

LEGISLATIVE FISCAL OFFICE
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 WAYS AND MEANS

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To: General Government Subcommittee
 From: Emily Coates, Legislative Fiscal Office
 Date: June 2, 2025
 Subject: SB 5536 – Department of Revenue
 Work Session Recommendations

Department of Revenue				
Agency Totals				
FUND TYPE	2021-23 ACTUAL	2023-25 LEGISLATIVELY APPROVED	2025-27 CURRENT SERVICE LEVEL	2025-27 LFO RECOMMENDED
General Fund	238,599,023	248,901,204	274,479,712	272,868,226
Other Funds	270,179,837	187,084,346	186,375,353	169,974,714
TOTAL FUNDS	508,778,860	435,985,550	460,855,065	442,842,940
Positions	1,122	1,166	1,150	1,147
FTE	1,055.30	1,088.75	1,093.86	1,092.82

Attached are the Legislative Fiscal Office (LFO) recommendations for the 2025-27 biennial budget and Key Performance Measures for the Department of Revenue. The recommended budget of \$442.8 million total funds and 1,147 positions (1,092.82 FTE) represents a 1.6% increase from the 2023-25 legislatively approved budget (LAB), and a 3.9% decrease from the current service level budget.

The slight increase from the 2023-25 LAB is primarily due to personal services growth and standard inflation net of the phase-out of one-time costs for system upgrades, including the Electronic Valuation Information Systems, the Child Tax Credit, and protections for debtors from garnishment and unlawful debt collection practices.

Adjustments to Current Service Level

See attached “Work Session Presentation Report.”

Note: Statewide adjustments and six-year capital construction expenditures are not included in these recommendations. Any needed adjustments will be made in end of session bills.

Accept LFO Recommendation

MOTION: I move the LFO recommendation to SB 5536. *(vote)*

OR

Modify LFO Recommendation

MOTION: I move the LFO recommendation to SB 5536, with modifications. *(vote)*

Performance Measures

See attached “Legislatively Proposed 2025-27 Key Performance Measures.”

Accept LFO Recommendation

MOTION: I move the LFO recommendation on Key Performance Measures. *(vote)*

OR

Modify LFO Recommendation

MOTION: I move the LFO recommendation on Key Performance Measures, with modifications. *(vote)*

Budget Notes

Budget Note: Cost Allocation Methodology

The Department of Revenue is directed to report to the General Government Subcommittee of the Joint Committee on Ways and Means during the 2026 session on the findings provided by the outside consultant who supported the agency with the modernization of the current cost allocation methodology. The report must include an update on the workshops held with state agencies, local governments, and transit districts who will be impacted and a summary of the proposed changes by division and fund type for the new cost allocation methodology.

Accept LFO Recommendation

MOTION: I move the LFO recommendation on Budget Notes. *(vote)*

OR

Modify LFO Recommendation

MOTION: I move the LFO recommendation on Budget Notes, with modifications. *(vote)*

Amendment

LFO recommends a budget of \$272,868,226 General Fund, \$169,974,714 Other Funds, and 1,147 positions (1,092.82 FTE), which is reflected in the –1 amendment.

MOTION: I move adoption of the –1 amendment to SB 5536. *(vote)*

Final Subcommittee Action

LFO recommends that SB 5536, as amended by the –1 amendment, be moved to the Ways and Means Full Committee.

MOTION: I move SB 5536, as amended, to the Full Committee with a do pass recommendation. *(vote)*

Carriers

Full Committee: _____

House Floor: _____

Senate Floor: _____

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	232,226,266	-	181,157,838	-	-	-	413,384,104	1,149	1,078.61
2023-25 Ebds, SS & Admin Act	16,674,938	-	5,926,508	-	-	-	22,601,446	17	10.14
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	248,901,204	-	187,084,346	-	-	-	435,985,550	1,166	1,088.75
2023-25 Leg Approved Budget (Base)	248,901,204	-	187,084,346	-	-	-	435,985,550	1,166	1,088.75
Summary of Base Adjustments	21,468,503	-	7,430,557	-	-	-	28,899,060	(22)	0.35
2025-27 Base Budget	270,369,707	-	194,514,903	-	-	-	464,884,610	1,144	1,089.10
010: Non-PICS Pers Svc/Vacancy Factor	(2,299,067)	-	(1,807,287)	-	-	-	(4,106,354)	-	-
020: Phase In / Out Pgm & One-time Cost	366,954	-	(13,543,293)	-	-	-	(13,176,339)	6	4.76
030: Inflation & Price List Adjustments	6,042,118	-	7,211,030	-	-	-	13,253,148	-	-
2025-27 Current Service Level	274,479,712	-	186,375,353	-	-	-	460,855,065	1,150	1,093.86
070: Revenue Reductions/Shortfall	-	-	(23,278,910)	-	-	-	(23,278,910)	-	(5.08)
Adjusted 2025-27 Current Service Level	274,479,712	-	163,096,443	-	-	-	437,576,155	1,150	1,088.78
Total LFO Recommended Packages	(1,611,486)	-	6,878,271	-	-	-	5,266,785	(3)	4.04
2025-27 Legislative Actions	272,868,226	-	169,974,714	-	-	-	442,842,940	1,147	1,092.82
Net change from 2023-25 Leg Approved Budget	23,967,022	-	(17,109,632)	-	-	-	6,857,390	(19)	4.07
Percent change from 2023-25 Leg Approved Budget	9.6%	0.0%	(9.2%)	0.0%	0.0%	0.0%	1.6%	(1.6%)	0.4%
Net change from 2025-27 Adj Current Service Level	(1,611,486)	-	6,878,271	-	-	-	5,266,785	(3)	4.04
Percent change from 2025-27 Adj Current Service Level	(0.6%)	0.0%	4.2%	0.0%	0.0%	0.0%	1.2%	(0.3%)	0.4%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	37,061,127	-	12,603,924	-	-	-	49,665,051	85	83.39
2023-25 Ebds, SS & Admin Act	1,357,502	-	551,789	-	-	-	1,909,291	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	38,418,629	-	13,155,713	-	-	-	51,574,342	85	83.39
2023-25 Leg Approved Budget (Base)	38,418,629	-	13,155,713	-	-	-	51,574,342	85	83.39
Summary of Base Adjustments	3,235,814	-	888,801	-	-	-	4,124,615	1	2.61
2025-27 Base Budget	41,654,443	-	14,044,514	-	-	-	55,698,957	86	86.00
010: Non-PICS Pers Svc/Vacancy Factor	(293,362)	-	(69,690)	-	-	-	(363,052)	-	-
020: Phase In / Out Pgm & One-time Cost	449,522	-	116,155	-	-	-	565,677	2	1.76
030: Inflation & Price List Adjustments	2,604,979	-	2,545,776	-	-	-	5,150,755	-	-
2025-27 Current Service Level	44,415,582	-	16,636,755	-	-	-	61,052,337	88	87.76
Adjusted 2025-27 Current Service Level	44,415,582	-	16,636,755	-	-	-	61,052,337	88	87.76
Total LFO Recommended Packages	(1,266,461)	-	(423,095)	-	-	-	(1,689,556)	-	-
2025-27 Legislative Actions	43,149,121	-	16,213,660	-	-	-	59,362,781	88	87.76
Net change from 2023-25 Leg Approved Budget	4,730,492	-	3,057,947	-	-	-	7,788,439	3	4.37
Percent change from 2023-25 Leg Approved Budget	12.3%	0.0%	23.2%	0.0%	0.0%	0.0%	15.1%	3.5%	5.2%
Net change from 2025-27 Adj Current Service Level	(1,266,461)	-	(423,095)	-	-	-	(1,689,556)	-	-
Percent change from 2025-27 Adj Current Service Level	(2.9%)	0.0%	(2.5%)	0.0%	0.0%	0.0%	(2.8%)	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces General Fund by \$1,322,501 and Other Funds expenditure limitation by \$443,424 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	(1,322,501)	-	(443,424)	-	-	-	(1,765,925)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 801 LFO Analyst Adjustments

Package Description This package provides \$56,040 General Fund and \$20,329 Other Funds expenditure limitation for Pay Equity phase 2 adjustments.

LFO Recommendation Approve the package.

LFO Recommended	56,040	-	20,329	-	-	-	76,369	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	20,868,164	-	47,727,781	-	-	-	68,595,945	80	79.25
2023-25 Ebds, SS & Admin Act	1,716,349	-	69,077	-	-	-	1,785,426	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	22,584,513	-	47,796,858	-	-	-	70,381,371	80	79.25
2023-25 Leg Approved Budget (Base)	22,584,513	-	47,796,858	-	-	-	70,381,371	80	79.25
Summary of Base Adjustments	1,551,057	-	634,537	-	-	-	2,185,594	(1)	(0.25)
2025-27 Base Budget	24,135,570	-	48,431,395	-	-	-	72,566,965	79	79.00
010: Non-PICS Pers Svc/Vacancy Factor	(498,234)	-	(177,630)	-	-	-	(675,864)	-	-
030: Inflation & Price List Adjustments	588,849	-	1,841,803	-	-	-	2,430,652	-	-
2025-27 Current Service Level	24,226,185	-	50,095,568	-	-	-	74,321,753	79	79.00
070: Revenue Reductions/Shortfall	-	-	(10,709,571)	-	-	-	(10,709,571)	-	(5.08)
Adjusted 2025-27 Current Service Level	24,226,185	-	39,385,997	-	-	-	63,612,182	79	73.92
Total LFO Recommended Packages	1,448,923	-	13,728	-	-	-	1,462,651	(1)	4.08
2025-27 Legislative Actions	25,675,108	-	39,399,725	-	-	-	65,074,833	78	78.00
Net change from 2023-25 Leg Approved Budget	3,090,595	-	(8,397,133)	-	-	-	(5,306,538)	(2)	(1.25)
Percent change from 2023-25 Leg Approved Budget	13.7%	0.0%	(17.6%)	0.0%	0.0%	0.0%	(7.5%)	(2.5%)	(1.6%)
Net change from 2025-27 Adj Current Service Level	1,448,923	-	13,728	-	-	-	1,462,651	(1)	4.08
Percent change from 2025-27 Adj Current Service Level	6.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	(1.3%)	5.5%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 070 Revenue Shortfalls

Package Description This package reduces Other Funds expenditure limitation by \$10,709,571 and 5.08 FTE to recognize an Other Funds revenue shortfall in the Property Tax Division, which funds the County Assessment Function Funding Account (CAFFA) program and ORMAP.

The Department transfers 90% of CAFFA revenues to counties, with the remaining 10% retained to support the Division’s central assessment and industrial valuation programs.

LFO Recommendation Approve the package.

LFO Recommended	-	-	(10,709,571)	-	-	-	(10,709,571)	-	(5.08)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces General Fund by \$16,690 and Other Funds expenditure limitation by \$341 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	(16,690)	-	(341)	-	-	-	(17,031)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 102 Property Tax Division Shortfall

Package Description This package provides \$1,727,032 General Fund, increases Other Funds expenditure limitation by \$19,404, and increases FTE by 5.08 to restore a portion of the revenue shortfall in package 070 to cover the Division's administrative costs.

LFO Recommendation Approve the package.

LFO Recommended	1,727,032	-	19,404	-	-	-	1,746,436	-	5.08
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 802 Vacant Position Reductions

Package Description This package abolishes thirteen vacant positions agency-wide.

For the Property Tax Division, this package eliminates one Appraiser Analyst 3 position (1.00 FTE) and associated services and supplies.

LFO Recommendation Approve the package.

LFO Recommended	(261,419)	-	(5,335)	-	-	-	(266,754)	(1)	(1.00)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	63,571,867	-	1,511,797	-	-	-	65,083,664	286	266.70
2023-25 Ebds, SS & Admin Act	5,745,433	-	114,020	-	-	-	5,859,453	8	5.01
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	69,317,300	-	1,625,817	-	-	-	70,943,117	294	271.71
2023-25 Leg Approved Budget (Base)	69,317,300	-	1,625,817	-	-	-	70,943,117	294	271.71
Summary of Base Adjustments	7,588,820	-	306,898	-	-	-	7,895,718	(1)	4.51
2025-27 Base Budget	76,906,120	-	1,932,715	-	-	-	78,838,835	293	276.22
010: Non-PICS Pers Svc/Vacancy Factor	(416,976)	-	(30,321)	-	-	-	(447,297)	-	-
020: Phase In / Out Pgm & One-time Cost	412,406	-	8,517	-	-	-	420,923	3	2.25
030: Inflation & Price List Adjustments	1,000,112	-	16,222	-	-	-	1,016,334	-	-
2025-27 Current Service Level	77,901,662	-	1,927,133	-	-	-	79,828,795	296	278.47
Adjusted 2025-27 Current Service Level	77,901,662	-	1,927,133	-	-	-	79,828,795	296	278.47
Total LFO Recommended Packages	(1,470,388)	-	(23,989)	-	-	-	(1,494,377)	(9)	(5.72)
2025-27 Legislative Actions	76,431,274	-	1,903,144	-	-	-	78,334,418	287	272.75
Net change from 2023-25 Leg Approved Budget	7,113,974	-	277,327	-	-	-	7,391,301	(7)	1.04
Percent change from 2023-25 Leg Approved Budget	10.3%	0.0%	17.1%	0.0%	0.0%	0.0%	10.4%	(2.4%)	0.4%
Net change from 2025-27 Adj Current Service Level	(1,470,388)	-	(23,989)	-	-	-	(1,494,377)	(9)	(5.72)
Percent change from 2025-27 Adj Current Service Level	(1.9%)	0.0%	(1.2%)	0.0%	0.0%	0.0%	(1.9%)	(3.0%)	(2.1%)

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces General Fund by \$264,050, Other Funds by \$6,137, and one position (0.25 FTE). This includes eliminating one vacant seasonal Data Entry Operator, which was initially phased-in during the 2025-27 biennium budget development to support work related to SB 1 (2023). This position is no longer needed as the Division does not have the anticipated workload that justified the original request. Additionally, this package includes savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	(264,050)	-	(6,137)	-	-	-	(270,187)	(1)	(0.25)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 801 LFO Analyst Adjustments

Package Description This package reduces General Fund by \$126,017 and Other Funds expenditure limitation by \$179.

This includes providing \$205,983 General Fund and \$7,921 Other Funds expenditure limitation for phase 2 Pay Equity adjustments. Additionally, this package reduces General Fund by \$332,000 and Other Funds expenditure limitation by \$8,000 for eliminating postage related to 1099-Gs, which are now available on Revenue Online.

LFO Recommendation Approve the package.

LFO Recommended	(126,017)	-	(179)	-	-	-	(126,196)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 802 Vacant Position Reductions

Package Description This package abolishes thirteen vacant positions agency-wide.

For the Personal Tax and Compliance Division, this package eliminates four permanent full-time positions, including one Administrative Specialist 1 (1.00 FTE), two Revenue Agent 1 (2.00 FTE), and one Tax Auditor 1 (1.00 FTE). Additionally, this package eliminates four seasonal part-time positions, including three Office Specialist 2 (1.26 FTE) and one Administrative Specialist 1 (0.21 FTE). This package also eliminates the associated services and supplies these positions.

LFO Recommendation Approve the package.

LFO Recommended	(1,080,321)	-	(17,673)	-	-	-	(1,097,994)	(8)	(5.47)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	22,784,668	-	15,032,653	-	-	-	37,817,321	138	137.00
2023-25 Ebds, SS & Admin Act	1,787,246	-	1,270,059	-	-	-	3,057,305	3	1.88
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	24,571,914	-	16,302,712	-	-	-	40,874,626	141	138.88
2023-25 Leg Approved Budget (Base)	24,571,914	-	16,302,712	-	-	-	40,874,626	141	138.88
Summary of Base Adjustments	2,281,394	-	1,716,552	-	-	-	3,997,946	-	1.12
2025-27 Base Budget	26,853,308	-	18,019,264	-	-	-	44,872,572	141	140.00
010: Non-PICS Pers Svc/Vacancy Factor	(204,698)	-	(415,071)	-	-	-	(619,769)	-	-
030: Inflation & Price List Adjustments	543,696	-	235,451	-	-	-	779,147	-	-
2025-27 Current Service Level	27,192,306	-	17,839,644	-	-	-	45,031,950	141	140.00
Adjusted 2025-27 Current Service Level	27,192,306	-	17,839,644	-	-	-	45,031,950	141	140.00
Total LFO Recommended Packages	(264,813)	-	41,217	-	-	-	(223,596)	(1)	(1.00)
2025-27 Legislative Actions	26,927,493	-	17,880,861	-	-	-	44,808,354	140	139.00
Net change from 2023-25 Leg Approved Budget	2,355,579	-	1,578,149	-	-	-	3,933,728	(1)	0.12
Percent change from 2023-25 Leg Approved Budget	9.6%	0.0%	9.7%	0.0%	0.0%	0.0%	9.6%	(0.7%)	0.1%
Net change from 2025-27 Adj Current Service Level	(264,813)	-	41,217	-	-	-	(223,596)	(1)	(1.00)
Percent change from 2025-27 Adj Current Service Level	(1.0%)	0.0%	0.2%	0.0%	0.0%	0.0%	(0.5%)	(0.7%)	(0.7%)

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces General Fund by \$26,479 and Other Funds expenditure limitation by \$5,939 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	(26,479)	-	(5,939)	-	-	-	(32,418)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 801 LFO Analyst Adjustments

Package Description This package increases Other Funds expenditure limitation by \$59,700 to reflect the Department's actual costs to administer distributions of the Criminal Fine Account (CFA). The increase comes from CFA monies and will be included in SB 5530 (2025), the allocations bill.

LFO Recommendation Approve the package.

LFO Recommended	-	-	59,700	-	-	-	59,700	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 802 Vacant Position Reductions

Package Description This package abolishes thirteen vacant positions agency-wide.

For the Business Division, this includes eliminating one Corporate Tax Auditor 2 position (1.00 FTE) and associated services and supplies.

LFO Recommendation Approve the package.

LFO Recommended	(238,334)	-	(12,544)	-	-	-	(250,878)	(1)	(1.00)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	34,231,629	-	18,693,668	-	-	-	52,925,297	249	247.39
2023-25 Ebds, SS & Admin Act	2,512,596	-	1,435,777	-	-	-	3,948,373	1	0.54
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	36,744,225	-	20,129,445	-	-	-	56,873,670	250	247.93
2023-25 Leg Approved Budget (Base)	36,744,225	-	20,129,445	-	-	-	56,873,670	250	247.93
Summary of Base Adjustments	2,458,169	-	1,544,424	-	-	-	4,002,593	(3)	(1.43)
2025-27 Base Budget	39,202,394	-	21,673,869	-	-	-	60,876,263	247	246.50
010: Non-PICS Pers Svc/Vacancy Factor	1,062	-	(393,772)	-	-	-	(392,710)	-	-
020: Phase In / Out Pgm & One-time Cost	154,429	-	3,234	-	-	-	157,663	1	0.75
030: Inflation & Price List Adjustments	437,061	-	131,183	-	-	-	568,244	-	-
2025-27 Current Service Level	39,794,946	-	21,414,514	-	-	-	61,209,460	248	247.25
Adjusted 2025-27 Current Service Level	39,794,946	-	21,414,514	-	-	-	61,209,460	248	247.25
Total LFO Recommended Packages	(400,770)	-	1,897,347	-	-	-	1,496,577	9	7.68
2025-27 Legislative Actions	39,394,176	-	23,311,861	-	-	-	62,706,037	257	254.93
Net change from 2023-25 Leg Approved Budget	2,649,951	-	3,182,416	-	-	-	5,832,367	7	7.00
Percent change from 2023-25 Leg Approved Budget	7.2%	0.0%	15.8%	0.0%	0.0%	0.0%	10.3%	2.8%	2.8%
Net change from 2025-27 Adj Current Service Level	(400,770)	-	1,897,347	-	-	-	1,496,577	9	7.68
Percent change from 2025-27 Adj Current Service Level	(1.0%)	0.0%	8.9%	0.0%	0.0%	0.0%	2.5%	3.6%	3.1%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces General Fund by \$4,190 and Other Funds expenditure limitation by \$2,011 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	(4,190)	-	(2,011)	-	-	-	(6,201)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 106 Paid Leave Oregon, Centralized Collections

Package Description This package increases Other Funds expenditure limitation by \$1,903,364 and 11 positions (9.68 FTE) to manage the projected increase in accounts from the Oregon Employment Department due to the implementation of the Paid Leave Oregon payroll tax and to address workload needs related to centralized debt collection activities through the Other Agency Accounts program.

Funding for this package comes from fees charged by the agency for collection services.

LFO Recommendation Approve the package.

LFO Recommended	-	-	1,903,364	-	-	-	1,903,364	11	9.68
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 802 Vacant Position Reductions

Package Description This package abolishes thirteen vacant positions agency-wide.

For the Collection Division, this package eliminates two vacant Revenue Agent 1 positions (2.00 FTE) and associated services and supplies.

LFO Recommendation Approve the package.

LFO Recommended	(396,580)	-	(4,006)	-	-	-	(400,586)	(2)	(2.00)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	-	-	16,377,084	-	-	-	16,377,084	50	50.00
2023-25 Ebds, SS & Admin Act	-	-	942,514	-	-	-	942,514	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	-	-	17,319,598	-	-	-	17,319,598	50	50.00
2023-25 Leg Approved Budget (Base)	-	-	17,319,598	-	-	-	17,319,598	50	50.00
Summary of Base Adjustments	-	-	1,531,938	-	-	-	1,531,938	-	(0.77)
2025-27 Base Budget	-	-	18,851,536	-	-	-	18,851,536	50	49.23
010: Non-PICS Pers Svc/Vacancy Factor	-	-	(499,890)	-	-	-	(499,890)	-	-
030: Inflation & Price List Adjustments	-	-	575,051	-	-	-	575,051	-	-
2025-27 Current Service Level	-	-	18,926,697	-	-	-	18,926,697	50	49.23
Adjusted 2025-27 Current Service Level	-	-	18,926,697	-	-	-	18,926,697	50	49.23
Total LFO Recommended Packages	-	-	(196,624)	-	-	-	(196,624)	-	-
2025-27 Legislative Actions	-	-	18,730,073	-	-	-	18,730,073	50	49.23
Net change from 2023-25 Leg Approved Budget	-	-	1,410,475	-	-	-	1,410,475	-	(0.77)
Percent change from 2023-25 Leg Approved Budget	0.0%	0.0%	8.1%	0.0%	0.0%	0.0%	8.1%	0.0%	(1.5%)
Net change from 2025-27 Adj Current Service Level	-	-	(196,624)	-	-	-	(196,624)	-	-
Percent change from 2025-27 Adj Current Service Level	0.0%	0.0%	(1.0%)	0.0%	0.0%	0.0%	(1.0%)	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces Other Funds expenditure limitation by \$196,624 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	-	-	(196,624)	-	-	-	(196,624)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	45,609,735	-	13,789,389	-	-	-	59,399,124	243	197.13
2023-25 Ebds, SS & Admin Act	3,555,812	-	1,268,412	-	-	-	4,824,224	5	2.71
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	49,165,547	-	15,057,801	-	-	-	64,223,348	248	199.84
2023-25 Leg Approved Budget (Base)	49,165,547	-	15,057,801	-	-	-	64,223,348	248	199.84
Summary of Base Adjustments	3,579,630	-	652,758	-	-	-	4,232,388	(19)	(5.03)
2025-27 Base Budget	52,745,177	-	15,710,559	-	-	-	68,455,736	229	194.81
010: Non-PICS Pers Svc/Vacancy Factor	(886,859)	-	(172,320)	-	-	-	(1,059,179)	-	-
020: Phase In / Out Pgm & One-time Cost	(649,403)	-	(256,199)	-	-	-	(905,602)	-	-
030: Inflation & Price List Adjustments	714,555	-	199,590	-	-	-	914,145	-	-
2025-27 Current Service Level	51,923,470	-	15,481,630	-	-	-	67,405,100	229	194.81
Adjusted 2025-27 Current Service Level	51,923,470	-	15,481,630	-	-	-	67,405,100	229	194.81
Total LFO Recommended Packages	342,023	-	102,163	-	-	-	444,186	(1)	(1.00)
2025-27 Legislative Actions	52,265,493	-	15,583,793	-	-	-	67,849,286	228	193.81
Net change from 2023-25 Leg Approved Budget	3,099,946	-	525,992	-	-	-	3,625,938	(20)	(6.03)
Percent change from 2023-25 Leg Approved Budget	6.3%	0.0%	3.5%	0.0%	0.0%	0.0%	5.7%	(8.1%)	(3.0%)
Net change from 2025-27 Adj Current Service Level	342,023	-	102,163	-	-	-	444,186	(1)	(1.00)
Percent change from 2025-27 Adj Current Service Level	0.7%	0.0%	0.7%	0.0%	0.0%	0.0%	0.7%	(0.4%)	(0.5%)

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces General Fund by \$19,204 and Other Funds expenditure limitation by \$5,736 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	(19,204)	-	(5,736)	-	-	-	(24,940)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 101 ELVIS Support

Package Description This package provides \$496,650 General Fund and increases Other Funds expenditure limitation by \$148,350 for ongoing licenses and maintenance costs for the Electronic Valuation Information System project.

LFO Recommendation Approve the package.

LFO Recommended	496,650	-	148,350	-	-	-	645,000	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 802 Vacant Position Reductions

Package Description This package abolishes thirteen vacant positions agency-wide.

For the Information Technology Services Division, this package eliminates one Office Specialist 2 position (1.00 FTE) and associated services and supplies.

LFO Recommendation Approve the package.

LFO Recommended	(135,423)	-	(40,451)	-	-	-	(175,874)	(1)	(1.00)
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	-	-	4,053,754	-	-	-	4,053,754	10	10.00
2023-25 Ebds, SS & Admin Act	-	-	147,512	-	-	-	147,512	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	-	-	4,201,266	-	-	-	4,201,266	10	10.00
2023-25 Leg Approved Budget (Base)	-	-	4,201,266	-	-	-	4,201,266	10	10.00
Summary of Base Adjustments	-	-	174,931	-	-	-	174,931	-	-
2025-27 Base Budget	-	-	4,376,197	-	-	-	4,376,197	10	10.00
010: Non-PICS Pers Svc/Vacancy Factor	-	-	(12,447)	-	-	-	(12,447)	-	-
030: Inflation & Price List Adjustments	-	-	147,126	-	-	-	147,126	-	-
2025-27 Current Service Level	-	-	4,510,876	-	-	-	4,510,876	10	10.00
Adjusted 2025-27 Current Service Level	-	-	4,510,876	-	-	-	4,510,876	10	10.00
Total LFO Recommended Packages	-	-	(35,906)	-	-	-	(35,906)	-	-
2025-27 Legislative Actions	-	-	4,474,970	-	-	-	4,474,970	10	10.00
Net change from 2023-25 Leg Approved Budget	-	-	273,704	-	-	-	273,704	-	-
Percent change from 2023-25 Leg Approved Budget	0.0%	0.0%	6.5%	0.0%	0.0%	0.0%	6.5%	0.0%	0.0%
Net change from 2025-27 Adj Current Service Level	-	-	(35,906)	-	-	-	(35,906)	-	-
Percent change from 2025-27 Adj Current Service Level	0.0%	0.0%	(0.8%)	0.0%	0.0%	0.0%	(0.8%)	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package reduces Other Funds expenditure limitation by \$35,906 to recognize savings from vacating the fifth floor of the Revenue building.

LFO Recommendation Approve the package.

LFO Recommended	-	-	(35,906)	-	-	-	(35,906)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	3,639,677	-	-	-	-	-	3,639,677	-	-
2023-25 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	3,639,677	-	-	-	-	-	3,639,677	-	-
2023-25 Leg Approved Budget (Base)	3,639,677	-	-	-	-	-	3,639,677	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2025-27 Base Budget	3,639,677	-	-	-	-	-	3,639,677	-	-
030: Inflation & Price List Adjustments	152,866	-	-	-	-	-	152,866	-	-
2025-27 Current Service Level	3,792,543	-	-	-	-	-	3,792,543	-	-
Adjusted 2025-27 Current Service Level	3,792,543	-	-	-	-	-	3,792,543	-	-
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2025-27 Legislative Actions	3,792,543	-	-	-	-	-	3,792,543	-	-
Net change from 2023-25 Leg Approved Budget	152,866	-	-	-	-	-	152,866	-	-
Percent change from 2023-25 Leg Approved Budget	4.2%	0.0%	0.0%	0.0%	0.0%	0.0%	4.2%	0.0%	0.0%
Net change from 2025-27 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2025-27 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	-	-	36,989,678	-	-	-	36,989,678	8	7.75
2023-25 Ebds, SS & Admin Act	-	-	127,348	-	-	-	127,348	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	-	-	37,117,026	-	-	-	37,117,026	8	7.75
2023-25 Leg Approved Budget (Base)	-	-	37,117,026	-	-	-	37,117,026	8	7.75
Summary of Base Adjustments	-	-	92,828	-	-	-	92,828	1	(0.41)
2025-27 Base Budget	-	-	37,209,854	-	-	-	37,209,854	9	7.34
010: Non-PICS Pers Svc/Vacancy Factor	-	-	(36,146)	-	-	-	(36,146)	-	-
030: Inflation & Price List Adjustments	-	-	1,518,828	-	-	-	1,518,828	-	-
2025-27 Current Service Level	-	-	38,692,536	-	-	-	38,692,536	9	7.34
070: Revenue Reductions/Shortfall	-	-	(12,569,339)	-	-	-	(12,569,339)	-	-
Adjusted 2025-27 Current Service Level	-	-	26,123,197	-	-	-	26,123,197	9	7.34
Total LFO Recommended Packages	-	-	-	-	-	-	-	-	-
2025-27 Legislative Actions	-	-	26,123,197	-	-	-	26,123,197	9	7.34
Net change from 2023-25 Leg Approved Budget	-	-	(10,993,829)	-	-	-	(10,993,829)	1	(0.41)
Percent change from 2023-25 Leg Approved Budget	0.0%	0.0%	(29.6%)	0.0%	0.0%	0.0%	(29.6%)	12.5%	(5.3%)
Net change from 2025-27 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2025-27 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 070 Revenue Shortfalls

Package Description This package reduces Other Funds expenditure limitation by \$12,569,339 to align budgeted limitation with actual program expenditures.

LFO Recommendation

LFO Recommended	-	-	(12,569,339)	-	-	-	(12,569,339)	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	-	-	14,000,000	-	-	-	14,000,000	-	-
2023-25 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	-	-	14,000,000	-	-	-	14,000,000	-	-
2023-25 Leg Approved Budget (Base)	-	-	14,000,000	-	-	-	14,000,000	-	-
Summary of Base Adjustments	-	-	-	-	-	-	-	-	-
2025-27 Base Budget	-	-	14,000,000	-	-	-	14,000,000	-	-
020: Phase In / Out Pgm & One-time Cost	-	-	(13,150,000)	-	-	-	(13,150,000)	-	-
2025-27 Current Service Level	-	-	850,000	-	-	-	850,000	-	-
Adjusted 2025-27 Current Service Level	-	-	850,000	-	-	-	850,000	-	-
Total LFO Recommended Packages	-	-	5,503,430	-	-	-	5,503,430	-	-
2025-27 Legislative Actions	-	-	6,353,430	-	-	-	6,353,430	-	-
Net change from 2023-25 Leg Approved Budget	-	-	(7,646,570)	-	-	-	(7,646,570)	-	-
Percent change from 2023-25 Leg Approved Budget	0.0%	0.0%	(54.6%)	0.0%	0.0%	0.0%	(54.6%)	0.0%	0.0%
Net change from 2025-27 Adj Current Service Level	-	-	5,503,430	-	-	-	5,503,430	-	-
Percent change from 2025-27 Adj Current Service Level	0.0%	0.0%	647.5%	0.0%	0.0%	0.0%	647.5%	0.0%	0.0%

	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
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Package 090 Analyst Adjustments

Package Description This package increases Other Funds expenditure limitation by \$5,503,430, one-time, to carryover bond proceed limitation from the 2023-25 biennium for the Electronic Valuation Information System project.

LFO Recommendation Approve the package.

LFO Recommended	-	-	5,503,430	-	-	-	5,503,430	-	-
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	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	Total Funds	Positions	Full-Time Equivalent (FTE)
2023-25 Agy. Leg. Adopted	4,459,399	-	378,110	-	-	-	4,837,509	-	-
2023-25 Ebds, SS & Admin Act	-	-	-	-	-	-	-	-	-
Ways & Means Actions	-	-	-	-	-	-	-	-	-
2023-25 Leg Approved Budget	4,459,399	-	378,110	-	-	-	4,837,509	-	-
2023-25 Leg Approved Budget (Base)	4,459,399	-	378,110	-	-	-	4,837,509	-	-
Summary of Base Adjustments	773,619	-	(113,110)	-	-	-	660,509	-	-
2025-27 Base Budget	5,233,018	-	265,000	-	-	-	5,498,018	-	-
020: Phase In / Out Pgm & One-time Cost	-	-	(265,000)	-	-	-	(265,000)	-	-
2025-27 Current Service Level	5,233,018	-	-	-	-	-	5,233,018	-	-
Adjusted 2025-27 Current Service Level	5,233,018	-	-	-	-	-	5,233,018	-	-
2025-27 Legislative Actions	5,233,018	-	-	-	-	-	5,233,018	-	-
Net change from 2023-25 Leg Approved Budget	773,619	-	(378,110)	-	-	-	395,509	-	-
Percent change from 2023-25 Leg Approved Budget	17.4%	0.0%	(100.0%)	0.0%	0.0%	0.0%	8.2%	0.0%	0.0%
Net change from 2025-27 Adj Current Service Level	-	-	-	-	-	-	-	-	-
Percent change from 2025-27 Adj Current Service Level	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Legislatively Proposed 2025 - 2027 Key Performance Measures

Published: 5/26/2025 6:55:28 PM

Agency: Department of Revenue

Mission Statement:

Together, we collect the revenue that Oregon counts on.

Legislatively Proposed KPMs	Metrics	Agency Request	Last Reported Result	Target 2026	Target 2027
1. Average Days to Process Personal Income Tax Refund.		Approved	13	12	12
2. Percent of Personal Income Tax Returns Filed Electronically		Approved	94%	94%	94%
3. Employee Training Per Year (percent receiving 20 hours per year).		Approved	53%	65%	65%
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.	a) Overall	Approved	82%	95%	95%
	b) Availability of Information		83%	95%	95%
	c) Helpfulness		88%	95%	95%
	d) Timeliness		81%	95%	95%
	e) Accuracy		86%	95%	95%
	f) Expertise		88%	95%	95%
5. Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.		Approved	79	85	85
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	96%	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	12%	12%	12%
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	\$0.18	\$0.20	\$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	\$0.06	\$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	\$0.06	\$0.10	\$0.10
11. Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.		Approved	45	50	50

LFO Recommendation:

The Legislative Fiscal Office recommends approval of the Key Performance Measures and targets, as proposed.

SubCommittee Action: