPM #11

Employee Engagement

SWOT

STRENGTHS

- Reliably collect the revenue Oregon counts on
- Resilient through natural disasters, severe weather, and COVID-19
- Efficiently implement new programs on time and within budget
- Agency staff are professional, friendly, and easy to work with
- High functioning agency leadership team

WEAKNESSES

- Customers can't access department services in all the ways they want to
- Lack a user experience perspective in systems design and decision making
- Lack succession planning and knowledge transfer systems
- Lack data literacy and data governance
- Staffing levels allow for necessary work, going beyond that is challenging
- Challenge to recruit and retain top talent

OPPORTUNITIES

- Improve communication and promotion of programs and services
- Improve user experience with department systems and services
- Build a culture that understands data better
- Develop a succession plan and increase development opportunities for staff
- Engage communities for more inclusive and informed decision making processes
- Recruit and retain the best and brightest

THREATS

- Resources don't increase to meet increasing workload
- Unable to fill positions with people that have the right skills and experience
- Taxpayers can't access the tools they need to voluntarily comply with the tax system
- National and state changes to tax policy can shift our work with little notice, sometimes to big effect
- Increased fraud attempts and security threats

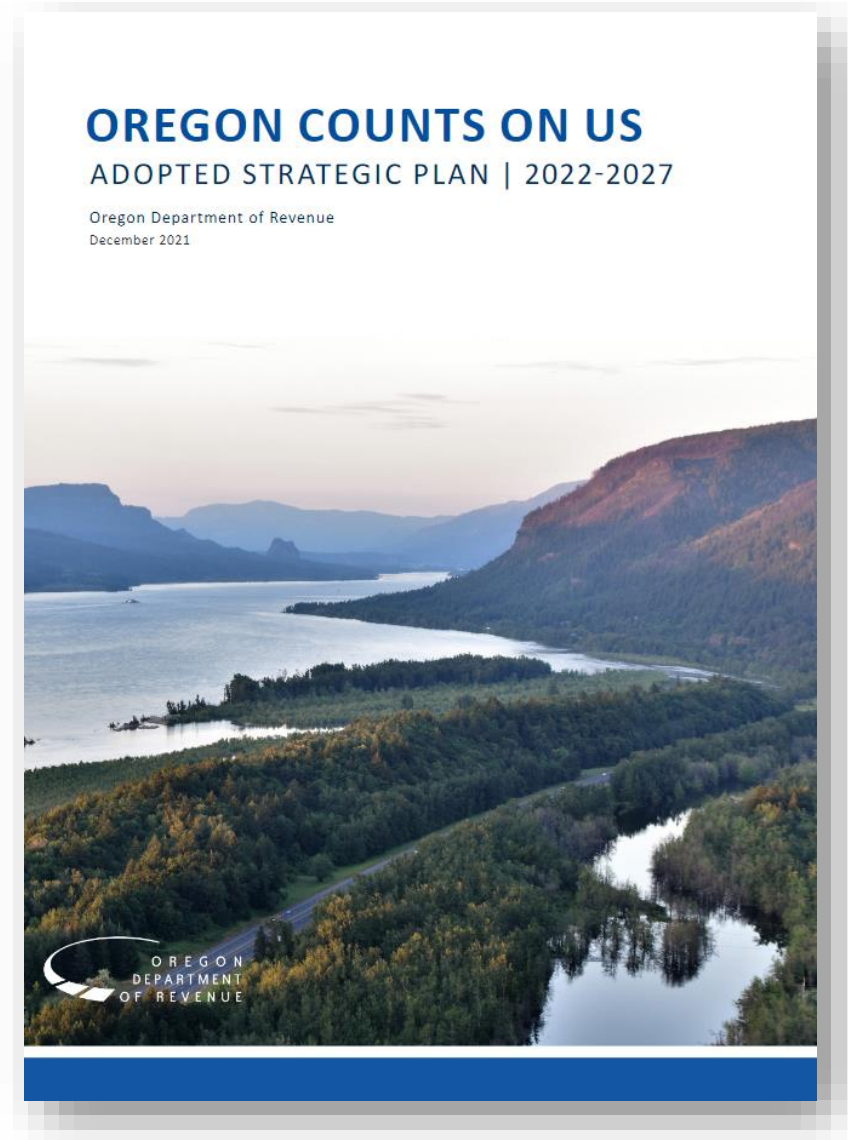
Strategic Plan

818 completed external partner surveys

527 staff completed surveys

14 workshops

3 all staff meetings



Strategic Plan Priorities

Racial Equity

Work to ensure
dignity and
inclusion for all

Our Customers

Make it simpler for
customers to work
with us

Our Employees

Train and prepare
our workforce or
the future

Our Data

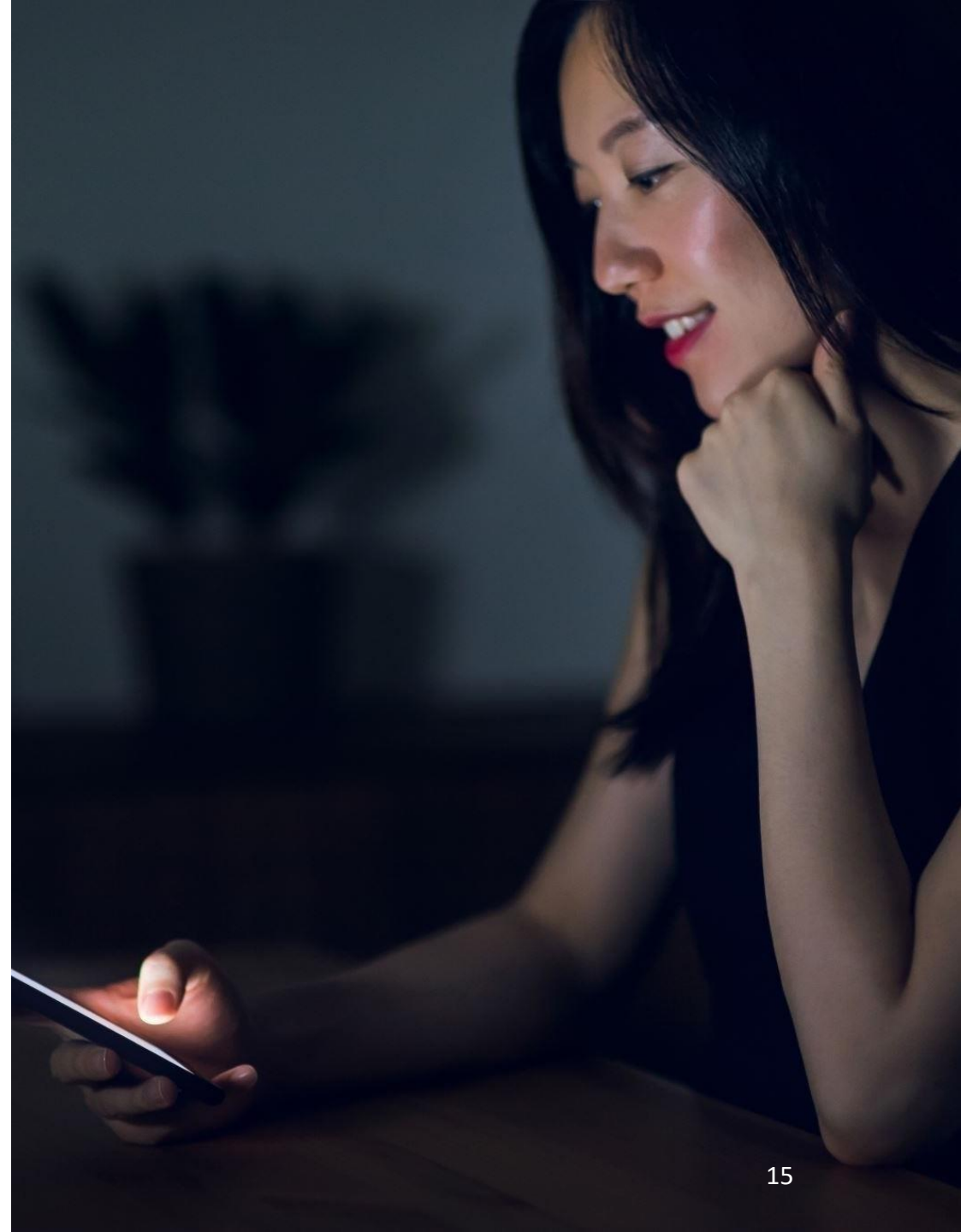
Enhance data
access and use

Action Plan

Goal	Priority Area	Status
1. Create and implement a racial equity plan	Racial Equity	Complete
2. Create and use racial equity impact statements	Racial Equity	Complete
3. Upgrade to modern call center and phone system	Our Customers	Complete
4. Improve online services	Our Customers	Complete
5. Improve website features and functionality	Our Customers	Complete
6. Improve the quality of correspondence	Our Customers	In progress
7. Accept all payments for all programs regardless of a customer's access point	Our Customers	In progress
8. Enhance employee training	Our Employees	In progress
9. Ensure new managers have the tools they need to succeed	Our Employees	In progress
10. Facilitate knowledge transfer and cross-training	Our Employees	In progress
11. Improve data literacy	Our Data	Complete
12. Develop data governance	Our Data	Complete
13. Create and execute a data strategy	Our Data	Complete

Customer Focus

Budget Request	FTE	\$ (m)
ELVIS	4.52	11.6
DEI	4.02	0.9
Reliable Operations	4.73	1.8
Cost Allocation	0	0



Oregon Department of Revenue Budget

	General Fund	Other Funds	Total Funds	POS.	FTE
2021-23 LAB	250,139,343	304,678,451	554,817,794	1,127	1,061.21
2023-25 CSL	236,057,192	160,836,418	396,893,610	1,109	1,050.78
2023-25 GB	236,554,601	166,517,726	403,072,327	1,144	1,079.24
CSL-GB Change	497,409	5,681,308	6,178,717	35	28.46



Betsy Imholt, Director

Oregon Department of Revenue

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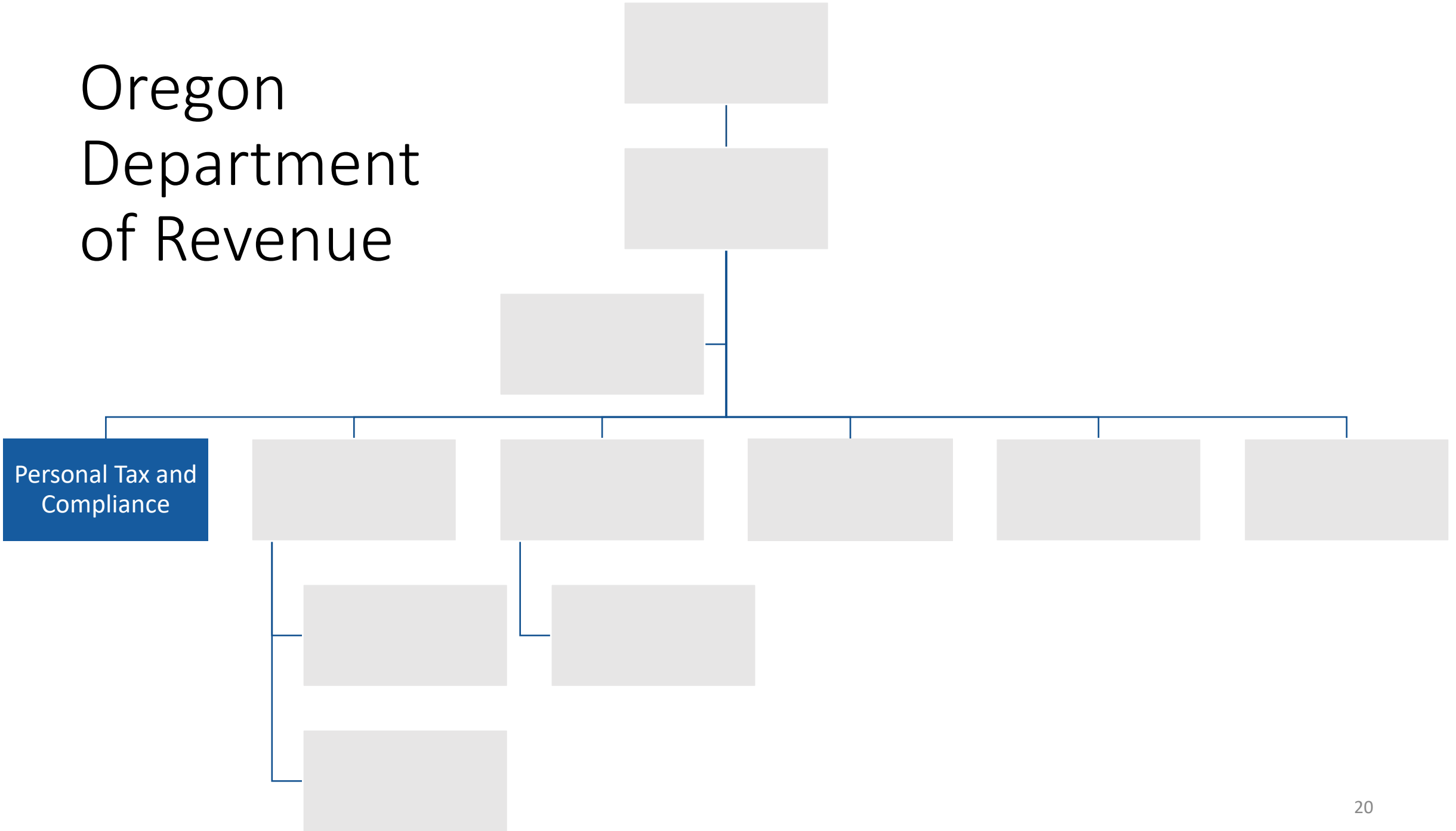
Personal Tax and Compliance Division

Megan Denison, Personal Tax and Compliance
Division Administrator

Topics

- 01** Division Overview
- 02** Fraud
- 03** Key Performance Measures
- 04** Challenges
- 05** Accomplishments
- 06** Budget

Oregon Department of Revenue



What We Do in Personal Income Tax



Largest source of
revenue for the state



Brought in \$19 billion for
Oregon in the 2019–21
biennium



Over 2.2 million tax
returns processed in
2022

Personal Income Tax Basics



Follow federal law with adjustments for Oregon



Federal connection allows for ease of administration



The “kicker” is unique to Oregon

We Focus on Voluntary Compliance



Assistance to make filing easy
and accessible



Education to provide support
through information and
outreach



Enforcement to encourage
compliance through audits and
reviews

How We Do It



Call centers



Online self-services



Five field offices

Enforcement Activity



Audit



Discovery



Filing enforcement



Return processing
adjustments

Fraud by the Numbers

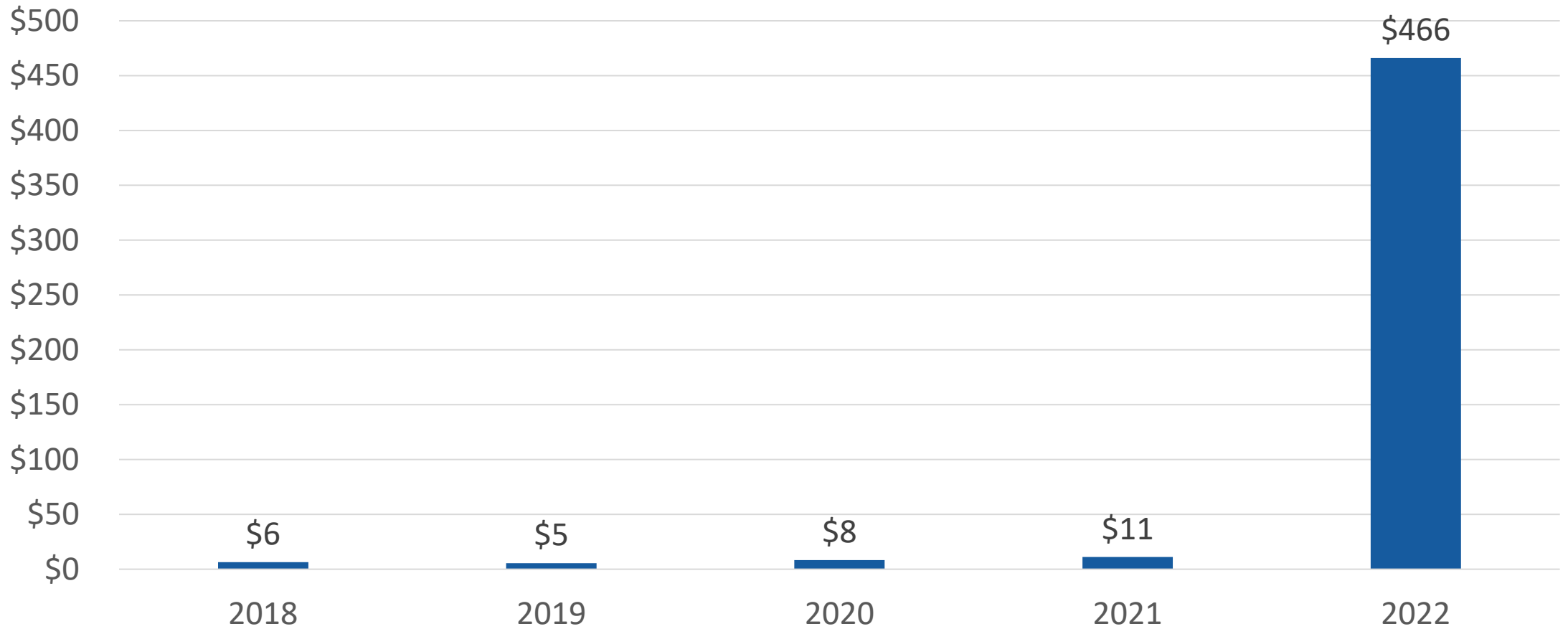


Stopped \$466 million

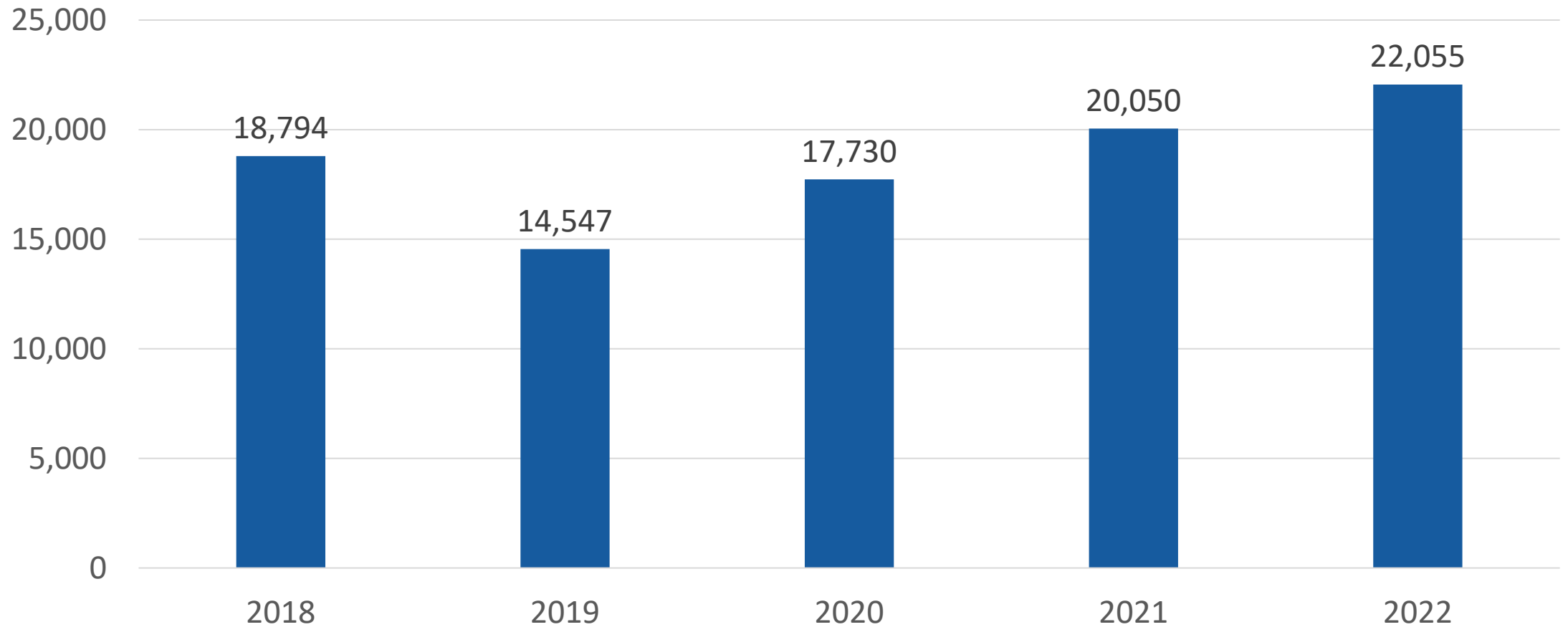


Stopped over 22,000 returns

Fraud Stopped Over Time (Millions)



Returns Stopped Over Time



Key Performance Measures

KPM #1



Average days to process personal income tax refund

Target: 16 days

Actual: 14 days

KPM #2



Percent of personal income tax returns filed electronically

Target: 91%

Actual: 93%

KPM #4



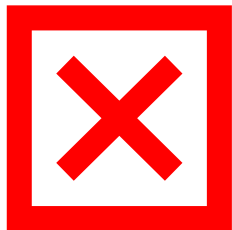
Customer service rating of “good” or “excellent”

Target: 90%

Actual: 89%

Key Performance Measures

KPM #5



Effective Taxpayer Assistance

Target: 85%

Actual: 71%

KPM #8



Direct Enforcement Dollars
Cost of Funds

Target: \$0.20

Actual: \$0.19

KPM #10



Cost of Assessments

Target: \$0.12

Actual: \$0.10



Challenges

Increased volume of work

Always hiring

Modernizing our call centers

Creating a clear and easy
experience for our customers

Agricultural Overtime Tax
Credit

Distributing Money to Taxpayers



One-Time
Assistance
Payments



Unemployment
Income
Exclusion



Earned
Income Tax
Credit for ITIN
Filers



Pass-Through
Entity Elective
Tax



Agricultural
Overtime Tax
Credit

Accomplishments

Created first Oregon tax form in Spanish

Partnered with tribal governments to reduce the burden on American Indian Subtraction filers

Engaged community in rulemaking

Delivering internal and external training virtually



Personal Tax and Compliance Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	61,552,575	148,337,480	209,890,055	263	253.23
2023-25 CSL	62,885,265	1,454,910	64,340,175	260	251.68
2023-25 GB	61,872,998	1,489,643	63,362,641	276	259.87
CSL-GB Change	(1,012,267)	34,733	(977,534)	16	8.19



Megan Denison

Personal Tax and Compliance Division
Administrator

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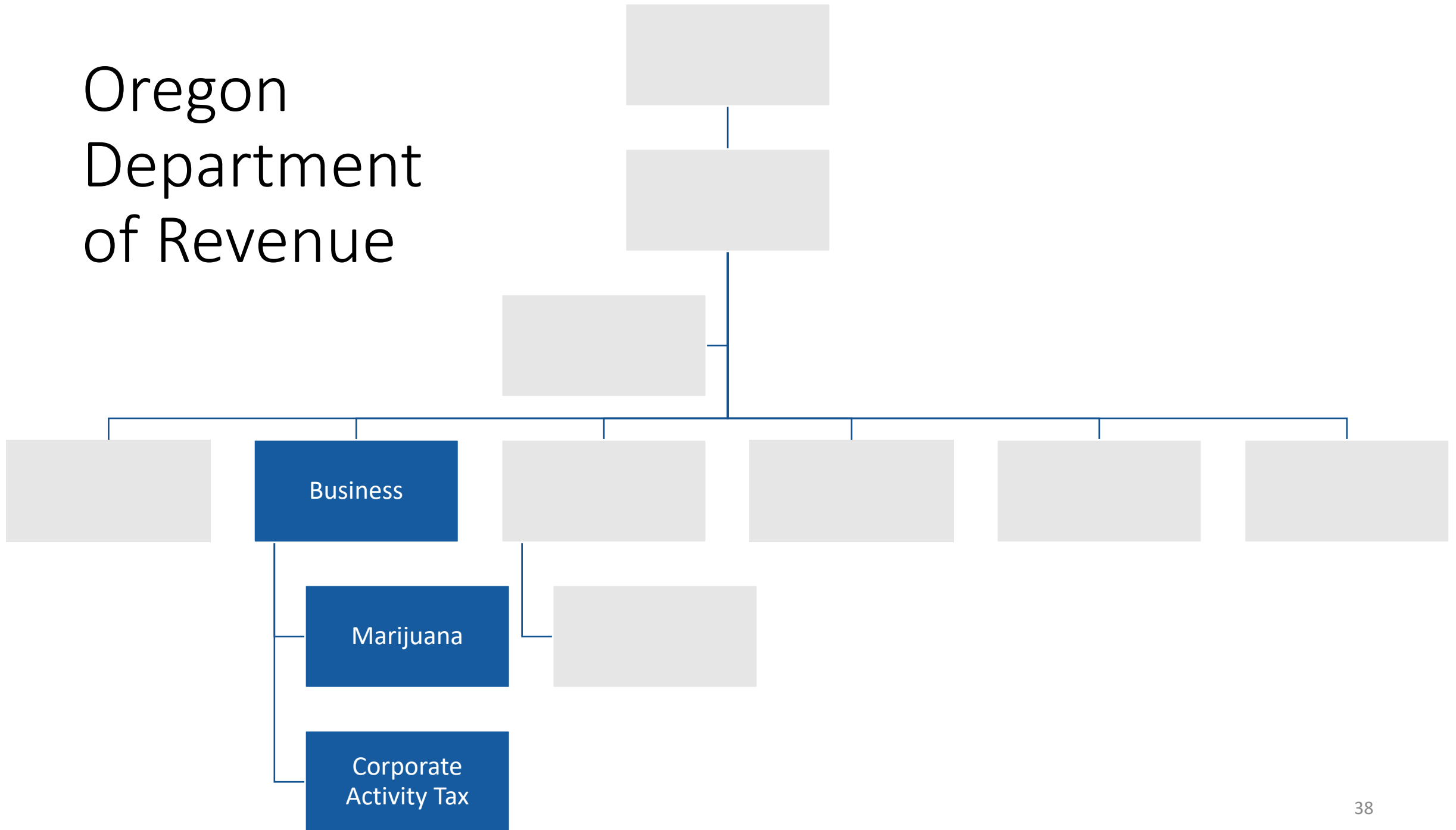
Business Division

Katie Lolley, Business Division Administrator

Topics

- 01** Division Overview
- 02** Key Performance Measures
- 03** Challenges
- 04** Accomplishments
- 05** Partnerships
- 06** Marijuana Retail Tax
- 07** Corporate Activity Tax

Oregon Department of Revenue



What We Do



Corporation & Estate Programs



Withholding, Payroll, Tobacco,
and Marijuana Programs



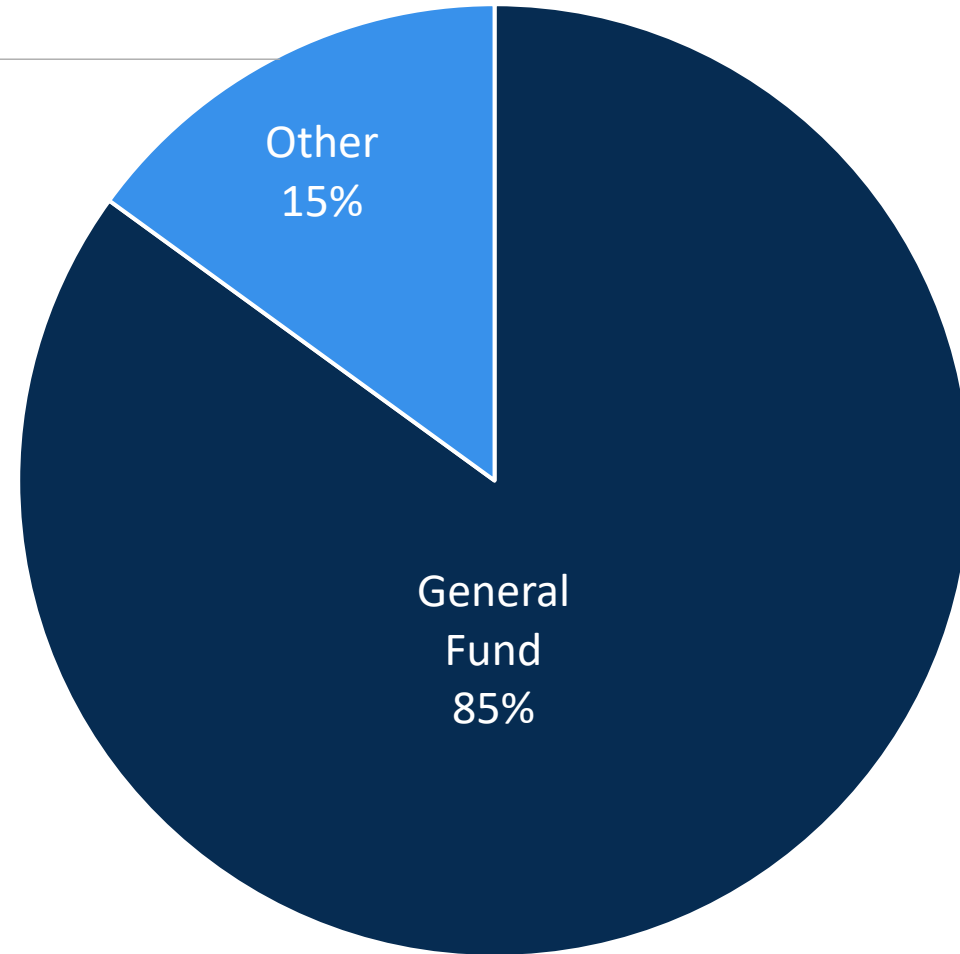
Oregon Special Business
Programs

Annual Revenue Distribution

\$14.5 Billion

Recipients of other 15 percent:

Cities and counties
Community Right to Know
Department of Environmental Quality
Office of Emergency Management
Office of State Fire Marshal
Oregon Department of Transportation
Oregon Health Authority
Oregon Youth Conservation
Travel Oregon
Local tourism organizations
Department of Education
State Police
Drug Treatment and Recovery Services Fund



Program Goals

Voluntary compliance

Efficient and timely service

Enforcement



How We Do It



30,925
Registrations



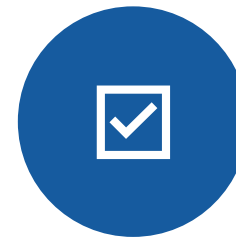
110,695
Phone Calls



1,217,460
Returns



Digital and
Paper Resources

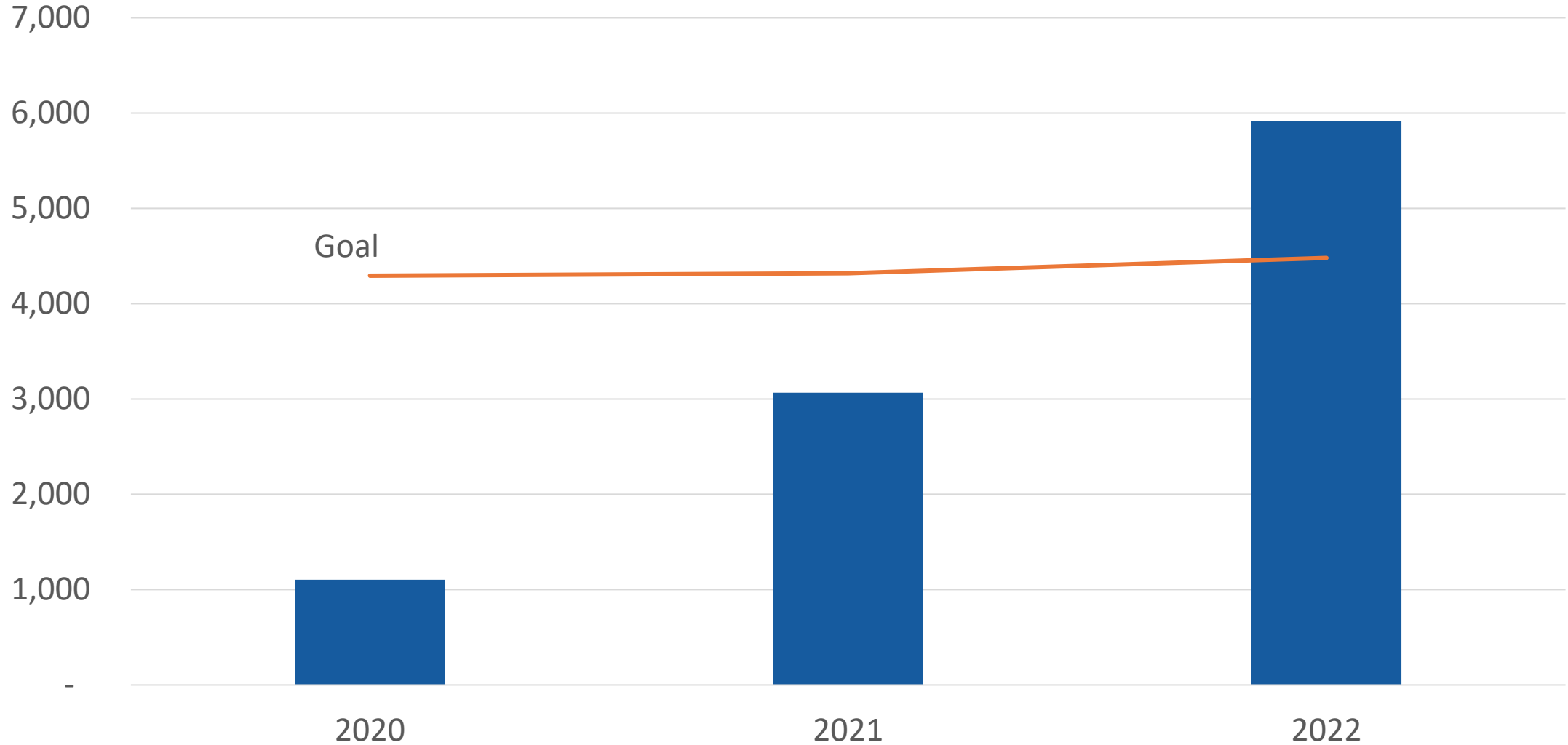


85 Outreach
Events



1,135
Appeals

Business Enforcement Actions



Key Performance Measures

KPM #8



Direct Enforcement Dollars
Cost of Funds
Target: \$0.20
Actual: \$0.19

KPM #10



Cost of
Assessments
Target: \$0.12
Actual: \$0.10



Challenges

Balancing new program implementation and continuous improvement

Call wait times

Hiring

New Programs Since 2016



Marijuana
Retail Tax



Vehicle Use
Tax



Vehicle
Privilege Tax



Bicycle Excise
Tax



Statewide
Transit Tax



Heavy
Equipment
Rental Tax



Corporate
Activity Tax



High Hazard
Oil Train Fee



Tobacco and Inhalant
Delivery Systems



Local Lodging Tax
Administration



Tobacco Retail
Licensure



Psilocybin Tax



Paid Leave
Oregon



Kratom
Processor
Registration



Accomplishments

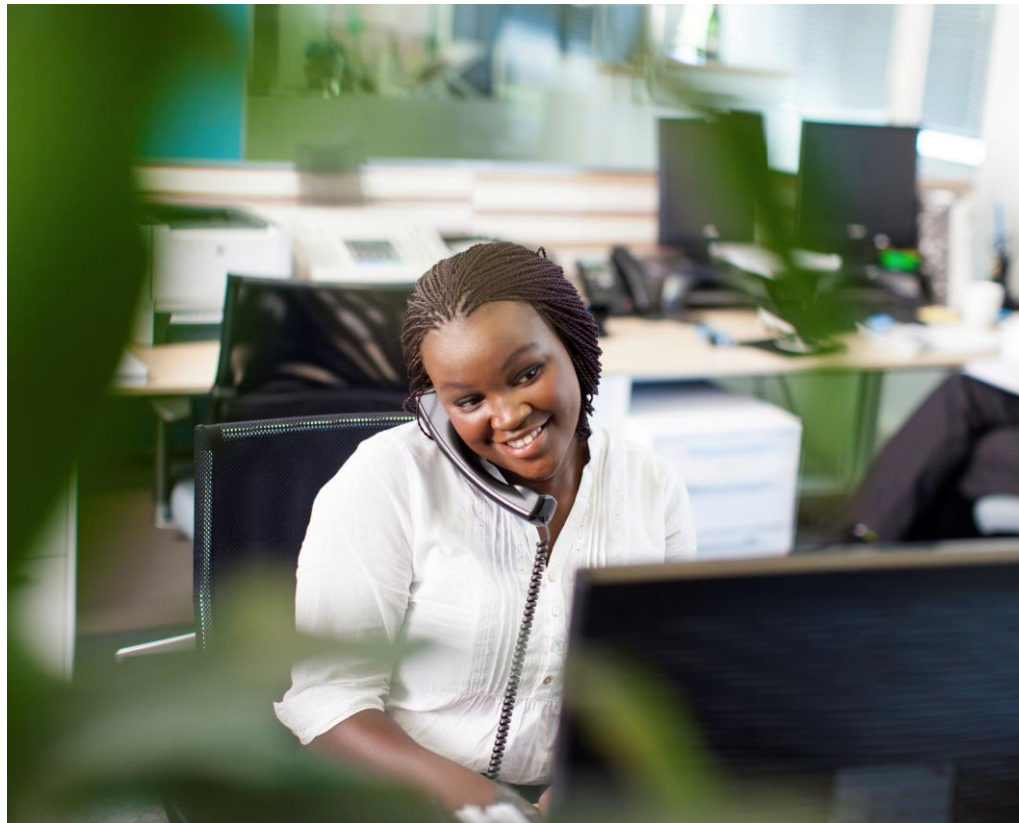
Employment Department modernization

Combined payroll updates

Statewide transit

Online scheduling for customers

Rules advisory committees



Partnerships



Business Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	22,727,156	14,313,928	37,041,084	138	136
2023-25 CSL	23,787,413	15,077,180	38,864,593	138	137
2023-25 GB	22,634,249	15,050,837	37,685,086	138	137
CSL-GB Change	(1,153,164)	(26,343)	(1,179,507)	-	-

Marijuana Retail Tax



What We Do



The Marijuana
Retail Tax program
began in 2016



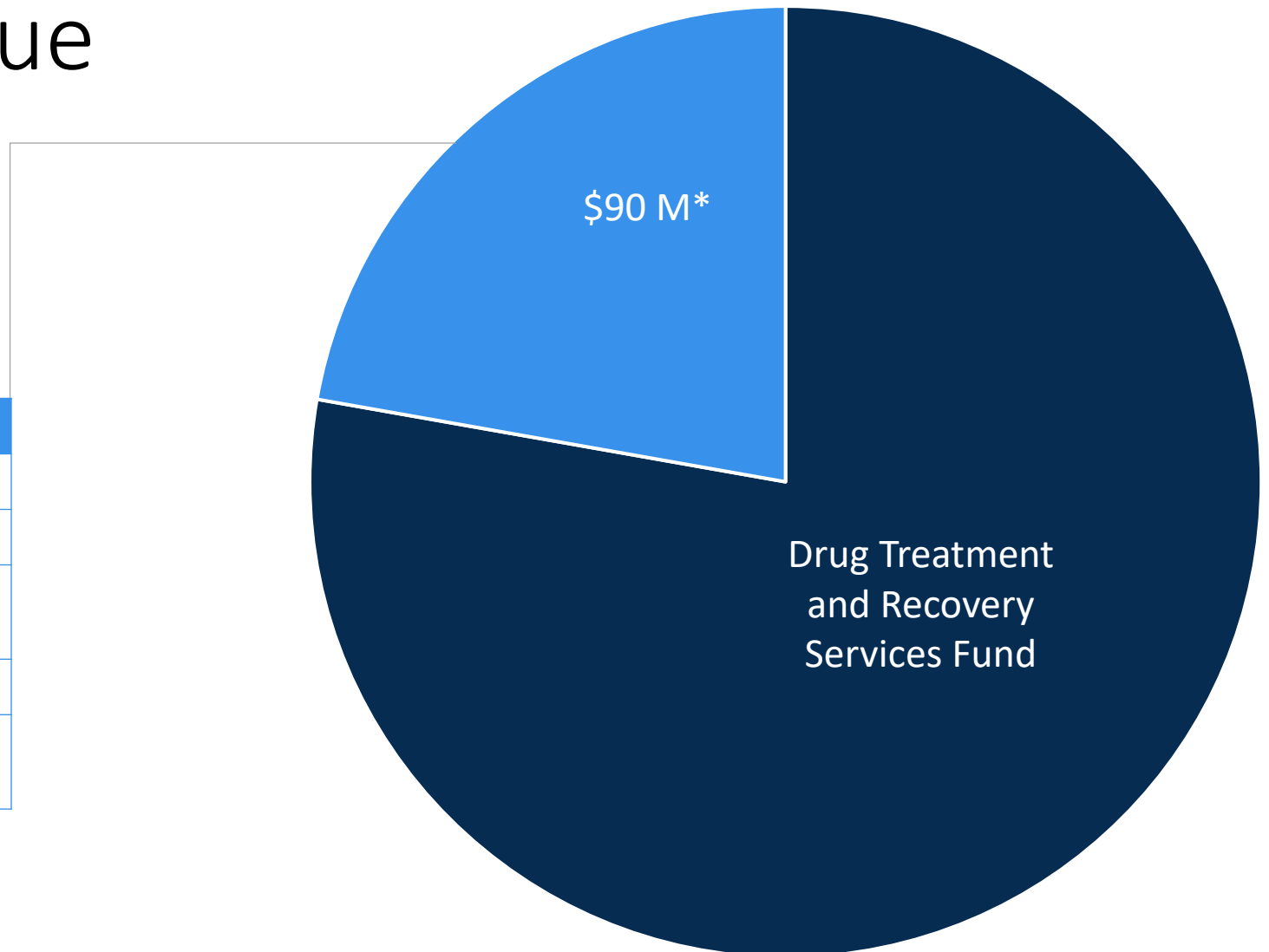
We administer the tax
for 92 local
governments



We enter into
agreements with tribal
governments

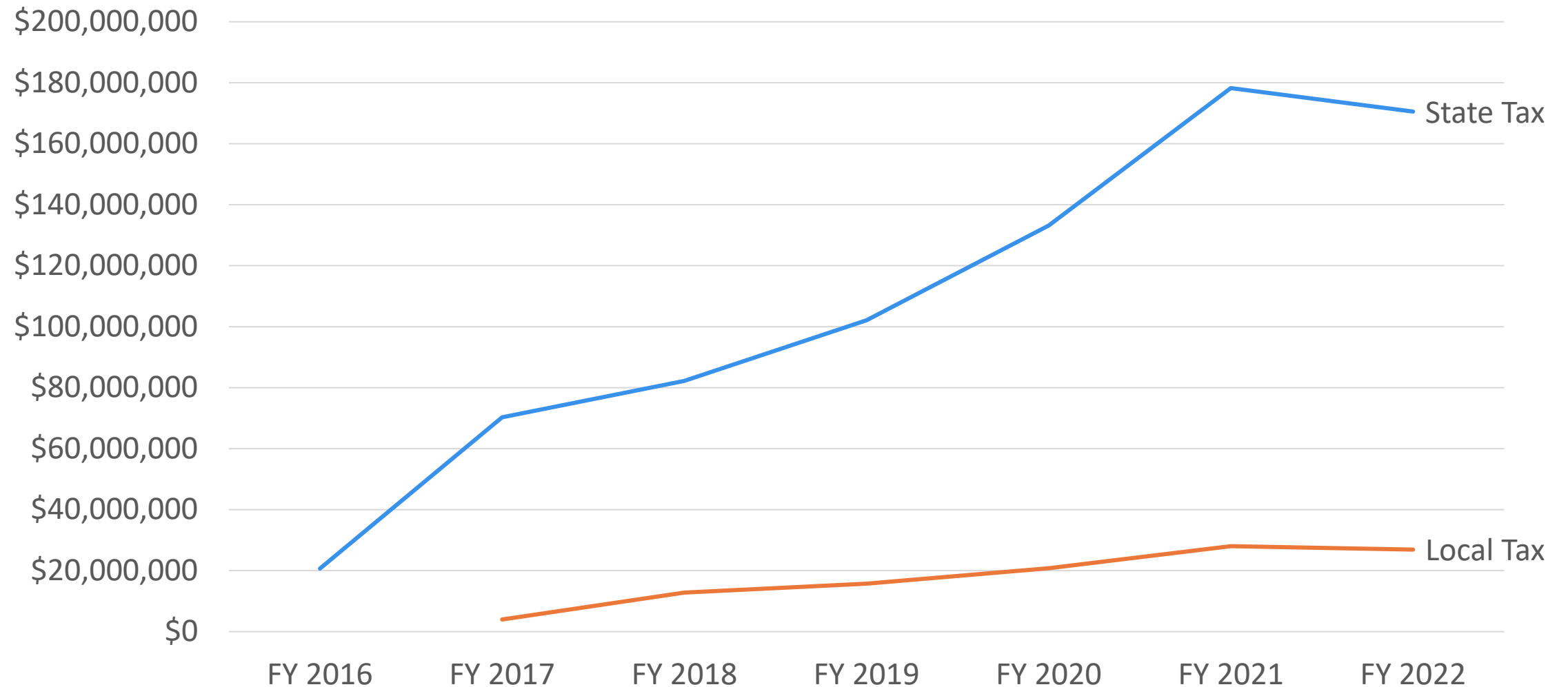
Marijuana Revenue Distribution

Recipients of the \$90M:	
40%	State School Fund
20%	Cities and Counties
20%	Mental Health, Alcoholism, and Drug Services
15%	State Police
5%	OHA for Drug Treatment and Prevention



*Amount adjusted annually for inflation

Marijuana Tax Revenues





Challenges

Cash processing

ACH payment option

Enforcement activities



Partnerships



Marijuana Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	-	5,026,002	5,026,002	16	16
2023-25 CSL	-	5,180,810	5,180,810	16	16
2023-25 GB	-	4,059,631	4,059,631	10	10
CSL-GB Change	-	(1,121,179)	(1,121,179)	(6)	(6)



Corporate Activity Tax
Fund for Student Success

What We Do



Fully implemented



Customer service



Return processing

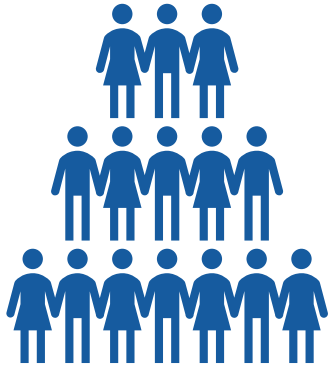


Enforcement



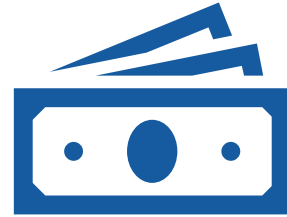
Policy

By the Numbers



35,000+

Registered Taxpayers



\$3.19B

Payments



\$3.08B

Disbursements to
Fund for Student
Success

Challenges



Potential for changes since it is a new program



First fiscal year filing season



Hiring

Taxpayer and Tax Professional Education



Training videos



Frequent questions



Resources

Corporate Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	-	16,638,267	16,638,267	67	57.96
2023-25 CSL	-	19,156,972	19,156,972	67	60.98
2023-25 GB	-	16,417,915	16,417,915	50	50
CSL-GB Change	-	(2,739,057)	(2,739,057)	(17)	(10.98)



Katie Lolley

Business Division Administrator

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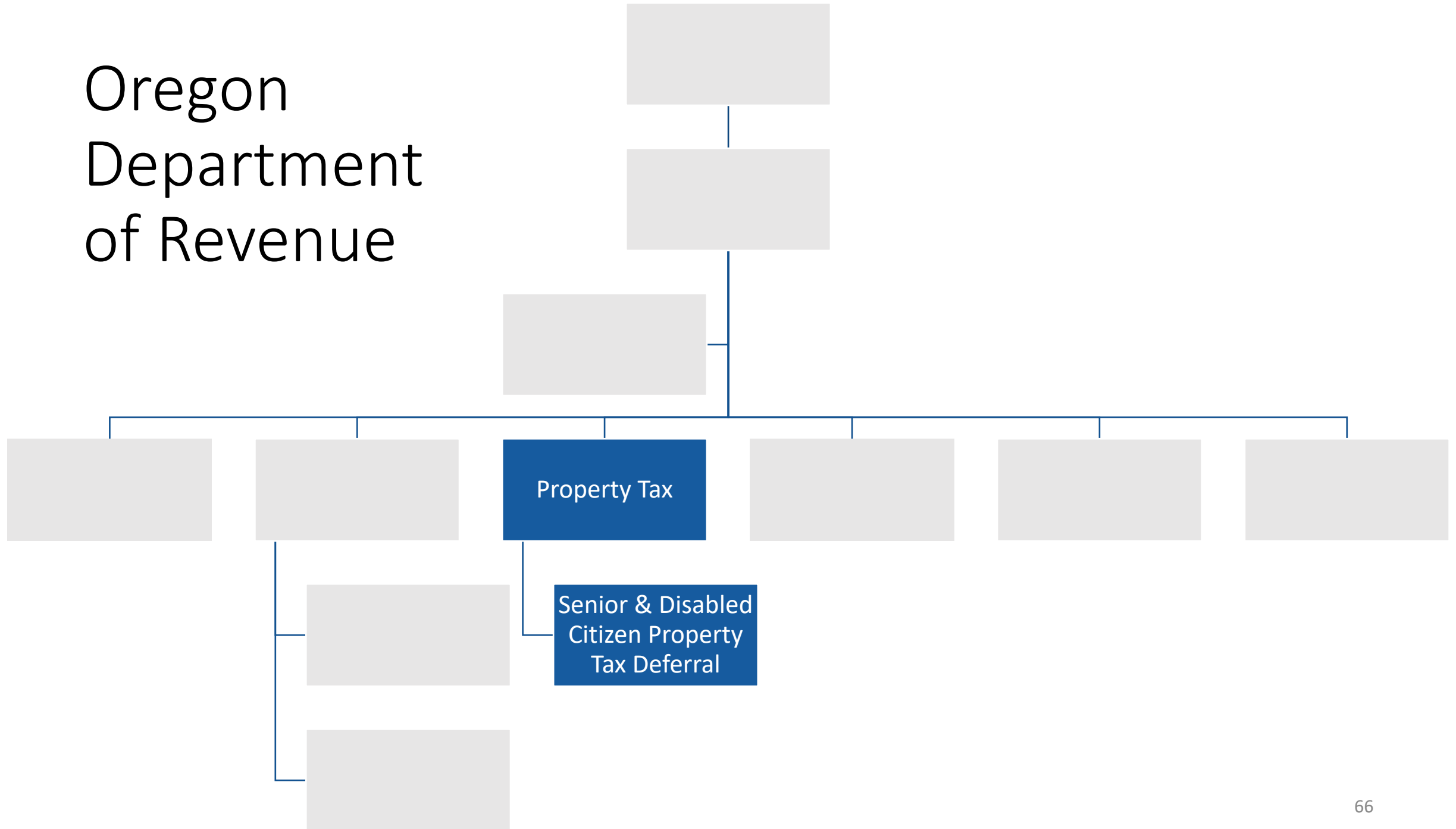
Property Tax Division

Bram Ekstrand, Property Tax Division Administrator

Topics

- 01** Division Overview
- 02** Property Tax System Oversight
- 03** Timber Tax Programs
- 04** Industrial Valuation and Central Assessment
- 05** How We Are Doing
- 06** Challenges
- 07** Budget
- 08** Senior & Disabled Citizen Property Tax Deferral

Oregon Department of Revenue



What We Do



We oversee the property tax system and provide technical assistance to local governments



We determine the value of private forestland and administer timber tax programs



We value industrial and centrally assessed property

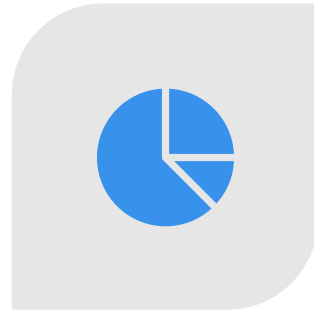


We support bringing in \$16 billion in county property tax revenue this biennium

Oversight and Technical Assistance



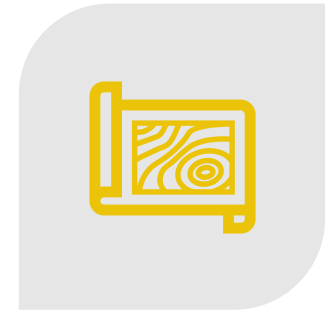
Administer grant programs



Provide oversight to ensure property values reflect market conditions

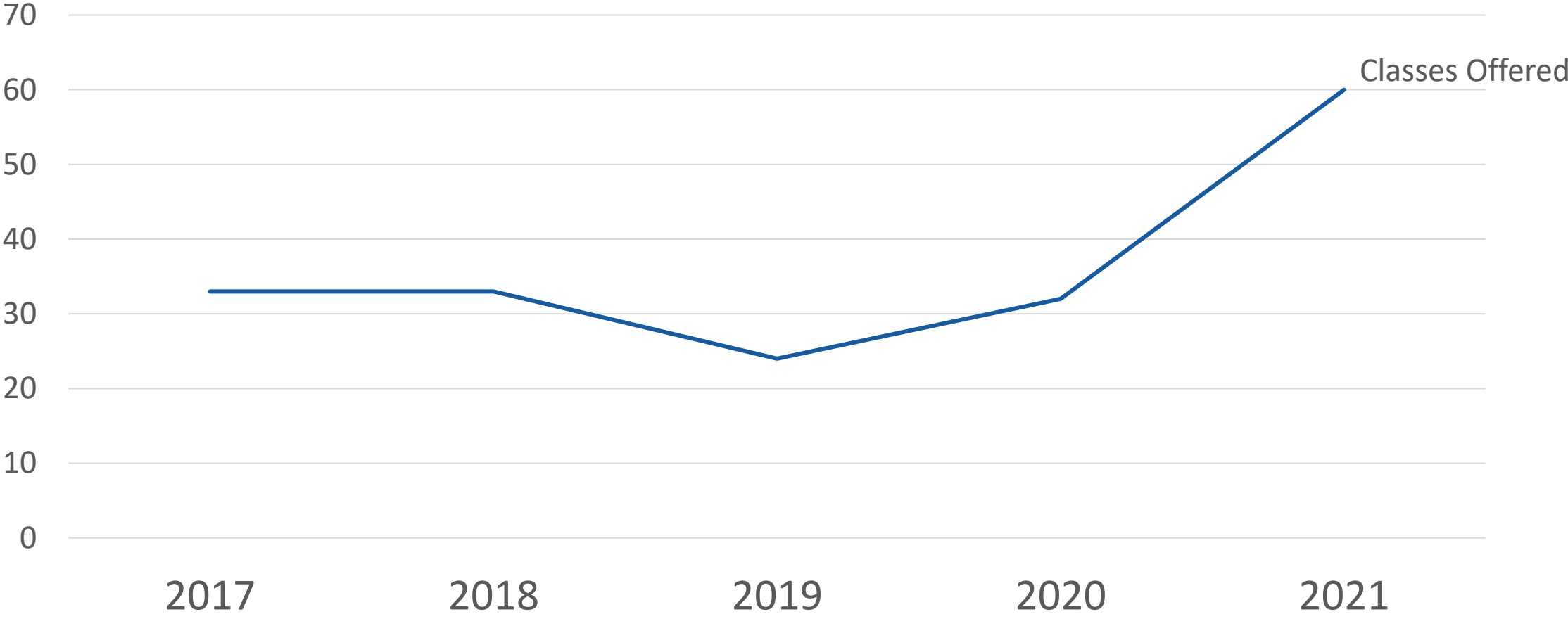


Provide appraiser training



Provide mapping standards and services

Trainings Provided to External Partners



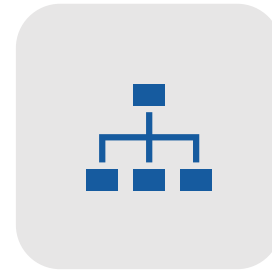
Community and Partner Engagement



County
assessment staff



Taxing districts



County
management



Focused interest
groups

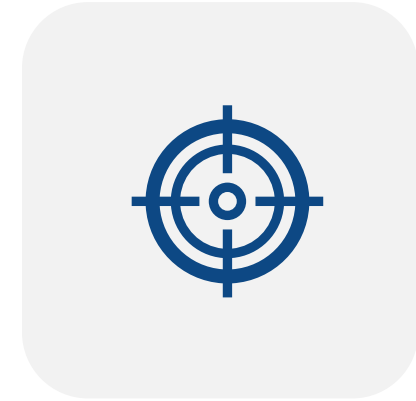
The Oregon Map (ORMAP)



\$1 Recording Fee



86% Digital



20 Counties ORMAP
Met Highest Standard



Wildfire Relief

Distributed \$23.2 million to counties

Forestland Valuation and Timber Taxes

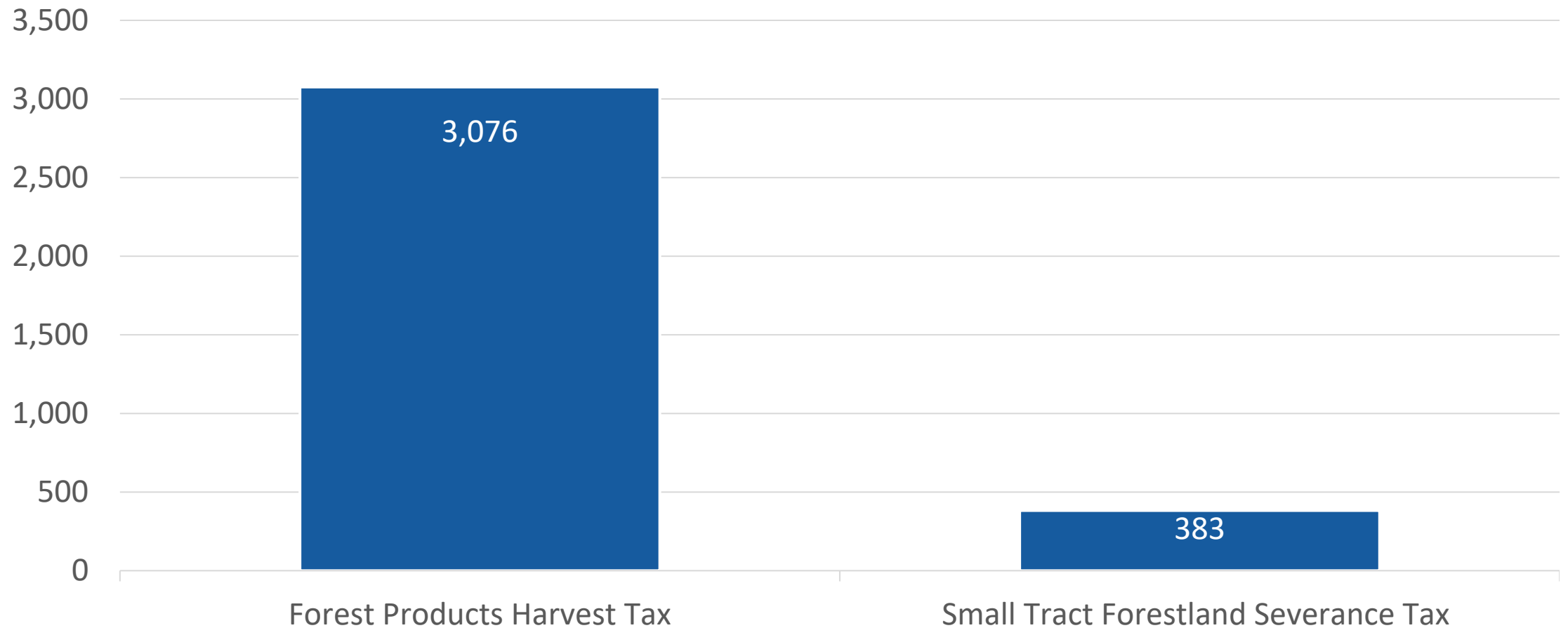
Our private forestland values
resulted in \$23.9 million in
taxes paid to counties

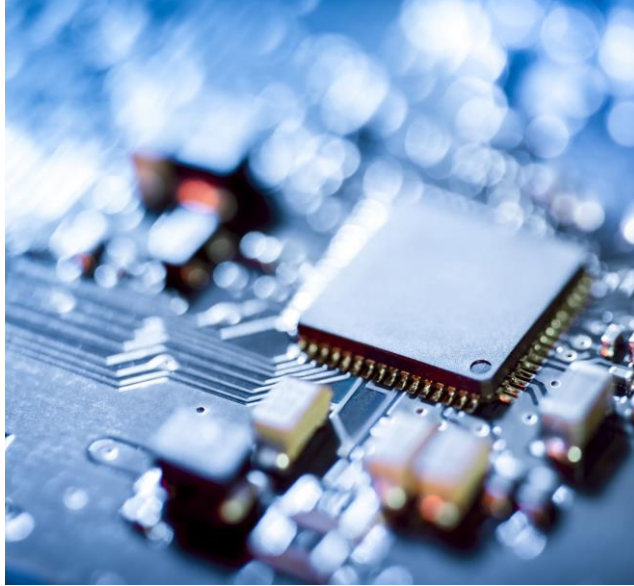
Timber taxes generated
about \$32 million in revenue

Participation in timber tax
programs is stable



Participation in Timber Tax Programs by Number of Tax Returns





Industrial Valuation

Electronics

Wood

Technology

Food Processing



Central Assessment

Railroads

Airlines

Pipelines

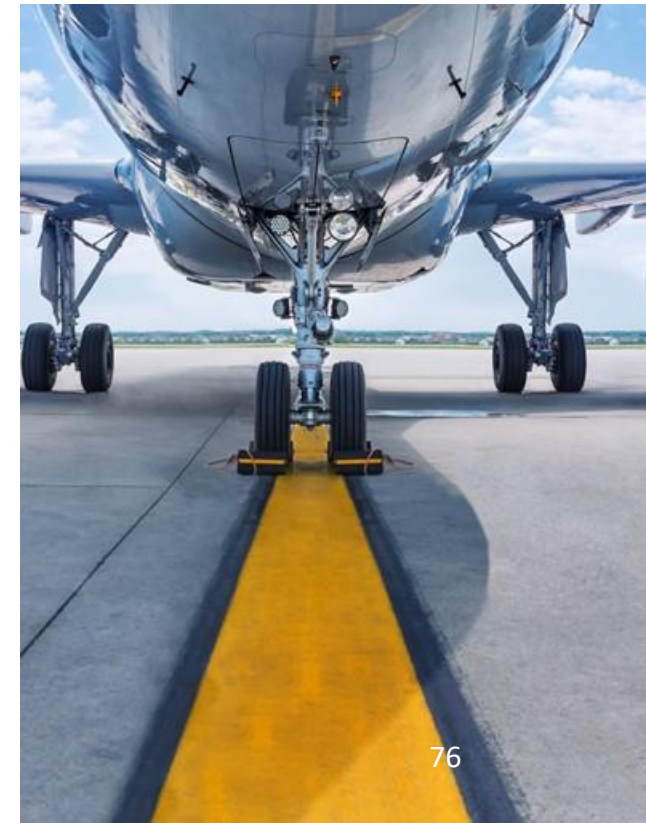
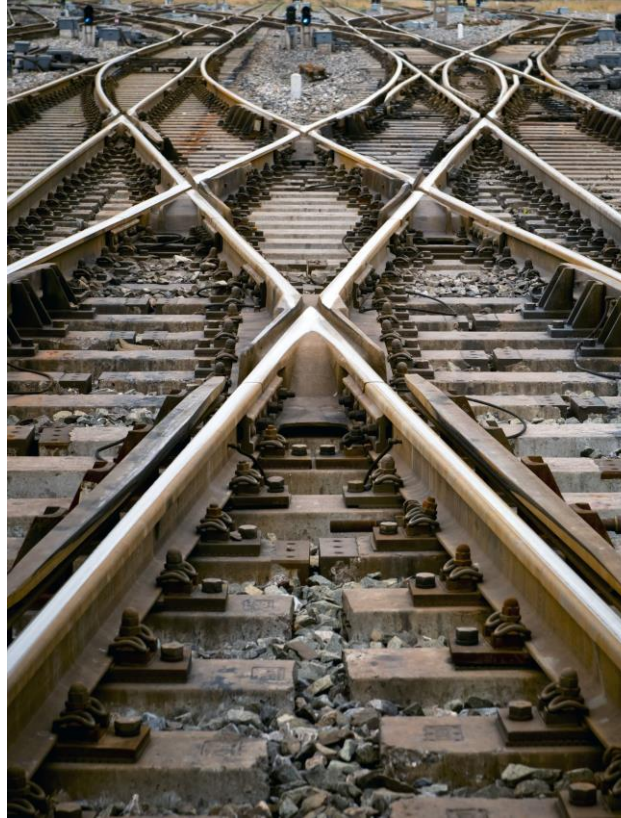
Communication
Companies

Energy

Transmission

Solar Farms

Wind Farms



Key Performance Measures

KPM #6



Appraisal Program Equity
and Uniformity

Target: 98%

Actual: 95%

KPM #7



Appraisal Value
Uniformity

Target: 20%

Actual: 12%

Process Boundary Changes in Half the Time

Completed
within 30 days

Statutory
requirement



Completed 81
percent within
14 days

Actuals
2021-22



Continuous Improvement



Metrics



Training



After Action Reviews



Challenges

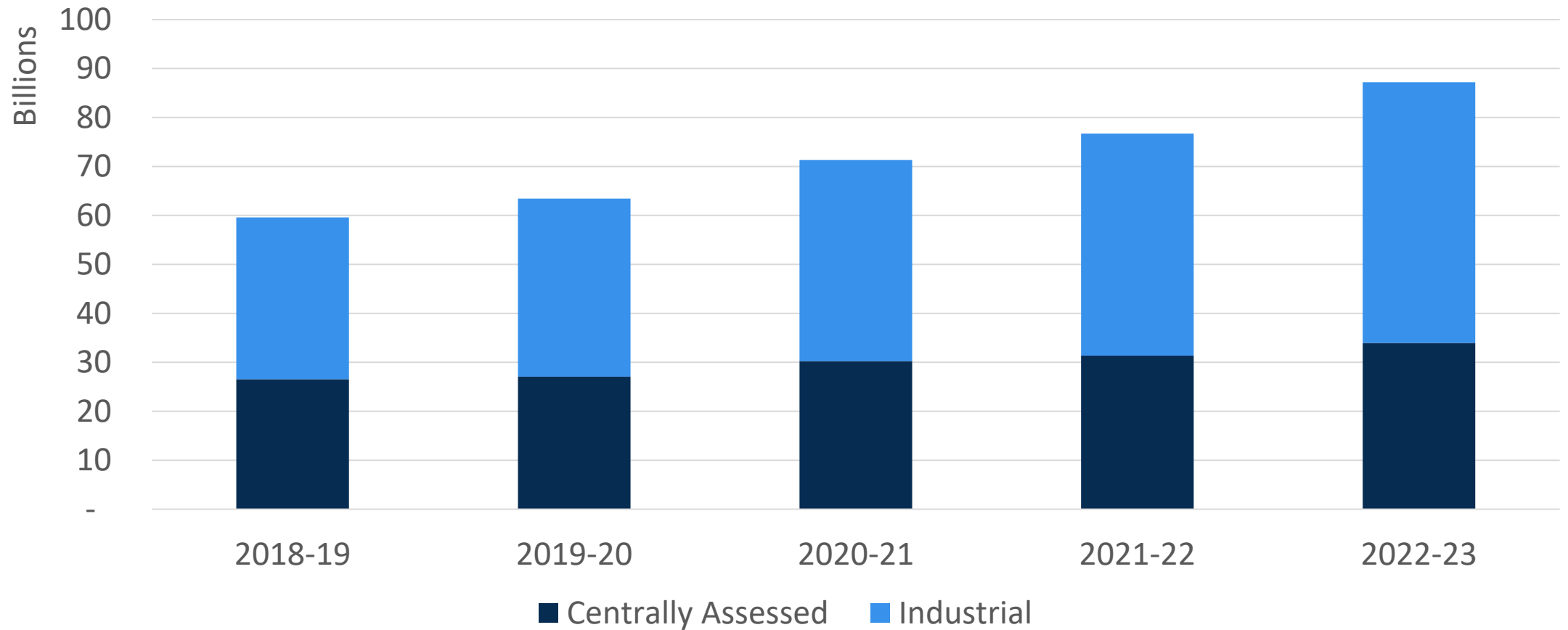
Our system is aging and puts \$435 million in revenue at risk

The amount of property we have to value is increasing every year



Workload Increases as Property Value Increases

Value of Total Property Appraised





Industrial Valuation and Central Assessment Risk

This program results in about \$435 million in tax revenue to local governments

The program's aging software system is becoming increasingly unstable and puts that revenue at risk

Electronic Valuation Information System (ELVIS Phase 2)

Policy Option Package 101

POP 101 – Requested 2023-25
\$11.6 Million, 5 FTE



Property Tax Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	42,980,392	45,736,208	88,716,600	80	79.25
2023-25 CSL	21,156,490	47,731,895	68,888,385	80	79.25
2023-25 GB	20,088,583	47,728,665	67,817,248	80	79.25
CSL-GB Change	(1,067,907)	(3,230)	(1,071,137)	-	-



Senior & Disabled Citizen
Property Tax Deferral

How It Works



Seniors and people with disabilities apply to the program



The state pays their county property tax if they qualify



DOR recovers the taxes when the property no longer qualifies, such as when the home is sold

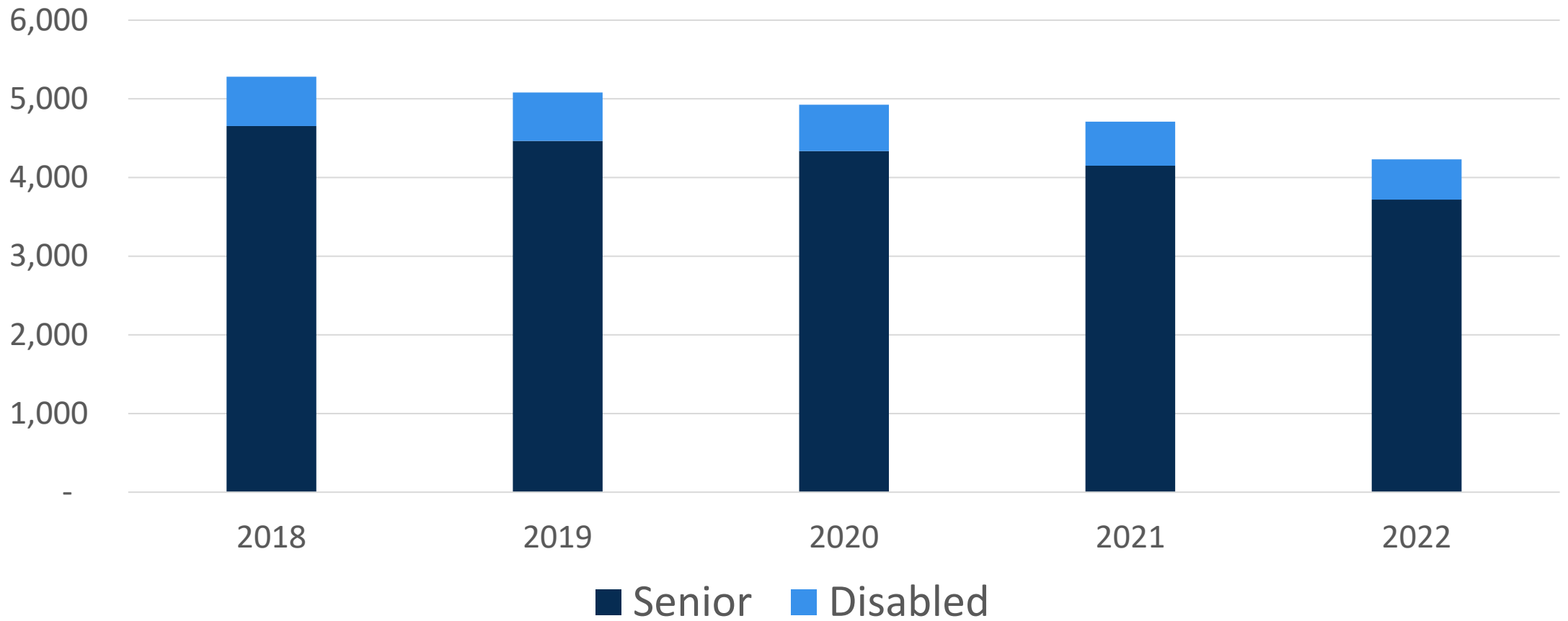
By the Numbers

We pay about \$12 million on behalf of participants annually

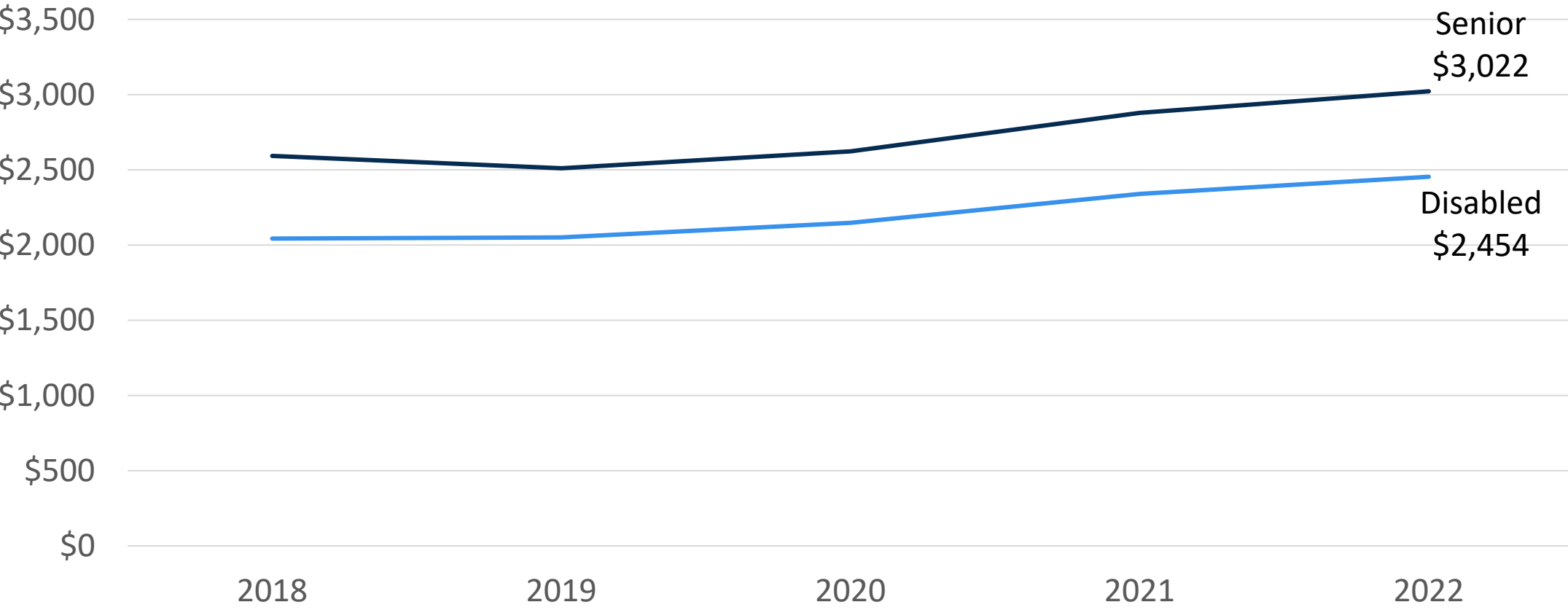
We help keep about 4,000 people in their homes



Program Participation



Average Tax DOR Pays per Household per Year



Senior & Disabled Citizen Property Tax Deferral Program Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	-	35,477,664	35,477,664	8	7.75
2023-25 CSL	-	37,001,201	37,001,201	8	7.75
2023-25 GB	-	36,992,474	36,992,474	8	7.75
CSL-GB Change	-	(8,727)	(8,727)	-	-



Bram Ekstrand

Property Tax Division Administrator

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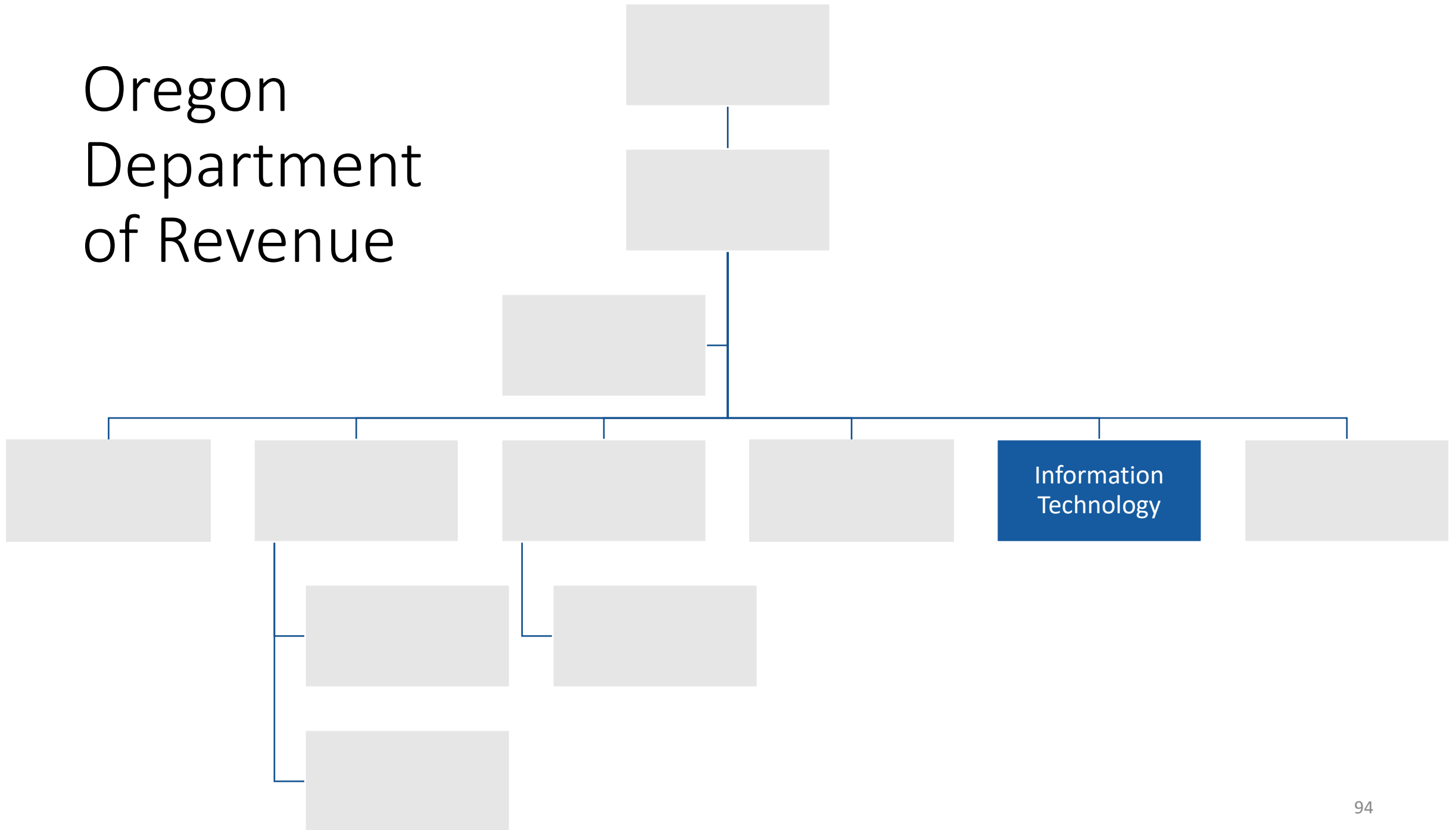
Information Technology Division

Kathy Terman, Information Technology
Division Administrator

Topics

- 01** Division Overview
- 02** Information Technology Services
- 03** Processing Center
- 04** Forms and Publications
- 05** Major Changes and Accomplishments
- 06** Requested Budget and Desired Results
- 07** Challenges
- 08** Cost Containment
- 09** Budget

Oregon Department of Revenue



Information Technology Services



Provide ongoing support for the agency's computer users



Maintain and support the agency's hardware and software portfolios

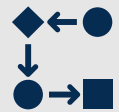


Manage the IT project portfolio and provide IT project management services

Processing Center



Process incoming paper returns and payments



Resolve posting errors for payments and returns, regardless of how the return was filed (electronic or paper)



Prepare and test processing systems; troubleshoot daily operations

Forms and Publications



Provide leadership and expertise in all areas of forms and publications



Ensure clear, accurate, and taxpayer-friendly forms and publications for Oregon's taxpayers



Design, develop, maintain, publish, and print the over 1,000 Department of Revenue forms, brochures, flyers, stuffers, posters, and other printed materials

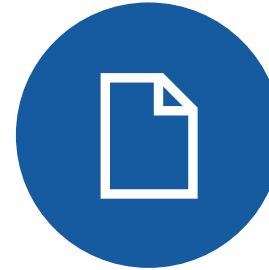
By the Numbers



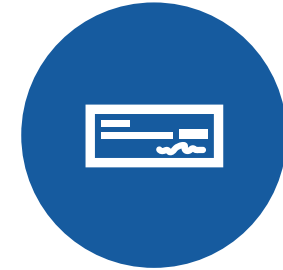
Support
over 1,000
employees' IT
needs



Bank over
\$15 billion in
tax payments
annually



Process
455,697 paper
tax returns
annually



Maintain over
1,000 forms and
publications

Major Changes and Accomplishments



Central Assessment
Valuation project



One-Time Payment



Implementing new tax
programs



Processing Center
efficiencies



Call Center innovation



GenTax version 12 project

IT Strategic Plan



Support agency strategic plan initiatives



Develop outcome-based management rooted in processes and procedures

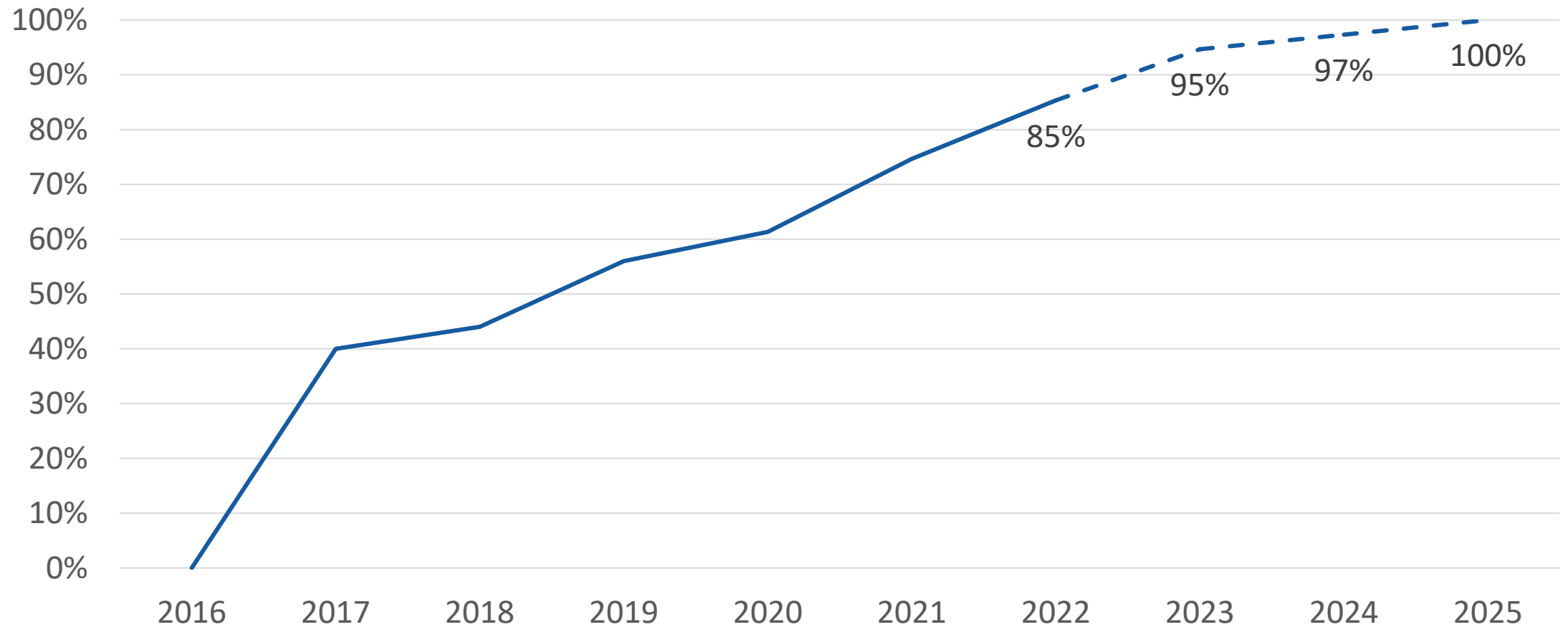


Optimize and modernize infrastructure and application portfolios

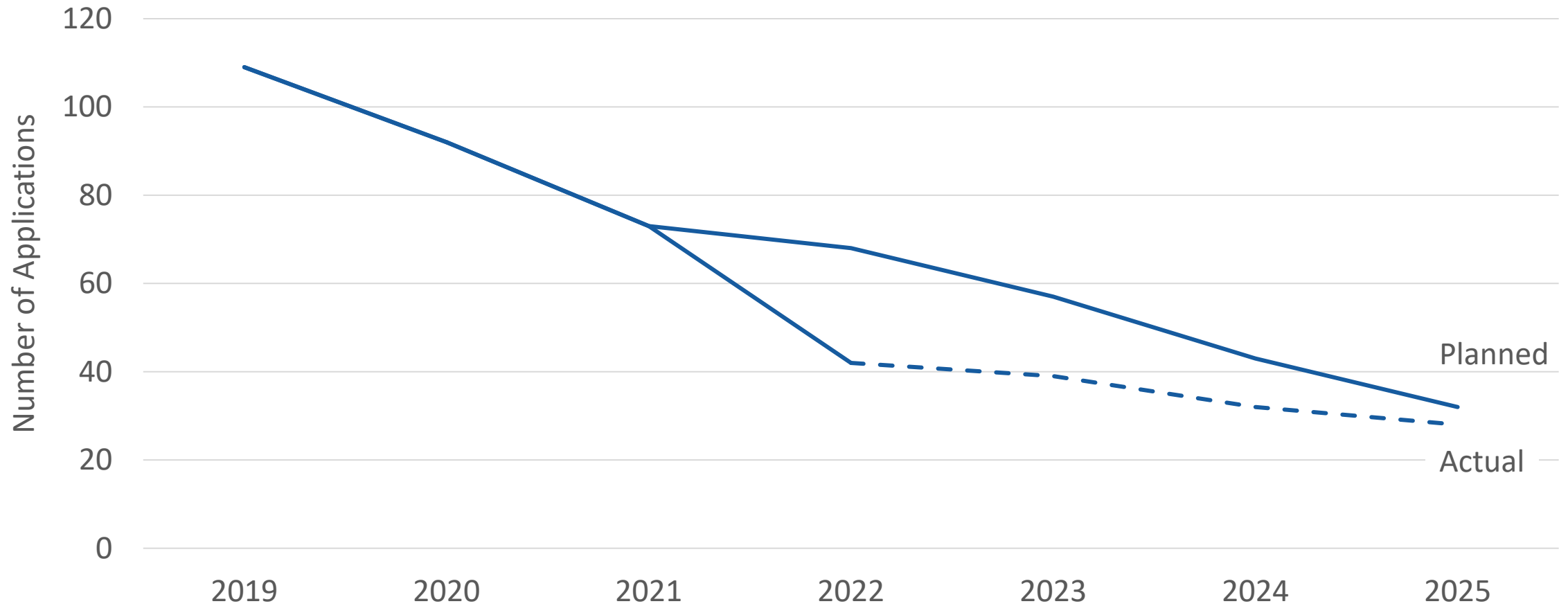


Build our employees' skills today to equip the agency with the capabilities of tomorrow

We Are On Track to Modernize All Systems by 2025



Simplifying Our Software Application Portfolio



Requested Budget and Program Results



Base Operations

Reliable Operations



Reliable Operations

Policy Option Package 104

This request expands the GenTax team to provide dedicated IT training and change management services to the agency. It also balances the Personal Services and Services & Supplies budgets to maintain the current service level.

Provides \$1.5M General Fund and \$.3M Other Funds to address essential operational deficiencies created by modernizing the department's IT systems.



Challenges

Technology and customer demand shifts at the legislative, state agency, local government, and taxpayer level

Effect of other agencies' modernization efforts on DOR IT resources

Difficulty in hiring skilled IT professionals

Increased cybersecurity risks

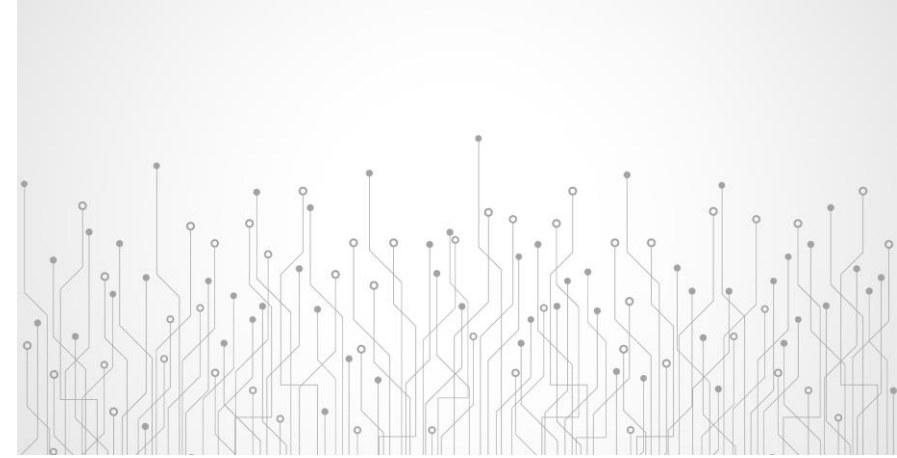


Cost Containment

Decommissioning the legacy tax applications and cleaning up the application portfolio

Increased Processing Center efficiencies due to re-engineering business processes and workflow

Detailed review of IT computer licenses



Information Technology Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	46,270,944	7,648,020	53,918,964	233	190.37
2023-25 CSL	49,711,484	6,623,360	56,334,844	225	184.73
2023-25 GB	45,527,467	13,002,836	58,530,303	245	201.44
CSL-GB Change	(4,184,017)	6,379,476	2,195,459	20	16.71



Kathy Terman

Information Technology Division
Administrator

Phone: 503-945-8006

Email: kathleen.terman@oregon.gov



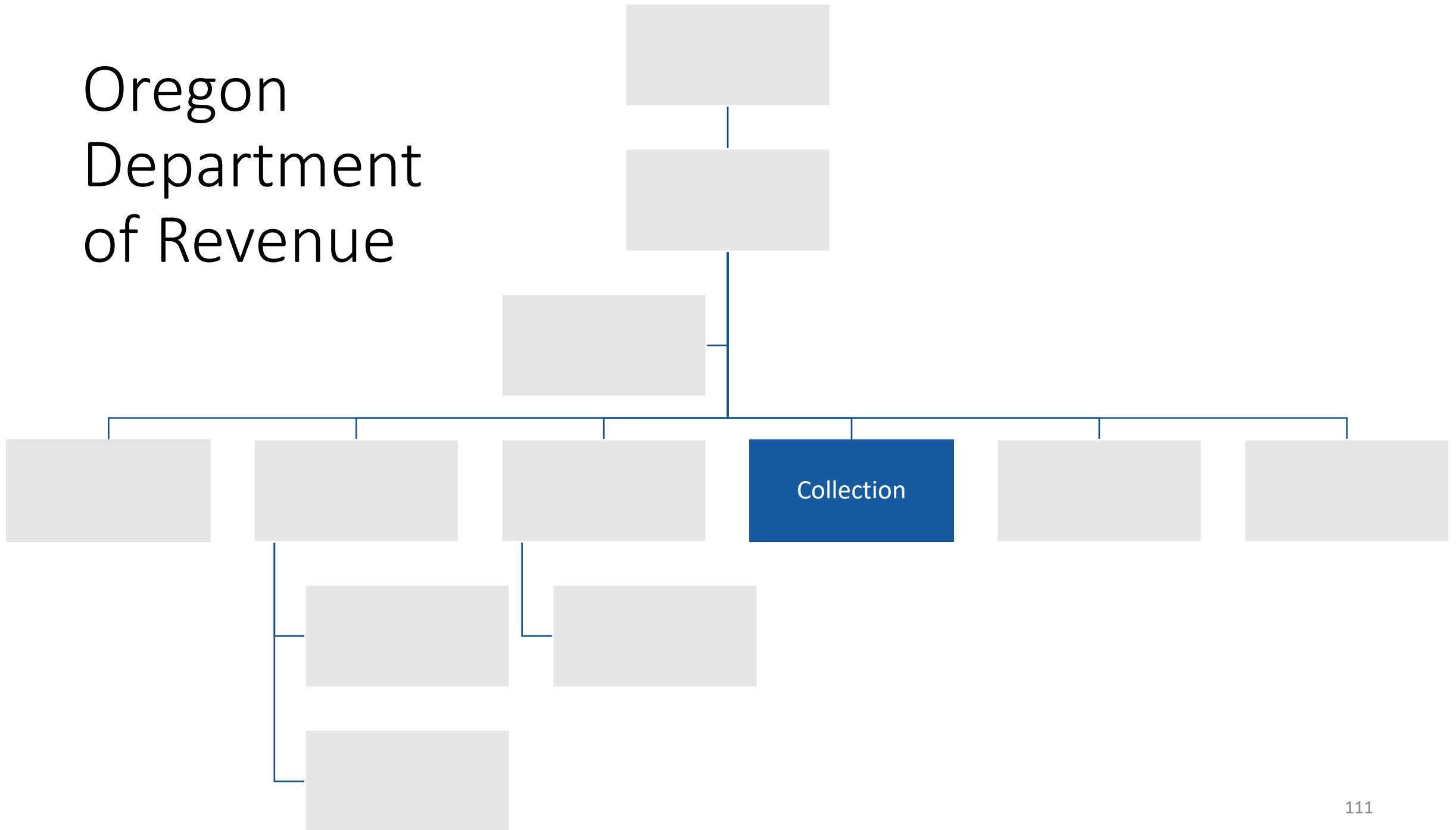
Collection Division

Deanna Mack, Collection Division Administrator

Topics

- 01** Division Overview
- 02** Debt Portfolio
- 03** Key Performance Measures
- 04** Challenges
- 05** Budget

Oregon Department of Revenue



Background

2021 Collection Division created

Tax collection units collect tax debt for over 40 programs we administer

Other Agency Accounts unit provides services for nearly 200 entities



Debt Portfolio



Tax debt under normal billing or in active collection by DOR



Other Agency Accounts in active collection by DOR



Debt assigned to private collection firms (both tax debt and Other Agency Accounts)

How We Collect



Normal billing



Active collection
by DOR



Private collection
firms

2022 Debt Collection Rates

17.2%
collection rate



Tax debt collected
at DOR

5.0%
collection rate



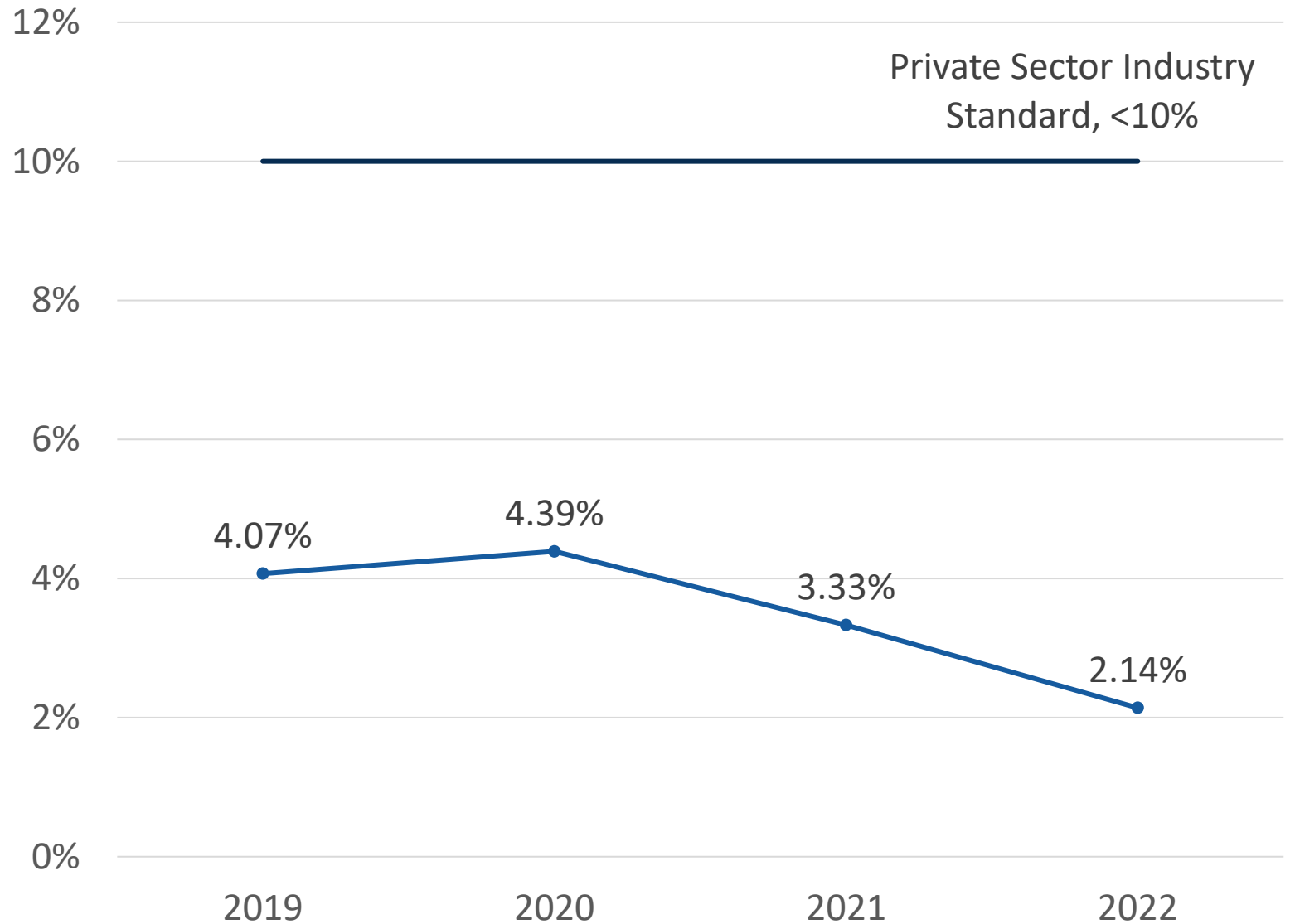
Other Agency
Accounts collected
at DOR

1.5%
collection rate



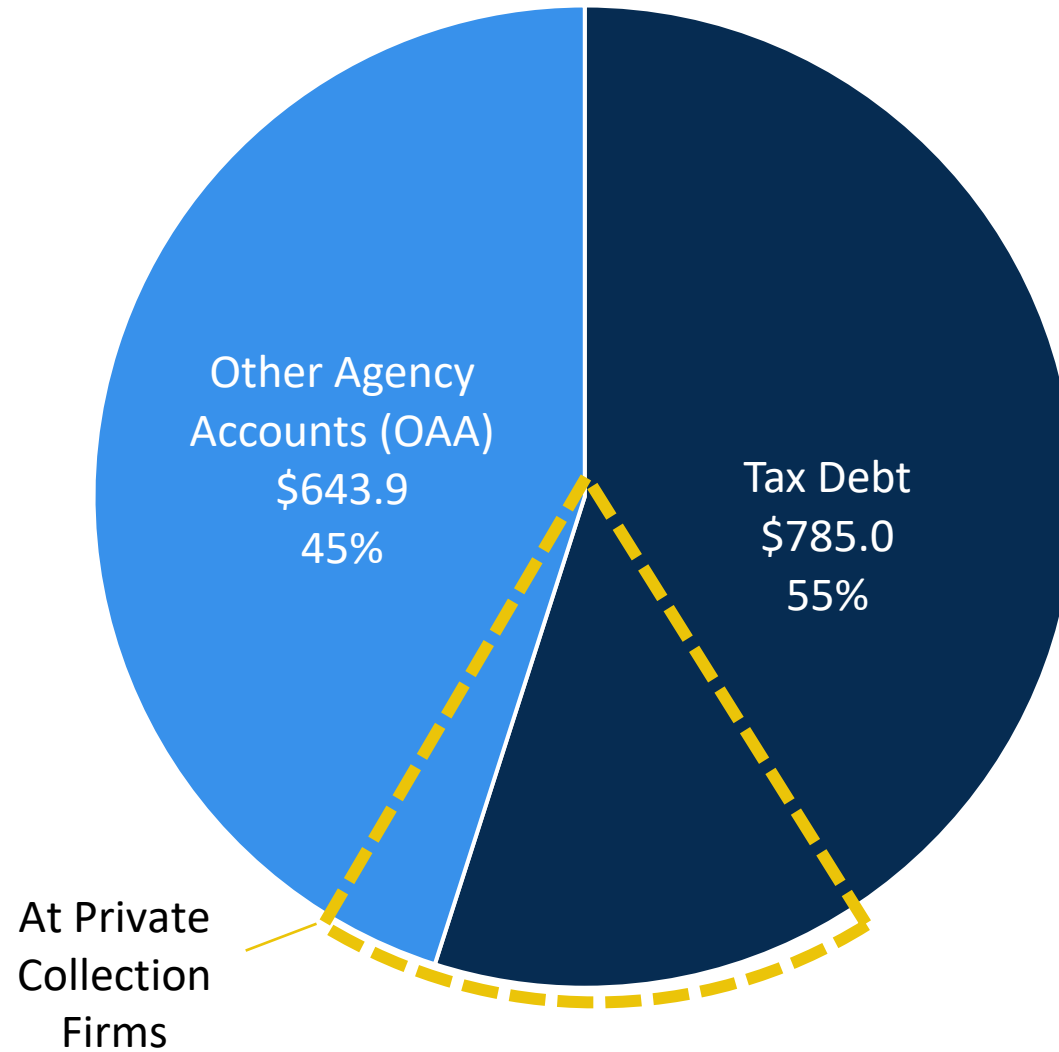
Debt assigned to
private collection
firms

About 3.5 percent of taxes we collect every year end up being severely past due



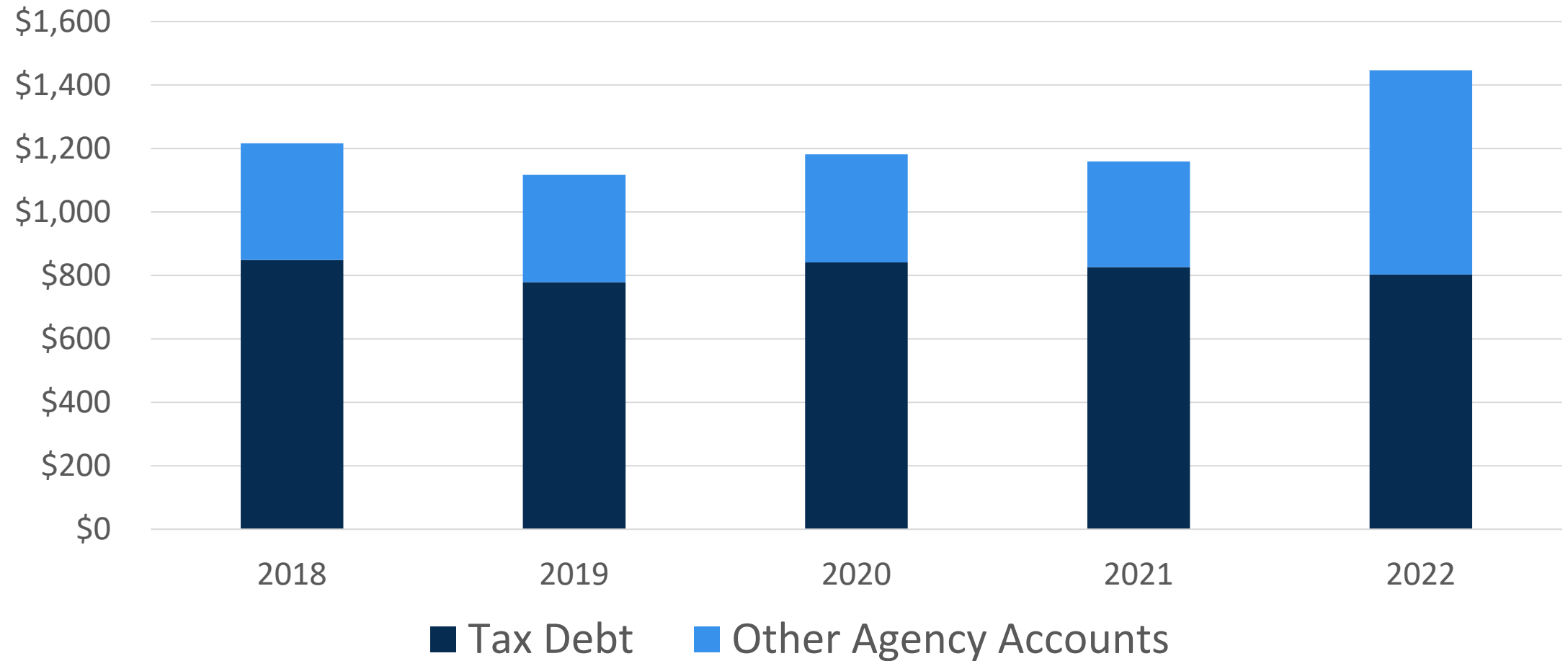
Debt Inventory FY 2022

\$1.429 Billion



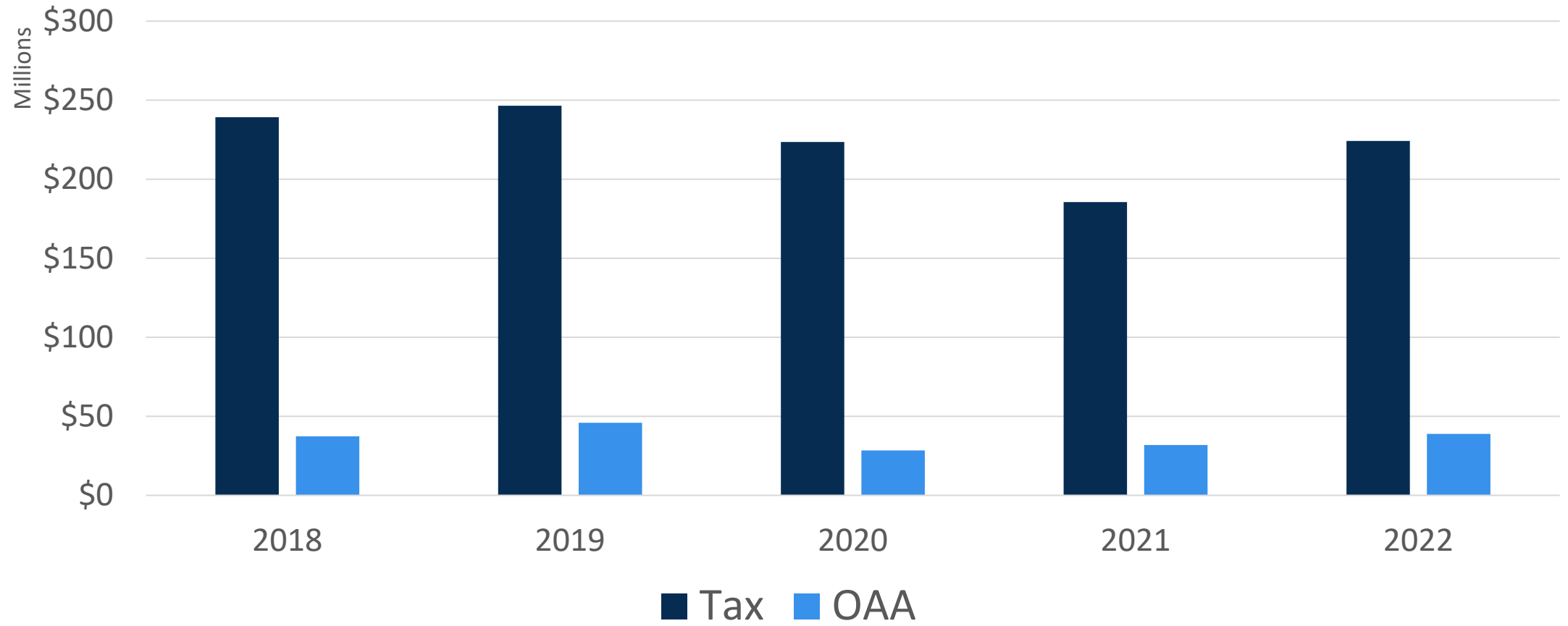
Source: LFO Report on Liquidated and Delinquent Accounts Receivable;

Historical Debt Inventory (in Millions)



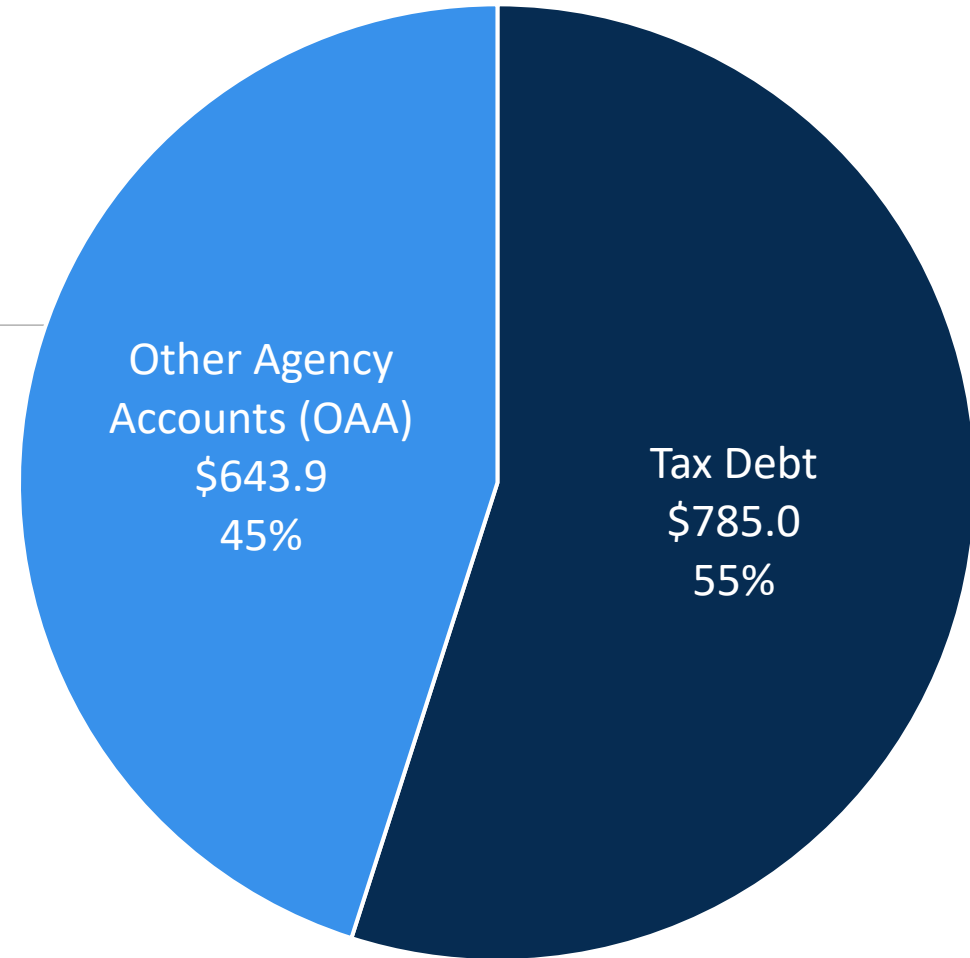
Source: LFO Report on Liquidated and Delinquent Accounts Receivable

Historical Tax Collections (in Millions)



Composition of Other Agency Accounts

Agency	Amount (millions)
OJD	\$467.9
DCBS	\$87.0
Employment	\$30.6
OHSU	\$10.3
ODOT	\$8.8
Others	\$39.4
Total	\$643.9



Source: LFO Report on Liquidated and Delinquent Accounts Receivable

Our 2023–25 Collection Projections



Other Agency Accounts: about \$125 million



Tax Collection: about \$440 million



Based on historic monthly collections

Uncollectable Debt in Fiscal Year 2022



\$2.0 million forgiven in
settlement offers

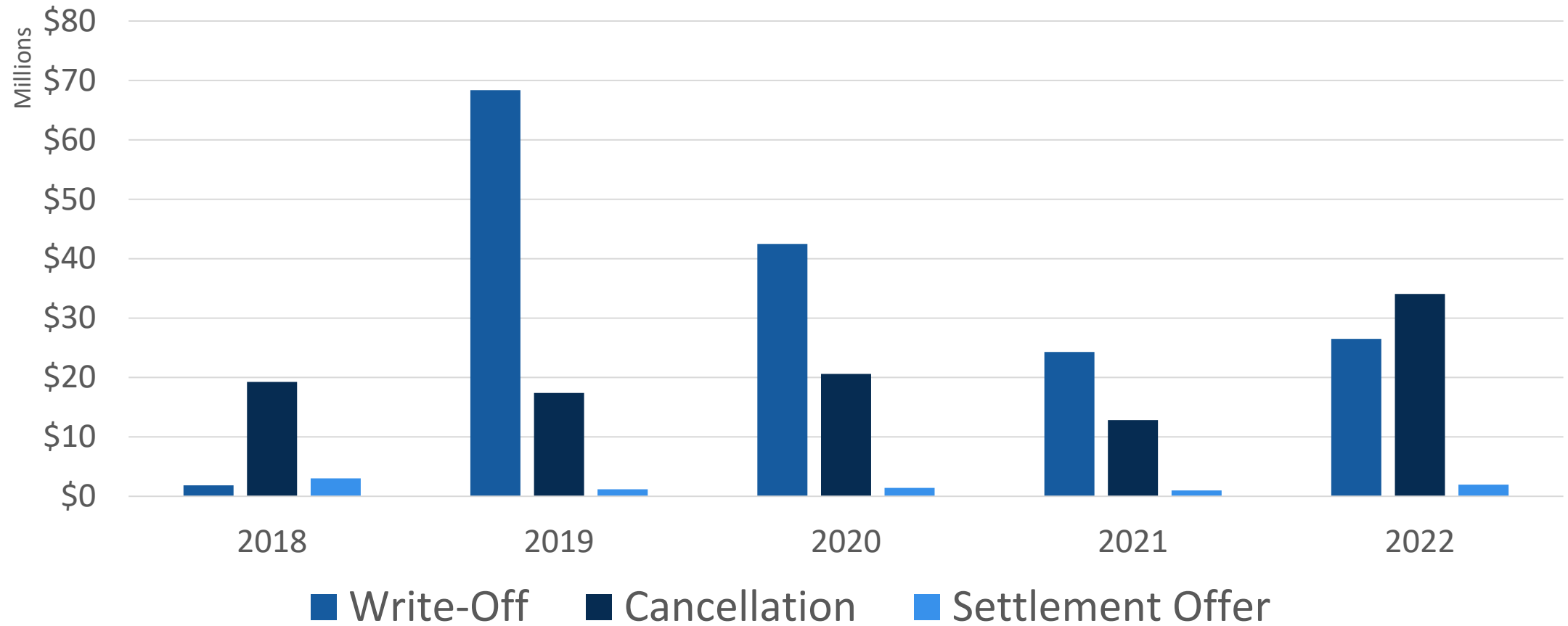


\$26.5 million in write-offs



\$34.1 million in cancellations

Historical Uncollectable Debt (in Millions)



Source: LFO Report on Liquidated and Delinquent Accounts Receivable;
DOR Agency Certification: Write-Off, Abated, and Canceled Debt

Key Performance Measure

KPM #9



Collection Dollars
Cost of Funds

Target: \$0.10

Actual: \$0.07

Challenges

Maintaining staffing levels

Continuous improvement

Analytics



Collection Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	33,429,723	17,962,779	51,392,502	248	247.56
2023-25 CSL	35,616,692	18,701,173	54,317,865	249	247.39
2023-25 GB	33,953,872	18,692,597	52,646,469	249	247.39
CSL-GB Change	(1,662,820)	(8,576)	(1,671,396)	-	-



Deanna Mack

Collection Division Administrator

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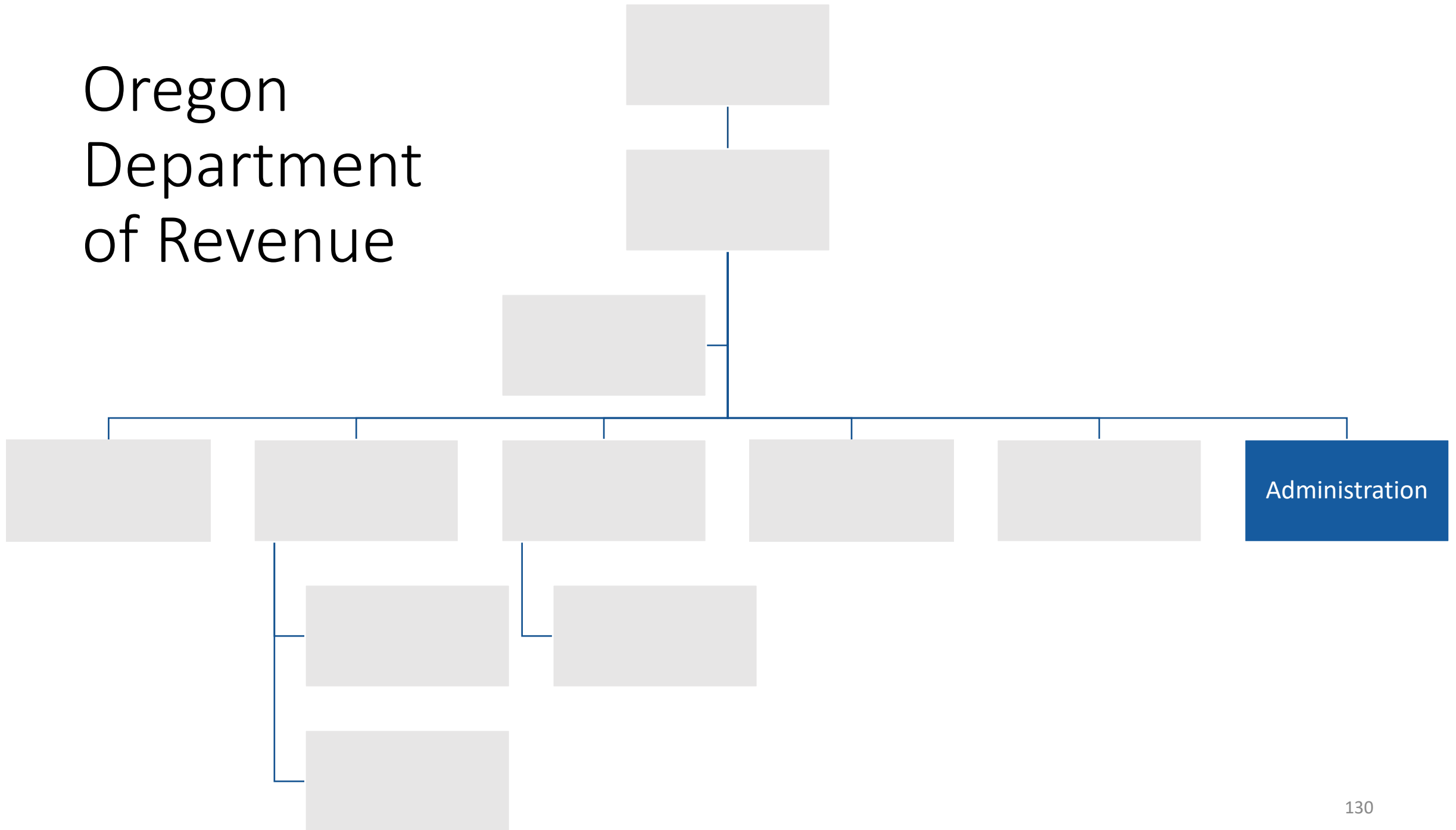
Administration Division

Satish Upadhyay, Deputy Director

Topics

- 01** Division Overview
- 02** Summary of Programs
- 03** Key Performance Measures
- 04** Budget

Oregon Department of Revenue



Division Overview



Director's Office



Financial Services



Communications



Human Resources



Research



Internal Audit



Internal Controls



Taxpayer Advocate

Financial Services



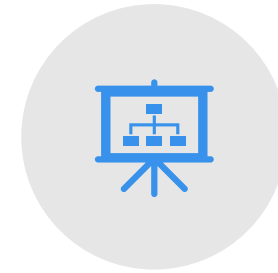
Manage \$34
billion per
biennium



Manage 65
Revenue
Streams



Addressed
longstanding
audit findings



Updated cost
allocation

Communications



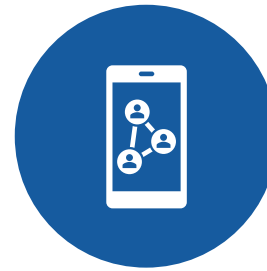
1,704,856

Website
Users



130,399

Email
Subscribers



2,464

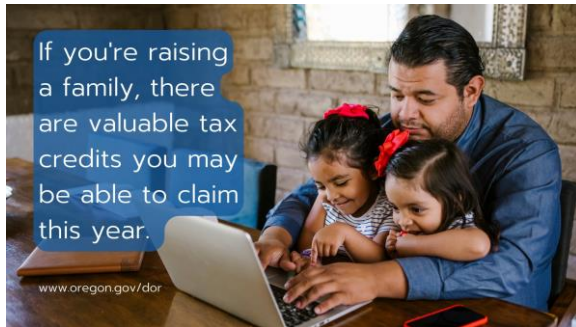
Social Media
Subscribers



3,990,416

News Release
Reach

Social Media Content



If you're raising a family, there are valuable tax credits you may be able to claim this year.

www.oregon.gov/dor



Be an early bird, file now.

www.oregon.gov/dor



Tax season officially starts today.

www.oregon.gov/dor



Looking for your refund?

Use our "Where's My Refund?" tool.

www.oregon.gov/dor



Get there faster with e-file.

www.oregon.gov/dor



Can Oregon's property tax deferral program help you stay in your home?

www.oregon.gov/dor



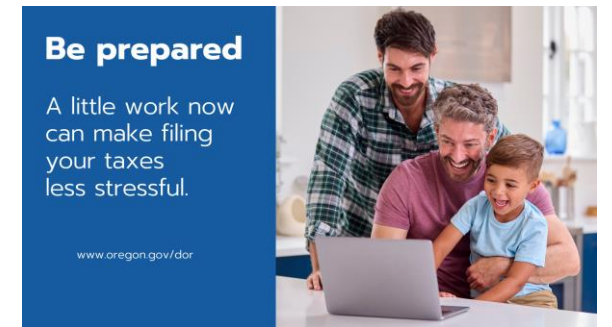
Have questions? We can help.

Email
questions.dor@dor.oregon.gov

Call
503-378-4988

Visit
Our offices in Bend, Eugene, Gresham, Medford, Portland, and Salem.

www.oregon.gov/dor



Be prepared

A little work now can make filing your taxes less stressful.

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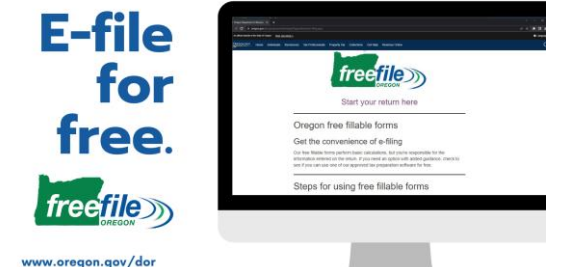
Starting a new business? Have questions about payroll withholding? Transit taxes?

Find the answers on our website at www.oregon.gov/dor



Use our website to find free tax help.

www.oregon.gov/dor



E-file for free.

www.oregon.gov/dor

Human Resources



Increasing employee
diversity

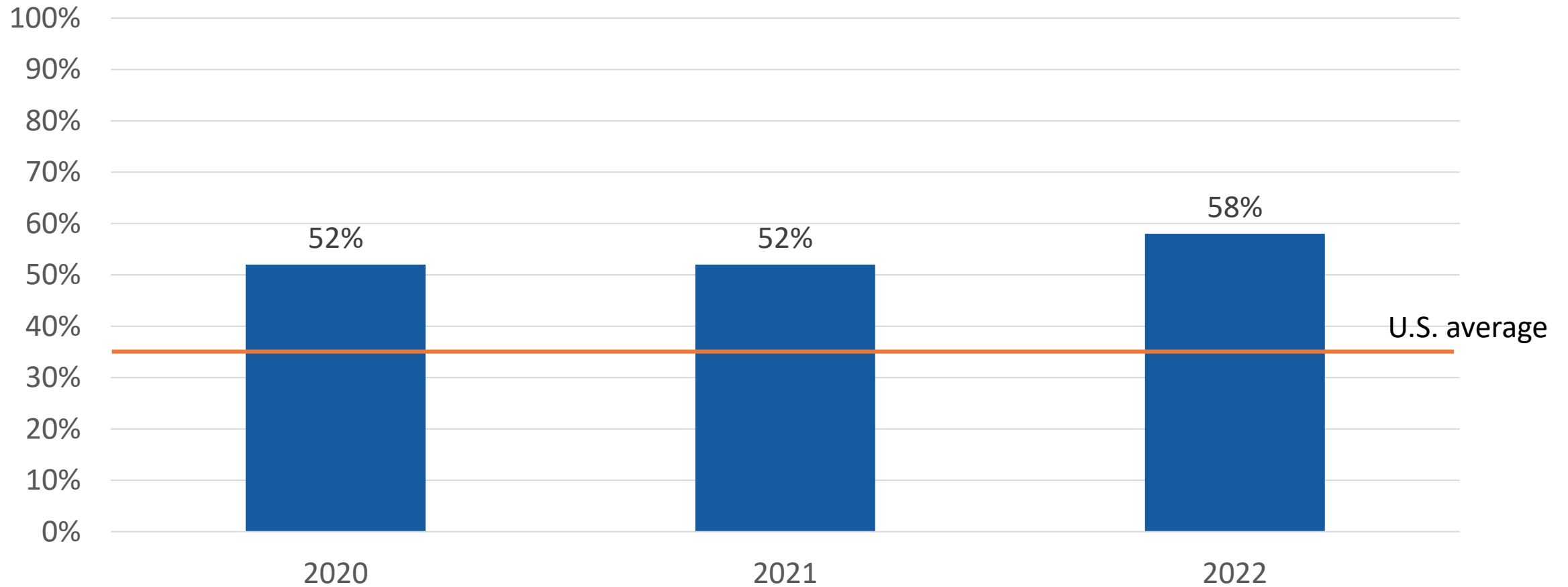


Decreasing turnover
rate



Decreasing time to
fill vacancies

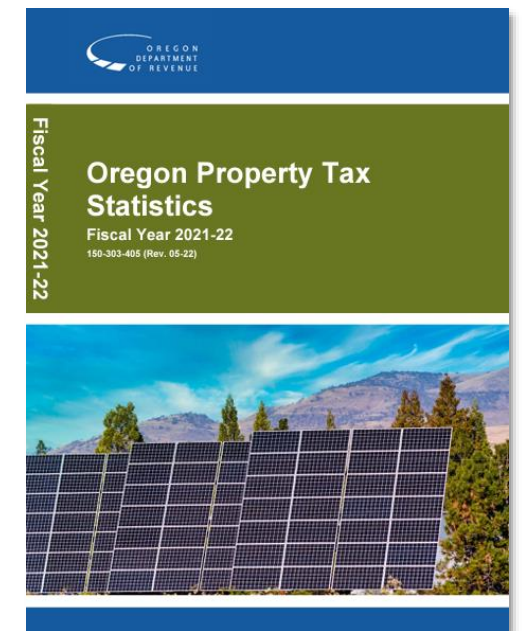
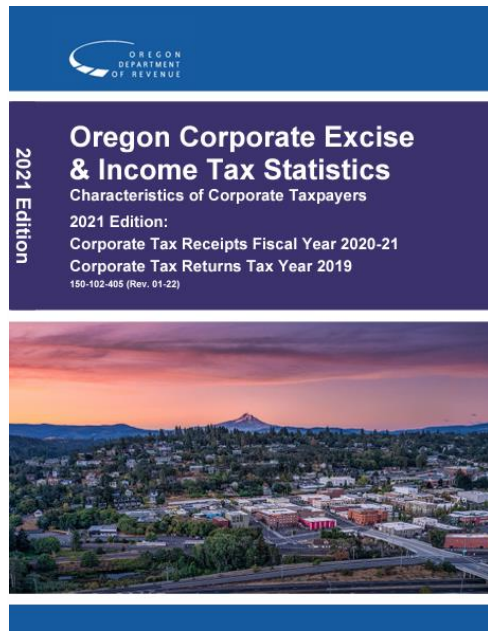
Percent of Actively Engaged Employees



Long-Term Vacancies

Status	Vacant 12+ Months	% of Total Workforce
In Recruitment Process	7	1%
Pending Personnel Actions	19	2%
Vacant	7	1%
TOTAL	33	3%

Research



Internal Audit



Conducts
independent and
objective
examinations



Re-engineered
Audit Committee



Internal Audit
Projects and
Consulting
Projects



Transparent
recommendation
tracking process



Recent External Audits

2021 Annual Financial Audit

2022 Mortgage Interest Tax Deduction Audit

2022 Annual Financial Audit

Internal Controls



Agency Risk
Management



Agency
Compliance



Information
Security



Continuity of
Operations



Taxpayer Advocate Office

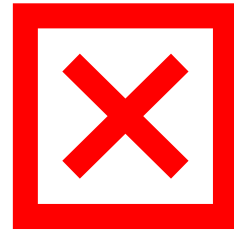
Launched in January 2022

Voice and resource for taxpayers in Oregon

Identifies systemic issues and makes recommendations

Key Performance Measures

KPM #3

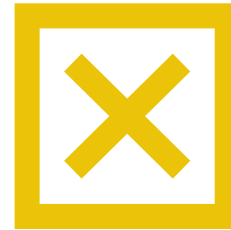


Employee Training
per Year

Target: 65%

Actual: 38%

KPM #11



Employee
Engagement

Target: Index of 55

Actual: 52

Fifteen Percent Reductions

	General Fund	Other Funds	Total Funds	Pos.	FTE
PTAC	13,647,202	264,513	13,911,715	75	68.26
Business	5,233,238	3,316,984	8,550,222	37	37.00
Marijuana	-	784,355	784,355	3	3.00
Corporate	-	2,873,851	2,873,851	15	12.88
PTD	4,654,459	9,587,015	14,241,474	23	23.00
Senior Deferral	-	3,157,247	3,157,247	-	-
Nonprofit Homes	3,639,677	-	3,639,677	-	-
Collections	7,846,640	4,124,530	11,971,170	53	53.00
ITSD	-	-	-	-	-
Administration	-	-	-	-	-
Total Reductions	35,021,216	24,108,497	59,129,712	206	197.14

Diversity, Equity and Inclusion

Policy Option Package 103

Creates and maintains a community engagement program. Invests in Human Resources to create a healthy, productive work environment.

This policy option package provides \$775,105 General Fund and \$193,776 Other Funds and 4.02 full-time equivalent positions.





Cost Allocation Methodology

Policy Option Package 107

This package updates the department's cost allocation methodology to include the addition of multiple new programs.

This policy option package provides for a neutral adjustment of \$5,230,303 between General Funds and Other Funds.



Administration Division Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	32,777,902	8,362,370	41,140,272	72	71.33
2023-25 CSL	36,677,751	9,795,807	46,473,558	66	66
2023-25 GB	34,641,176	12,970,018	47,611,194	83	82.02
CSL-GB Change	(2,036,575)	3,174,211	1,137,636	17	16.02

Capital Debt Service and Related Costs Budget

	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	6,507,679	1,393,120	7,900,799	-	-
2023-25 CSL	2,582,420	113,110	2,695,530	-	-
2023-25 GB	2,582,420	113,110	2,695,530	-	-
CSL-GB Change	-	-	-	-	-



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