# Oregon Department of Revenue

## 2021–2023

## Legislatively Adopted Budget

# Oregon Department of Revenue
## 2021–23 Legislatively Adopted Budget

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# CERTIFICATION

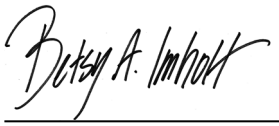
I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Oregon Department of Revenue

**AGENCY NAME**

955 Center St. 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

X Legislatively Adopted

**HB 5033 A BUDGET REPORT and MEASURE SUMMARY**

**Carrier:** Sen. Wagner

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/07/19 |
| **Action:** | Do pass the A-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 10 - Beyer, Frederick, Girod, Heard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner |
| **Exc:** | 1 - Hansell |
| **House Vote** | |
| **Yeas:** | 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark |
| **Prepared By:** | Patrick Heath, Department of Administrative Services |
| **Reviewed By:** | John Borden, Legislative Fiscal Office |

**Department of Revenue**
**2019-21**

## Budget Summary*

| | 2017-19 Legislatively Approved Budget[1] | 2019-21 Current Service Level | 2019-21 Committee Recommendation | Committee Change from 2017-19 Leg. Approved | |
|---|---|---|---|---|---|
| | | | | $ Change | % Change |
| General Fund | $ 180,043,954 | $ 189,808,830 | $ 196,120,914 | $ 16,076,960 | 8.9% |
| General Fund Debt Service | $ 14,425,618 | $ 15,066,620 | $ 15,066,620 | $ 641,002 | 4.5% |
| Other Funds Limited | $ 128,749,265 | $ 122,443,785 | $ 124,818,941 | $ (3,930,324) | (3.1%) |
| Other Funds Debt Service | $ 1,185,157 | $ 1,237,830 | $ 1,237,830 | $ 52,673 | 4.5% |
| Total | $ 324,403,994 | $ 328,557,065 | $ 337,244,305 | $ 12,840,311 | 4.0% |

## Position Summary

| | | | | |
|---|---|---|---|---|
| Authorized Positions | 1,102 | 1,024 | 1,018 | (84) |
| Full-time Equivalent (FTE) positions | 963.68 | 969.22 | 973.35 | 9.67 |

[1] Includes adjustments through December 2018

* Excludes Capital Construction expenditures

## Summary of Revenue Changes

The Department of Revenue (DOR) is responsible for collecting taxes that make up more than 95 percent of the state's General Fund revenue, including the Personal Income Tax, Corporate Income Tax, Estate Transfer Tax, Cigarette Tax, and Other Tobacco Products Tax. General Fund revenues are expected to reach $21.3 billion in the 2019-21 biennium. The General Fund is uniquely dependent on the Personal Income Tax, which is projected to account for approximately 89 percent of General Fund revenues in 2019-21.

The Department's primary source of Other Funds to pay for the cost of administering its tax portfolio is the Other Funds taxes it collects, including the Marijuana Tax, portions of the Cigarette and Other Tobacco Products Tax, transportation taxes, the State Lodging Tax, and a host of other taxes collected on behalf of other state departments or local governments. Proceeds from these taxes are transferred to the departments or local governments after deducting the costs of administration. The revenues from these taxes are subject to appropriation and many of the taxes the Department collects have legal caps on administrative costs. In addition to the Other Funds 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. The primary revenue source for Property Tax Division, the County Assessment Function Funding Assistance revenue, is projected to bring in $39.6 million during the 2019-21 biennium. Of this amount, 90.0 percent will be transferred to counties to help pay for the administration of their property tax programs, while 10.0 percent will be retained by the Property Tax Division to administer the division's programs. Other Funds revenue is also associated with the Senior and Disabled Property Tax Deferral account. The deferred taxes and interest are collected when the property is disqualified. These proceeds are used to pay counties for the property taxes of

homeowners that still qualify under the program. The program makes approximately $15 million in property tax payments each year and receives an estimated $21 million in repayments.

The Subcommittee approved Package 803 to better align the Department's budgeted Other Funds revenues with the 2019-21 Legislatively Adopted Budget. There is no expenditure impact associated with this package.

## Summary of General Government Subcommittee Action

DOR administers almost 40 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 Non-profit Housing for Elderly Persons Program and the Senior Citizens' and Disabled Citizens' Property Tax Deferral Program. The Subcommittee approved a total funds budget of $337,244,305 and 1,018 positions (973.35 FTE) for the 2019-21 biennium. The budget consists of a General Fund appropriation of $211,187,534 and $126,056,771 in Other Funds expenditure limitation. This represents a 4.0 percent increase in total funds from the 2017-19 Legislatively Approved Budget.

### Administration Division

The Administration Division provides overall Department leadership and supports the work of the rest of DOR by providing services in the following areas: the Director's Office, Finance (including the Accounting, Procurement, and Budget and Payroll sections), Communications, Facilities, Project Management, the Disclosure Office, Human Resources, Internal Audit, and Research. This Division has undergone a significant reorganization in creating the Department's budget. The Human Resources, Internal Audit, Communications, Facilities, and the Director's Office sections moved to the Administration Division from the Executive Division, during the development of the 2019-21 budget. Research and Project Management moved to Administration from the General Services Division budget. The Processing Center, which processes tax returns and payments for all taxes, and the Information Technology Services group were formerly part of this Division and were moved to create a stand-alone division as part of the development of the 2019-21 budget. The Subcommittee recommended budget for the Administration Division is $37.7 million total funds and 71 positions (71.00 FTE). The Subcommittee recommended the following packages:

Package 812, Vacant Position Elimination. This package reduces General Fund by $219,918 and Other Funds expenditure limitation by $19,124 and abolishes a permanent full-time Information Systems Specialist 8 (1.00 FTE).

### Property Tax Division

The Property Tax Division (PTD) oversees the property tax function of Oregon county government, which generates over $5 billion a year to fund public schools, police and fire departments, and other local government services. This is locally-generated revenues that do not pass through the Department's budget. PTD consists of four major program areas: County Oversight, Industrial and Utility Valuation, Forestland Valuation and Timber Taxes, and Cadastral Information Systems.

This Division is supported by General Fund and Other Funds revenues. Other Funds revenues come from the County Mapping and County Assessment Funding Programs. Document recording fees plus a portion of the interest collected on delinquent property tax payments support the Department's appraisal of about 900 industrial sites and approximately 525 utility and transportation companies, as well as the Department administration of the county grant process. The Subcommittee recommended budget for the Division consists of $61.5 million total funds and 81 positions (80.13 FTE). The Subcommittee recommended the following packages:

Package 804, Property Valuation System Business Case Update. This package increases General Fund by $210,500 and establishes one limited duration Information Systems Specialist 8 position (0.88 FTE) to begin the process to re-initiate the Property Valuation System information technology project, including a thorough review and updating of foundational documents used in the Stage Gate approval process for information technology projects. The Department was forced to stopped work on this project in the 2017-19 biennium due to the lack of legislatively approved funding and vendor responses to a Request for Proposals whose costs greatly exceeded earlier project estimates.

Package 805, Comprehensive Reconciliation of Position Funding. This package increases General Fund by $1,219,490, reduces Other Funds expenditure limitation by $724,252, and increases position funding by 2.57 FTE. This package resolves long-standing funding issues within the Property Tax Division. Earlier attempts to address the issue by the Department have been unsuccessful. With the funding approved in this package, the legislative expectation is that DOR will hire for all currently vacant positions in the Property Tax Division.

Package 812, Vacant Position Elimination. This package reduces General Fund by $181,556, reduces Other Funds expenditure limitation by $90,093, and abolishes a permanent full-time Information Systems Specialist 3 position (1.00 FTE) and 0.25 FTE of an Operations and Policy Analyst 2 position for a reduction of 1.25 FTE.

**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 Personal Income Tax is projected to bring in approximately $18.7 billion during the 2019-21 biennium. An estimated 2.15 million personal income tax returns will be filed for the 2019 tax year.

The mission of PTAC is to improve taxpayer compliance with the programs it administers through taxpayer assistance, education, and enforcement activities. To aid voluntary compliance, PTAC provides taxpayer education and assistance programs. It also employs enforcement activities for those who do not voluntarily comply with Oregon's personal income tax laws. Enforcement actions affect individuals who fail to file required returns, understate income, overstate expenses or deductions, or fail to pay. The Division commits most of its resources to enforcement, business audits, single-issue audits, and collection of debt. The Personal Tax and Compliance Division's program responsibility also includes collection of delinquent taxes.

This Division is supported primarily by General Fund revenues. PTAC Other Funds expenditures are primarily for the administration of Tri-Met and Lane County Transit Self-Employment Tax programs. The Subcommittee recommended budget for PTAC consists of $82.0 million total funds and 391 positions (390.76 FTE). The Subcommittee recommended the following packages:

Package 101, Senate Bill 254 (2018). This package increases General Fund by $166,029 and Other Funds expenditure limitation by $29,299. This package provides the budgetary authority to pay fees to banks for their participation in the state's bank account data matching function, as well as for a third-party service provider to ensure the bank information they have is up to date. The financial institutions data match program was approved as part of Senate Bill 254 in the 2018 Legislative Session and is a collections tool for the Department to pursue delinquent accounts. Banks are compensated for their participation in this effort through a payment of $2,500 for start-up costs and up to $150 per quarter for the actual costs of complying with the bill. The package is recommended on a one-time basis.

Package 105, Marijuana Program / Income Tax Audits. This package increases General Fund by $408,276 and Other Funds expenditure limitation by $8,332 to establish two permanent full-time Tax Auditor 2 positions (1.76 FTE). These positions are being funded to audit the personal income tax returns of licensed marijuana business owners. There is a high risk of non-compliance in this new cash-driven industry.

Package 812, Vacant Position Elimination. This package reduces General Fund by $482,208, Other Funds expenditure limitation by $9,841, and abolishes four vacant positions – one Student Office Worker, two Revenue Agent 3s, and one Administrative Specialist 1 (3.17 FTE).

**Business Division**

The Business Division administers the Corporation Income and Excise taxes, Employer Income Tax Withholdings, state and local Transit Payroll Taxes, Fiduciary, Estate Transfer, Cigarette Tax, Tobacco Tax, the Vehicle Excise and Use Taxes, other Special Programs, and other taxes. Although administered by the Business Division, the costs associated with administering the Marijuana Tax are budgeted in the Marijuana Program. The Business Division shares administrative responsibility for administering the Combined Payroll Tax program with the Oregon Employment Department, which processes the majority of the returns and administers the state's unemployment tax and the Department of Consumer and Business Services, which administers the workers' benefit fund assessment.

The Business Division's program responsibility includes collection of delinquent business taxes. These include income taxes withheld by employers and sent to the Department, corporation taxes, and local transit district taxes. The Division audits corporation income and excise tax returns, fiduciary returns, and transit self-employment tax returns. Audit activity is performed by staff located in Salem and in field offices around the state. The Other Agency Accounts section of the Business Division was spun out to form the Collections Division during the development of the 2019-21 budget.

This section is supported by General Fund and by charges to Other Funds programs for their share of the Department's administrative expenses. Other Funds revenue includes administrative charges to the Other Funds taxes the division administers. The Subcommittee recommended

budget for the Business Division consists of $35.5 million total funds and 154 positions (152.38 FTE). The Subcommittee recommended the following packages:

Package 081, September 2018 Emergency Board. This package increases Other Funds expenditure limitation by $26,790 for the Department to complete the rollout of its data matching portal for the state lodging tax. House Bill 3180 (2017) directed the creation of a data matching portal to improve the enforcement and collection of state and local transient lodging taxes through a quarterly exchange of data between the state and local governments. The expenditure limitation for this work was approved by the September 2018 Emergency Board, while this package represents the remaining limitation needs to complete and operationalize the data matching portal. This package is recommended on a one-time basis.

Package 106, Auditing. This package increases Other Funds expenditure limitation by $309,403 and authorizes the establishment of one permanent full-time Tax Auditor 2 position (0.88 FTE). This position is intended to audit State Lodging Tax returns and increase rates of compliance. The package also includes $112,164 in Other Funds expenditure limitation for one year of a professional services contract to purchase data related to transient lodging providers from companies that collect the data from online transient lodging portals. The revenue supporting this work comes from the State Lodging Tax. The $112,164 in Other Funds expenditure limitation for the professional services contract is approved on a one-time basis for the 2019-21 biennium.

Package 802, Heavy Equipment Rental Tax. This package increases Other Funds expenditure limitation by $341,361 and authorizes the establishment of three positions (1.50 FTE). This package provides the expenditure limitation to complete the implementation of the Heavy Equipment Rental Tax by providing one limited duration full-time Operations and Policy Analyst 2 for program development, one permanent part-time Administrative Support Specialist 2 to perform filing enforcement, suspense, and to prepare billings and refunds for the two true-up years of the tax, and one permanent full-time Tax Auditor 1 to ensure compliance and the accuracy of tax returns. Gentax system configuration and testing for the Heavy Equipment Rental Tax implementation is funded under the Core System Replacement Program. The revenue to support this package comes from the Heavy Equipment Rental Tax.

Package 812, Vacant Position Elimination. This package reduces General Fund by $179,406 and Other Funds expenditure limitation by $362,381 and abolishes four vacant Public Service Representative 4 positions (2.75 FTE).

**Collections Division**

The Collections Division includes the Other Agency Accounts (OAA) section, previously part of the Business Division. The OAA section acts as an in-house collections agency for state government, collecting on debts for 180 state departments, boards, and commissions. The Department collects the debts and transfers the amount collected less a fee for its work. Senate Bill 1067 (2017) recently expanded the work of the section by requiring the Executive Branch agencies send their liquidated and delinquent debt to OAA sooner. OAA also now manages all of the debt assigned to private collection firms.

The Collections Division does not currently include all of the Department's collections functions. The Legislature in 2019 acknowledged receipt of a report by the Department on the feasibility of consolidating all collections functions within a single division. Beginning with the 2021-23 biennium, the department proposed to transfer the collections functions within the Personal Tax and Compliance Division and the Business Division into the newly established division. The department's feasibility analysis is to undertake this consolidation over the course of the next two biennia, subject to legislative review and approval.

The Collections Division recovers its costs through fees charged against the debt it collects. The Subcommittee recommended budget for the Collections Division is $13.4 million total funds and 73 positions (73.00 FTE). The Subcommittee recommended the following package:

Package 801, LFO Analyst Adjustments. This package reduces General Fund by $190,154 and increases Other Funds expenditure limitation by $190,154 to shift one position in the Collections Division from General Fund to Other Funds to match the revenue source that supports the program's work.

**Corporate Division**

The Corporate Division was established to administer the Corporate Activity Tax established by House Bill 3427 (2019). The Corporate Activity Tax applies to business receipts earned on or after July 1, 2020. Proceeds from the tax will support investments in education. The primary budget authority for implementing the Corporate Activity Tax was provided to the Department of Revenue via House Bill 5047 (2019). The Subcommittee recommended the following package:

Package 801, LFO Analyst Adjustments. This package increase General Fund by $1 and Other Funds expenditure limitation by $1 to establish the Corporate Division for administration of the Corporate Activity Tax established by House Bill 3427 (2019).

**Information Technology Services Division**

The Information Technology Services Division supports the technology platforms on which DOR operates, processes incoming paper returns and correspondence, and processes and deposits all payments received by the Department. The Division includes Engineering Services, which manages DOR's network, databases, middleware, systems and servers; the Service Desk, which provides end-user support for DOR's employees; the Core Systems group, which supports DOR's core system, Gentax; Application Services, which develops and supports in-house applications DOR uses to administer its tax portfolio; and the Processing Center, which processes all incoming paper returns, payments and correspondence and deposits all payments.

This Division is supported by General Fund and by charges to Other Funds programs for their share of the Department's administrative expenses. The Subcommittee recommended budget for the Information Technology Services Division consists of $48.7 million total funds and 224 positions (182.57 FTE). The Subcommittee recommended the following packages:

Package 110, Processing Center Permanent Staffing. This package increases Other Funds expenditure limitation by $1,500,231 and authorizes the establishment of 11 limited duration positions (11.00 FTE). This package provides the staff needed to handle paper returns and correspondence related to the statewide transit tax enacted by the Legislature in 2017. The state has a joint payroll tax form administered by the Employment Department, but due to that agency's modernization efforts and a lack of space on the tax form, DOR was unable to use that form. Permanent funding for these positions will be reconsidered once electronic filing becomes more prevalent. The Services and Supplies and Capital Outlay approved as part of this package will be phased out in the development of the 2021-23 budget. The revenue to support this package comes from the statewide transit tax.

Package 111, Processing Center Modernization Project. This package increases General Fund by $780,007 and Other Funds expenditure limitation by $67,826. The purpose of this package is to complete the Processing Center Modernization project, which replaces the Department's obsolete scanners with new scanners that are integrated with Gentax, the Department's primary tax processing system. The project has completed Phase 1 and successfully decommissioned the legacy scanners most at risk of failure. The Department plans to complete Phase 2 in August 2019 and Phase 3, which will finalize the remaining programs, in August 2020. This package is approved on a one-time basis.

Package 112, Shared Services. This package increases General Fund by $6,488,923 and Other Funds expenditure limitation by $564,254 in order to fund the maintenance and support of the Department's Gentax application, which is DOR's primary tax processing system. The package funds Level 2 maintenance from the vendor and includes five vendor augmentation staff for 2019 and four vendor augmentation staff for 2020. The Department of Administrative Services is directed to unscheduled $3,122,219 General Fund and $271,497 Other Fund expenditure limitation until DOR reports to the Legislature in 2020, on the status of outstanding issues related to the Gentax implementation. This package is approved on a one-time basis and will be phased out in the development of the 2021-23 budget.

Package 801, LFO Adjustments. This package reduces General Fund by $428,400 and Other Funds expenditure limitation by $81,600 in Services and Supplies by eliminating funding for contracts that support document scanners the agency no longer needs as a result of the Processing Center Modernization project Phase 1.

Package 812, Vacant Position Elimination. This package reduces General Fund by $1,279,500 and Other Funds expenditure limitation by $142,836 and abolishes 14 positions – one Information Systems Specialist 3, one Information Systems Specialist 6, One Information Systems Specialist 7, one Information Systems Specialist 8, one Data Entry Operator, one Office Specialist 1, and eight Office Specialist 2 positions for a total reduction of 7.05 FTE.

**Marijuana Program**

The Marijuana Program consists of the staff needed to administer the Marijuana Tax, including communications, policy analysis, and the development of administrative rules and forms. In addition, the Marijuana Program administers over 70 local marijuana taxes on behalf of local governments. In addition to heightened interest from Legislators and the media, administering the Marijuana Tax has brought new challenges to the Department. As many marijuana businesses are unable use the formal banking system due to federal law, significant numbers pay their

taxes in cash, which required the Department to build and staff a cash handling facility where all taxpayers seeking to make cash payments must go.

This section is supported by marijuana tax revenues and reimbursements from local governments for the administration of their taxes. The Subcommittee recommended budget for the Marijuana Program is $4.5 million total funds and 16 positions (15.76 FTE). The Subcommittee recommended the following packages:

Package 105, Marijuana Program / Income Tax Audits. This package increases Other Funds expenditure limitation by $416,608 and authorizes the establishment of two permanent full-time Tax Auditor 2 positions (1.76 FTE). The purpose of this package is to audit the Marijuana Tax returns of licensed marijuana businesses. There is a high risk of non-compliance in this cash-driven industry.

Package 812, Vacant Position Elimination. This package reduces Other Funds expenditure limitation by $43,472 and abolishes one Economist 3 position (0.25 FTE).

**Non-profit Housing For Elderly Persons**

The Nonprofit Housing for Elderly Persons program reimburses counties for the costs of a property tax exemption for certain nonprofit homes for the elderly. The nonprofit homes receive the exemption regardless of whether or to what extent the counties are reimbursed for this exemption. The Subcommittee recommended a budget of $3,348,966 General Fund for this program.

**Senior Deferral Program**

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 $33.8 million total funds and eight positions (7.75 FTE). The Subcommittee recommended the following package:

Package 812, Vacant Position Elimination. This package reduces Other Funds expenditure limitation by $140,504 and abolishes one permanent Operations and Policy Analyst 2 position (0.75 FTE).

**Core System Replacement Project**

The Department recently completed a multi-biennia effort to replace their legacy tax processing system with a new, integrated system called GenTax. The goal of the project was to replace the Department's core tax systems to improve efficiency, reduce the risk of system failure, and enhance the ability to improve performance and generate revenue. The Subcommittee recommended a budget of $535,000 Other Funds. The Subcommittee recommended the following package:

Package 802, Heavy Equipment Rental Tax. This package increases Other Funds expenditure limitation by $535,000 for the Core System Replacement project to fund vendor costs for the implementation of the Heavy Equipment Rental Tax. This package is approved on a one-time basis and will be phased out in the development of the 2021-23 budget.

**Debt Service**

This program unit includes the total cost of all debt service for the Department. The base budget pays for Core System Replacement and Property Valuation System bonds issued during previous biennia. The Subcommittee recommended a budget of $15,066,620 General Fund and $1,237,830 Other Funds expenditure limitation for this program.

## Summary of Maximum Supervisory Ratio

The Subcommittee reviewed the agency's proposed Maximum Supervisory Ratio of 1:11.

## Summary of Performance Measure Action

See attached "Legislatively Approved 2019-2021 Key Performance Measures."

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

**Department of Revenue**
**Patrick Heath - 503-378-3742**

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS LIMITED | OTHER FUNDS NONLIMITED | FEDERAL FUNDS LIMITED | FEDERAL FUNDS NONLIMITED | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| 2017-19 Legislatively Approved Budget at Dec 2018 * | $ 194,469,572 | $ - | $ 129,934,422 | $ - | $ - | $ - | $ 324,403,994 | 1,102 | 963.68 |
| 2019-21 Current Service Level (CSL)* | $ 204,875,450 | $ - | $ 123,681,615 | $ - | $ - | $ - | $ 328,557,065 | 1,024 | 969.22 |
| SUBCOMMITTEE ADJUSTMENTS (from CSL) | | | | | | | | | |
| **SCR 003 - Administration** | | | | | | | | | |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ (210,115) | $ - | $ (18,272) | $ - | $ - | $ - | $ (228,387) | (1) | (1.00) |
| Services and Supplies | $ (9,803) | $ - | $ (852) | $ - | $ - | $ - | $ (10,655) | | |
| **SCR 004 - Property Tax Division** | | | | | | | | | |
| Package 804: Property Valuation System Business Case Update | | | | | | | | | |
| Personal Services | $ 199,845 | $ - | $ - | $ - | $ - | $ - | $ 199,845 | 1 | 0.88 |
| Capital Outlay | $ 10,655 | $ - | $ - | $ - | $ - | $ - | $ 10,655 | | |
| Package 805: Comprehensive Reconciliation of Position Funding | | | | | | | | | |
| Personal Services | $ 1,219,490 | $ - | $ (724,252) | $ - | $ - | $ - | $ 495,238 | 0 | 2.57 |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ (173,032) | $ - | $ (85,298) | $ - | $ - | $ - | $ (258,330) | (1) | (1.25) |
| Services and Supplies | $ (8,524) | $ - | $ (4,795) | $ - | $ - | $ - | $ (13,319) | | |
| **SCR 005 - Personal Tax and Compliance Division** | | | | | | | | | |
| Package 101: SB 254 (2018) | | | | | | | | | |
| Services and Supplies | $ 166,029 | $ - | $ 29,299 | $ - | $ - | $ - | $ 195,328 | | |
| Package 105: Marijuana Program / Income Tax Audits | | | | | | | | | |
| Personal Services | $ 314,447 | $ - | $ 6,417 | $ - | $ - | $ - | $ 320,864 | 2 | 1.76 |
| Services and Supplies | $ 79,494 | $ - | $ 1,622 | $ - | $ - | $ - | $ 81,116 | | |
| Capital Outlay | $ 14,335 | $ - | $ 293 | $ - | $ - | $ - | $ 14,628 | | |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ (449,107) | $ - | $ (9,166) | $ - | $ - | $ - | $ (458,273) | (4) | (3.17) |
| Services and Supplies | $ (33,101) | $ - | $ (675) | $ - | $ - | $ - | $ (33,776) | | |
| **SCR 006 - Business Division** | | | | | | | | | |
| Package 081: September 2018 Emergency Board | | | | | | | | | |
| Services and Supplies | $ - | $ - | $ 26,790 | $ - | $ - | $ - | $ 26,790 | | |
| Package 106: Auditing | | | | | | | | | |
| Personal Services | $ - | $ - | $ 160,432 | $ - | $ - | $ - | $ 160,432 | 1 | 0.88 |
| Services and Supplies | $ - | $ - | $ 141,657 | $ - | $ - | $ - | $ 141,657 | | |
| Capital Outlay | $ - | $ - | $ 7,314 | $ - | $ - | $ - | $ 7,314 | | |
| Package 802: Heavy Equipment Rental Tax | | | | | | | | | |
| Personal Services | $ - | $ - | $ 267,247 | $ - | $ - | $ - | $ 267,247 | 3 | 1.50 |
| Services and Supplies | $ - | $ - | $ 74,114 | $ - | $ - | $ - | $ 74,114 | | |

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS | | FEDERAL FUNDS | | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| | | | LIMITED | NONLIMITED | LIMITED | NONLIMITED | | | |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ (169,949) | $ - | $ (342,536) | $ - | $ - | $ - | $ (512,485) | (4) | (2.75) |
| Services and Supplies | $ (9,457) | $ - | $ (19,845) | $ - | $ - | $ - | $ (29,302) | | |
| **SCR 007 - Collections Division** | | | | | | | | | |
| Package 801: LFO Analyst Adjustment | | | | | | | | | |
| Personal Services | $ (190,154) | $ - | $ 190,154 | $ - | $ - | $ - | $ - | 0 | 0.00 |
| **SCR 008 - Corporate Division** | | | | | | | | | |
| Package 801: LFO Analyst Adjustments | | | | | | | | | |
| Services and Supplies | $ 1 | $ - | $ 1 | $ - | $ - | $ - | $ 2 | | |
| **SCR 009 -Information Technology Services Division** | | | | | | | | | |
| Package 110: Processing Center Permanent Staffing | | | | | | | | | |
| Personal Services | $ - | $ - | $ 1,302,575 | $ - | $ - | $ - | $ 1,302,575 | 11 | 11.00 |
| Services and Supplies | $ - | $ - | $ 117,202 | $ - | $ - | $ - | $ 117,202 | | |
| Capital Outlay | $ - | $ - | $ 80,454 | $ - | $ - | $ - | $ 80,454 | | |
| Package 111: PCM Project | | | | | | | | | |
| Services and Supplies | $ 780,007 | $ - | $ 67,826 | $ - | $ - | $ - | $ 847,833 | | |
| Package 112: Shared Services | | | | | | | | | |
| Services and Supplies | $ 6,488,923 | $ - | $ 564,254 | $ - | $ - | $ - | $ 7,053,177 | | |
| Package 801: LFO Analyst Adjustments | | | | | | | | | |
| Services and Supplies | $ (428,400) | $ - | $ (81,600) | $ - | $ - | $ - | $ (510,000) | | |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ (1,211,200) | $ - | $ (136,017) | $ - | $ - | $ - | $ (1,347,217) | (14) | (7.05) |
| Services and Supplies | $ (68,300) | $ - | $ (6,819) | $ - | $ - | $ - | $ (75,119) | | |
| **SCR 014 - Marijuana Program** | | | | | | | | | |
| Package 105: Marijuana Program / Income Tax Audits | | | | | | | | | |
| Personal Services | $ - | $ - | $ 320,864 | $ - | $ - | $ - | $ 320,864 | 2 | 1.76 |
| Services and Supplies | $ - | $ - | $ 81,116 | $ - | $ - | $ - | $ 81,116 | | |
| Capital Outlay | $ - | $ - | $ 14,628 | $ - | $ - | $ - | $ 14,628 | | |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ - | $ - | $ (40,808) | $ - | $ - | $ - | $ (40,808) | (1) | (0.25) |
| Services and Supplies | $ - | $ - | $ (2,664) | $ - | $ - | $ - | $ (2,664) | | |
| **SCR 025 - Sr Citizens Prop Tax Deferral** | | | | | | | | | |
| Package 812: Vacant Position Elimination | | | | | | | | | |
| Personal Services | $ - | $ - | $ (132,513) | $ - | $ - | $ - | $ (132,513) | (1) | (0.75) |
| Services and Supplies | $ - | $ - | $ (7,991) | $ - | $ - | $ - | $ (7,991) | | |

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS | | FEDERAL FUNDS | | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| | | | LIMITED | NONLIMITED | LIMITED | NONLIMITED | | | |
| **SCR 030 - Core System Replacement** | | | | | | | | | |
| Package 802: Heavy Equipment Rental Tax | | | | | | | | | |
| Services and Supplies | $ - | $ - | $ 535,000 | $ - | $ - | $ - | $ 535,000 | | |
| TOTAL ADJUSTMENTS | $ 6,312,084 | $ - | $ 2,375,156 | $ - | $ - | $ - | $ 8,687,240 | (6) | 4.13 |
| SUBCOMMITTEE RECOMMENDATION * | $ 211,187,534 | $ - | $ 126,056,771 | $ - | $ - | $ - | $ 337,244,305 | 1,018 | 973.35 |
| % Change from 2017-19 Leg Approved Budget | 8.6% | 0.0% | (3.0%) | 0.0% | 0.0% | 0.0% | 4.0% | (7.6%) | 1.0% |
| % Change from 2019-21 Current Service Level | 3.1% | 0.0% | 1.9% | 0.0% | 0.0% | 0.0% | 2.7% | (0.6%) | 0.4% |

*Excludes Capital Construction Expenditures

# Legislatively Approved 2019 - 2021 Key Performance Measures

Published: 6/6/2019 5:03:49 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 2020 | Target 2021 |
|---|---|---|---|---|---|
| 1. Average Days to Process Personal Income Tax Refund. | | Approved | 18 | 16 | 16 |
| 2. Percent of Personal Income Tax Returns Filed Electronically | | Approved | 88% | 90% | 90% |
| 3. Employee Training Per Year (percent receiving 20 hours per year). | | Approved | 64% | 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. | Overall | Approved | 81% | 85% | 85% |
| | Availability of Information | | 80% | 85% | 85% |
| | Helpfulness | | 86% | 85% | 85% |
| | Timeliness | | 81% | 85% | 85% |
| | Accuracy | | 83% | 85% | 85% |
| | Expertise | | 86% | 85% | 85% |
| 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 | 20% | 20% | 20% |
| 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 | $0.27 | $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 | $0.12 | $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 | $0.15 | $0.18 | $0.18 |
| 11. Employee Engagement - Index of employees considered actively engaged by a standardized survey. | | Approved | 55 | 60 | 60 |

**LFO Recommendation:**

The Legislative Fiscal Office recommends approval of the proposed key Kerformance Measures and targets with direction that the agency conduct a comprehensive review of existing Key Performance Measures, data, and targets and report back to the Legislature in 2020 with proposed changes. The agency should utilize the recently completed Outcome-Based Management Assessment and roadmap as guideance for proposed

key perforemcen measurement changes.

**SubCommittee Action:**

The General Government Subcommittee adopted the Legislative Fiscal Office recommendation.

**HB 5050 A BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Sen. Johnson

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/25/19 |
| **Action:** | Do pass the A-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 8 - Beyer, Boles, Frederick, Johnson, Manning Jr, Roblan, Steiner Hayward, Wagner |
| **Abs:** | 4 - Girod, Hansell, Heard, Thomsen |
| **House Vote** | |
| **Yeas:** | 8 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Stark |
| **Exc:** | 1 - Smith G |
| **Prepared By:** | Julie Neburka and Theresa McHugh, Legislative Fiscal Office |
| **Reviewed By:** | Paul Siebert, Legislative Fiscal Office |

**Emergency Board**
**2019-21**

**Department of Corrections**
**2017-19**

| Budget Summary* | 2017-19 Legislatively Approved Budget | 2019-21 Committee Recommendation | Committee Change |
|---|---|---|---|
| **Emergency Board** | | | |
| General Fund - General Purpose | - | $ 75,000,000 | $ 75,000,000 |
| General Fund - Special Purpose Appropriations | | | |
| State Agencies for state employee compensation | - | $ 200,000,000 | $ 200,000,000 |
| State Agencies for non-state worker compensation | - | $ 20,000,000 | $ 20,000,000 |
| Public Defense services and contract model | | $ 20,000,000 | $ 20,000,000 |
| Grand Jury Recordation | - | $ 3,000,000 | $ 3,000,000 |
| OHA - Youth with Behavioral Health Needs | | $ 5,700,000 | $ 5,700,000 |
| PDSC and DOC - Unauthorized Use of a Vehicle | | $ 1,000,000 | $ 1,000,000 |
| Secretary of State - SB 861 implementation | | $ 1,146,094 | $ 1,146,094 |
| **ADMINISTRATION PROGRAM AREA** | | | |
| **Department of Administrative Services** | | | |
| General Fund | | $ 23,939,562 | $ 23,939,562 |
| General Fund Debt Service | | $ (243,315) | $ (243,315) |
| Lottery Funds Debt Service | | $ (2,797,357) | $ (2,797,357) |
| Other Funds | | $ 98,343,839 | $ 98,343,839 |
| Other Funds Debt Service | | $ 4,975,884 | $ 4,975,884 |
| **Advocacy Commissions Office** | | | |
| General Fund | | $ (3,910) | $ (3,910) |
| **Employment Relations Board** | | | |
| General Fund | | $ (24,878) | $ (24,878) |
| Other Funds | | $ (17,900) | $ (17,900) |
| **Oregon Government Ethics Commission** | | | |
| Other Funds | | $ (31,294) | $ (31,294) |
| **Office of the Governor** | | | |
| General Fund | | $ 37,976 | $ 37,976 |
| Lottery Funds | | $ (30,060) | $ (30,060) |
| Other Funds | | $ (14,162) | $ (14,162) |
| **Oregon Liquor Control Commission** | | | |
| Other Funds | - | $ (365,805) | $ (365,805) |

| Budget Summary* | 2017-19 Legislatively Approved Budget | 2019-21 Committee Recommendation | Committee Change |
|---|---|---|---|
| **Public Employees Retirement System,** | | | |
| Other Funds | | $ (99,540) | $ (99,540) |
| **Racing Commission** | | | |
| Other Funds | | $ (74,492) | $ (74,492) |
| **Department of Revenue** | | | |
| General Fund | | $ (1,951,713) | $ (1,951,713) |
| General Fund Debt Service | | $ (86,500) | $ (86,500) |
| Other Funds | | $ (625,879) | $ (625,879) |
| Other Funds Debt Service | | $ 90,000 | $ 90,000 |
| **Secretary of State** | | | |
| General Fund | | $ 198,280 | $ 198,280 |
| Other Funds | | (731,332) | $ (731,332) |
| Federal Funds | | $ (6,624) | $ (6,624) |
| **State Library** | | | |
| General Fund | | $ (2,658) | $ (2,658) |
| Other Funds | | $ (54,948) | $ (54,948) |
| Federal Funds | | $ (4,478) | $ (4,478) |
| **State Treasurer** | | | |
| Other Funds | | $ (786,435) | $ (786,435) |
| **CONSUMER AND BUSINESS SERVICES PROGRAM AREA** | | | |
| **State Board of Accountancy** | | | |
| Other Funds | - | $ (41,790) | $ (41,790) |
| **Chiropractic Examiners Board** | | | |
| Other Funds | - | $ (40,563) | $ (40,563) |
| **Consumer and Business Services** | | | |
| Other Funds | | $ (1,805,550) | $ (1,805,550) |
| Federal Funds | | $ 724,474 | $ 724,474 |
| **Construction Contractors Board** | | | |
| Other Funds | | $ (223,798) | $ (223,798) |

A second reservation was established within the general purpose Emergency Fund of $9 million for the Oregon Health Authority for the purpose of supporting community mental health programs. The Oregon Health Authority may request allocation of the reservation from the Emergency Board if any or all of these funds are deemed necessary to maintain the 2017-19 level of on-going community mental health program services funded by the agency.

## Adjustments to Approved 2019-21 Agency Budgets

### STATEWIDE ADJUSTMENTS

Statewide adjustments reflect budget changes in multiple agencies based on reductions in Department of Administrative Services' assessments and charges for services, Attorney General rates, Secretary of State assessments, and Parks assessments. Statewide adjustments also reflect net reductions to debt service realized through interest rate savings on bond sales, and Other Funds balances and interest earnings that can be applied to debt service. Total savings are $66.2 million General Fund, $13.7 million Lottery Funds, $34 million Other Funds, and $11 million Federal Funds.

Specific reductions include $37.1 million total funds from lower Department of Administrative Services assessments and service rates; $31.1 million total funds from PERS rate updates; $39.8 million total funds from debt service interest rate savings and refunding of outstanding bonds; $8.1 million total funds from lower Attorney General rates; and $2.6 million total funds from lower Secretary of State and Parks assessments.

Section 161 of the budget bill reflects the changes, as described above, for each agency. These adjustments are included in the table at the beginning of the budget report but are not addressed in the individual agency narratives. Additionally, new Other Funds debt service expenditure limitations for multiple agencies are established to accommodate the use of fund balances for debt repayment.

### ADMINISTRATION

#### Department of Administrative Services

The Subcommittee approved various one-time General Fund appropriations to the Department of Administrative Services for the following purposes:

**HB 5047 A BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Sen. Roblan

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 05/03/19 |
| **Action:** | Do pass the A-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 7 - Beyer, Frederick, Johnson, Manning Jr, Roblan, Steiner Hayward, Wagner |
| **Nays:** | 2 - Hansell, Heard |
| **Exc:** | 3 - Girod, Thomsen, Winters |
| **House Vote** | |
| **Yeas:** | 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark |
| **Prepared By:** | Lisa Pearson, Department of Administrative Services |
| **Reviewed By:** | Doug Wilson, Legislative Fiscal Office |

**Department of Education**
**2019-21**

**Department of Revenue**
**2019-21**

**Department of Justice**
**2019-21**

## Budget Summary*

| | 2017-19 Legislatively Approved Budget[1] | 2019-21 Current Service Level | 2019-21 Committee Recommendation | Committee Change from 2017-19 Leg. Approved | |
|---|---|---|---|---|---|
| | | | | $ Change | % Change |
| **Department of Education** | | | | | |
| General Fund | $ - | $ - | $ 5,504,403 | $ 5,504,403 | 0.0% |
| Other Funds | $ - | $ - | $ 908,986,836 | $ 908,986,836 | 0.0% |
| Subtotal | $ - | $ - | $ 914,491,239 | $ 914,491,239 | 0.0% |
| **Department of Revenue** | | | | | |
| General Fund | $ - | $ - | $ 3,954,361 | $ 3,954,361 | 0.0% |
| Subtotal | $ - | $ - | $ 3,954,361 | $ 3,954,361 | 0.0% |
| **Department of Justice** | | | | | |
| Other Funds | $ - | $ - | $ 464,086 | $ 464,086 | 0.0% |
| Subtotal | $ - | $ - | $ 464,086 | $ 464,086 | 0.0% |
| Total | $ - | $ - | $ 918,909,686 | $ 918,909,686 | 0.0% |

## Position Summary

| | | | | |
|---|---|---|---|---|
| **Department of Education** | | | | |
| Authorized Positions | 0 | 0 | 72 | 72 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 51.95 | 51.95 |
| **Department of Revenue** | | | | |
| Authorized Positions | 0 | 0 | 38 | 38 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 9.29 | 9.29 |
| **Department of Justice** | | | | |
| Authorized Positions | 0 | 0 | 3 | 3 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 1.76 | 1.76 |

[1] Includes adjustments through December 2018

* Excludes Capital Construction expenditures

## Summary of Revenue Changes

Pending passage of the revenue package included in House Bill 3427, House Bill 5047 allocates revenues derived by a commercial activities tax on Oregon businesses effective for the tax year beginning January 1, 2020. Estimated revenues for the 2019-21 biennium total $1.6 billion from the activities tax minus the cost of a reduction of personal income rates of $311 million and other changes in the bill affecting General Fund revenues. House Bill 3427 transfers funding to the Department of Revenue (DOR) for the implementation, collection, and administrative costs of the new commercial business activities tax. The balance is transferred to the Fund for Student Success established in House Bill 3427. For 2019-21, House Bill 3427 transfers a total of $643 million from the Fund for Student Success to the State School Fund of which $423 million represents the lost General Fund revenues from the tax changes in the bill, $20 million is for an increase in the High Cost Disabilities Account and the remaining $200 million is for distribution to the districts through the statutory school revenue formula. The remaining amount in the Fund for Student Success is divided between the Early Learning Account (at least 20 percent), the Statewide Education Initiative Account (up to 30 percent), and the Student Investment Account (at least 50 percent). The 2019-21 spending out of each of these accounts are described in more detail below.

## Summary of Education Subcommittee Action

House Bill 5047 provides the budget expenditure authority for programs funded through the new revenue stream established in House Bill 3427. Resources are provided for both the Oregon Department of Education for the various programs and staffing needs resulting from House Bill 3427 and the Department of Revenue for implementing, collecting, and administering the new revenue stream. Limitation is also increased for the Department of Justice for the anticipated increase in the legal work required by the Department of Revenue.

The Subcommittee approved $9,458,764 General Fund and $909,450,922, Other Funds expenditure limitation for the three agencies. The General Fund resources are for the upfront costs for the initial development of the programs, systems, and infrastructure prior to the availability of the new revenue stream. The Other Funds expenditure limitation represents the ongoing program and administrative costs for the agencies after the new revenues become available.

### Department of Education

The Subcommittee approved $5,504,403 General Fund and $908,986,836 Other Funds expenditure limitation for the Oregon Department of Education (ODE) in House Bill 5047. These resources are for; (1) various early learning programs and related costs funded out of the newly established Early Learning Account, (2) education related initiatives such as a portion of 2019-21 Ballot Measure 98 costs and nutritional programs from the new Statewide Education Initiative Account, and (3) resources for school districts and eligible charter schools distributed from the new Student Investment Account through the same allocation formula used for the State School Fund, but with a double weighting for poverty. For development of the 2021-23 biennial budget, current service level calculations for the grant and other programs funded in this bill should be developed based on the funding levels for the second year of the 2019-21 biennium.

- Healthy Families Oregon and parenting education. An additional $2,000,000 Other Funds is designated for the Healthy Families Oregon program for expanding this intensive home visiting program to more eligible families. Another $1,000,000 Other Funds is directed to parenting education programs and resources to increase skills and strategies for parenting, strengthening parent-child relationships, and promoting positive child development and school readiness. The resources for these two programs are available in the second year of the biennium.

- Early learning professional and workforce development. The Subcommittee approved $12,500,000 million Other Funds available in the second year of the biennium for professional development, education opportunities, and related services for the early learning workforce.

  Budget Note
  The Early Learning Council, Early Learning Division staff, and Educator Advancement Council shall consult with other units of the Oregon Department of Education, Higher Education Coordinating Commission, and representatives of early learning Hubs, providers and families in developing a plan on the most effective set of programs and initiatives for early learning educator professional development and expanded education/training opportunities. The plan shall include consideration of workforce retention, recruitment, a greater diversified education workforce, early learner educator scholarships, and the potential for a coordinated stackable system of programs incorporating work experience, community college credits and public university credits. The Division shall submit the report to the Legislature by January 15, 2020 for consideration during the 2020 Legislative Session.

***Youth Development Grant-in-Aid***

A total of $4,000,000 Other Funds was authorized for youth re-engagement grants in the second year of the biennium. House Bill 3427 establishes a re-engagement grant program to reconnect youth aged 14 to 21 who are dropouts, not making sufficient progress toward a high school diploma, or are referred to the program. School districts or other eligible entities approved by the Youth Development Council are eligible to receive grants for academic instruction, career counseling, workforce readiness services, and assistance with accessing resources supporting at-risk youth and reduce barriers to educational success.

**Department of Revenue**

The Subcommittee approved $3,954,361 General Fund and the establishment of 22 permanent full-time positions (5.43 FTE) and 16 limited duration positions (3.86 FTE) related to implementation of the Corporate Activities Tax (CAT) (House Bill 3427). Of this amount, $2,789,361 will be for program and program support costs and $1,165,000 will be for the acquisition of an information technology modification and vendor maintenance costs.

The Subcommittee's approved startup funding and position authority providing sufficient resources for DOR to implement the measure through April 30, 2020. The Legislature in 2020 may provide additional resources for the remainder of the biennium, which would be funded from gross corporate activities tax proceeds. The costs for May 2020 to June 30, 2021 is estimated to total $9.5 million Other Funds (corporate activity tax) and an additional 30 positions (18.33 FTE).

A new division ("Corporate Division") would need to be established within the agency to administer the CAT and to allow for the tracking of budget and actual expenditures. The Department of Administrative Services is instructed to establish a new Summary Cross Reference program in the Oregon Budget Information Tracking System entitled: *Corporate Division Program.*

The Subcommittee approved $700,000 General Fund for a commercial-off-the-shelf product (GENTAX) that provides integrated system support for state-wide tax, revenue collection and is otherwise known as the Core Systems Replacement Project. DOR would amend the current GENTAX vendor contract to acquire the following modification or system enhancements related to a CAT: the configuration and testing of registration; financials; revenue accounting; case workflow; Revenue Online; and payment processing. An additional $300,000 General Fund was included for ongoing operation and maintenance costs, as the first such payment is due in February 2020. The actual contract amendment cost may change depending upon contact negotiations. There is an additional $165,000 General Fund for independent quality assurance oversight of the implementation.

Internal DOR information technology staff were approved for non-vendor supported GENTAX system requirements, design, configuration, and development. This includes one permanent full-time Information Systems Specialist 8 (0.33 FTE) one permanent full-time Information Systems Specialist 7 (0.33 FTE), one permanent full-time Information Systems Specialist 6 (0.13 FTE) to support processing of paper returns (i.e. document imaging). Also approved were two limited duration Training Development Specialist-1 positions (0.67 FTE) and five limited duration Operation and Policy Analyst 3 positions (1.67 FTE).

Staffing and related costs were approved for general program administration, including assistance with GENTAX system configuration, assisting with website content, consulting on configuration of online system, and integrated tax accounting taxpayer forms, letters, and website development, responding to appeals, coordination of program-related legislation, administrative rule development, and coordination of configuration changes related to ongoing program administration. This includes: one permanent full-time Principal Executive Manager D (0.42 FTE); three permanent full-time Operation and Policy Analyst 3 (1.25 FTE); one limited duration Operation and Policy Analyst 3 (0.13 FTE); three permanent full-time Operation and Policy Analyst 2 (0.96 FTE); one limited duration Operation and Policy Analyst 2 (0.42 FTE). DOR anticipates use of the Department of Justice for administrative rule development, administrative and legal appeals.

Communications staff would organize and coordinate media outreach activities, including taxpayer communication, television, and radio commercials. This work will be done with one permanent full-time Public Affairs Specialist 2 position (0.42 FTE).

Customer service, or tax services, will answer phone inquiries specific to the tax using a dedicated phone line. This will be done by two permanent full-time Public Services Representative 3 (0.25 FTE) and three limited duration Public Services Representative 3 (0.38 FTE).

Non-electronic filing of paper returns and payments will need to be processed, including the document imaging of filings and the depositing of funds. This work will be overseen by one limited duration Operation and Policy Analyst 2 (0.21 FTE).

Account suspense staff will perform taxpayer account maintenance and work with businesses to reconcile discrepancies between submitted payments and taxes due (i.e. payment and return suspense processing). Staff will also perform administration duties of filing enforcement and taxpayer account maintenance. This work will be done by seven permanent full-time Administrative Support Specialist 2 positions (0.88 FTE) and three limited duration Administrative Support Specialist 2 positions (0.38 FTE).

Accounting services would account for gross tax revenues, tax adjustments or refunds, DOR's administrative expenditures, and distribute the net revenue to the Fund for Student Success. This will be done by one permanent full-time Accountant 3 position (0.04 FTE).

Due to the increase in positions to the agency, one permanent full-time Human Resource Analyst 2 (0.42 FTE) is added to support the ongoing needs of the program.

The program will have $676,473 General Fund Services and Supplies, which is largely comprised of mailing costs, and $88,512 General Fund for Capital Outlay expenses for office furniture. This excludes the costs for the GENTAX modification and maintenance contract ($1 million) independent quality assurance ($165,000), and legal service charges ($365,274).

The auditing of tax returns will begin in Spring 2021 upon approval of the position authority by the Legislature or the Emergency Board in 2020.

Activities related to filing enforcement and collections will begin with the 2021-23 biennium.

**Department of Justice**

The Subcommittee approved $464,086 Other Funds expenditure limitation and the establishment of three permanent full-time positions (1.76 FTE) to support the Department of Revenue's anticipated need for legal services related to implementation of the Corporate Activities Tax (House Bill 3427).

The positions include: one permanent full-time Assistant Attorney General (0.88 FTE), one permanent full-time Legal Secretary (0.44 FTE), and one permanent full-time Paralegal position (0.44 FTE) with associated Services and Supplies. These costs are estimated to total $464,086 in the 2019-21 biennium and $527,428 in the 2021-23 biennium; however, DOJ will bill DOR for actual legal services provided under the standard legal services hourly billing model, which will also include an administrative overhead charge.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

**Department of Education**
**Lisa Pearson -- 503-373-7501**

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS LIMITED | OTHER FUNDS NONLIMITED | FEDERAL FUNDS LIMITED | FEDERAL FUNDS NONLIMITED | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| 2017-19 Legislatively Approved Budget at Dec 2018 * | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0 | 0.00 |
| 2019-21 Current Service Level (CSL)* | $ - | $ - | $ - | $ - | $ - | $ - | $ - | 0 | 0.00 |
| SUBCOMMITTEE ADJUSTMENTS (from CSL) | | | | | | | | | |
| **Department of Education** | | | | | | | | | |
| **SCR 100- Operations** | | | | | | | | | |
| Personal Services | $ 2,020,746 | $ - | $ 8,575,584 | $ - | $ - | $ - | $ 10,596,330 | 72 | 51.95 |
| Services and Supplies | $ 933,866 | $ - | $ 10,229,458 | $ - | $ - | $ - | $ 23,663,324 | | |
| Capital Outlay | $ - | $ - | $ 420,000 | $ - | $ - | $ - | $ 420,000 | | |
| Account 6443 (Transfer to HECC) | $ 1,537,324 | $ - | $ 2,647,611 | $ - | $ - | $ - | $ 4,184,935 | | |
| **SCR 300- Grant in Aid** | | | | | | | | | |
| Special Payments | | | | | | | | | |
| Account 6040 | $ - | $ - | $ 751,522,833 | $ - | $ - | $ - | $ 751,522,833 | | |
| **SCR 500- Early Learning Division** | | | | | | | | | |
| Special Payments | | | | | | | | | |
| Account 6040 | $ 1,012,467 | $ - | $ 131,591,350 | $ - | $ - | $ - | $ 120,103,817 | | |
| Account 6085 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| **SCR 550- Youth Development Division** | | | | | | | | | |
| Special Payments | | | | | | | | | |
| Account 6040 | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| Account 6085 | $ - | $ - | $ 4,000,000 | $ - | $ - | $ - | $ 4,000,000 | | |
| **Department of Revenue** | | | | | | | | | |
| **SCR 150-010 - Corporate Division Program** | | | | | | | | | |
| Personal Services | $ 1,659,102 | $ - | $ - | $ - | $ - | $ - | $ 1,659,102 | 38 | 9.29 |
| Services and Supplies | $ 1,041,747 | $ - | $ - | $ - | $ - | $ - | $ 1,041,747 | | |
| Capital Outlay | $ 88,512 | $ - | $ - | $ - | $ - | $ - | $ 88,512 | | |
| **SCR 150-030 - Core System Replacement** | | | | | | | | | |
| Services and Supplies | $ 1,165,000 | $ - | $ - | $ - | $ - | $ - | $ 1,165,000 | | |
| **Department of Justice** | | | | | | | | | |
| **SCR 137-050-- General Counsel** | | | | | | | | | |
| Personal Services | $ - | $ - | $ 349,802 | $ - | $ - | $ - | $ 349,802 | 3 | 1.76 |
| Services and Supplies | $ - | $ - | $ 114,284 | $ - | $ - | $ - | $ 114,284 | | |
| TOTAL ADJUSTMENTS | $ 9,458,764 | $ - | $ 909,450,922 | $ - | $ - | $ - | $ 918,909,686 | 113 | 63.00 |
| SUBCOMMITTEE RECOMMENDATION * | $ 9,458,764 | $ - | $ 909,450,922 | $ - | $ - | $ - | $ 918,909,686 | 113 | 63.00 |
| % Change from 2017-19 Leg Approved Budget | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| % Change from 2019-21 Current Service Level | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |

*Excludes Capital Construction Expenditures

**HB 3136 B BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Sen. Roblan

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/14/19 |
| **Action:** | Do pass the B-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 11 - Beyer, Frederick, Girod, Hansell, Heard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner |
| **Exc:** | 1 - Baertschiger Jr |
| **House Vote** | |
| **Yeas:** | 8 - Gomberg, Holvey, McLain, Nosse, Piluso, Rayfield, Smith G, Stark |
| **Exc:** | 1 - McLane |
| **Prepared By:** | Patrick Heath, Department of Administrative Services |
| **Reviewed By:** | John Borden, Legislative Fiscal Office |

**Department of Revenue**
**2019-21**

## Budget Summary*

| | 2017-19 Legislatively Approved Budget[1] | 2019-21 Current Service Level | 2019-21 Committee Recommendation | Committee Change from 2017-19 Leg. Approved | |
|---|---|---|---|---|---|
| | | | | $ Change | % Change |
| Other Funds Limited | $ - | $ - | $ 574,533 | $ 574,533 | 100.0% |
| Total | $ - | $ - | $ 574,533 | $ 574,533 | 100.0% |

## Position Summary

| | | | | |
|---|---|---|---|---|
| Authorized Positions | 0 | 0 | 1 | 1 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 0.75 | 0.75 |

[1] Includes adjustments through December 2018

* Excludes Capital Construction expenditures

## Summary of Revenue Changes

House Bill 3136 creates a pilot program under which the Department of Revenue will collect local lodging taxes under agreements with local governments. The bill is funded by diverting the cost of collection discount retained by transient lodging intermediaries for administering state and local lodging taxes. Transient lodging intermediaries, which are companies that do not own the lodgings that they rent but provide a platform for other private entities to do so, are required under Oregon law to collect transient lodging taxes on behalf of the property owner. Under current law, these intermediaries are allowed to retain a percentage of those tax collections for the cost of administering the tax on behalf of the state or local government. House Bill 3136 suspends this cost of collection discount for transient lodging intermediaries until after the Department has repaid the Oregon Tourism Commission for the cost of funds they have diverted to start up the pilot program.

The bill caps the amount of state transient lodging tax revenue that goes to stand up the pilot program but would otherwise be sent to the Oregon Tourism Commission at $900,000. The Department is directed to pay back the amounts it retains from state and local transient lodging taxes to the Commission plus 2.0 percent interest per year.

The local and state revenue impact will be determined by the effectiveness of the Department's enforcement efforts using the data purchased and resources provided in the Department of Revenue's main budget bill.

## Summary of General Government Subcommittee Action

The Subcommittee recommended $574,533 in Other Funds expenditure limitation and one limited duration full-time position (0.75 FTE) for the Department of Revenue to implement House Bill 3136. Of this amount, $114,788 will fund one limited duration Program Analyst 1 position to

administer the pilot program and to coordinate with local governments and contracted professional services providers. An additional $18,745 will pay for position-related Services and Supplies and $25,000 will serve as a contingency for contracted services to purchase data related to online travel company rentals, both recommended on a one-time basis. The Department of Revenue's main budget measure for the 2019-21 biennium, House Bill 5033 (2019), contains $112,164 in Other Funds expenditure limitation for one year of a professional services contract to purchase data related to transient lodging providers from companies that collect the data from online transient lodging portals. The additional $25,000, noted above, is recommended as a contingency for the amounts in approved in the Department's main budget bill.

To improve compliance with predominately local, and then state, lodging taxes, House Bill 3136 establishes a funding mechanism for the Department of Revenue to administer local transient lodging taxes on behalf of participating local governments. In a survey of local governments, the League of Oregon Cities found 46 city governments were either interested or very interested in using the Department to collect their local transient lodging tax. While House Bill 2400 (2017) authorized the Department to collect local transient lodging taxes, the cost of implementing these new taxes within Gentax, the Department's main tax processing software, was considered prohibitive for any one unit of local government and there was no uptake of the program.

The bill also directs the Department to contract with a contractor to collect online data from online travel companies to enforce state lodging taxes and the Department to engage in a second pilot of more detailed online data sharing with between two and four local governments for which the Department administers the local transient lodging tax. This builds on work the Department has been undertaking to confidentially share lodging tax data with local governments for purposes of enforcement, as authorized by House Bill 3180 (2017).

The bill takes effect on the 91st day following adjournment of sine die; however, there is some concern that a delayed implementation may become necessary because other new tax programs becoming law this session will take priority over some key shared resources (e.g., Corporate Activities Tax under House Bill 3427).

The Oregon Tourism Commission is a semi-independent agency that by statute falls outside of the legislative budget review process.

Local governments will have no fiscal impact.

## 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 | | | |
| SUBCOMMITTEE ADJUSTMENTS (from CSL) | | | | | | | | | |
| **SCR 006 - Business Division** | | | | | | | | | |
| Personal Services | $ - | $ - | $ 114,788 | $ - | $ - | $ - | $ 114,788 | 1 | 0.75 |
| Services and Supplies | $ - | $ - | $ 43,745 | $ - | $ - | $ - | $ 43,745 | | |
| **SCR 030 - Core System Replacement Project** | | | | | | | | | |
| Services and Supplies | $ - | $ - | $ 416,000 | $ - | $ - | $ - | $ 416,000 | | |
| TOTAL ADJUSTMENTS | $ - | $ - | $ 574,533 | $ - | $ - | $ - | $ 574,533 | 1 | 0.75 |
| SUBCOMMITTEE RECOMMENDATION | $ - | $ - | $ 574,533 | $ - | $ - | $ - | $ 574,533 | 1 | 0.75 |

**HB 5042 A BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Sen. Steiner Hayward

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 03/19/21 |
| **Action:** | Do pass the A-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 10 - Anderson, Frederick, Girod, Golden, Gorsek, Johnson, Knopp, Lieber, Steiner Hayward, Taylor |
| **Nays:** | 1 - Thomsen |
| **Exc:** | 1 - Hansell |
| **House Vote** | |
| **Yeas:** | 11 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Smith G, Sollman, Stark |
| **Prepared By:** | Julie Neburka, Legislative Fiscal Office |
| **Reviewed By:** | Theresa McHugh, Laurie Byerly, Amanda Beitel, Legislative Fiscal Office |

**Various Agencies**
**2019-21**

| Budget Summary* | 2019-21 Legislatively Approved Budget | 2021 Committee Recommendation | Committee Change from 2019-21 Leg. Approved | |
|---|---|---|---|---|
| | | | $ Change | % Change |
| **Emergency Board** | | | | |
| General Fund - General Purpose | $ 88,458,571 | $ - | $ (88,458,571) | -100.0% |
| General Fund - Special Purpose Appropriations | | | | |
| Secretary of State - SB 861 Implementation | $ 1,146,094 | $ - | $ (1,146,094) | -100.0% |
| ODF - Fire Protection Expenses | $ 2,000,000 | $ - | $ (2,000,000) | -100.0% |
| Various - COVID-19 Public Health Emergency | $ 208,867,888 | $ - | $ (208,867,888) | -100.0% |
| Various - Wildfire Recovery & Prevention | $ 7,072,256 | $ - | $ (7,072,256) | -100.0% |
| **ADMINISTRATION PROGRAM AREA** | | | | |
| **Department of Administrative Services** | | | | |
| General Fund | $ 189,019,780 | $ 212,673,561 | $ 23,653,781 | 12.5% |
| Other Funds | $ 697,732,495 | $ 761,121,565 | $ 63,389,070 | 9.1% |
| **Oregon Liquor Control Commission** | | | | |
| Other Funds | $ 258,548,499 | $ 262,994,195 | $ 4,445,696 | 1.7% |
| **Department of Revenue** | | | | |
| General Fund | $ 193,109,647 | $ 193,001,249 | $ (108,398) | -0.1% |
| Other Funds | $ 140,177,244 | $ 140,285,642 | $ 108,398 | 0.1% |
| **CONSUMER AND BUSINESS SERVICES PROGRAM AREA** | | | | |
| **Consumer and Business Services** | | | | |
| Other Funds | $ 396,722,792 | $ 401,722,792 | $ 5,000,000 | 1.3% |
| **Real Estate Agency** | | | | |
| Other Funds | $ 9,706,611 | $ 10,336,185 | $ 629,574 | 6.5% |
| **ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA** | | | | |
| **Oregon Business Development Department** | | | | |
| Other Funds | $ 694,269,597 | $ 695,769,597 | $ 1,500,000 | 0.2% |
| Federal Funds | $ 72,536,941 | $ 80,899,888 | $ 8,362,947 | 11.5% |

**Department of Revenue**

The Subcommittee approved a technical adjustment (fund shift) disappropriating $108,398 General Fund approved by the Emergency Board in December 2021 (Item #44) for the Department of Revenue's Corporate Division and increasing the Division's Other Funds expenditure limitation by $108,398, supported by the Corporate Activities Tax.

## CONSUMER AND BUSINESS SERVICES

**Department of Consumer and Business Services**

The Subcommittee approved an increase of $5 million Other Funds expenditure limitation for the Quarantine Time Loss program, funded with Coronavirus Relief Funds (CRF) received by the Department of Administrative Services and transferred to the Department of Consumer and Business Services. This program provides direct financial assistance for sick leave to certain workers who were not extended sick leave benefits under the Families First Coronavirus Relief Act. This action will add to the $30 million CRF funds provided by the Emergency Board in July 2020, bringing total funding for the program to $35 million.

**Real Estate Agency**

The Subcommittee increased Other Funds expenditure limitation for the Real Estate Agency by $629,574 to cover costs due to a higher number of examination retakes than anticipated. The additional revenue is from examination fees.

## ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA

**Housing and Community Services Department**

The Housing and Community Services Department (HCSD) has received supplemental federal awards for rental assistance, energy assistance, the Community Services Block Grant, and homeless assistance programs. These supplemental funds are intended to address economic hardships stemming from the coronavirus pandemic. The Subcommittee approved the addition of three limited duration and ten permanent positions (1.69 FTE), and $526,951 Federal Funds expenditure limitation to administer these federal awards in the 2019-21 biennium. The 2021-23 costs associated with these positions are estimated at $2,592,636 and will be supported by administrative allowances from federal funds. The 2021-23 budget for HCSD will need to include expenditure limitation and ongoing position authority for the ten continuing positions.

To administer distributions to landlords for unpaid rent as described in HB 4401 (2020 Third Special Session), the Subcommittee approved the addition of ten limited duration positions (1.30 FTE) at a cost of $546,135 in the 2019-21 biennium. A portion of the $150 million General Fund for these landlord distributions approved in SB 5731 (2020 Third Special Session) supports the cost of the new positions, so no additional funding is required in the 2019-21 biennium. HCSD anticipates that six of the positions will need to be continued for a period of one month in

**SB 5537 A BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Rep. Smith G

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/04/21 |
| **Action:** | Do Pass the A-Eng bill. |
| **House Vote** | |
| **Yeas:** | 11 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Smith G, Sollman, Stark |
| **Senate Vote** | |
| **Yeas:** | 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen |
| **Prepared By:** | Patrick Heath, Department of Administrative Services |
| **Reviewed By:** | Zane Potter, Legislative Fiscal Office |

**Department of Revenue**
**2021-23**

## Budget Summary*

| | 2019-21 Legislatively Approved Budget[1] | 2021 - 23 Current Service Level | 2021-23 Committee Recommendation | Committee Change from 2019-21 Leg. Approved | |
|---|---|---|---|---|---|
| | | | | $ Change | % Change |
| General Fund | $ 193,109,647 | $ 204,437,845 | $ 213,020,750 | $ 19,911,103 | 10.3% |
| General Fund Debt Service | $ 14,287,394 | $ 6,695,900 | $ 6,695,900 | $ (7,591,494) | -53.1% |
| Other Funds Nonlimited | $ 8,817 | $ - | $ - | $ (8,817) | -100.0% |
| Other Funds Debt Service Nonlimited | $ 2,246,184 | $ - | $ - | $ (2,246,184) | -100.0% |
| Other Funds Limited | $ 140,177,244 | $ 129,810,993 | $ 149,099,871 | $ 8,922,627 | 6.4% |
| Other Funds Debt Service | $ 2,018,471 | $ 550,120 | $ 550,120 | $ (1,468,351) | -72.7% |
| Total | $ 351,847,757 | $ 341,494,858 | $ 369,366,641 | $ 17,518,884 | 5.0% |

## Position Summary

| | | | | |
|---|---|---|---|---|
| Authorized Positions | 1,094 | 1,001 | 1,105 | 11 |
| Full-time Equivalent (FTE) positions | 1,014.40 | 957.18 | 1,045.62 | 31.22 |

[1] Includes adjustments through January 2021

* Excludes Capital Construction expenditures

## Summary of Revenue Changes

The Department of Revenue (DOR) is responsible for collecting taxes that make up 97% of the state's General Fund revenue, including the Personal Income Tax, Corporate Income Tax, Inheritance Tax, Cigarette Tax, and Other Tobacco Products Tax. General Fund revenues collected by DOR are expected to reach $22.6 billion in the 2021-23 biennium. The General Fund is uniquely dependent on the Personal Income Tax, which is projected to account for approximately 89% of the General Fund revenues in 2021-23.

The Department's primary source of Other Funds, to pay for the cost of administering its tax portfolio, is Other Funds taxes it collects, including the Corporate Activity Tax, Marijuana Tax, portions of the Cigarette and Other Tobacco Products Tax, transportation taxes, the State Lodging Tax, and a host of other taxes collected on behalf of other state departments or local governments. Proceeds from these taxes are transferred to the departments or local governments after deducting the costs of administration. The revenues from these taxes are subject to appropriation and many of the taxes the Department collects have legal caps on the administrative costs. In addition to the Other Funds 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. The primary revenue source for Property Tax, the County Assessment Function Funding Account revenue, is projected to bring in $40.0 million during the 2021-23 biennium. Of this amount, 90% will be transferred to

counties to help pay for the administration of their property tax programs, while 10% will be retained by the Property Tax Division to administer the division's programs.

## Summary of General Government Subcommittee Action

The Department of Revenue (DOR) administers almost 40 tax programs, collecting 97 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 Non-profit Housing for Elderly Persons Program and the Senior Citizens' and Disabled Citizens' Property Tax Deferral Program. The Subcommittee recommended a total funds budget of $369,366,641 and 1,105 positions (1,045.62 FTE) for the 2021-23 biennium. The budget consists of a General Fund appropriation of $219,716,650 and $149,649,991 Other Funds expenditure limitation. This represents a 5% increase in total funds from the 2019-21 legislatively approved budget.

**Administration Division**

The Administration Division provides overall Department leadership and supports the work of the rest of DOR by providing services in the following areas: the Director's Office, Finance (including the Accounting, Procurement, and Budget and Payroll sections), Communications, Facilities, Project Management, the Disclosure Office, Human Resources, Internal Audit, and Research. The Subcommittee recommended budget for the Administration Division is $41.2 million total funds and 68 positions (68.00 FTE).

The Subcommittee approved the following budget note:

> **Budget Note**
>
> The Department of Revenue will report to the Joint Committee on Ways and Means by January 2023 on a plan to modernize and enhance its customer call centers. The plan shall identify and evaluate options for meeting projected demand; consider technology options for enhanced service such as artificial intelligence and machine learning; consider options for offering 24-hour service to customers; develop strategies to optimize use of live assistance; and include strategies for meeting the increased demands of a surge event.

**Property Tax Division**

The Property Tax Division (PTD) oversees the property tax function of Oregon county government, which generates over $7 billion a year to fund public schools, police and fire departments, and other local government services. PTD consists of four major program areas: County Oversight, Industrial and Utility Valuation, Forestland Valuation and Timber Taxes, and Cadastral Information Systems.

This Division is supported by General Fund and Other Funds revenues. Other Funds revenues come from the County Mapping and County Assessment Funding Programs. Document recording fees, plus a portion of the interest collected on delinquent property tax payments, support the Department's appraisal of approximately 900 industrial sites and approximately 525 utility and transportation companies, as well as the

Department administration of the county grant process. The Subcommittee recommended budget for the Division consists of $64.8 million total funds and 80 positions (79.25 FTE).

**Personal Tax and Compliance Division**

The Personal Tax and Compliance Division (PTAC) is responsible for administering the Personal Income Tax. The Division also provides enforcement and collection services for the TriMet and Lane Transit District Self-Employment taxes. The Personal Income Tax is projected to bring in approximately $20.7 billion during the 2021-23 biennium; an estimated 2.2 million personal income tax returns were filed for the 2019 tax year.

The mission of PTAC is to improve taxpayer compliance with the programs it administers through taxpayer assistance, education, and enforcement activities. To aid voluntary compliance, PTAC provides taxpayer education and assistance programs. It also employs enforcement activities for those who do not voluntarily comply with Oregon's personal income tax laws. Enforcement actions affect individuals who fail to file required returns, understate income, overstate expenses or deductions, or fail to pay.

This Division is supported primarily by General Fund revenues. PTAC Other Funds expenditures are primarily for the administration of Tri-Met and Lane County Transit Self-Employment Tax programs. The Subcommittee recommended budget for PTAC consists of $59.3 million total funds and 254 positions (248.23 FTE). The Subcommittee recommended the following packages:

Package 103, PTAC Seasonal Staff. This package provides $575,790 General Fund and $11,747 Other Funds expenditure limitation for 10 permanent seasonal positions (4.68 FTE) to address peak workload during tax season. DOR has used budgetary savings from leave without pay and vacancies to cover the costs of seasonal positions in recent years but the consolidation of collections functions in the Collections Division reduces the availability of this resource.

Package 106, Consolidate Collections. This package shifts $29,228,030 General Fund, $583,326 Other Funds, and 147 positions (147.00 FTE) from the Personal Tax and Compliance Division to the Collections Division in alignment with a 2019 DOR report and prior legislative direction. The 2019 Legislature acknowledged receipt of the Department's report on the feasibility of consolidating all collection functions into a single division, which will help track collection expenditures through the state's budget system. The budgetary impact of this package nets to zero agency-wide.

**Business Division**

The Business Division administers the Corporation Income and Excise taxes, Employer Income Tax Withholdings, state and local Transit Payroll Taxes, Fiduciary, Inheritance, Cigarette Tax, Tobacco Tax, the Vehicle Excise and Use Taxes, other Special Programs, and other taxes. Although administered by the Business Division, the costs associated with administering the Marijuana Tax and the Corporate Activity Tax are budgeted in the Marijuana Program and the Corporate Division, respectively. The Business Division shares administrative responsibility for administering the

Combined Payroll Tax program with the Oregon Employment Department, which processes the majority of the returns and administers the state's unemployment tax, and the Department of Consumer and Business Services, which administers the workers' benefit fund assessment.

The Division audits corporation income and excise tax returns, fiduciary returns, and transit self-employment tax returns. Audit activity is performed by staff located in Salem and in field offices around the state.

This section is supported by General Fund and by charges to Other Funds programs for their share of the Department's administrative expenses. Other Funds revenue includes administrative charges to the Other Funds taxes the Division administers. The Subcommittee recommended budget for the Business Division consists of $34.5 million total funds and 131 positions (130.50 FTE). The Subcommittee recommended the following packages:

Package 089, Post-September 2020 Legislative Actions. The December 2020 Emergency Board provided Other Funds expenditure limitation of $634,463 and authorized the establishment of six permanent full-time positions (1.67 FTE) for the implementation of Ballot Measure 108 (2020) which increased the cigarette tax, imposed a cigarette floor tax, increased the cap on the cigar tax, and imposed a tax on inhalant delivery systems.

Package 104, Business Cigarette Tax and Vaping. This package increases Other Funds expenditure limitation by $695,956 and establishes 4.33 FTE for the implementation of Ballot Measure 108 (2020), which increased the cigarette tax, imposed a cigarette floor tax, increased the cap on the cigar tax, and imposed a tax on inhalant delivery systems. The position authority for the 4.33 FTE was provided by the Emergency Board (December 2020).

Package 106, Consolidate Collections. This package shifts $3,387,096 General Fund, $1,926,047 Other Funds, and 28 positions (27.56 FTE) from the Business Division to the Collections Division in alignment with a 2019 DOR report and prior legislative direction. The 2019 Legislature acknowledged receipt of the Department's report on the feasibility of consolidating all collection functions into a single division, which will help track collection expenditures through the state's budget system. The budgetary impact of this package nets to zero agency-wide.

**Collections Division**

The Collections Division contains all of DOR's collections functions, including the transfer in of collections functions from the Personal Tax and Compliance Division and the Business Division, as well as the Other Agency Accounts (OAA) section. OAA acts as an in-house collections agency for state government, collecting on debts for 180 state departments, boards, and commissions and managing contracts for private collections firms for Executive Branch agencies.

The Subcommittee recommended budget for the Collections Division is $50.2 million total funds and 248 positions (247.56 FTE). The Subcommittee recommended the following packages:

Package 106, Consolidate Collections. This package shifts $32,615,126 General Fund, $2,509,373 Other Funds expenditure limitation, and 175 positions (174.56 FTE) from the Personal Tax and Compliance Division and Business Division to the Collections Division in alignment with a 2019

DOR report and prior legislative direction. The 2019 Legislature acknowledged receipt of the Department's report on the feasibility of consolidating all collection functions into a single division, which will help track collection expenditures through the state's budget system. The budgetary impact of this package nets to zero agency-wide.

Package 107, FIDM Ongoing Costs. This package increases General Fund by $214,500 and Other Funds expenditure limitation by $71,500 to continue to pay fees to banks for their participation in the state's bank account data matching function. The package is recommended on a one-time basis.

**Corporate Division**

The Corporate Division was established to administer the Corporate Activity Tax established by House Bill 3427 (2019). The Corporate Activity Tax applies to business receipts earned on or after July 1, 2020. Proceeds from the tax will support investments in education. The Subcommittee recommended a budget of $15.9 million Other Funds expenditure limitation and 67 positions (57.96 FTE). The Subcommittee recommended the following packages:

Package 087, August 2020 Special Session. This package increases Other Funds expenditure limitation by $11,536,915 and 28 permanent positions (28.46 FTE) to provide supplemental resources for the administration of the Corporate Activities Tax program.

Package 105, CAT. This package increases Other Funds expenditure limitation by $4,349,727 and authorizes the establishment of 39 permanent positions (29.50 FTE) for the administration of the Corporate Activity Tax (CAT) program. The work of these positions will include enforcement, audit, and collection activities for the CAT program. These positions will provide the necessary resources for the full implementation of the program.

Package 113, Processing Center Quick Modules. This package increases Other Funds expenditure limitation by $6,784 for ongoing contracted vendor support costs and data processing costs for Quick Modules, the software DOR uses to image tax returns and correspondence.

**Information Technology Services Division**

The Information Technology Services Division supports the technology platforms on which DOR operates, processes incoming paper returns and correspondence, and processes and deposits all payments received by the Department. The Division includes Engineering Services, which manages DOR's network, databases, middleware, systems and servers; the Service Desk, which provides end-user support for DOR's employees; the Core Systems group, which supports DOR's core system, Gentax; Application Services, which develops and supports in-house applications DOR uses to administer its tax portfolio; and the Processing Center, which processes all incoming paper returns, payments and correspondence and deposits all payments.

This Division is supported by General Fund and by charges to Other Funds programs for their share of the Department's administrative expenses. The Subcommittee recommended budget for the Information Technology Services Division consists of $52.4 million total funds and 233 positions (190.37 FTE). The Subcommittee recommended the following packages:

Package 099, Microsoft 365 Consolidation. This package reduces $633,767 in General Fund and $111,841 in Other Funds expenditure limitation to recognize the consolidation of Microsoft 365 within the Office of the State Information Officer at the E5 level of service. This cost is built into the State Government Service Charge for every agency as a cost increase for the 2021-23 biennium. This package makes a corresponding reduction to the agency base budget in an amount equivalent to what agencies should be paying in the current 2019-21 biennium for Microsoft 365 at the E3 level of service.

Package 109, GenTax Operations and Maintenance. This package increases General Fund by $5,571,002 and Other Funds expenditure limitation by $484,435 for ongoing contracted maintenance and support of GenTax, DOR's tax administration system. The maintenance and support of the system ensures the system is effectively maintained, used, and kept current over time, as software upgrades are released. There are three levels of maintenance support and this funding provides for level 3 service, which is the most common investment level of other states.

Package 110, Core Systems Operations and Maintenance. This package increases General Fund by $2,217,434, Other Funds expenditure limitation by $192,818, and authorizes the establishment of nine permanent positions (7.92 FTE) to build DOR's IT capacity to eventually reduce its dependence on vendors for GenTax, DOR's tax administration system. In a report to the Interim Joint Committee on Ways and Means in January 2020, DOR suggested resources would be needed to reduce reliance on outside vendors after implementing a major system upgrade in 2020 and decommissioning legacy applications. In the report, DOR described four options ranging from a minimal investment, which would not substantially reduce reliance on outside vendors, to the amount requested by this package, which would reduce agency dependence the most.

Package 111, IT Compliance Risk Mitigation. This package increases General Fund by $243,871, Other Funds expenditure limitation by $21,206, and establishes one permanent, full-time Information Services Specialist 7 position (0.88 FTE) focused on IT security. SB 90 (2017) centralized IT security positions statewide within Enterprise Information Services. As the model for statewide IT security was refined, it was determined that compliance with federal tax data requirements and IRS Publication 1075 Federal Tax compliance would remain a DOR responsibility. This package will ensure DOR has the resources to keep taxpayer data safe and maintain federal compliance.

Package 112, Processing Center Transit Tax Processing. This package increases Other Funds expenditure limitation by $1,367,685 and authorizes the establishment of 11 limited duration positions (11.00 FTE). This package provides the staff needed to handle paper returns and correspondence related to the statewide transit tax enacted by the Legislature in 2017. The state has a joint payroll tax form administered by the Employment Department, but due to that agency's modernization efforts and a lack of space on the tax form, DOR was unable to use that form. This package is recommended on a one-time basis.

Package 113, Processing Center Quick Modules. This package increases General Fund by $394,075 and Other Funds expenditure limitation by $27,483 for ongoing vendor support and data processing costs for the post-implementation of the Processing Center Modernization Project, which replaces the Department's obsolete scanners with new scanners that are integrated with Gentax, the Department's primary tax processing system, and updates DOR's capability to process paper returns and mailed payments through high-speed scanning equipment and software.

**Marijuana Program**

The Marijuana Program consists of the staff needed to administer the Marijuana Tax, including communications, policy analysis, and the development of administrative rules and forms. In addition, the Marijuana Program administers approximately 90 local marijuana taxes on behalf of local governments. As many marijuana businesses are unable to use the formal banking system due to federal law, many pay their taxes in cash, which required the Department to build and staff a cash handling facility where all taxpayers seeking to make cash payments must go.

This program is supported by marijuana tax revenues and reimbursements from local governments for the administration of their taxes. The Subcommittee recommended budget for the Marijuana Program is $4.9 million total funds and 16 positions (16.00 FTE).

**Non-profit Housing For Elderly Persons**

The Nonprofit Housing for Elderly Persons program reimburses counties for the costs of a property tax exemption for certain nonprofit homes for the elderly. The nonprofit homes receive the exemption regardless of whether or to what extent the counties are reimbursed for this exemption. The Subcommittee recommended a budget of $3,492,972 General Fund for this program.

**Senior Deferral Program**

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 $35.4 million total funds and eight positions (7.75 FTE).

**Debt Service**

This program unit includes the total cost of all debt service for the Department. The base budget pays for Core System Replacement and Property Valuation System bonds issued during previous biennia. The Subcommittee recommended a budget of $6,695,900 General Fund and $550,120 Other Funds expenditure limitation for this program.

**Revenue Clearinghouse**

The Revenue Clearinghouse program unit contains the revenues and transfers DOR makes to the state's General Fund and to other state agencies. This program unit contains no expenditure limitation. The Subcommittee recommended the following package:

Package 090, Analyst Adjustments. SB 1566 (2018) directed DOR to transfer excess estate taxes to PERS for the School Districts Unfunded Liability Fund. This revenue-only package increases the revenue transfer to PERS by $41,251,000 to reflect the excess estate taxes projected in the March 2021 Office of Economic Analysis revenue forecast.

## Summary of Performance Measure Action

See attached "Legislatively Approved 2021-2023 Key Performance Measures."

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

**Department of Revenue**
**Patrick Heath - 503-983-8670**

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS LIMITED | OTHER FUNDS NONLIMITED | FEDERAL FUNDS LIMITED | FEDERAL FUNDS NONLIMITED | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Legislatively Approved Budget at Jan. 2021* | $ 207,397,041 | $ - | $ 142,195,715 | $ 2,255,001 | $ - | $ - | $ 351,847,757 | 1,094 | 1,014.40 |
| 2021-23 Current Service Level (CSL)* | $ 211,133,745 | $ - | $ 130,361,113 | $ - | $ - | $ - | $ 341,494,858 | 1,001 | 957.18 |
| SUBCOMMITTEE ADJUSTMENTS (from CSL) | | | | | | | | | |
| **SCR 005 - Personal Tax and Compliance Division** | | | | | | | | | |
| Package 103: PTAC Seasonal Staff | | | | | | | | | |
| Personal Services | $ 575,790 | $ - | $ 11,747 | $ - | $ - | $ - | $ 587,537 | 10 | 4.68 |
| Package 106: Consolidate Collections | | | | | | | | | |
| Personal Services | $ (25,473,707) | $ - | $ (457,584) | $ - | $ - | $ - | $ (25,931,291) | (147) | (147.00) |
| Services and Supplies | $ (3,546,398) | $ - | $ (122,061) | $ - | $ - | $ - | $ (3,668,459) | | |
| Capital Outlay | $ (207,925) | $ - | $ (3,681) | $ - | $ - | $ - | $ (211,606) | | |
| **SCR 006 - Business Division** | | | | | | | | | |
| Package 089: Post-September 2020 Legislative Actions | | | | | | | | | |
| Personal Services | $ - | $ - | $ 292,817 | $ - | $ - | $ - | $ 292,817 | 6 | 1.67 |
| Services and Supplies | $ - | $ - | $ 341,646 | $ - | $ - | $ - | $ 341,646 | | |
| Package 104: Business Cigarette Tax, Vape | | | | | | | | | |
| Personal Services | $ - | $ - | $ 782,251 | $ - | $ - | $ - | $ 782,251 | 0 | 4.33 |
| Services and Supplies | $ - | $ - | $ (130,179) | $ - | $ - | $ - | $ (130,179) | | |
| Special Payments | $ - | $ - | $ - | $ - | $ - | $ - | $ - | | |
| Capital Outlay | $ - | $ - | $ 43,884 | $ - | $ - | $ - | $ 43,884 | | |
| Package 106: Consolidate Collections | | | | | | | | | |
| Personal Services | $ (2,887,436) | $ - | $ (1,644,989) | $ - | $ - | $ - | $ (4,532,425) | (28) | (27.56) |
| Services and Supplies | $ (499,660) | $ - | $ (281,058) | $ - | $ - | $ - | $ (780,718) | | |
| **SCR 007 - Collections Division** | | | | | | | | | |
| Package 106: Consolidate Collections | | | | | | | | | |
| Personal Services | $ 28,361,143 | $ - | $ 2,102,573 | $ - | $ - | $ - | $ 30,463,716 | 175 | 174.56 |
| Services and Supplies | $ 4,046,058 | $ - | $ 403,119 | $ - | $ - | $ - | $ 4,449,177 | | |
| Capital Outlay | $ 207,925 | $ - | $ 3,681 | $ - | $ - | $ - | $ 211,606 | | |
| Package 107: FIDM ongoing costs | | | | | | | | | |
| Services and Supplies | $ 214,500 | $ - | $ 71,500 | $ - | $ - | $ - | $ 286,000 | | |
| **SCR 008 - Corporate Division** | | | | | | | | | |
| Package 087: August 2020 Special Session | | | | | | | | | |
| Personal Services | $ - | $ - | $ 7,633,294 | $ - | $ - | $ - | $ 7,633,294 | 28 | 28.46 |
| Services and Supplies | $ - | $ - | $ 3,569,240 | $ - | $ - | $ - | $ 3,569,240 | | |
| Capital Outlay | $ - | $ - | $ 334,381 | $ - | $ - | $ - | $ 334,381 | | |

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS LIMITED | OTHER FUNDS NONLIMITED | FEDERAL FUNDS LIMITED | FEDERAL FUNDS NONLIMITED | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| Package 105: CAT | | | | | | | | | |
| Personal Services | $ - | $ - | $ 4,174,967 | $ - | $ - | $ - | $ 4,174,967 | 39 | 29.50 |
| Services and Supplies | $ - | $ - | $ 274,740 | $ - | $ - | $ - | $ 274,740 | | |
| Capital Outlay | $ - | $ - | $ (99,980) | $ - | $ - | $ - | $ (99,980) | | |
| Package 103: Proc Ctr Quick Modules | | | | | | | | | |
| Services and Supplies | $ - | $ - | $ 6,784 | $ - | $ - | $ - | $ 6,784 | | |
| **SCR 009 - Information Technology Services Division** | | | | | | | | | |
| Package 099: Microsoft 365 Consolidation | | | | | | | | | |
| Services and Supplies | $ (633,767) | $ - | $ (111,841) | $ - | $ - | $ - | $ (745,608) | | |
| Package 109: Gen Tax Ops & Maint | | | | | | | | | |
| Services and Supplies | $ 5,571,002 | $ - | $ 484,435 | $ - | $ - | $ - | $ 6,055,437 | | |
| Package 110: Core Systems Ops & Maint | | | | | | | | | |
| Personal Services | $ 2,002,875 | $ - | $ 174,160 | $ - | $ - | $ - | $ 2,177,035 | 9 | 7.92 |
| Services and Supplies | $ 153,999 | $ - | $ 13,392 | $ - | $ - | $ - | $ 167,391 | | |
| Capital Outlay | $ 60,560 | $ - | $ 5,266 | $ - | $ - | $ - | $ 65,826 | | |
| Package 111: IT Compliance Risk Mitigation | | | | | | | | | |
| Personal Services | $ 220,032 | $ - | $ 19,132 | $ - | $ - | $ - | $ 239,164 | 1 | 0.88 |
| Services and Supplies | $ 17,110 | $ - | $ 1,489 | $ - | $ - | $ - | $ 18,599 | | |
| Capital Outlay | $ 6,729 | $ - | $ 585 | $ - | $ - | $ - | $ 7,314 | | |
| Package 112: Proc Ctr Trans Tax Processing | | | | | | | | | |
| Personal Services | $ - | $ - | $ 1,350,668 | $ - | $ - | $ - | $ 1,350,668 | 11 | 11.00 |
| Services and Supplies | $ - | $ - | $ 17,017 | $ - | $ - | $ - | $ 17,017 | | |
| Package 113: Proc Ctr Quick Modules | | | | | | | | | |
| Services and Supplies | $ 394,075 | $ - | $ 27,483 | $ - | $ - | $ - | $ 421,558 | | |
| TOTAL ADJUSTMENTS | $ 8,582,905 | $ - | $ 19,288,878 | $ - | $ - | $ - | $ 27,871,783 | 104 | 88.44 |
| SUBCOMMITTEE RECOMMENDATION * | $ 219,716,650 | $ - | $ 149,649,991 | $ - | $ - | $ - | $ 369,366,641 | 1,105 | 1,045.62 |
| % Change from 2019-21 Leg Approved Budget | 5.9% | 0.0% | 5.2% | -100.0% | 0.0% | 0.0% | 5.0% | 1.0% | 3.1% |
| % Change from 2021-23 Current Service Level | 4.1% | 0.0% | 14.8% | 0.0% | 0.0% | 0.0% | 8.2% | 10.4% | 9.2% |

*Excludes Capital Construction Expenditures

# Legislatively Approved 2021 - 2023 Key Performance Measures

Published: 6/2/2021 8:52:11 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 2022 | Target 2023 |
|---|---|---|---|---|---|
| 1. Average Days to Process Personal Income Tax Refund. | | Approved | 17 | 16 | 16 |
| 2. Percent of Personal Income Tax Returns Filed Electronically | | Approved | 91.30% | 91% | 91% |
| 3. Employee Training Per Year (percent receiving 20 hours per year). | | Approved | 26% | 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 | 91% | 90% | 90% |
| | b) Availability of Information | | 90% | 90% | 90% |
| | c) Helpfulness | | 94% | 90% | 90% |
| | d) Timeliness | | 91% | 90% | 90% |
| | e) Accuracy | | 94% | 90% | 90% |
| | f) Expertise | | 94% | 90% | 90% |
| 5. Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services. | | Approved | 85 | 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 | 97% | 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% | 15% | 15% |
| 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 | $0.21 | $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 | $0.10 | $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 | $0.12 | $0.12 |
| 11. Employee Engagement - Percentage of employees considered actively engaged by a standardized survey. | | Approved | 55 | 55 | 55 |

**LFO Recommendation:**

The Legislative Fiscal Office recommends approval of the proposed Key Performance Measures and updated targets. Measure #11 was modified because DOR began using a new survey in 2020 that no longer included an

index.

**SubCommittee Action:**

The General Government Subcommittee approved the Legislative Fiscal Office recommendations.

**SB 5505 A BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Rep. Holvey

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/24/21 |
| **Action:** | Do Pass the A-Eng bill. |
| **House Vote** | |
| **Yeas:** | 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark |
| **Exc:** | 1 - Smith G |
| **Senate Vote** | |
| **Yeas:** | 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen |
| **Prepared By:** | Jean Gabriel, Department of Administrative Services |
| **Reviewed By:** | Amanda Beitel, Legislative Fiscal Office |

**Various**
**2021-23**

**Budget Summary**

None.

**Summary of Capital Construction Subcommittee Action**

Senate Bill 5505 limits the maximum amount of bonds and third party financing agreements state agencies may issue and the amount of revenue state agencies may raise from such issuance. The proceeds from the issuance of bonds are included as revenues in agency budgets. This bill also allocates the federal tax-exempt private activity bond volume cap allowed under the Internal Revenue Code of 1986, as amended, to certain state agencies and the Private Activity Bond Committee established in ORS 286A.615.

The Subcommittee approved bond authorizations in Senate Bill 5505 for the following purposes:

General Fund Obligations

1. The Subcommittee approved Article XI-G general obligation bond authority of $120,000,000 to fund grants to Public Universities and Community Colleges to finance six new capital projects for Public Universities, six new capital projects for Community Colleges, and five reauthorized capital projects approved during previous legislative sessions for Community Colleges. The proceeds of the bonds will be used to provide grants through grant programs administered by the Higher Education Coordinating Commission (HECC). Projects are described later in this report.

2. The Subcommittee approved Article XI-H general obligation bond authority of $10,300,000, which includes $10,000,000 in net proceeds and $300,000 for costs of issuing the bonds, for the Department of Environmental Quality (DEQ) to finance pollution control facilities or related activities. Net proceeds will replenish DEQ's Industrial Orphan Site Account, which is used to investigate and cleanup highly contaminated sites.

3. The Subcommittee approved Article XI-M general obligation bond authority of $111,300,000, which includes net proceeds of $110,000,000 and $1,300,000 for costs of issuing bonds and approved Article XI-N general obligation bond authority of $50,750,000, which includes net proceeds of $50,000,000 and $750,000 for costs of issuing bonds. The proceeds of the Article XI-M bonds will be used to provide grants for seismic rehabilitation of public education buildings, and the proceeds of the Article XI-N bonds will be used to provide grants for seismic rehabilitation of emergency services buildings through grant programs administered by the Oregon Business Development Department.

4. The Subcommittee approved Article XI-P general obligation bond authority of $126,090,000, which includes $125,000,000 in net proceeds and $1,090,000 for costs of issuing bonds, to fund matching grants to school districts for capital costs including construction, improvement, or remodel of facilities and acquisition of equipment through the Oregon School Capital Improvement Matching program administered by the Oregon Department of Education.

5. The Subcommittee approved General Fund supported Article XI-Q general obligation bond authority of $1,254,710,636 to finance the capital costs of projects for real or personal property owned or operated by the state. The projects and agencies are listed below, with the exception of HECC; projects funded by grants from the HECC to Public Universities are described later in this report.

    - Department of Revenue, Electronic Valuation Information System: approved $4,245,000 Article XI-Q bonds to finance $4,157,000 of project costs and $88,000 for costs of issuing the bonds. The project is to implement a new property tax appraisal information system to modernize and replace current disparate systems and tools that are used to manage the property valuation processes.

    - Oregon Military Department, Ashland Armory Service Life Extension: approved $5,480,000 Article XI-Q bonds to finance $5,373,235 of project costs and $106,765 for costs of issuing the bonds. The project is for design and construction of additions and alterations to the Ashland Armory, including seismic upgrades. The improvements will bring the facility into conformance with current building code and will include replacing mechanical, electrical, and plumbing systems as well as remodeling existing classrooms, administrative space, latrines, showers, equipment storage areas, kitchen, and assembly hall areas. In addition, the project will include emergency enhancements and replacement of failed paving areas and replacement of existing site lighting, landscaping, and fencing.

    - Oregon Military Department, Corvallis Armory Service Life Extension: approved $4,375,000 Article XI-Q bonds to finance $4,317,605 of project costs and $57,395 for costs of issuing the bonds. The project is for design and construction of additions and alterations to the Corvallis Armory, including seismic upgrades. The improvements will bring the facility into conformance with current building code and will include replacing mechanical, electrical, and plumbing systems as well as remodeling existing classrooms, administrative space, latrines, showers, equipment storage areas, kitchen, and assembly hall areas. In addition, the project will include emergency enhancements and replacement of failed paving areas and replacement of existing site lighting, landscaping, and fencing.

    - Oregon Military Department, Resiliency Grant Fund: approved $10,210,000 Article XI-Q bonds to finance $10,000,000 of project costs and $210,000 for costs of issuing the bonds. The bond proceeds will be used to purchase emergency preparedness equipment, which will be owned by the Oregon Military Department and distributed to local governments and other federal tax-exempt qualified recipients through the Office of Emergency Management State Preparedness and Incident Response Equipment Grant (SPIRE) program. A maximum of $2,000,000 may be spent on urban search and rescue preparedness equipment.

**HB 5006 A BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Sen. Steiner Hayward, Sen. Johnson

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/24/21 |
| **Action:** | Do pass the A-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen |
| **House Vote** | |
| **Yeas:** | 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark |
| **Exc:** | 1 - Smith G |
| **Prepared By:** | Julie Neburka, Legislative Fiscal Office |
| **Reviewed By:** | Laurie Byerly and Theresa McHugh, Legislative Fiscal Office |

**Emergency Board**
**2021-23**

**Various Agencies**
**2021-23**

**Public Defense Services Commission**
**2019-21**

| Budget Summary* | 2019-21 Legislatively Approved Budget | 2021-23 Committee Recommendation | Committee Change |
|---|---|---|---|
| **Emergency Board** | | | |
| General Fund - General Purpose | | $ 50,000,000 | $ 50,000,000 |
| General Fund - Special Purpose Appropriations | | | |
| State Employee Compensation | | $ 198,000,000 | $ 198,000,000 |
| Non-State Employee Compensation | | $ 20,000,000 | $ 20,000,000 |
| Family Treatment Court Programs | | $ 10,000,000 | $ 10,000,000 |
| Pre-trial Release (SB 48) | | $ 2,500,000 | $ 2,500,000 |
| State Response to Natural Disasters | | $ 150,000,000 | $ 150,000,000 |
| Transforming Justice Initiative | | $ 10,000,000 | $ 10,000,000 |
| Department of Early Learning and Care | | $ 5,130,265 | $ 5,130,265 |
| Dental Rates | | $ 19,000,000 | $ 19,000,000 |
| OHA/DHS Caseload Costs | | $ 55,000,000 | $ 55,000,000 |
| Essential Workforce Health Care Program | | $ 30,000,000 | $ 30,000,000 |
| **ADMINISTRATION PROGRAM AREA** | | | |
| **Department of Administrative Services** | | | |
| General Fund | | $ 76,777,383 | $ 76,777,383 |
| General Fund Debt Service | | $ (600,308) | $ (600,308) |
| Lottery Funds Debt Service | | $ (4,316,625) | $ (4,316,625) |
| Other Funds | | $ 180,076,580 | $ 180,076,580 |
| Other Funds Debt Service | | $ 5,189,112 | $ 5,189,112 |
| Federal Funds | | $ 2,378,604,743 | $ 2,378,604,743 |
| **Advocacy Commissions Office** | | | |
| General Fund | | $ 212,032 | $ 212,032 |
| **Employment Relations Board** | | | |
| General Fund | | $ (77,831) | $ (77,831) |
| Other Funds | | $ (51,846) | $ (51,846) |
| **Oregon Government Ethics Commission** | | | |
| Other Funds | | $ (92,004) | $ (92,004) |
| **Office of the Governor** | | | |
| General Fund | | $ (476,684) | $ (476,684) |
| Lottery Funds | | $ (72,430) | $ (72,430) |
| Other Funds | | $ (92,512) | $ (92,512) |

| Budget Summary* | 2019-21 Legislatively Approved Budget | 2021-23 Committee Recommendation | Committee Change |
|---|---|---|---|
| **Oregon Liquor Control Commission** | | | |
| Other Funds | | $ 27,639,318 | $ 27,639,318 |
| Other Funds Debt Service | | $ 7,547,093 | $ 7,547,093 |
| **Public Employees Retirement System** | | | |
| Lottery Funds | | $ 16,792,238 | $ 16,792,238 |
| Other Funds | | $ (3,588,447) | $ (3,588,447) |
| **Racing Commission** | | | |
| Other Funds | | $ (40,195) | $ (40,195) |
| **Department of Revenue** | | | |
| General Fund | | $ 22,566,168 | $ 22,566,168 |
| General Fund Debt Service | | $ (116,730) | $ (116,730) |
| Other Funds | | $ 3,758,567 | $ 3,758,567 |
| Other Funds Debt Service | | $ 790,000 | $ 790,000 |
| **Secretary of State** | | | |
| General Fund | | $ 2,283,134 | $ 2,283,134 |
| Other Funds | | $ (552,483) | $ (552,483) |
| Federal Funds | | $ (6,971) | $ (6,971) |
| **State Library** | | | |
| General Fund | | $ (70,697) | $ (70,697) |
| Other Funds | | $ (216,816) | $ (216,816) |
| Federal Funds | | $ 2,924,165 | $ 2,924,165 |
| **State Treasurer** | | | |
| Other Funds | | $ (621,233) | $ (621,233) |
| **CONSUMER AND BUSINESS SERVICES PROGRAM AREA** | | | |
| **State Board of Accountancy** | | | |
| Other Funds | | $ (88,512) | $ (88,512) |
| **Chiropractic Examiners Board** | | | |
| Other Funds | | $ (79,230) | $ (79,230) |

## Position Summary

| | 2019-21 Legislatively Approved Budget | 2021-23 Committee Recommendation | Committee Change |
|---|---|---|---|
| **ADMINISTRATION PROGRAM AREA** | | | |
| **Department of Administrative Services** | | | |
| Authorized Positions | | 6 | 6 |
| Full-time Equivalent (FTE) positions | | 6.00 | 6.00 |
| **Oregon Advocacy Commissions** | | | |
| Authorized Positions | | 1 | 1 |
| Full-time Equivalent (FTE) positions | | 1.00 | 1.00 |
| **Oregon State Library** | | | |
| Authorized Positions | | 1 | 1 |
| Full-time Equivalent (FTE) positions | | 1.00 | 1.00 |
| **Department of Revenue** | | | |
| Authorized Positions | | 12 | 12 |
| Full-time Equivalent (FTE) positions | | 7.76 | 7.76 |
| **Secretary of State** | | | |
| Authorized Positions | | 1 | 1 |
| Full-time Equivalent (FTE) positions | | 1.00 | 1.00 |
| **CONSUMER AND BUSINESS SERVICES PROGRAM AREA** | | | |
| **Consumer and Business Services** | | | |
| Authorized Positions | | (20) | (20) |
| Full-time Equivalent (FTE) positions | | (21.00) | (21.00) |
| **Bureau of Labor and Industries** | | | |
| Authorized Positions | | 8 | 8.00 |
| Full-time Equivalent (FTE) positions | | 8.00 | 8.00 |

## Summary of Revenue Changes

The General Fund appropriations made in the bill are within resources available as projected in the May 2021 economic and revenue forecast by the Department of Administrative Services (DAS), Office of Economic Analysis, plus other actions to adjust state agency expenditures. Federal Funds revenues include American Rescue Plan Act (ARPA) Coronavirus State Fiscal Recovery and Capital Projects Funds allocations of $2.6 billion and $155.2 million, respectively, as well as other direct ongoing federal funding streams and allocations for specific purposes, some of which are also related to the effects of the pandemic.

## Summary of Capital Construction Subcommittee Action

HB 5006 appropriates General Fund to the Emergency Board for general purpose and targeted special purpose appropriations and makes other adjustments to agency budgets and position authority as described in the subsequent narrative.

## Emergency Board

The Emergency Board allocates General Fund from the Emergency Fund, along with providing Lottery Funds, Other Funds, and Federal Funds expenditure limitation to state agencies for unanticipated needs in approved agency budgets when the Legislature is not in session. The Subcommittee appropriated $50 million General Fund to the Emergency Board for general purposes.

The Subcommittee established a reservation within the general purpose Emergency Fund of $650,000 for the Secretary of State for potential voter's pamphlet costs in excess of funding provided in the agency's adopted budget. The Secretary of State may request allocation of the reservation from the Emergency Board if the actual costs of producing the voter's pamphlet are in excess of funding provided in the agency's 2021-23 legislatively adopted budget.

HB 5006 makes ten special purpose appropriations for the Emergency Board, totaling $499.6 million General Fund. Agencies must make a request to the Emergency Board to access these funds. The ten special purpose appropriations are:

- $198 million General Fund for state employee compensation changes.
- $20 million General Fund for allocation to state agencies for compensation changes driven by collective bargaining for workers who are not state employees.
- $2.5 million General Fund for allocation to the Oregon Judicial Department for the implementation of pretrial release modifications authorized under SB 48 (2021).
- $150 million General Fund for allocation for the state's natural disaster prevention, preparedness, response, and recovery activities.

- $10 million General Fund for allocation to the Criminal Justice Commission to support a Transforming Justice Initiative to advance promising practices for reshaping Oregon's public safety system.
- $5,130,265 General Fund for allocation to the Department of Education and the proposed Department of Early Learning and Care for the establishment of a new agency.
- $19 million General Fund for allocation to the Oregon Health Authority for dental rates for medical assistance programs.
- $55 million for allocation to the Oregon Health Authority or the Department of Human Services for caseload costs or other budget challenges that the agencies are unable to mitigate.
- $30 million General Fund for allocation to the Oregon Health Authority for the Oregon Essential Workforce Health Care Program established by SB 800 (2021).
- $10 million General Fund for allocation to state agencies for family treatment court programs.

Regarding family treatment courts, while related legislation was not passed during the 2021 legislative session, the Legislature would still like to see the development of a statewide coordinated program. In addition to approving the special purpose appropriation, the Subcommittee recommended the following budget note:

**BUDGET NOTE**

On or before February 1, 2022, the Oregon Judicial Department, Public Defense Services Commission, Department of Justice, Department of Human Services, Criminal Justice Commission, and the Housing and Community Services Department are requested to report jointly to the Legislature on the criteria and need for the establishment of a statewide Family Treatment Court program, and possible alternative programs to achieve the objectives of a Family Treatment Court Program. The report is to be submitted to the House and Senate Committees on Judiciary and the Joint Committee on Ways and Means.

The report is to include the following:

(1) A proposed statewide, integrated structure and organizational principles for a Family Treatment Court program based on national best practices adapted for Oregon, including:
   a. a delineation of the eligibility and exclusion criteria indicating which families can be served safely and effectively in the Family Treatment Court ensuring equity and inclusion;
   b. a proposed method to encourage voluntary participation by families balanced with necessary monitoring of participant progress and compliance with the program; and
   c. the array of services, treatment, programs, and providers necessary to address the complex challenges affecting families. Such services might include but are not limited to interdisciplinary legal representation teams, and behavioral and mental health, substance abuse, domestic violence, housing, parenting, educational, and medical services.

(2) A least-cost implementation model based on existing legislative funding for:
   a. Family Treatment programs in circuit courts;
   b. Child advocacy legal representation provided by the Department of Justice to the Department of Human Services;
   c. Public defense for both juvenile representation as well as the Parent Child Representation Program;
   d. The provision of services to families in child welfare cases by the Department of Human Services;
   e. Behavioral, mental health, and substance use disorder treatment; and
   f. Transitional and permanent housing services.

(3) Identification of three least-cost implementation counties that could serve as pilot locations for a Family Treatment Court Program, including a cost estimate for the aforementioned types of services in the pilot counties.

(4) An evidence-based method for monitoring progress and outcomes, and an evaluation of the program.

Receipt of the report is a precondition for the release of the special purpose appropriation established by HB 5006 for the expansion of Family Treatment Courts.

If these special purpose appropriations are not allocated by the Emergency Board before December 1, 2022, any remaining funds become available to the Emergency Board for general purposes.

## Adjustments to Approved 2021-23 Agency Budgets

**STATEWIDE ADJUSTMENTS**

Statewide adjustments reflect budget changes in multiple agencies based on reductions in Department of Administrative Services' assessments and charges for services and Attorney General rates. Statewide adjustments also reflect net reductions to debt service realized through interest rate savings on bond sales, refundings, unissued lottery bonds, and Other Funds balances and interest earnings that can be applied to debt service. Total savings are $98.2 million General Fund, $47.4 million Lottery Funds, $43.4 million Other Funds, and $18.5 million Federal Funds.

Specific reductions include $115.8 million total funds from lower Department of Administrative Services' assessments and service rates; $14.2 million total funds from lower Attorney General rates; and $77.5 million total funds from debt service interest rate savings and refunding of outstanding bonds.

Section 299 of the budget bill reflects the changes, as described above, for each agency. These adjustments are included in the table at the beginning of the budget report but are not addressed in the individual agency narratives. Additionally, new Other Funds debt service expenditure limitations for multiple agencies are established to accommodate the use of fund balances for debt repayment.

## ADMINISTRATION

### Department of Administrative Services

The Subcommittee approved $2,779,673 General Fund to supplement the funding for the Court Appointed Special Advocate (CASA) Volunteer Program, and $250,000 General Fund for the Department of Administrative Services to contract with a nongovernmental statewide coordinating entity to oversee the CASA Volunteer Program and its services. A one-time $1.5 million General Fund increase to the on-going operating subsidy for the Oregon Historical Society was also approved.

The Subcommittee approved $7,884,472 in additional Other Funds Debt Service to support repayment of Article XI-Q General Obligation bond proceeds approved in SB 5505(2021) that will be issued before the end of the biennium to support DAS projects, and an Other Funds expenditure limitation increase of $1.8 million was included for the cost of issuance of the bonds. The Subcommittee also approved $4,615,761 in additional Lottery Funds Debt Service to support repayment of lottery bonds that will be issued before the end of the biennium.

The Subcommittee also approved, on a one-time basis, $3,765,271 General Fund and 6 positions (6.00 FTE) for a study to determine if inequities exist in public procurement and contracting that adversely affect businesses owned by minority, women, and/or service disabled veterans by looking at state contract data. A disparity study provides a factual, data-driven foundation that state enterprises can use to help improve procurement processes to achieve fair and equitable outcomes. The six limited duration positions being added are at the PEM-E level as the project manager, an Operations and Policy Analyst 4, an Operations and Policy Analyst 2, and three Research Analyst 4s.

The Subcommittee approved an increase of $6,394,311 Other Funds expenditure limitation for special payments associated with the disbursement of proceeds from Lottery Bonds issued in previous biennia that have yet to be fully disbursed to grantees.

The Subcommittee approved various one-time General Fund appropriations to the Department of Administrative Services to make grants for the following purposes:

- $2,500,000 for disbursement to Fair Housing Council of Oregon for a collaborative housing partnership
- $1,000,000 for disbursement to Oregon Law Center for legal help related to housing issues
- $1,500,000 for disbursement to Mid-Columbia Community Action Center for a navigation center
- $500,000 for disbursement to Special Olympics Oregon for sports training and athletic competition

Prior to disposition of its existing properties adjacent to McLoughlin Boulevard in Milwaukie, the Oregon Liquor Control Commission is directed to report to the Joint Committee on Ways and Means on plans for the sale and disposition of its existing distribution center, office headquarters, and Milport Road warehouse. The report shall include information on the zoning of the properties, submitted offers, real estate fees and commissions paid to contractors and real estate professionals engaged, conditions of sale, and listing price of the properties. In addition, the OLCC shall report on the new warehouse and headquarters location, purchase price, construction and relocation schedule; its interim operations plan including new leases and estimated costs; an overview of measures the agency will take to minimize disruption to licensees, contract liquor agents, and other stakeholders; and a summary of efforts to secure financial systems and data during the transition.

**Public Employees Retirement System**

The Subcommittee approved $16,792,238 Lottery Funds expenditure limitation for the Employer Incentive Fund to be used for a 25% state match program for employer side accounts, which are pre-paid employer contributions held in trust for the payment of employer contributions.

**Department of Revenue**

A General Fund appropriation of $292,002 was approved for the Department of Revenue to support one full-time Operations and Policy Analyst 4 position (1.00 FTE) in the Administration Division. The position will lead initiatives to improve the efficiency and effectiveness in the management of resources, lead analyses of systems and processes, and work with agency management to develop business cases and policy option packages.

A one-time General Fund appropriation of $23.2 million was approved for the Department to make grants to counties for the reimbursement of lost tax revenue related to the 2020 wildfires. Distribution of these funds will be limited to counties included in Executive Order 20-60 that were impacted by the 2020 wildfires and that can demonstrate losses due to the September 2020 wildfires in property tax years beginning on or after July 1, 2020. For 2020-21, the following estimated amounts of lost tax revenues will be provided to the following counties:

- Lincoln: $208,178
- Marion: $715,634
- Clackamas: $116,831
- Lane: $579,208
- Linn: $72,226
- Douglas: $65,060
- Jackson: $2,829,073
- Klamath: $228,162

Prior to disbursement of funds by the Department, each county must apply by December 1, 2021, and annually thereafter. Applications must include a copy of a county ordinance or resolution authorizing the request and a sworn statement that the amount represents estimated revenue lost in that property tax year due to the September 2020 wildfires. The Department will review applications and distribute funds as requested by December 31st and each year thereafter. The Department is authorized to establish rules for the purposes of these distributions.

Other Funds expenditure limitation was increased by $4,245,000 for expenditure of Article XI-Q Bond proceeds on the Electronic Valuation Information System (ELVIS) project authorized in SB 5506. The objective of this project is to modernize the various outdated appraisal systems and associated manual processes used by the valuation section. One Information Systems Specialist 7 (0.88 FTE) and one Information Systems Specialist 8 (0.88 FTE) are provided to support the system. The Department's General Fund appropriation for debt service and related costs was increased by $672,270 for debt service for the 2021-23 biennium. Debt service is estimated to be $1,349,060 for the 2023-25 biennium.

To address the Department's cost of implementing SB 139 relating to taxation, $161,387 General Fund was approved for one permanent, part-time Tax Auditor 2 position (0.50 FTE) to answer questions from businesses and personal income taxpayers and assist with written objections related to the tax rate changes.

To address the Department's cost of implementing SB 727 relating to taxation, $438,569 General Fund was approved for three positions (2.00 FTE). One permanent, full-time Tax Auditor 2 (1.00 FTE) was approved to assist with the implementation of the Business Alternative Income Tax (BAIT) and to answer technical questions. One permanent, part-time Data Entry Operator (0.50) was approved to key additional schedules and fields on paper returns into Quick Modules for processing into GenTax. One permanent, part-time Operations and Policy Analyst 3 (0.50 FTE) was approved for GenTax testing and business entity analysis.

To address the Department's cost of implementing HB 2433 relating to taxation, $397,011 General Fund was approved for five positions (2.50 FTE). One permanent Administrative Specialist 2 position (0.50 FTE) was approved to provide clerical support, and four permanent seasonal Public Service Representative 3 positions (2.00 FTE) were approved to process Individual Taxpayer Identification Number filers.

**Secretary of State**

The Subcommittee approved a total of $2,474,287 General Fund and one limited duration Program Analyst 4 position (1.00 FTE) for the Elections Division. Of the total, $2 million was added for grants to counties to address county elections offices equipment and technology needs. This includes, but is not limited to, updating voting machines, purchasing new processing equipment (ballot sorters, tabulator upgrades, postmark scanners, keyed locks, and equipment for implemented upgrades), video surveillance upgrades, ballot drop boxes, and software needed for implementation of risk limiting audits. In addition, $120,000 General Fund was added for GIS interface updates needed to implement a redistricting plan. The limited duration position is supported with $354,287 General Fund and will assist with distributing resources to counties and addressing local county clerk redistricting needs.

**FISCAL IMPACT OF PROPOSED LEGISLATION** **Measure: SB 164 - A**

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

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

Prepared by: Michael Graham
Reviewed by: Zane Potter, John Borden
Date: June 6, 2021

**Measure Description:**
Modifies provisions of the corporate activity tax.

**Government Unit(s) Affected:**
Department of Revenue (DOR), Oregon Judicial Department (OJD)

**Summary of Fiscal Impact:**
Costs related to the measure may require budgetary action - See analysis.

**Summary of Expenditure Impact:**

**Department of Revenue**

| **Other Funds** | **2021-23 Biennium** | **2023-25 Biennium** |
|---|---|---|
| Personal Services | $261,040 | |
| Services and Supplies | 185,291 | 124,033 |
| **Total Funds** | **$446,331** | **$124,033** |
| Positions | 5 | 0 |
| FTE | 1.64 | 0.00 |

**Analysis:**
Senate Bill 164, A-engrossed, replaces the introduced version. The measure makes various technical changes to the Commercial Activity Tax (CAT), including:

- Defines "tax year" for purposes of the CAT to align with a taxpayer's annual accounting period, per Internal Revenue Code (IRC) § 441, and aligns CAT payment and filing deadlines by the taxpayer's tax year.
- Requires CAT taxpayers using a tax year other than the calendar year to file a short year return covering January 1, 2021 through the end of their tax year.
- Requires unitary group taxpayers for purposes of the CAT to designate a single reporting entity for CAT.
- Requires CAT unitary groups with members that use different annual accounting periods for federal tax purposes to use the same annual period used by the federal group under IRC § 441.
- Expands the current exclusion for vehicle dealer trades, excluding any new vehicle exchanged between franchised dealerships.
- Expands the current exclusion for retail and wholesale grocery sales to exclude the compensation a consignee receives for grocery sales.
- Excludes foreign and alien insurers that would be subject to the insurance retaliatory tax under ORS Chapter 731 from the CAT.

The changes in the measure apply to various tax years, with most of them applying to tax years beginning on or after January 1, 2021. The measure takes effect 91 days after adjournment *sine die*.

**Department of Revenue**

The measure would have a fiscal impact on the Department of Revenue (DOR). To implement the measure, DOR would need to reconfigure and reprogram the department's tax administration systems, conduct new rulemaking, modify the 2021 tax return forms, and engage in a new taxpayer outreach program. DOR anticipates needing five additional staff (1.64 FTE) in the 2021-23 biennium, including a limited duration Operations and Policy Analyst 2 to assist program staff with rulemaking and policy work; three limited duration Administrative Specialist 2 positions to process the increasing number of suspended returns and respond to requests for assistance from taxpayers; and a limited duration Information Systems Specialist 7 position to reconfigure GenTax and Quick Modules development and programming. These positions would be phased out in the 2023-25 biennium. In addition to the personal services costs, DOR anticipates increased Attorney General costs due to the need for complex rulemaking and representing the agency in potential litigation and appeals. In total, the estimated cost to DOR, including related services and supplies, is $446,331 Other Funds in 2021-23 and $124,033 Other Funds in 2023-25.

**Oregon Judicial Department**

The measure would have a minimal fiscal impact on the Oregon Judicial Department.

**SB 587 B BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Rep. Wilde

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/16/21 |
| **Action:** | Do Pass the B-Eng bill. |
| **House Vote** | |
| **Yeas:** | 9 - Bynum, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark |
| **Exc:** | 2 - Drazan, Smith G |
| **Senate Vote** | |
| **Yeas:** | 10 - Anderson, Frederick, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor |
| **Nays:** | 2 - Girod, Thomsen |
| **Prepared By:** | Patrick Heath, Department of Administrative Services |
| **Reviewed By:** | Zane Potter, Legislative Fiscal Office |

**Oregon Health Authority**
**2021-23**

**Department of Revenue**
**2021-23**

## Budget Summary*

| | 2019-21 Legislatively Approved Budget[1] | 2021 - 23 Current Service Level | 2021-23 Committee Recommendation | Committee Change from 2019-21 Leg. Approved | |
|---|---|---|---|---|---|
| | | | | $ Change | % Change |
| **Department of Revenue** | | | | | |
| Other Funds Limited | $ - | $ - | $ 1,174,046 | $ 1,174,046 | 100.0% |
| **Oregon Health Authority** | | | | | |
| Other Funds Limited | $ - | $ - | $ 2,061,726 | $ 2,061,726 | 100.0% |

* Excludes Capital Construction expenditures

## Position Summary

| | | | | |
|---|---|---|---|---|
| **Department of Revenue** | | | | |
| Authorized Positions | 0 | 0 | 5 | 5 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 4.50 | 4.50 |
| **Oregon Health Authority** | | | | |
| Authorized Positions | 0 | 0 | 12 | 12 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 7.74 | 7.74 |

(1) Includes adjustments through January 2021

## Summary of Revenue Changes

Senate Bill 587 will generate Other Funds revenues from fees imposed by the Oregon Department of Revenue (DOR) and the Oregon Health Authority (OHA) on approximately 4,000 cigarette, tobacco, and inhalant delivery system retailers in the state. Fees are not to exceed the cost of administration. For start-up and position expenditures beginning on October 1, 2021 through December 31, 2021, OHA will use Tobacco Use Reduction Account (TURA) Other Funds dollars of $361,241.

The bill requires OHA and DOR to enter into an interagency agreement for DOR to collect OHA's fee and transfer the fee revenue to the Oregon Health Authority Fund. Local public health authorities may also impose fees and civil penalties on these retailers to be collected and distributed

by DOR, and are restricted to the regulation of retailers of tobacco and inhalant delivery devices. Civil penalty revenue received by either Department is deposited into the General Fund.

## Summary of General Government Subcommittee Action

Senate Bill 587 prohibits the retail sale of tobacco products or inhalant delivery systems in Oregon, unless the retailer is licensed by the Department of Revenue (DOR) or they hold a license with a city or local public health authority. The bill allows DOR to revoke, suspend, or refuse to issue or renew a license. The measure also authorizes DOR to establish fees, impose civil penalties, and to share licensing information with the Department of Justice (DOJ), OHA, and local public health authorities. The bill requires OHA to establish fees to regulate retailers of tobacco products and inhalant delivery systems. OHA is also required to establish a database on compliance and customer complaints, provide technical assistance to local public health authorities, and assess the effectiveness of state and local programs for regulating the retail sale of tobacco products and inhalant delivery systems. OHA is required to ensure retailers of tobacco or inhalant delivery systems are inspected at least once a year. The bill allows local public health authorities (LPHA) to establish their own more stringent regulations for these retailers. Finally, the measure authorizes LPHAs to enforce local standards for regulating the retail sale of these products and systems or enforce state standards and to establish fees, impose civil penalties, and share information. The regulatory provisions of the bill are effective January 1, 2022, and the agencies are authorized to take action to implement the provisions of the bill prior to its effective date.

**Department of Revenue**

The Subcommittee recommended $1,174,046 Other Funds expenditure limitation and the establishment of five positions (4.50 FTE) for DOR to establish its licensing and enforcement program. This includes two permanent, full-time Compliance Specialist 1 positions (1.50 FTE) to perform investigations and seize contraband; one permanent, full-time Program Analyst 1 position (1.00 FTE) to manage license applications and renewals; and two permanent, full-time Public Service Representative 4 positions (2.00 FTE) to handle suspended payments, assist with Revenue Online Registration and outreach, handle account maintenance, process new applications, and test new GenTax configuration of licensing and retail dealer accounts. These positions will work with existing staff to develop a communications plan to provide information to approximately 4,000 retailers of cigarette, tobacco, and inhalant delivery system products; write administrative rules; and develop and implement the licensing program.

Included in the subcommittee recommendation is $455,807 Other Funds expenditure limitation for services and supplies costs, which includes $283,800 approved on a one-time basis for information technology upgrades required by the bill; $37,201 for rent; $45,000 for Attorney General charges; $7,032 for postage; and $82,774 in services and supplies costs for personnel related expenses, as well as $36,570 Other Funds in Capital Outlay for one-time office furniture and equipment expenditures.

**Oregon Health Authority**

The Subcommittee recommended $2,061,726 Other Funds expenditure limitation and 12 positions (7.74 FTE) for OHA to carry out the provisions of the bill. Specifically, OHA received one permanent, part-time Principal Executive/Manager D position (0.75 FTE) to manage the regulatory program; three permanent, full-time Compliance Specialist 3 positions (2.25 FTE) to inspect retailers and ensure compliance; one permanent, full-time and one limited duration, part-time Operations and Policy Analyst 3 positions (1.38 FTE) to provide policy development, rulemaking, and outreach and communications related to the program; one permanent, full-time Operations and Policy Analyst 2 position (0.88 FTE) to provide technical assistance and training to internal staff and local public health authorities; one permanent, full-time Research Analyst 3 (0.88 FTE) to perform data analysis and assess the effectiveness of the Department's efforts; three permanent, part-time Student Office Worker positions (1.14 FTE) to assist with underage inspection activities; and one permanent, part-time Administrative Specialist 1 position (0.46 FTE) to provide administrative support to the other staff, as well as position-related services and supplies costs. Additional services and supplies expenditures include $96,000 for IT system maintenance fees, $38,000 for Attorney General charges, and $35,602 for travel costs.

The measure requires OHA to ensure state standards are administered and enforced consistently throughout the state. The measure directs OHA to: (1) establish a database or other mechanism for collecting information from local public health authorities and the general public regarding the regulation of the retail sale of tobacco products and inhalant delivery systems, including any information related to complaints about a person that makes retail sales of tobacco products or inhalant delivery systems; (2) provide technical assistance to local public health authorities regarding the regulation of the retail sale of tobacco products and inhalant delivery systems; and (3) assess the effectiveness of state and local programs for regulating the retail sale of tobacco products and inhalant delivery systems. The measure authorizes local public authorities to enforce standards for regulating the retail sale of tobacco products and inhalant delivery systems; however, in the absence of local enforcement, the work falls on OHA. The expenditure authority included in this measure assumes no local public health authorities will choose to conduct the enforcement. OHA estimates approximately 4,000 tobacco product and inhalant delivery system retailers operating in the state. OHA anticipates conducting 9,200 inspections annually, assuming a 15% retailer violation rate.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

**Department of Revenue and Oregon Health Authority**
**Patrick Heath - 503-983-8670**

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS LIMITED | OTHER FUNDS NONLIMITED | FEDERAL FUNDS LIMITED | FEDERAL FUNDS NONLIMITED | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| **Department of Revenue** | | | | | | | | | |
| SUBCOMMITTEE ADJUSTMENTS | | | | | | | | | |
| **SCR 006 - Business Services** | | | | | | | | | |
| Personal Services | $ - | $ - | $ 681,669 | $ - | $ - | $ - | $ 681,669 | 5 | 4.50 |
| Services and Supplies | $ - | $ - | $ 455,807 | $ - | $ - | $ - | $ 455,807 | | |
| Capital Outlay | $ - | $ - | $ 36,570 | $ - | $ - | $ - | $ 36,570 | | |
| **Oregon Health Authority** | | | | | | | | | |
| SUBCOMMITTEE ADJUSTMENTS | | | | | | | | | |
| **SCR 030-005 - Public Health** | | | | | | | | | |
| Personal Services | $ - | $ - | $ 1,803,924 | $ - | $ - | $ - | $ 1,803,924 | 12 | 7.74 |
| Services and Supplies | $ - | $ - | $ 257,802 | $ - | $ - | $ - | $ 257,802 | | |
| TOTAL SUBCOMMITTEE ADJUSTMENTS | $ - | $ - | $ 3,235,772 | $ - | $ - | $ - | $ 3,235,772 | 17 | 12.24 |

**HB 3373 B BUDGET REPORT and MEASURE SUMMARY** **Carrier:** Sen. Golden

**Joint Committee On Ways and Means**

| | |
|---|---|
| **Action Date:** | 06/18/21 |
| **Action:** | Do pass the B-Eng bill. |
| **Senate Vote** | |
| **Yeas:** | 12 - Anderson, Frederick, Girod, Golden, Gorsek, Hansell, Johnson, Knopp, Lieber, Steiner Hayward, Taylor, Thomsen |
| **House Vote** | |
| **Yeas:** | 10 - Bynum, Drazan, Gomberg, Leif, McLain, Nosse, Rayfield, Sanchez, Sollman, Stark |
| **Exc:** | 1 - Smith G |
| **Prepared By:** | Patrick Heath, Department of Administrative Services |
| **Reviewed By:** | Zane Potter, Legislative Fiscal Office |

**Department of Revenue**
**2021-23**

## Budget Summary*

| | 2019-21 Legislatively Approved Budget[1] | 2021 - 23 Current Service Level | 2021-23 Committee Recommendation | Committee Change from 2019-21 Leg. Approved | |
|---|---|---|---|---|---|
| | | | | $ Change | % Change |
| General Fund | $ - | $ - | $ 371,593 | $ 371,593 | 100.0% |
| Other Funds Limited | $ - | $ - | $ 200,089 | $ 200,089 | 100.0% |
| Total | $ - | $ - | $ 571,682 | $ 571,682 | 100.0% |

## Position Summary

| | | | | |
|---|---|---|---|---|
| Authorized Positions | 0 | 0 | 3 | 3 |
| Full-time Equivalent (FTE) positions | 0.00 | 0.00 | 2.33 | 2.33 |

[1] Includes adjustments through January 2021

* Excludes Capital Construction expenditures

## Summary of Revenue Changes

HB 3373 appropriates $371,593 General Fund to the Department of Revenue for the purposes of the bill. Other Funds revenues of $200,089 come as administrative charges on the tax programs the Department administers.

## Summary of Human Services Subcommittee Action

HB 3373 establishes the Taxpayer Advocate Office within the Department of Revenue (DOR). The Taxpayer Advocate, which is subject to all confidentiality and disclosure provisions applicable to DOR, must help taxpayers understand the policies and procedures available to them when resolving problems related to tax programs or debt collection programs administered by DOR.

The Taxpayer Advocate may issue orders related to taxpayers experiencing significant hardship, due to DOR action. Orders issued by the Taxpayer Advocate may require DOR to cease action or refrain from additional action based upon a finding of significant hardship by the Taxpayer Advocate. The measure authorizes the DOR director or deputy director to review or rescind an order by the Taxpayer Advocate. If the director or deputy director modifies such an order, the director or deputy director must provide a written explanation to the Taxpayer Advocate. No later than February 15 of every odd-numbered year, the Taxpayer Advocate must submit a report to a committee of the legislative assembly, regarding its operations.

The Subcommittee recommended $371,593 General Fund, $200,089 Other Funds expenditure limitation, and three positions (2.33 FTE) to establish the office. DOR will hire one permanent, full-time Operations and Policy Analyst 4 (1.00 FTE) to supervise the office, one permanent full-time Research Analyst 4 (0.83 FTE) to research Oregon tax law and review taxpayers' disputes with DOR, and one permanent full-time Public Service Representative 4 (0.50 FTE) to provide clerical support and provide customer support to taxpayers. The Subcommittee also approved $55,635 total funds in position-related services and supplies, as well as $21,942 total funds for one-time capital outlay for furniture and equipment.

## DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

**Department of Revenue**
**Patrick Heath - 503-983-8670**

| DESCRIPTION | GENERAL FUND | LOTTERY FUNDS | OTHER FUNDS LIMITED | OTHER FUNDS NONLIMITED | FEDERAL FUNDS LIMITED | FEDERAL FUNDS NONLIMITED | TOTAL ALL FUNDS | POS | FTE |
|---|---|---|---|---|---|---|---|---|---|
| SUBCOMMITTEE ADJUSTMENTS (from CSL) | | | | | | | | | |
| **SCR 003 Administration** | | | | | | | | | |
| Personal Services | $ 321,168 | $ - | $ 172,937 | $ - | $ - | $ - | $ 494,105 | 3 | 2.33 |
| Services and Supplies | $ 36,163 | $ - | $ 19,472 | $ - | $ - | $ - | $ 55,635 | | |
| Capital Outlay | $ 14,262 | $ - | $ 7,680 | $ - | $ - | $ - | $ 21,942 | | |
| TOTAL ADJUSTMENTS | $ 371,593 | $ - | $ 200,089 | $ - | $ - | $ - | $ 571,682 | 3 | 2.33 |
| SUBCOMMITTEE RECOMMENDATION | $ 371,593 | $ - | $ 200,089 | $ - | $ - | $ - | $ 571,682 | 3 | 2.33 |

**FISCAL IMPACT OF PROPOSED LEGISLATION** **Measure: SB 139 - A**

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

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

Prepared by: Michael Graham
Reviewed by: John Borden, Zane Potter
Date: June 14, 2021

**Measure Description:**
Reduces the amount of income eligible for elective reduced personal income tax rate allowed for certain pass-through income.

**Government Unit(s) Affected:**
Department of Revenue (DOR), Oregon Judicial Department (OJD)

**Summary of Fiscal Impact:**
Costs related to the measure may require budgetary action - See analysis.

**Summary of Expenditure Impact:**

| | 2021-23 Biennium | 2023-25 Biennium |
|---|---|---|
| **Department of Revenue (DOR)** | | |
| General Fund | | |
| Personal Services | 95,575 | 108,000 |
| Services and Supplies | 51,477 | 28,303 |
| Capital Outlay | 14,335 | |
| **Total General Fund** | **$161,387** | **$136,303** |
| Other Funds | | |
| Personal Services | 1,951 | 2,204 |
| Services and Supplies | 1,051 | 579 |
| Capital Outlay | 293 | |
| **Total Other Funds** | **$3,295** | **$2,783** |
| | | |
| **TOTAL FISCAL IMPACT** | **$164,682** | **$139,086** |
| Positions | 1 | 1 |
| FTE | 0.50 | 0.50 |

**Analysis:**
Senate Bill 139, A-engrossed, replaces the introduced version. The measure reduces the marginal tax rates to which non-passive, pass-through income is subject. It reduces the tax rate from 7.2 percent to 7.0 percent for pass-through income exceeding $250,000, but not exceeding $500,000; and reduces the tax rate from 7.6 percent to 7.5 percent for pass-through income exceeding $500,000, but not exceeding $1 million. The measure limits reduced rate pass-through income qualification to S corporations and partnerships with ordinary business income not in excess of $5 million. To qualify for pass-through income reduced rates, S corporations and partnerships must satisfy either an employee-to-employer ratio or a three-year average limitation on distributions of income as a percentage of ordinary business income. The measure sets the employee-to-employer ratio based on the amount of ordinary business income of the S corporation or partnership. It applies the new pass-through income qualification requirements only to S corporations and partnerships with ordinary business income exceeding $250,000 in a tax year. The measure applies to tax years beginning on or after January 1, 2021.

**Department of Revenue**

The measure would have a fiscal impact on the Department of Revenue (DOR). Since tax rates will change, DOR will need to update the department's form instructions and publications based on the new criteria and conduct GenTax programming to accommodate these adjustments. DOR will need to assign one of the department's Operations and Policy Analyst 2 positions on staff to amend administrative rules, update forms and instructions, answer technical questions, and assist with outreach. In addition, DOR will need to hire a permanent, part-time Tax Auditor 2 position (0.50 FTE) to answer questions from businesses and personal income taxpayers and assist with written objections. This estimated fiscal impact to DOR to hire this position is $164,682 total funds in the 2021-23 biennium, including $161,387 General Fund, and $139,086 total funds, including $136,303 General Fund, in the 2023-25 biennium.

**Oregon Judicial Department**

The measure would have a minimal fiscal impact on the Oregon Judicial Department.

**FISCAL IMPACT OF PROPOSED LEGISLATION** **Measure: SB 727 - B**

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

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

Prepared by: Michael Graham
Reviewed by: Zane Potter, John Borden, Amanda Beitel
Date: June 24, 2021

**Measure Description:**
Establishes elective entity-level, pass-through business alternative income tax. Repeals the tax and tax credit if the federal limitation on the deduction for state and local taxes is repealed.

**Government Unit(s) Affected:**
Department of Revenue (DOR), Oregon State Treasurer (OST), Oregon Judicial Department (OJD), Department of Justice (DOJ)

**Summary of Fiscal Impact:**
Costs related to the measure may require budgetary action - See analysis.

**Summary of Expenditure Impact:**

| | 2021-23 Biennium | 2023-25 Biennium |
|---|---|---|
| **Department of Revenue (DOR)** | | |
| General Fund | | |
| Personal Services | 518,568 | 440,764 |
| Services and Supplies | 141,987 | 194,459 |
| Capital Outlay | 57,342 | |
| **Total General Fund** | **$717,897** | **$635,223** |
| Other Funds | | |
| Personal Services | 10,583 | 8,995 |
| Services and Supplies | 2,898 | 3,968 |
| Capital Outlay | 1,170 | |
| **Total Other Funds** | **$14,651** | **$12,963** |
| | | |
| **TOTAL FISCAL IMPACT** | **$732,548** | **$648,186** |
| Positions | 8 | 7 |
| FTE | 2.89 | 2.14 |

**Analysis:**
Senate Bill 727, B-engrossed, creates a new entity-level income tax on qualified pass-through entities, known as the Business Alternative Income Tax (BAIT). Qualifying entities are those that have individual owners who are subject to the personal income tax or other pass-through entities whose owners are subject to the personal income tax. The tax is elective and, if paid, the business owners will be allowed an offsetting income tax credit claimed on their Oregon personal income tax returns. Each owner would be allowed a tax credit for their *pro rata* share of the entity tax. The new BAIT tax and credit are effective for tax years 2022 and 2023. However, if the federal limitation on the state and local tax deduction is repealed, then the Oregon BAIT tax will be repealed. The measure takes effect 91 days after adjournment *sine die*.

**Department of Revenue**
The measure would have a fiscal impact on the Department of Revenue (DOR). Partnership and S Corps will be able to elect to pay the BAIT tax, which would otherwise be reported and paid by the individual. Individual taxpayers will still pay their portion of the tax, but they will also receive a refundable credit in the amount paid by

the entity. The new refundable credit will require a new code for personal income tax and fiduciary/estate on the addition, subtraction and credit (ASC) form.

The BAIT tax will be a new and separate tax program for which DOR will need additional staffing. The costs include capital outlay for furniture and equipment, legal costs, salary and related expenses for the following positions:

- One limited duration, part-time Operations and Policy Analyst 3 to conduct outreach, letters, system edits, answering technical questions, and trainings.
- One permanent, full-time Tax Auditor 2 to assist with the implementation of the BAIT tax and answer technical questions.
- One permanent, part-time Operations and Policy Analyst 2 to update forms and instructions, answer technical questions, assist with outreach, review forms, test forms with external vendors, maintain system specifications test data capture system and monitor the day-to-day operations.
- One permanent, part-time Data Entry Operator to key additional schedule and fields on paper returns into Quick Modules for processing into GenTax.
- One permanent, part-time Tax Auditor 2 to process appeals of BAIT tax returns.
- One permanent, part-time Information Systems Specialist 6 for GenTax and Quick Modules development.
- One permanent, part-time Operations and Policy Analyst 3 for GenTax testing and business entity analysis.
- One limited duration, part-time Public Service Representative 3 to answer phone calls and emails from taxpayers and businesses about the new BAIT tax and the offsetting credit.

DOR estimates the fiscal impact of this measure to be $732,548 total funds, including $717,897 General Fund, and 8 positions (2.89 FTE) for the 2021-23 biennium and $648,186 total funds, including $635,223 General Fund, and 7 positions (2.14 FTE) for the 2023-25 biennium.

**Other Agencies**

The measure is anticipated to have a minimal fiscal impact on the Oregon Judicial Department and the Department of Justice and no fiscal impact on the Oregon State Treasurer.

**FISCAL IMPACT OF PROPOSED LEGISLATION** **Measure: HB 2433 - A**

81st Oregon Legislative Assembly – 2021 Regular Session
Legislative Fiscal Office

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

Prepared by: Michael Graham
Reviewed by: Ben Ruef, Julie Neburka, Doug Wilson, John Borden, Zane Potter, Michelle Deister, Matt Stayner, Amanda Beitel
Date: June 16, 2021

**Measure Description:**
Extends sunset provisions and makes minor clarifying and substantive policy changes to existing Oregon tax laws and tax credits.

**Government Unit(s) Affected:**
Department of Revenue (DOR), Housing and Community Services Department (HCSD), Oregon Judicial Department (OJD), Department of Consumer and Business Services (DCBS), Oregon Military Department (OMD), Oregon Health and Science University (OHSU), Legislative Counsel (LC), Oregon Film and Video Office

**Summary of Fiscal Impact:**
Costs related to the measure may require budgetary action - See analysis.

**Summary of Expenditure Impact:**

| | 2021-23 Biennium | 2023-25 Biennium |
|---|---|---|
| **Department of Revenue (DOR)** | | |
| General Fund | | |
| Personal Services | 402,889 | 625,738 |
| Services and Supplies | 178,872 | 140,306 |
| Capital Outlay | 7,168 | |
| **Total General Fund** | **$588,929** | **$766,044** |
| Other Funds | | |
| Personal Services | 8,223 | 12,771 |
| Services and Supplies | 3,650 | 2,865 |
| Capital Outlay | 146 | |
| **Total Other Funds** | **$12,019** | **$15,636** |
| | | |
| **TOTAL FISCAL IMPACT** | **$600,948** | **$781,680** |
| Positions | 17 | 18 |
| FTE | 3.02 | 3.98 |

**Analysis:**
House Bill 2433, A-engrossed, replaces the introduced version. The measure is an omnibus tax bill that extends sunset provisions and makes minor clarifying changes and substantive policy changes to existing tax laws and credits. Among the changes are:

- Extends sunset of tax credit for a child with a disability
- Extends sunset of tax credit for taxpayer with a severe disability
- Extends sunset of tax credit for rural medical providers
- Extends sunset of tax credit for the Public University Venture Development Fund
- Extends sunset of tax credit for Working Family Dependent Care
- Expands the eligibility of the Working Family Dependent Care credit
- Modifies provisions relating to contributions to Individual Development Accounts

- Extends sunset of tax credit for the Oregon Life and Health Insurance Guaranty Association
- Extends sunset of tax credit for Oregon Veterans' Home physicians
- Increases the tax credit cap of the Agriculture Working Housing program
- Increases the annual cap for the Affordable Housing Lender's credit
- Increases the annual cap of the Film and Video credit
- Extends the sunset date of the Film and Video Greenlight Oregon Labor Rebate program
- Allows a personal income tax subtraction for AmeriCorps national service educational awards
- Expands the Oregon Earned Income Tax Credit to Individual Taxpayer Identification Number (ITIN) filers
- Establishes a sunset date for the exemption of medical purchases from the retail marijuana tax
- Exempts military quarters used for temporary occupancy by servicemembers, veterans, and employees from state and local transient lodging taxes

The measure applies to various tax years, including tax years 2021 and beyond, and takes effect 91 days after adjournment *sine die*.

**Department of Revenue**

The measure would have a fiscal impact on the Department of Revenue. Of all the various changes in the measure, the changes to the Working Family Household and Dependent Care credit, the Oregon Earned Income Tax Credit and the new subtraction for educational awards received by AmeriCorps volunteers are anticipated to have the most substantial fiscal impact on DOR's operations. DOR estimates the fiscal impact of this bill to be $600,948 total funds, including $588,929 General Fund, and 17 positions (3.02 FTE) for the 2021-23 biennium. These amounts include capital outlay for furniture and equipment, legal costs, salary and related expenses for the following positions:

- Four Operations and Policy Analyst 2 positions to conduct rulemaking, update forms, create new tax schedules, develop content on DOR's website, train staff and test GenTax.
- One Office Specialist 1 to process mail, add postage, and sort mail.
- One Data Entry Operator to provide seasonal key paper returns.
- One Office Specialist 2 to process suspense accounts and appeals.
- Two Administrative Specialist 2 positions to provide clerical support.
- Eight Public Service Representative 3 positions to process ITIN filers

All the requested positions, except for one Administrative Specialist 2, would be part-time seasonal or limited duration positions. For the 2023-25 biennium, DOR estimates the fiscal impact of this measure to be $781,680 total funds, including $766,044 General Fund, and 18 positions (3.98 FTE).

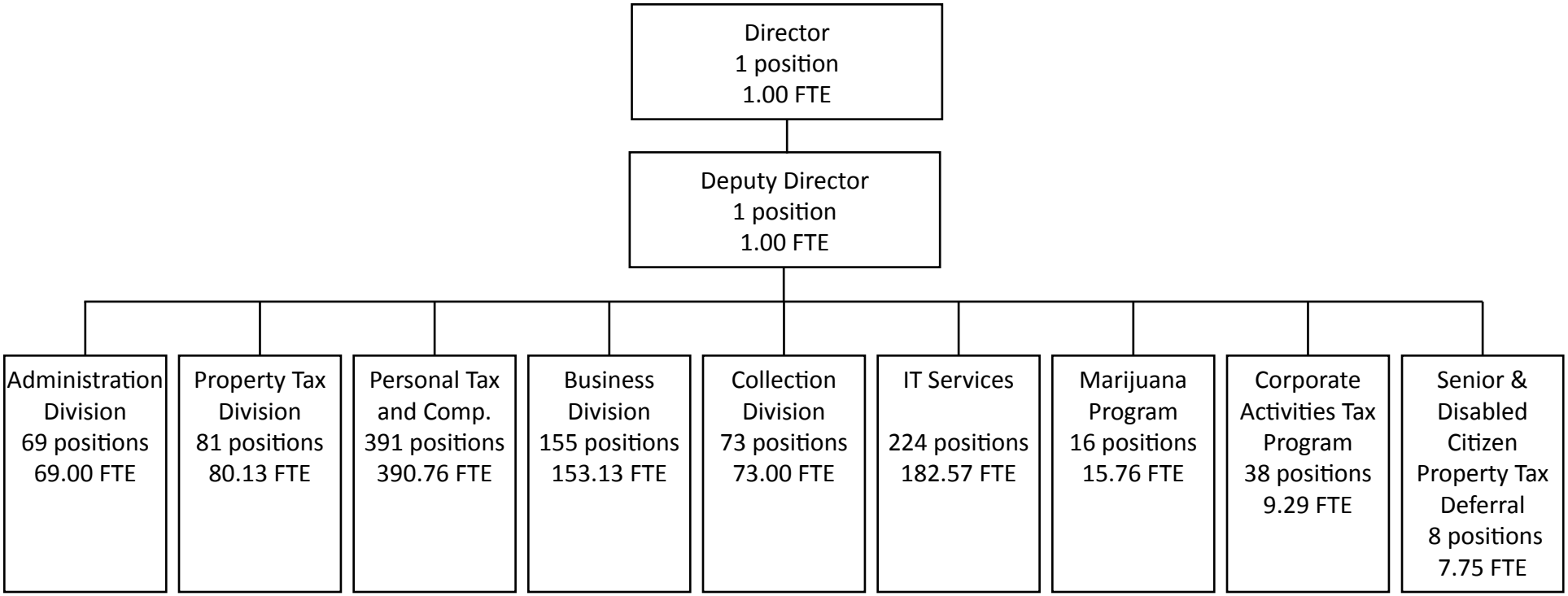
Although the measure does not have a subsequent referral to the Joint Committee on Ways and Means, the Committee will provide additional resources in the 2021-23 budget for DOR to implement the measure.

**Other Agencies**

The measure would have a minimal fiscal impact on the Oregon Judicial Department and the Housing and Community Services Department. The measure is not anticipated to have a fiscal impact on the Department of Consumer and Business Services, Oregon Military Department, Oregon Health and Science University, Legislative Counsel, and the Oregon Film and Video Office.

# Department of Revenue

Organizational chart
2019–21 Legislatively Adopted Budget
1057 positions 983.39 FTE



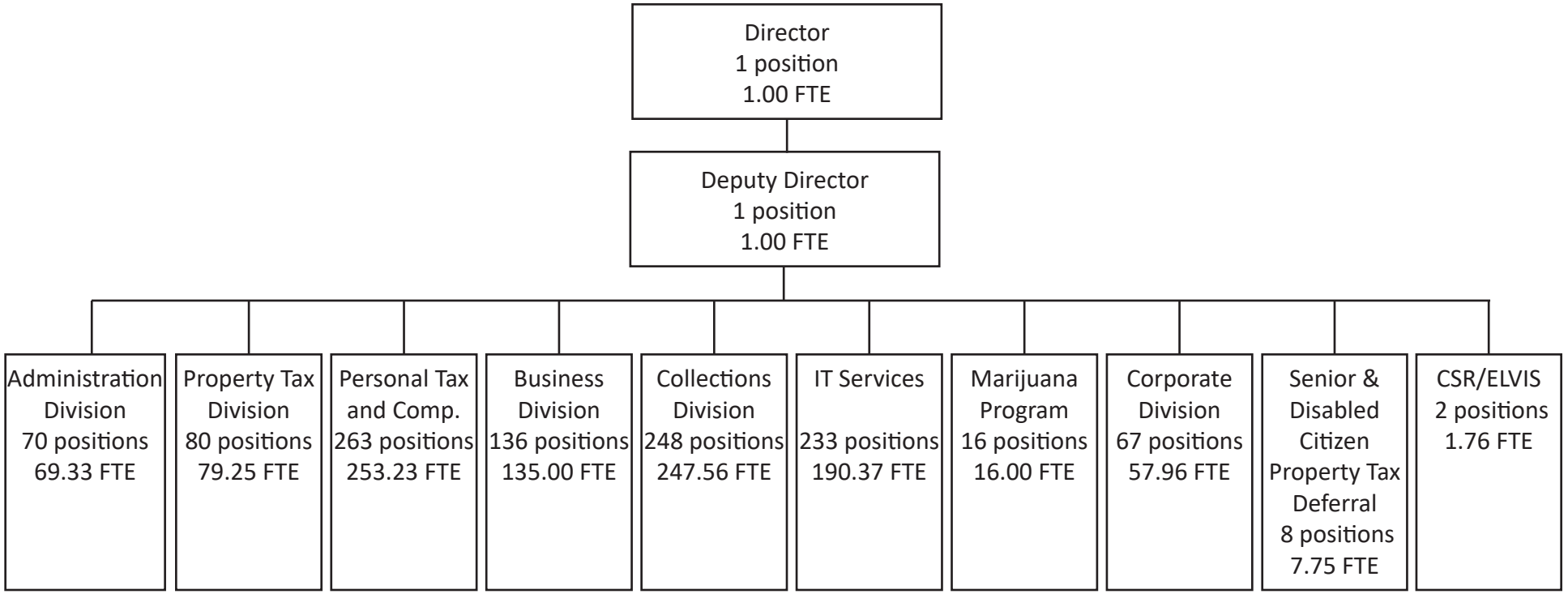

| **District Offices** |
|---|
| Bend |
| Eugene |
| Gresham |
| Medford |
| Portland |
| Salem |

# Department of Revenue

Organizational chart

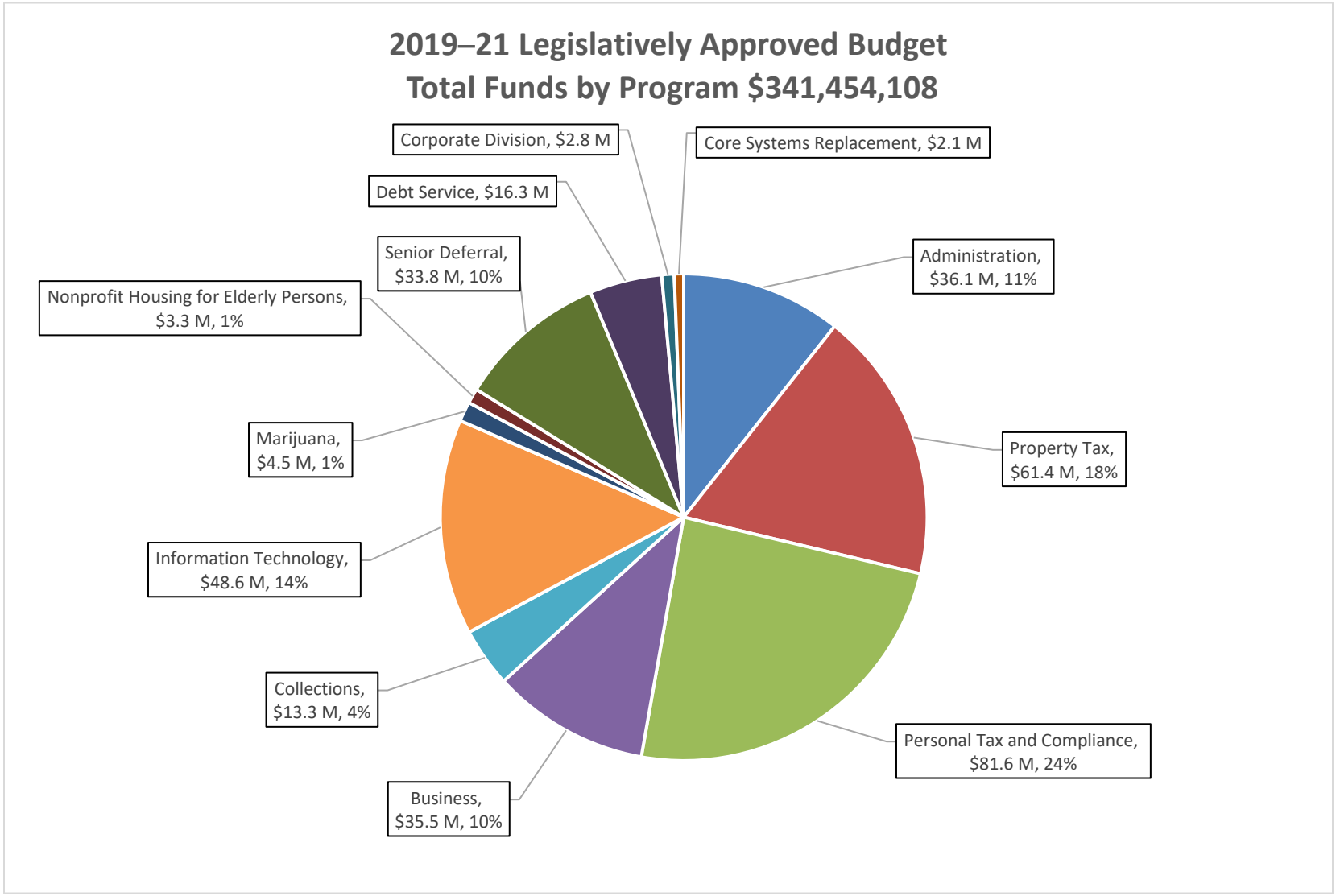
2021–23 Legislatively Adopted Budget

1125 positions 1060.21 FTE

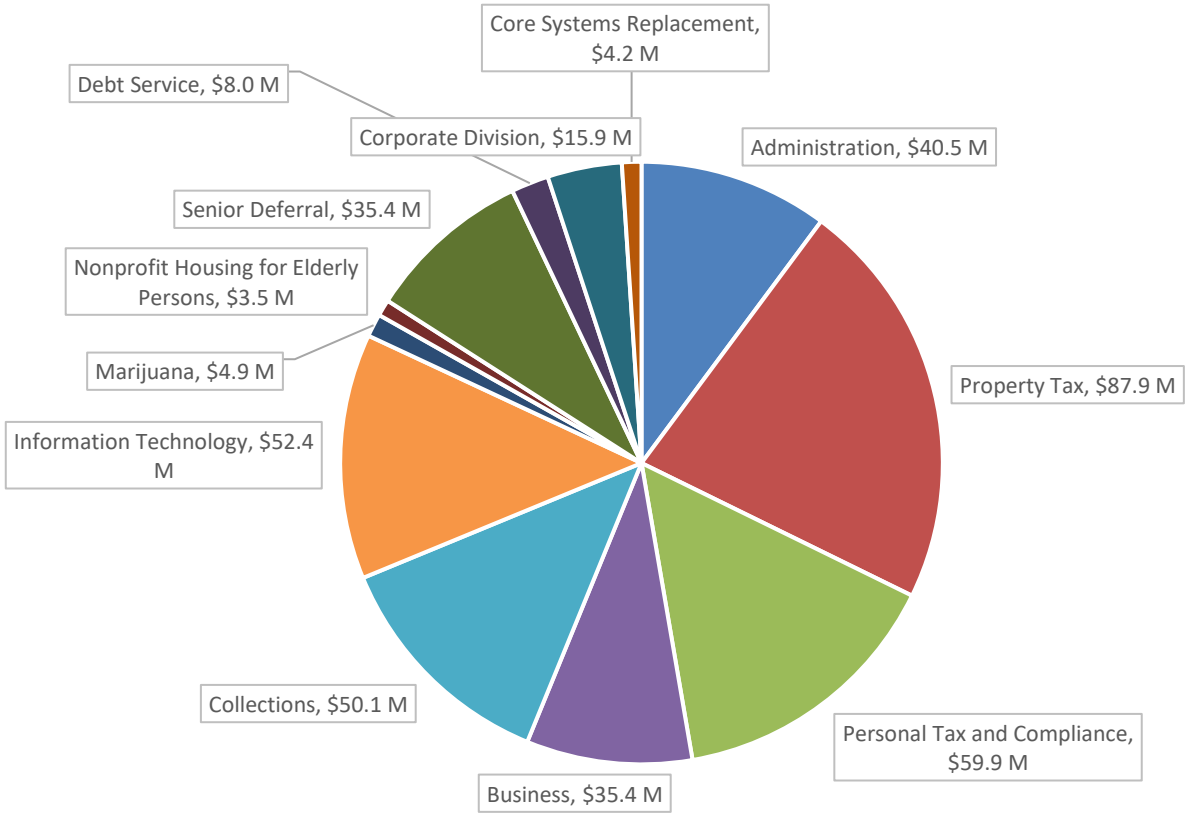



| **District Offices** |
|---|
| Bend |
| Eugene |
| Gresham |
| Medford |
| Portland |
| Salem |

## Department of Revenue



## 2021-23 Legislatively Adopted Budget
## Total Funds by Program $398,110,374



**Funding**

The Department of Revenue Legislatively Adopted Budget received an additional $29.4 million General Fund, $27.2 million Other Funds for the 2021–23 biennium compared to the 2019–21 Legislatively Approved Budget.

| Department of Revenue | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 213,103,682 | $ 128,350,426 | $ 341,454,108 | 1,057 | 983.39 |
| CSL 21-23 | $ 211,133,745 | $ 130,361,113 | $ 341,494,858 | 1,001 | 957.18 |
| ARB 21-23 | $ 221,067,674 | $ 148,247,578 | $ 369,315,252 | 1,068 | 1,013.34 |
| GB 21-23 | $ 215,064,325 | $ 141,720,264 | $ 356,784,589 | 1,082 | 1,018.29 |
| LAB 21-23 | $ 242,537,681 | $ 155,572,693 | $ 398,110,374 | 1,125 | 1,060.21 |
| Difference | $ 29,433,999 | $ 27,222,267 | $ 56,656,266 | 68 | 76.82 |
| Pct Change | 13.8% | 21.2% | 16.6% | 6.4% | 7.8% |

Major changes from LAB to CSL are driven by roll up of 2019–21 investments and standard inflation.

| Department of Revenue | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 213,103,682 | $ 128,350,426 | $ 341,454,108 | 1,057 | 983.39 |
| CSL 21-23 | $ 211,133,745 | $ 130,361,113 | $ 341,494,858 | 1,001 | 957.18 |
| Difference | $ (1,969,937) | $ 2,010,687 | $ 40,750 | (56) | (26.21) |
| Pct Change | -0.92% | 1.57% | 0.01% | -5.30% | -2.67% |

**Strategic Funding Investments**
The following Excellence in State Government investments were approved to improve services provided to Oregonians:

| Number | POP Name | General Fund | Other Funds | Total Funds | Positions | FTE |
|---|---|---|---|---|---|---|
| 101 | HR Training | $ - | $ - | $ - | 0 | 0.00 |
| 102 | ELVIS Bond Funding | $ - | $ - | $ - | 0 | 0.00 |
| 103 | PTAC Seasonal Staffing | $ 575,790 | $ 11,747 | $ 587,537 | 10 | 4.68 |
| 104 | Business Cigarette Tax, Vape | $ - | $ 695,956 | $ 695,956 | 0 | 4.33 |
| 105 | CAT | $ - | $ 4,349,727 | $ 4,349,727 | 39 | 29.50 |
| 106 | Consolidated Collections | $ - | $ - | $ - | 0 | 0.00 |
| 107 | FIDM | $ 214,500 | $ 71,500 | $ 286,000 | 0 | 0.00 |
| 109 | GenTax Ops & Maint | $ 5,571,002 | $ 484,435 | $ 6,055,437 | 0 | 0.00 |
| 110 | Core Systems Ops & Maint | $ 2,217,434 | $ 192,818 | $ 2,410,252 | 9 | 7.92 |
| 111 | IT Compliance Risk Mitigation | $ 243,871 | $ 21,206 | $ 265,077 | 1 | 0.88 |
| 112 | Proc Ctr Trans Tax Processing | $ - | $ 1,367,685 | $ 1,367,685 | 11 | 11.00 |
| 113 | Proc Ctr Quick Modules | $ 394,075 | $ 34,267 | $ 428,342 | 0 | 0.00 |
| 811 | ELVIS Bond Funding | $ 672,270 | $ 4,245,000 | $ 4,917,270 | 2 | 1.76 |
| | Totals | $ 9,888,942 | $ 11,474,341 | $ 21,363,283 | 72 | 60.07 |

Descriptions of each POP are included in the appropriate program budget narrative of the DOR LAB document. Policy Option Packages 101 HR Training was not approved in the Legislatively Adopted Budget. The Policy Option Package for the ELVIS Project moved from number 102 to part of 811.

**Agency Summary**

The agency administers 37 tax and fee programs:

Amusement Device Tax
Bicycle Excise Tax
Cigarette Tax
Corporate Activity Tax
Corporation Excise Tax
Corporation Income Tax
County Assessment Function Funding Assistance
Emergency Communications Tax (E-911)
Estate Transfer Tax
Fiduciary Income Tax
Forest Products Harvest Tax
Greenlight Oregon Labor Rebate Fund
Hazardous Substance Possession Fee
Heavy Equipment Rental Tax
High Hazard Oil Train Fee
Local Marijuana Retail Tax
Local Transient Lodging Tax
Marijuana Retail Tax
Mutual and Cooperative Electric Distribution Systems Tax
Oil and Gas Production Tax
Partnership Minimum Tax
Personal Income Tax, including Income Tax Withholding
Petroleum Load Fee
Private Rail Car Tax
Property Tax, including Industrial Valuation and Central Assessment
Senior and Disabled Citizen Property Tax Deferral
Small Tract Forestland
State Transient Lodging Tax
Statewide Transit Tax
Strategic Investment Program
Strategic Investment Program Gainshare
Tobacco Products Tax
Transit District Payroll Tax
Transit District Self-Employment Tax
Unemployment Insurance Tax
Vehicle Privilege Tax
Vehicle Use Tax

The agency is organized into eight divisions:

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

| Administration | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 28,515,247 | $ 7,592,490 | $ 36,107,737 | 71 | 71.00 |
| CSL 21-23 | $ 32,733,434 | $ 8,422,461 | $ 41,155,895 | 68 | 68.00 |
| ARB 21-23 | $ 33,450,691 | $ 8,502,153 | $ 41,952,844 | 72 | 71.52 |
| GB 21-23 | $ 31,177,232 | $ 8,021,577 | $ 39,198,809 | 71 | 70.64 |
| LAB 21-23 | $ 32,199,466 | $ 8,297,353 | $ 40,496,819 | 72 | 71.33 |
| Difference | $ 3,684,219 | $ 704,863 | $ 4,389,082 | 1 | 0.33 |
| Pct Change | 12.9% | 9.3% | 12.2% | 1.4% | 0.5% |

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 19-21 | $ 41,524,773 | $ 7,036,887 | $ 48,561,660 | 224 | 182.57 |
| CSL 21-23 | $ 37,194,466 | $ 5,421,723 | $ 42,616,189 | 212 | 170.57 |
| ARB 21-23 | $ 45,620,848 | $ 7,515,350 | $ 53,136,198 | 233 | 190.37 |
| GB 21-23 | $ 44,590,120 | $ 7,321,387 | $ 51,911,507 | 232 | 189.49 |
| LAB 21-23 | $ 45,027,503 | $ 7,413,807 | $ 52,441,310 | 233 | 190.37 |
| Difference | $ 3,502,730 | $ 376,920 | $ 3,879,650 | 9 | 7.80 |
| Pct Change | 8.4% | 5.4% | 8.0% | 4.0% | 4.3% |

The **Personal Tax and Compliance Division** directs and manages the state's Personal Income Tax and Partnership Minimum Tax programs, including tax program administration, collection, audit, and filing enforcement functions. The division also administers the Charitable Checkoff Commission and fund transfers to its specific donation recipients.

| Personal Tax and Compliance | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 79,740,978 | $ 1,851,154 | $ 81,592,132 | 391 | 390.76 |
| CSL 21-23 | $ 86,643,016 | $ 1,875,337 | $ 88,518,353 | 391 | 390.55 |
| ARB 21-23 | $ 57,990,776 | $ 1,303,758 | $ 59,294,534 | 254 | 248.23 |
| GB 21-23 | $ 57,297,025 | $ 1,281,024 | $ 58,578,049 | 254 | 248.23 |
| LAB 21-23 | $ 58,568,078 | $ 1,289,324 | $ 59,857,402 | 263 | 253.23 |
| Difference | $ (21,172,900) | $ (561,830) | $ (21,734,730) | (128) | (137.53) |
| Pct Change | -26.6% | -30.4% | -26.6% | -32.7% | -35.2% |

The **Business Division** performs collection, audit, filing enforcement, and tax program administration functions for the Amusement Device Tax, Bicycle Excise Tax, Cigarette Tax, Corporate Activity Tax, Corporation Excise Tax, Corporation Income Tax, Emergency Communications Tax (E-911), Estate Transfer Tax, Fiduciary Income Tax, Greenlight Oregon Labor Rebate Fund, Hazardous Substance Possession Fee, Heavy Equipment Rental Tax, High Hazard Oil Train Fee, Local Marijuana Retail Tax, Local Transient Lodging Tax, Marijuana Retail Tax, Petroleum Load Fee, State Transient Lodging Tax, Statewide Transit Tax, Tobacco Products Tax, Transit District Payroll Tax, Transit District Self-Employment Tax, Unemployment Insurance Tax, Vehicle Privilege Tax, Vehicle Use Tax, and the Income Tax Withholding Program.

| Business | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 23,431,030 | $ 12,037,862 | $ 35,468,892 | 155 | 153.13 |
| CSL 21-23 | $ 25,120,857 | $ 13,335,699 | $ 38,456,556 | 153 | 152.06 |
| ARB 21-23 | $ 21,733,761 | $ 12,729,503 | $ 34,463,264 | 131 | 130.50 |
| GB 21-23 | $ 22,723,884 | $ 12,665,867 | $ 35,389,751 | 150 | 139.85 |
| LAB 21-23 | $ 21,574,849 | $ 13,855,154 | $ 35,430,003 | 136 | 135.00 |
| Difference | $ (1,856,181) | $ 1,817,292 | $ (38,889) | (19) | (18.13) |
| Pct Change | -7.9% | 15.1% | -0.1% | -12.3% | -11.8% |

The **Property Tax Division** administers the statewide property tax system through partnerships with Oregon's 36 counties and directly administers the following tax programs: County Assessment Function Funding Assistance, Forest Products Harvest Tax, Mutual and Cooperative Electric Distribution Systems Tax, Oil and Gas Production Tax, Private Railcar Tax, Property Tax including Industrial Valuation and Central Assessment, Senior and Disabled Citizen Property Tax Deferral, Small Tract Forestland Program, Strategic Investment Program, Strategic Investment Program Gainshare, and also the non-profit housing for the elderly grant program.

| Property Tax | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 17,608,206 | $ 43,752,297 | $ 61,360,503 | 81 | 80.13 |
| CSL 21-23 | $ 19,253,100 | $ 45,580,451 | $ 64,833,551 | 80 | 79.25 |
| ARB 21-23 | $ 19,253,100 | $ 45,580,451 | $ 64,833,551 | 80 | 79.25 |
| GB 21-23 | $ 19,078,268 | $ 45,432,218 | $ 64,510,486 | 80 | 79.25 |
| LAB 21-23 | $ 42,335,705 | $ 45,574,835 | $ 87,910,540 | 80 | 79.25 |
| Difference | $ 24,727,499 | $ 1,822,538 | $ 26,550,037 | (1) | (0.88) |
| Pct Change | 140.4% | 4.2% | 43.3% | -1.2% | -1.1% |

The **Collections Division** acts as the central collection agency for other state agencies, boards, commissions, and local governments through the Other Agency Accounts unit. Further consolidation of agency collections functions is included in the 2021–23 Governor's Budget. These collection functions previously were under the Personal Tax and Compliance and Business divisions.

| Collections | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 13,326,479 | $ 13,326,479 | 73 | 73.00 |
| CSL 21-23 | $ - | $ 14,801,885 | $ 14,801,885 | 73 | 73.00 |
| ARB 21-23 | $ 32,829,626 | $ 17,382,758 | $ 50,212,384 | 248 | 247.56 |
| GB 21-23 | $ 32,829,626 | $ 17,280,730 | $ 50,110,356 | 248 | 247.56 |
| LAB 21-23 | $ 32,759,938 | $ 17,342,709 | $ 50,102,647 | 248 | 247.56 |
| Difference | $ 32,759,938 | $ 4,016,230 | $ 36,776,168 | 175 | 174.56 |
| Pct Change | 0.0% | 30.1% | 276.0% | 239.7% | 239.1% |

The **Corporate Division** was established by the 2019 Legislature to administer the new Corporate Activity Tax.

| Corporate Division | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 2,789,362 | $ 1 | $ 2,789,363 | 38 | 9.29 |
| CSL 21-23 | $ - | $ 20,682 | $ 20,682 | - | - |
| ARB 21-23 | $ - | $ 5,145,514 | $ 5,145,514 | 21 | 17.76 |
| GB 21-23 | $ - | $ 4,668,812 | $ 4,668,812 | 21 | 17.76 |
| LAB 21-23 | $ - | $ 15,893,907 | $ 15,893,907 | 67 | 57.96 |
| Difference | $ (2,789,362) | $ 15,893,906 | $ 13,104,544 | 29 | 48.67 |
| Pct Change | -100.0% | 100.0% | 469.8% | 76.3% | 523.9% |

The **Marijuana Program** administers the Local Marijuana Retail Tax and the Marijuana Retail Tax.

| Marijuana | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 4,455,308 | $ 4,455,308 | 16 | 15.76 |
| CSL 21-23 | $ - | $ 4,926,318 | $ 4,926,318 | 16 | 16.00 |
| ARB 21-23 | $ - | $ 4,926,318 | $ 4,926,318 | 16 | 16.00 |
| GB 21-23 | $ - | $ 4,840,400 | $ 4,840,400 | 16 | 16.00 |
| LAB 21-23 | $ - | $ 4,903,516 | $ 4,903,516 | 16 | 16.00 |
| Difference | $ - | $ 448,208 | $ 448,208 | - | 0.24 |
| Pct Change | 0.0% | 10.1% | 10.1% | 0.0% | 1.5% |

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

# BUDGET NARRATIVE

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 Division
- 008—Corporate Division
- 009—Information Technology Services Division

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

**Mission Statement and 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."

**2021–23 Two-year Agency Plan**

The Department of Revenue's two-year plan is rooted in its adopted mission, vision, values, outcome areas, strategic priorities, and the goals identified to help advance the priorities.

# BUDGET NARRATIVE

Mindful of the current economic environment, our two-year plan prioritizes information technology, equity investments, and essential staffing. This plan proposes modest investments in information technology to continue the momentum available from our recently completed modernization project. The equity investment will help train and diversify our workforce. Temporary staffing will help us process tax refunds quickly, at a time when families are in need.

**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."

**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 a continuous improvement mindset.

**Strategic priorities:** The agency regularly updates its strategic priorities representing short-term, cross-agency improvement opportunities. Existing strategic priorities are:

- **Optimize Collections Efforts**
  - Successful consolidation of statewide collections efforts under the department's Other Agency Accounts unit [SB 1067 (2017)].
  - Effectively executed legislative direction to create a separate Collections Division, adjusted the budget structure appropriately, and hired an administrator, who will focus on optimizing collections efforts.
  - Implemented Financial Institution Data Matching program to improve the garnishment process and collections results [SB 254 (2017)].
- **Enhance Taxpayer Assistance**
  - Improved data collection and reporting activities related to customer service.
  - Formed a team to identify improvements, implement recommendations, and enhance standardization of service.
  - Established a new call center in Fossil.

  - Reviewed the agency's phone system and implemented improvements to make it easier and quicker for taxpayers to reach a representative or find information.
- **Cultivate Operational Excellence**
  - Contracted with a third-party consultant to conduct a current state assessment and develop a work plan to create an integrated performance management system.
  - Reviewed agency positions to ensure jobs aligned with budget expectations and statewide personnel policies and procedures were followed.
  - Received validation through a Secretary of State audit that the Core Systems Replacement project was effectively executed and the tool, GenTax, is appropriately processing tax returns.
  - Completed phase one of a three-year document processing system upgrade. This upgrade will increase efficiency and accuracy by automating many of the Processing Center's activities.

**Outcome areas:** The agency has defined the following five outcome areas as the essential foundational elements for all successful initiatives. The outcome areas serve as grounding reminders of how to maximize effective tax administration.

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


Mission
Vision &
Values
Strategic Priorities
Optimize Collections Efforts
Cultivate Operational Excellence
Enhance Taxpayer Assistance
Outcome Areas
Voluntary Compliance
Enforcement
Employee Engagement
Customer Experience
Equity & Uniformity

**Program Descriptions**

**Agency programs:** Administration of the department's tax programs generate 96.3 percent of the state's General Fund revenue (based on 2021–23 biennial estimates). That includes 37 programs that can be divided into eight categories. All tax and revenue numbers mentioned below are based on the 2021–23 current service level.

- **Personal, corporation, and fiduciary income taxes:** Generates $21 billion in General Fund revenues from 741.00 FTE in the areas of taxpayer assistance and education, processing, banking, auditing, collecting, and filing enforcement.
- **Corporate Activity Tax:** Expected to generate $1.1 billion per year to fund education through the Fund for Student Success. It imposes a tax on business entities of all types for the privilege of doing business in Oregon.
- **Property taxes:** 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 tobacco products taxes**: Generates $949 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 $334 million in tax revenues in the 2021–23 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 Amusement Device Tax, Bicycle Excise Tax, Emergency Communication Tax (911), Estate Transfer Tax, Forest Products Harvest Tax, Hazardous Substance Possession Fee, Heavy Equipment Rental Tax, High Hazard Oil Train Fee, Local Transient Lodging Tax, Mutual and Cooperative Electric Distribution Systems Tax, Oil and Gas Production Tax, Partnership Minimum Tax, Petroleum Load Fee, Private Rail Car Tax, Small Tract Forestland Program, State Transient Lodging Tax, Statewide Transit Tax, and Vehicle Privilege and Use taxes. These programs generate 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, Department of 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 about $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 $121.5 million. The department works under an interagency agreement with the TriMet and Lane Transit districts to administer the Transit District Payroll Taxes. The programs collect and remit about $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 (NPHE) and Senior and Disabled Citizen Property Tax Deferral programs. NPHE funds property tax exemptions granted to non-profit homes for the elderly. The

Senior and Disabled Citizen Property Tax Deferral program allow homeowners age 62 and older or those with disabilities with low income to defer property tax payments.

**Environmental Factors**

**COVID-19**—The COVID-19 pandemic and the public health response has greatly impacted the Department of Revenue's operations. In March, agency operations transitioned to remote work where more than 90 percent of the employees began working from home. The limits of in-person interactions modified our operations by converting in-person audits to electronic, reduced account volumes referred to us for collections by other agencies, reduced physical property tax inspections and appraisals, and increased use of virtual trainings and meetings.

These changes, and the possibility for permanent change, has led to the evaluation of how the department conducts business and search for long-term alternatives. This includes recruiting talent from all areas of the state, or from out-of-state where multi-state and multi-national corporations that owe Oregon tax have corporate offices, which were previously limited by physical building locations. Some of these changes may be long lasting.

For income tax programs, both personal and corporate, travel restrictions have impacted the way taxpayer audits are conducted. Fewer face-to-face meetings and out-of-state travel have led to changes in audit strategy to work remotely and still perform audits. In-person meetings and trainings on new law updates have been restricted due to group-size limitations on physical meetings. However, electronic options are being used and tools are being evaluated for public meetings as well as remote training and team collaboration while staff work in remote locations.

Reduced account volumes are being sent to Other Agency Accounts by state agencies due to impacts of COVID-19 on their own processes, including establishing fewer new accounts, following state or federal guidance, and instituting separate relief efforts. Taxpayer relief efforts have extended deadlines and loosened payment plan criteria, slowing some tax collection activity. Travel restrictions have impacted some field collections work.

The property tax programs have seen a reduction in physical inspections, appraisals, audit of physical assets, and visual confirmation of depreciation due to COVID-19 restrictions and concerns. Processing of industrial property returns has been dependent on physical paper and material files that are being modified to digital formats. Training for appraisers was designed to be in-person and impacted by restrictions on in-person meetings. Application processing for the property tax deferral programs had some dependency on paper filing but have been changed to digital format for processing purposes. Planned county visits for operational oversight have been postponed and conducted virtually as needed. Appraiser registration testing was conducted in-person at the agency and moved to online testing with virtual monitoring in the interim. Changes to processes are underway, especially for new hires.

**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, processes, or technology infrastructure. The department's Core Systems Replacement project was completed in the 2017–19 biennium. This brought new technology infrastructure (replacing two-thirds of the agency's applications), new processes, and a different environment for operating and maintaining the system that is far more dynamic than older technology. Like any modern system, the department's technology infrastructure will need more ongoing maintenance, including service packs and security updates, than the older systems required. This shorter lifecycle of status quo brings an overall increased rate of change and need for constant training and change management to ensure impacted employees understand how best to perform their jobs with the tools and resources available to them.

**Impact of new tax programs**—The 2019–21 biennium added the Corporate Activity Tax, a complex new tax program. The agency has also recently implemented a number of smaller programs, among them taxes from the 2017 transportation package. Implementing a new program requires experienced staff from a variety of subject matter areas to assimilate quickly to be successful. The technical skills necessary to deliver systems and processes for taxpayers is essential. When implementing a new program, the department often hires or rotates experienced staff to the new priority, leaving their current roles to be assumed by capable but less experienced colleagues. This creates a potential imbalance in the effectiveness of existing programs that could put programs at risk as staff increase their knowledge. Often, the timeframe expected of new programs requires this type of shift. The longer the agency has to prepare and respond to new responsibilities lessens the overall impact and decreases risk for existing department programs.

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

Complexity has implications for compliance, as well as frustration for taxpayers and tax practitioners, if clear guidance can't be provided. The recent Tax Cuts and Jobs Act is a great illustration of this. Portions of the corporation international provisions are so complex that even seasoned tax professionals struggle to understand them. Similarly, adapting Oregon's tax withholding process in response to federal changes has required considerable effort. One of the risks of such complexity is that it may take months or years to know the overall effects of the incremental changes made to the tax system, even as broader goals like equity are sought. In addition, the department must commit an increasing amount of technical resources or risk mistakes in administering such complex provisions.

**Changes at the IRS—**The IRS has significantly changed their activities after budget reductions. These changes have 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. Both return processing and taxpayer assistance staff have been reduced by the IRS, leading to increased timeframes for federal refunds. Call center hours have been reduced and some locations have been closed

(even before COVID-19), meaning those with even basic questions are left calling Revenue to receive any individual assistance. Federal resources directly impact resources and efficiencies of Department of Revenue activities.

**Differences between federal and state tax policy**—Congress passed the 2017 Tax Cuts and Jobs Act (TCJA) making broad changes to the federal definition of taxable income. Oregon has addressed changes due to TCJA and has prepared for the 2020 tax year processing season. If there are significant changes in tax policy, due either to a change in federal administration or federal response to the COVID-19 pandemic, Oregon DOR may have little time to prepare for potential changes. Over the last several years, there has been a growing difference between federal and state tax policy. The larger the difference, 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 and their representatives to make it easy to understand how to file and treat specific taxable items differently between state and federal tax filings. This increases demand for customer service resources. The differences increase noncompliance due to inadvertent errors and intentional evasion, which increases the need for enforcement staff to ensure the correct amount of tax is paid.

**Expectations of local administration**—There is increasing interest in the department administering tax programs on behalf of local governments. For example, the department already has intergovernmental agreements with cities and counties to administer local transit district taxes and marijuana taxes. The department has been approached by several cities seeking payroll tax administration. Agreements for local lodging taxes are already being developed. When local governments have specific provisions that are different than other jurisdictions, like different exemptions or exclusions from the tax base, it becomes difficult and time consuming to administer on their behalf. Where local provisions match state provisions with little difference (for example, only a difference in tax rate, but subjectivity and applicability match), it is easier and usually less expensive for the department to administer on behalf of other governments. Mirroring existing programs makes it easier for taxpayers and practitioners to comply because it's familiar to them. However, when provisions are markedly different, the department may have to design what amounts to individual new programs for each jurisdiction. Additional staffing resources are often required due to differences and complexity in implementing and maintaining unique needs/requirements. When there are additional variables, we need even more resources to meet and manage the multiple variables for local jurisdictions. Start-up costs and lead time would be significant to be successful. The department understands the desire for efficiency and is working with the League of Oregon Cities on model ordinance language as options for local governments to adopt programs the department can easily administer.

**Advancing equity initiatives**—The recently released State of Oregon Equity Framework in COVID-19 Response and Recovery provides guidance on advancing equity through all state government programs and services. The department is looking at ways to advance initiatives to engage and outreach communities regarding taxpayer assistance, and promote an inclusive workforce.

**Initiatives and Accomplishments**

Other initiatives being continued or implemented during the 2021–23 biennium include:

- Continuing the staged implementation of the Corporate Activity Tax.
- 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 when they choose.
- Seeking opportunities to automate business processes in the Property Tax Division.
- Continuing to develop expertise of department staff in operating and maintaining the GenTax product to reduce reliance on the vendor for support services.
- Completing 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 2021–23 budget development**

The department used the following criteria to develop its 2021–23 Agency Request Budget:

1. Initiatives or improvements that identify and address equity in administration or disparate impacts populations that are historically underserved.
2. The agency completed its initial modernization of core systems during the 2017–19 biennium. Stabilization of programs that have transitioned into the GenTax system and making adjustments to workflows and functions is critical.
3. 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.
4. Recognize the statewide budget environment and agency's role in responding to fiscal resource needs through enforcement efforts, as well as the 2021–23 budget request.
5. Finalize stabilization of new systems and processes to be flexible and responsive to new laws, tax programs, and information or reporting requests.

**Major Information Technology Projects/Initiatives**

**Processing Center Modernization Project**

The purpose of this project is to replace or upgrade the department's aging, and in some cases, unsupported return and remittance processing systems. The agency administers 37 different types of taxes and fees for the state of Oregon. Processing systems capture data from payments, returns, and correspondence that is then applied to individual and business accounts. Personal income taxes alone make up 86 percent of the state's General Fund for the 2019–21 biennium. Stated concisely, remittance and return processing are integral to the agency's business and the services provided to the state of Oregon. The department's Processing Center handles more than 3 million paper returns and payments annually, which is about 39 percent of their total volume.

**Electronic Valuation Information System (ELVIS) project**

The objective of this project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section. This will enhance the Property Tax Division's ability to provide equitable real market value property appraisals and to improve services provided to the counties and taxpayers of Oregon. Delivery of these improved services is to be achieved through implementation of a modern system with the objective of greatly reducing the reliance on paper filing and record keeping. This will be accomplished with electronic document management, work queues to streamline workflow management processes, an online electronic interface for taxpayer filings, and data analytics reporting for better data analysis and managerial reporting. This will result in a better customer experience that allows the taxpayer to review their tax filings and associated appraisal detail online without having to rely on paper-dependent transmission of information or travel to the Salem office for appraisal file review. Improved data transparency will result in increased customer satisfaction and a reduction of appeals being filed due to a lack of taxpayer understanding about their assessed values.

**Key Performance Measure Criteria**

The agency has 11 key performance measures that relate to the agency's mission. In 2019–21, the department undertook a comprehensive review and revision of key performance measures that was informed by the outcome-based management assessment conducted under a legislative budget note and the agency's strategic framework. The results of this work were presented to the 2020 Legislature. No action was taken by the 2020 Legislature.

1. Average Days to Process Personal Income Tax Refund: Measures whether we meet taxpayer expectations of a timely refund.
2. Percent of Personal Income Tax Returns Filed Electronically: Measures taxpayers' acceptance and use of electronic filing.
3. Employee Training Per Year: Measures the importance placed on employee development and the commitment of resources toward training.
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.
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.
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 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.
11. Employee Engagement: Measures active engagement among employees through a standardized survey.

## Agency-Wide Priorities for 2021-23 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) | 1,2,4,5,8,10 | 4 | 63,128,926 | | | | | | $ 63,128,926 | 266 | 217.77 | | Y | | ORS 316.032 | | |
| 2 | BUS | DOR | PIT | Withholding Tax/CP/UI/WC (Infrastructure) | 8,10 | 4 | 13,644,451 | | 841,718 | | | | $ 14,486,169 | 82 | 81.14 | | Y | | ORS 316.032 | | |
| 3 | BUS | DOR | CORP | Corp Excise/Income Tax (Infrastructure) | 8,10 | 4 | 16,479,261 | | 206,145 | | | | $ 16,685,406 | 74 | 73.79 | | Y | | ORS 316.020, 318.031 | | New program added in LAB |
| 4 | CORP | DOR | CAT | Corporate Activity Tax | | 4 | | | 16,493,907 | | | | $ 16,493,907 | 67 | 57.96 | | N | | ORS 317A | | |
| 5 | BUS | DOR | Tobacco | Tobacco Taxes (Infrastructure) | 8,10 | 4 | | | 6,064,665 | | | | $ 6,064,665 | 8 | 7.89 | | | | ORS 323 | | |
| 6 | PTD | DOR | VALUATION | Utility - Property Tax | 2 | 4 | 4,519,851 | | 1,635,730 | | | | $ 6,155,581 | 19 | 18.29 | | Y | | ORS 308.505-665 | | |
| 7 | PTD | DOR | VALUATION | Industrial - Property Tax | 2 | 4 | 4,304,233 | | 11,451,661 | | | | $ 15,755,894 | 23 | 23.00 | | Y | | ORS 306.113-126 | | |
| 8 | BUS | DOR | Compliance | Withholding Tax/CP/UI/WC | | 4 | 4,372,144 | | 269,715 | | | | $ 4,641,858 | 26 | 26.00 | | Y | | ORS 316.032 | | Local revenues from appraised properties |
| 9 | PTAC | DOR | Audit | PIT | 8,10 | 4 | 33,243,097 | | | | | | $ 33,243,097 | 131 | 131.00 | | Y | | ORS 316.032 | | |
| 10 | BUS | DOR | Audit | Corp Excise Tax | 8,10 | 4 | 8,539,753 | | 100,572 | | | | $ 8,640,325 | 36 | 36.00 | | Y | | ORS 305.015,317.070 | | Local revenues from appraised properties |
| 11 | TOB | DOR | Audit | Tobacco Taxes | | 4 | | | | | | | $ - | | | | | | ORS 323 | | |
| 12 | BUS | DOR | Collection | Withholding Tax/CP/UI/WC | 9 | 4 | 4,708,462 | | 290,462 | | | | $ 4,998,925 | 28 | 28.00 | | Y | | ORS 316.032 | | Function generates $29 million in tax assessments revenue included in lines 8 and 18. |
| 13 | PTAC | DOR | Collection | PIT | 8,10 | 4 | | | | | | | $ - | | | | Y | | ORS 316.032 | | |
| 14 | Coll | DOR | Collection | | | | 33,829,626 | | 677,058 | | | | $ 34,506,684 | 144 | 144.00 | | | | ORS 316.032 | | |
| 15 | TOB | DOR | Collection | Tobacco Taxes | 9 | 4 | | | | | | | $ - | | | | | | ORS 323 | | |
| 16 | PTAC | DOR | Filing Enforcement | PIT | 8,10 | 4 | 7,699,481 | | | | | | $ 7,699,481 | 30 | 29.50 | | Y | | ORS 316.032 | | |
| 17 | BUS | DOR | INH TAX | Inheritance Tax | 8,10 | 4 | 810,476 | | | | | | $ 810,476 | 3 | 2.78 | | | | ORS 118 | | |
| 18 | BUS | DOR | INC TAX | Fiduciary Estate Tax | | 4 | 302,563 | | | | | | $ 302,563 | 2 | 1.09 | | | | ORS 118 | | |
| 19 | BUS | DOR | INC TAX | Fiduciary Trust Tax | | 4 | 840,944 | | | | | | $ 840,944 | 5 | 4.43 | | | | ORS 118 | | |
| 20 | PTD | DOR | ATS | A&T Standards (infrastructure) | 2 | 4 | 6,228,935 | | | | | | $ 6,228,935 | 20 | 19.86 | | Y | | ORS 306.120 | | |
| 21 | PTD | DOR | MAPPING | A&T Mapping (infrastucture) | 3 | 4 | 3,559,490 | | | | | | $ 3,559,490 | 10 | 10.00 | | Y | | ORS 306.125 | | |
| 22 | PTD | DOR | ORMAP | OR Land Info System-(ORMAP) | 3 | 4 | | | 1,629,070 | | | | $ 1,629,070 | 0 | 0.51 | | | | ORS 306.132 | | |
| 23 | PTD | DOR | OVERSIGHT | Local Budget Program (infrastructure) | 8 | 4 | 746,464 | | | | | | $ 746,464 | 3 | 2.96 | | Y | | ORS 294 | | |
| 24 | PTD | DOR | OVERSIGHT | Finance-Prop Tax (infrastructure) | 8 | 4 | 663,352 | | | | | | $ 663,352 | 2 | 2.00 | | Y | | ORS 306.115 | | |
| 25 | PTD | DOR | TIMBER | Forest Products Harvest Tax | | 4 | 1,310,294 | | | | | | $ 1,310,294 | 3 | 3.00 | | | | ORS 321 | | |
| 26 | ASD | DOR | FINES | Court Fines/Assessments | | 4 | | | 62,576 | | | | $ 62,576 | 0 | 0.22 | | | | ORS 137-300 | | |
| 27 | Coll | DOR | OAA | Other Agency Accounts | | 4 | | | 20,603,685 | | | | $ 20,603,685 | 73 | 73.00 | | Y | | ORS 293.250 | | |
| 28 | BUS | DOR | TRANSIT TAX | Tri-Met Trans Dist Payroll Tax | | 4 | | | 5,223,477 | | | | $ 5,223,477 | 17 | 17.00 | | Y | | ORS 305.620 | | |
| 29 | BUS | DOR | TRANSIT TAX | Lane Transit Dist. Payroll Tax | | 4 | | | 1,433,026 | | | | $ 1,433,026 | 5 | 5.00 | | Y | | ORS 305.620 | | |
| 30 | BUS | DOR | TRANSIT TAX | Tri-Met Self Emp Tax | | 4 | | | 901,585 | | | | $ 901,585 | 3 | 3.00 | | Y | | ORS 305.620 | | |
| 31 | BUS | DOR | TRANSIT TAX | Lane Trans. Dist. Self Emp Tax | | 4 | | | 220,972 | | | | $ 220,972 | 1 | 1.00 | | Y | | ORS 305.620 | | |
| 32 | BUS | DOR | LODGING | State Lodging Tax | | 4 | | | 925,060 | | | | $ 925,060 | 3 | 3.00 | | | | ORS 320.315 | | |
| 33 | BUS | DOR | 911 | Emergency Communications Tax | 8,10 | 4 | | | 600,879 | | | | $ 600,879 | 2 | 2.00 | | | | ORS 401.792 | | |
| 34 | PTD | DOR | TIMBER | Small Tract Forestland | | 4 | 110,519 | | | | | | $ 110,519 | 1 | 0.36 | | | | ORS 321 | | |
| 35 | BUS | DOR | SPA | Hazardous Substance Fee | | 4 | | | 377,920 | | | | $ 377,920 | 2 | 1.38 | | | | ORS 453.400 | | Property tax revenues for local government |
| 36 | BUS | DOR | Collection | Statewide Transit | 8,10 | | | | 261,662 | | | | $ 261,662 | 1 | 0.82 | | | | | | |
| 37 | BUS | DOR | SPA | Vehicle Privilege Tax | | 4 | | | 685,016 | | | | $ 685,016 | 2 | 2.00 | | | | ORS 320.400-320.490 | | |
| 38 | BUS | DOR | SPA | Vehicle Use Tax | | 4 | | | 338,465 | | | | $ 338,465 | 1 | 1.00 | | | | ORS 320.400-320.490 | | |
| 39 | BUS | DOR | SPA | Bike Tax | | 4 | | | 141,475 | | | | $ 141,475 | 1 | 0.50 | | | | ORS 320.400-320.490 | | |
| 40 | BUS | DOR | SPA | Heavy Equipment Rental Tax | | 4 | | | 876,361 | | | | $ 876,361 | 3 | 3.00 | | | | OR Laws 2018, Chapter 64 (HB 4139) | | |
| 41 | BUS | DOR | SPA | Amusement Device Tax | | 4 | 223,216 | | | | | | $ 223,216 | 1 | 0.78 | | | | ORS 320.011 | | |
| 42 | MJ | DOR | Marijuana | Marijuana Tax | 8,10 | 4 | | | 4,926,318 | | | | $ 4,926,318 | 16 | 16.00 | | | | ORS 475B | | |
| 43 | BUS | DOR | SPA | Petroleum Load Fee | | 4 | | | 149,856 | | | | $ 149,856 | 1 | 0.36 | | | | ORS 465.104 | | |
| 44 | PTD | DOR | SENIOR DEF | Deferral Programs (Property Tx) | | 4 | | | 72,518,974 | | | | $ 72,518,974 | 8 | 7.75 | | | | ORS 311.666-311.701 | | |
| 45 | PTD | DOR | VALUATION | Gas & Oil Production Tax | | 4 | | | 22,697 | | | | $ 22,697 | 0 | 0.06 | | | | ORS 324.700 | | |
| 46 | PTD | DOR | VALUATION | Strategic Investment Program | | 4 | | | 52,514 | | | | $ 52,514 | 0 | 0.09 | | | | ORS 285C | | |
| 47 | PTD | DOR | NPH | Non-Profit Homes for the Elderly | | 12 | 3,492,972 | | | | | | $ 3,492,972 | 0 | 0.00 | | | | ORS 310.630-310.706 | | |
| 48 | ASD | DOR | FINANCE | Checkoff Commission | | 4 | | | 4,351 | | | | $ 4,351 | 0 | 0.05 | | | | ORS 305.690-305.753 | | |
| 49 | CSR | DOR | CSR | Core Systems Replacement | | | - | | 4,157,000 | | | | $ 4,157,000 | 2 | 1.75 | | | | | | |
| 50 | CSR | DOR | CSR & PVS | Debt Service | | | 6,579,170 | | 1,428,120 | | | | $ 8,007,290 | 0 | 0.00 | | | | | | |
| 51 | PTD | DOR | PTD | 2020 Fire Relief | | | 23,200,000 | | | | | | | | | | | | | | New for 21-23 |
| | | | | | | | | | | | | | $ - | | | | | | | | |
| | | | | | | | 242,537,681 | - | 155,572,693 | - | - | - | $ 374,910,374 | 1,125 | 1,060.90 | | | | | | |
| | | | | | | | *242,537,681* | | *155,572,693* | | | | *398,110,374* | *1125* | *1060.21* | | | | | | |

Prioritize each program activity for the Department as a whole

**Document criteria used to prioritize activities:**

* Large Funding Stream over $100million.
* Impact to General Fund
* Long term Health of top 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 |

***Agency Name (Acronym)*** DOR

**2021 - 2023 Biennium**

**Detail of Reductions to 2021-23 Current Service Level Budget**

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 1 | | DOR | NPH | Non-Profit Homes | 3,492,972 | | | | | | $ 3,492,972 | | | Yes | This will eliminate the reimbursement of local taxing districts for the revenue lost through the NPH exemption. |
| 2 | | DOR | Comm | Quick Copy Plus | 35,000 | | | | | | $ 35,000 | | | No | Will have to outsource the larger print request - more lead time to needed for request (ex. Budget binders). |
| 3 | | DOR | ITS-PC | OA2 PP (ITU) | 57,721 | | 5,020 | | | | $ 62,741 | 1 | 0.50 | No | This position is included in a permanent finance plan to create a quality assurance program within the Processing Center. This team will strengthen our ability to detect data capture errors, make processing improvements, and provide a level of assurance of data quality across the workflow. |
| 3 | | DOR | ITS-PC | OS2 (PQA) | 115,445 | | 10,038 | | | | $ 125,483 | 1 | 1.00 | No | This position is included in a permanent finance plan to create a quality assurance program within the Processing Center. This team will strengthen our ability to detect data capture errors, make processing improvements, and provide a level of assurance of data quality across the workflow. |
| 3 | | DOR | ITS-PC | OS2 (Review) | 115,445 | | 10,038 | | | | $ 125,483 | 1 | 1.00 | No | This position is included in a permanent finance plan to create a quality assurance program within the Processing Center (PC). This position will provide supervisory support over seasonal staff in the PC. Each year the Processing Center hires more than 100 seasonal staff. At times this requires managers to supervise as many as 65 staff each, including their permanent staff. |
| 3 | | DOR | ITS-PC | OS2 (Payment Proc.) | 129,881 | | 11,294 | | | | $ 141,175 | 1 | 1.00 | No | This position researches and provides direction for payments that the agency receives without a payment voucher in order to post them in our accounting system properly. We typically process more than 80% of these types of payments within 3 days of receipt. Eliminating this position will add 1-2 business days to this processing time during the quarter-end filing periods; January, April, July, October. |
| 3 | | DOR | ITS-PC | OS2 (TPID) | 112,935 | | 12,548 | | | | $ 125,483 | 1 | 1.00 | No | This position is included in a permanent finance plan to create a quality assurance program within the Processing Center. This team will strengthen our ability to detect data capture errors, make processing improvements, and provide a level of assurance of data quality across the workflow. |

**Agency Name (Acronym)** DOR

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## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 3 | | DOR | ITS-PC | ISS1 (Ops) | 125,527 | | 10,916 | | | | $ 136,443 | 1 | 1.00 | No | This position is included in a permanent finance plan to create a quality assurance program within the Processing Center. This team will strengthen our ability to detect data capture errors, make processing improvements, and provide a level of assurance of data quality across the workflow. |
| 3 | | DOR | ITS-PC | OPA1 (Ops) | 151,181 | | 10,597 | | | | $ 161,778 | 1 | 1.00 | No | This position is part of a quality assurance program within the Processing Center. The reamainder of the team is being created through a permanent finance plan described above. This team will strengthen our ability to detect data capture errors, make processing improvements, and provide a level of assurance of data quality across the workflow. |
| 4 | | DOR | GSD | SSS1 | 143,601 | | 12,487 | | | | $ 156,088 | 1 | 1.00 | No | Eliminates staff to complete Quick Copy requests (including budget books). Eliminates or delays delivery of OfficeDepot orders and delays taxpayers' requests for booklets and forms. |
| 5 | | DOR | HR | AS1 | 127,513 | | 11,088 | | | | $ 138,601 | 1 | 1.00 | No | With the elimination of this position, HR will not have someone dedicated to handle the office front desk, answer incoming calls and addressing inquiries from customers. HR will also not have someone dedicated to assist with the appraiser exam and issuing property appraiser certificates. |
| 6 | | DOR | PTD | Appraiser Analyst 3 - SAO | 190,415 | | 3,886 | | | | $ 194,301 | 1 | 1.00 | No | Reduction of appraiser on training team for DOR and county appraisers. |
| 7 | | DOR | PTAC | AS1 | 128,689 | | 3,980 | | | | $ 132,669 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | RA3 | 147,655 | | 3,013 | | | | $ 150,668 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 147,655 | | 3,013 | | | | $ 150,668 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 147,655 | | 3,013 | | | | $ 150,668 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 150,668 | | | | | | $ 150,668 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 147,655 | | 3,013 | | | | $ 150,668 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | AS1 | 158,542 | | 3,236 | | | | $ 161,778 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |

***Agency Name (Acronym)*** DOR

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## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 7 | | DOR | PTAC | AS1 | 130,016 | | 2,653 | | | | $ 132,669 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 130,016 | | 2,653 | | | | $ 132,669 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 130,016 | | 2,653 | | | | $ 132,669 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 128,689 | | 3,980 | | | | $ 132,669 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 8 | | DOR | BUS | TA2 - Corp | 253,321 | | 13,333 | | | | $ 266,654 | 1 | 1.00 | No | Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues. |
| 8 | | DOR | BUS | TA2 - Corp | 233,691 | | 12,300 | | | | $ 245,991 | 1 | 1.00 | No | Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues. |
| 8 | | DOR | BUS | OS1 - Corp | 143,135 | | 7,533 | | | | $ 150,668 | 1 | 1.00 | No | Reduced administrative and customer support. |
| 8 | | DOR | BUS | RA1 - Collections | 132,669 | | | | | | $ 132,669 | 1 | 1.00 | No | Will reduce collection activity related to all Business Division programs as well as other enforcement activities directly reducing OF revenues. |
| 8 | | DOR | BUS | RA1 - Collections | 132,669 | | 0 | | | | $ 132,669 | 1 | 1.00 | No | Will reduce collection activity related to all Business Division programs as well as other enforcement activities directly reducing OF revenues. |
| 8 | | DOR | BUS | RA1 - Collections | 88,888 | | 43,781 | | | | $ 132,669 | 1 | 1.00 | No | Will reduce collection activity related to all Business Division programs as well as other enforcement activities directly reducing OF revenues. |
| 9 | | DOR | Coll | OS1 | | | 125,483 | | | | $ 125,483 | 1 | 1.00 | No | Delay in capacity to conduct support-related work including sorting, scanning, and documenting mail. |
| 9 | | DOR | Coll | RA2 | | | 141,175 | | | | $ 141,175 | 1 | 1.00 | No | Decrease in direct collection activities for individual and business debts, and multiple responsible parties, as well as reduced associated revenue. |
| 9 | | DOR | Coll | RA1 | | | 132,669 | | | | $ 132,669 | 1 | 1.00 | No | Decrease in direct collection activities for individual debts and associated revenue reduction. |
| 10 | | DOR | ITS | ISS4 | 191,320 | | 16,637 | | | | $ 207,957 | 1 | 1.00 | No | The implication of removing this position is that it will take longer to resolve tickets on the IT Service Desk. The agency personnel will have less support than what they would have had without the reduction. Loss of this position will affect the productivity of the entire agency. |
| 11 | | DOR | MJ | TA2 | 0 | | 194,301 | | | | $ 194,301 | 1 | 1.00 | No | Will reduce number of marijuana audits, directly reducing OF revenues |

**Agency Name (Acronym)** DOR

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## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 12 | | DOR | SD | AS1 | | | 68,476 | | | | $ 68,476 | 1 | 0.50 | No | Reductions will immediately impact response times to inquiries from taxpayers as well as existing participants in the program. Application processing would be impaired with reductions in current staffing. If new applications aren't processed timely, the state will not pay taxes on eligible participants that could result in foreclosure on senior citizens' homes. |
| 6 | | DOR | PTD | Appraiser Analyst 2 - Val | 105,069 | | 68,599 | | | | $ 173,668 | 1 | 1.00 | No | Reduction of appraisal resource to conduct annual appraisals. |
| 7 | | DOR | PTAC | TA1 | 218,289 | | | | | | $ 218,289 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing time for refunds and penalty waivers. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing time for refunds and penalty waivers. |
| 8 | | DOR | BUS | RA1 - Collections | 0 | | 136,952 | | | | $ 136,952 | 1 | 1.00 | No | Will reduce collection activity related to all Business Division programs, as well as other enforcement activities directly reducing OF revenues. |
| 8 | | DOR | BUS | OS1 - Collections | | | 125,483 | | | | $ 125,483 | 1 | 1.00 | No | Will reduce collection activity related to all Business Division programs, as well as other enforcement activities directly reducing OF revenues. |
| 8 | | DOR | BUS | TA2 - Corp | 215,824 | | 11,359 | | | | $ 227,183 | 1 | 1.00 | No | Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues. |
| 8 | | DOR | BUS | CS2 - Withholding | 0 | | 173,668 | | | | $ 173,668 | 1 | 1.00 | No | Will reduce enforcement activities related to employers filing payroll taxes. |
| 13 | | DOR | DO | Employee Training | 40,000 | | | | | | $ 40,000 | | | No | This will eliminate the department's ability to conduct agency-wide director-sponsored training including managers meetings and executive team off-site planning sessions. |
| 13 | | DOR | DO | Professional Services | 60,000 | | | | | | $ 60,000 | | | No | Agency support services will not be supported. No consulting contracts will occur. |
| 14 | | DOR | FSD | AS1 | 154,016 | | 13,392 | | | | $ 167,408 | 1 | 1.00 | No | The division will no longer have any administrative support. All records keeping and assistance will have to done by professional staff. Division will have to seek admistrative support from other areas of the department. |
| 14 | | DOR | FSD | AT2 | 138,614 | | 12,054 | | | | $ 150,668 | 1 | 1.00 | No | Essential work will have to be sent to other parts of the department, such as banking and tax services. More senior-level accountants will have to pick up the accounting data entry that will not be done at this level. |

**Agency Name (Acronym)** DOR

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## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 14 | | DOR | FSD | AT2 | 129,881 | | 11,294 | | | | $ 141,175 | 1 | 1.00 | No | Essential work will have to be sent to other parts of the department, such as banking and tax services. More senior-level accountants will have to pick up the accounting data entry that will not be done at this level. |
| 14 | | DOR | FSD | AT2 | 154,016 | | 13,392 | | | | $ 167,408 | 1 | 1.00 | No | Essential work will have to be sent to other parts of the department, such as banking and tax services. More senior-level accountants will have to pick up the accounting data entry that will not be done at this level. |
| 15 | | DOR | Research | Employee Training | 22,435 | | | | | | $ 22,435 | | | No | Having less training and fewer reference resources will reduce Oregon's tax knowledge base, limiting its analytical capability and presenting recruitment challenges. |
| 6 | | DOR | PTD | Training & Dev Spec 2 - SAO | 250,785 | | 5,118 | | | | $ 255,903 | 1 | 1.00 | No | Eliminate training coordinator, reallocate duties to general program team. |
| 6 | | DOR | PTD | Appraiser Analyst 3 - SAO | 190,415 | | 3,886 | | | | $ 194,301 | 1 | 1.00 | No | Reduce level of support and review of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. |
| 6 | | DOR | PTD | Appraiser Analyst 3 - SAO | 205,618 | | 4,196 | | | | $ 209,814 | 1 | 1.00 | No | Reduce level of support and review of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. |
| 16 | | DOR | Corp | TA2 | | | 230,003 | | | | $ 230,003 | 1 | 0.88 | No | Will reduce number of large multi-state businesses who are audited, directly reducing OF revenues and therefore reducing dollars available to be transferred to the Fund for Student Success. |
| 16 | | DOR | Corp | Out-of-State Travel | | | 25,899 | | | | $ 25,899 | | | No | Reduces travel funds for the audit staff resulting in fewer in-person audits for the biennium. |
| 15 | | DOR | Research | Economist 4 | 249,464 | | 5,092 | | | | $ 254,556 | 1 | 1.00 | No | This position was added to the Department in 2018 to help the Department understand GenTax data and to enable more complete analyses using operational data. The position has helped document GenTax data and most recently worked on describing the characteristics of debtors to provide background and insight for the program regarding collection strategy. This work will be slowed by the reduction in this position and the Department will be less able to conduct analysis using GenTax data. The integrity of NAICS data will decay which will reduce the reliability of sector reporting and analysis. |
| | | | | | | | | | | | $ - | | | | |
| | | | | **5% Reduction** | **10,193,212** | **-** | **1,736,177** | | | | **11,929,389** | **51** | **49.88** | | |
| | | | | | | | | | | | $ - | | | | |

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## Detail of Reductions to 2021-23 Current Service Level Budget

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|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
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| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 6 | | DOR | PTD | Appraiser Analyst 3 - SAO | 250,785 | | 5,118 | | | | $ 255,903 | 1 | 1.00 | No | Appraiser reduction on timber tax team. |
| 7 | | DOR | PTAC | AS1 | 164,060 | | 3,348 | | | | $ 167,408 | 1 | 1.00 | No | Less tax compliance work accomplished. Higher classifications will be needed for customer service in the field office. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Less tax compliance work accomplished. Higher classifications will be needed for customer service in the field office. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Less tax compliance work accomplished. Higher classifications will be needed for customer service in the field office. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing times for tax returns as work shifts to another area with other responsibilities. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing times for tax returns as work shifts to another area with other responsibilities. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 164,060 | | 3,348 | | | | $ 167,408 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 158,542 | | 3,236 | | | | $ 161,778 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 138,352 | | 2,824 | | | | $ 141,176 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | AS1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Increased processing times for tax returns due to reduction in staff. |
| 7 | | DOR | PTAC | OS1 | 130,016 | | 2,653 | | | | $ 132,669 | 1 | 1.00 | No | This position provides support for staff in Program Services and Compliance sections. Cutting this position will result in higher level staff spending time on administrative tasks. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division |
| 7 | | DOR | PTAC | RA3 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division |
| 7 | | DOR | PTAC | S&S | 186,614 | | 3,808 | | | | $ 190,422 | | | No | Removing S&S for 27 positions. |
| 8 | | DOR | BUS | CS2 - Withholding | 158,252 | | 77,945 | | | | $ 236,197 | 1 | 1.00 | No | Will reduce enforcement activities related to employers filing payroll taxes. |
| 8 | | DOR | BUS | PA1 - Withholding | | | 194,301 | | | | $ 194,301 | 1 | 1.00 | No | Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution. |

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## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 8 | | DOR | BUS | S&S / Capital Outlay | 98,800 | | 53,200 | | | | $ 152,000 | | | No | This will reduce S&S costs that are related to the positions offered for reduction in categories such as telephone, travel, office supplies, and training, among others. |
| 9 | | DOR | Coll | AS1 | | | 161,778 | | | | $ 161,778 | 1 | 1.00 | No | Decrease in capacity for coordination and management of accounts assigned to PCFs and delay in responding to debt disputes, which would reduce collections and revenue generation. |
| 9 | | DOR | Coll | RA2 | | | 180,555 | | | | $ 180,555 | 1 | 1.00 | No | Decrease in direct collection activities for individual and business debts, and multiple responsible parties, as well as reduce associated revenue. |
| 10 | | DOR | ITS | ISS4 | 222,922 | | 19,384 | | | | $ 242,306 | 1 | 1.00 | No | The implication of removing this position is that it will take longer to resolve tickets on the IT Service Desk. Agency personnel will have less support than what they would have had without the reduction. Loss of this position will affect the productivity of the entire agency. |
| 10 | | DOR | ITS | ISS6 | 246,432 | | 61,896 | | | | $ 308,328 | 1 | 1.00 | No | Reducing one position from the GenTax Operations Team means that while the division will still be able to operate the GenTax system, there will be one FTE less available to make corrections or small enhancements to the application. The |
| 10 | | DOR | ITS | ISS6 | 259,621 | | 22,576 | | | | $ 282,197 | 1 | 1.00 | No | Reducing one position from the GenTax Report team will increase the amount of time that it will take to make changes to GenTax reports. The agency has a number of initiatives that will affect reporting, and eliminating this position will reduce capacity on the reporting team by 1/3. |
| 10 | | DOR | ITS | ISS4 | 193,845 | | 48,461 | | | | $ 242,306 | 1 | 1.00 | No | The implication of removing this position is that it will take longer to give access to the appropriate systems to new employees of the agency. Loss of this position will affect the productivity of the entire agency. |
| 11 | | DOR | MJ | S&S / Capital Outlay | | | 50,038 | | | | $ 50,038 | | | No | This will reduce S&S costs that are related to the positions offered for reduction in categories such as telephone, travel, office supplies, and training, among others. |
| 2 | | DOR | Comm | PAS2 | 248,175 | | 15,200 | | | | $ 263,375 | 1 | 1.00 | No | CAT-funded PAS2 would need to perform all public affairs duties for all programs. Includes all public records requests, media inquiries, editing and review, etc. Scope of work provided to agency would be greatly diminished. |

**Agency Name (Acronym)** DOR

**2021 - 2023 Biennium**

## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 14 | | DOR | FSD | Capital Outlay | 141,130 | | 134,649 | | | | $ 275,779 | | | No | Division will not be able to support any agency-sponsored improvements. This is the money that is used to catch all Director's Office initiatives and building improvements that are not specific to any division. These costs will have to be costs allocated to the divisions. |
| 4 | | DOR | GSD | PM2 | 265,489 | | 23,086 | | | | $ 288,575 | 1 | 1.00 | No | Requires moving COOP coordinating duties to others, eliminating project manager to process work unit configurations, and reducing project management for large projects (Payment Center) and agency-wide projects. |
| 4 | | DOR | GSD | OS2 | 143,601 | | 12,487 | | | | $ 156,088 | 1 | 1.00 | No | Completely eliminate unit configurations, immediate desk adjustments, move system furniture inventories to others, hard key coordinator duties to others. Will need to hire Accurate to do system furniture adjustments at a considerable increase in cost. Eliminate miscellaneous handyman work he completes. |
| 5 | | DOR | HR | HRA1 | 157,570 | | 13,702 | | | | $ 171,272 | 1 | 1.00 | No | With the elimination of this position, HR will not have someone dedicated to handling the agency's new employee orientation (NEO) program and the seasonal employee program, which involves recruiting, hiring and tracking. The seasonal program suppports the agency's Processing Center. It eliminates the position responsible for conducting the agency's fingerprinting and criminal background check program. It also eliminates a key resource utilized for tracking agency-wide training. |
| 15 | | DOR | Research | Employee Training | 22,435 | | | | | | $ 22,435 | | | No | Having less training and fewer reference resources will reduce Oregon's tax knowledge base, limiting its analytical capability and presenting recruitment challenges. |
| 6 | | DOR | PTD | Operations and Policy Analyst 3 - SAO | 283,889 | | 5,794 | | | | $ 289,683 | 1 | 1.00 | No | OPA3 reduction on Finance, Taxation, Exemptions team. Less responsive to inquires from taxing districts and counties assessors. |
| 6 | | DOR | PTD | Appraiser Analyst 3 - SAO | 205,618 | | 4,196 | | | | $ 209,814 | 1 | 1.00 | No | Reduce level of support and review of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. |
| 6 | | DOR | PTD | Administrative Specialist 1 - SAO | 158,542 | | 3,236 | | | | $ 161,778 | 1 | 1.00 | No | Eliminates administrative support resource for the Central Assessment team. Shifts duties to appraisers to complete. |
| 6 | | DOR | PTD | Appraiser Analyst 3 - VAL | 117,552 | | 76,749 | | | | $ 194,301 | 1 | 1.00 | No | Reduction of appraiser on Central Assessment team. |

**Agency Name (Acronym)** DOR

**2021 - 2023 Biennium**

## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 201,848 | | | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | RA3 | 197,811 | | 4,037 | | | | $ 201,848 | 1 | 1.00 | No | Reduction in advanced and field tax collections. Collections Division. |
| 7 | | DOR | PTAC | PEMC - Collections | 260,146 | | 5,309 | | | | $ 265,455 | 1 | 1.00 | No | Reduction in supervision for advanced collections processes and employees. |
| 7 | | DOR | PTAC | TA1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 176,944 | | 3,611 | | | | $ 180,555 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 180,555 | | | | | | $ 180,555 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 183,547 | | 3,746 | | | | $ 187,293 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA2 | 190,415 | | 3,886 | | | | $ 194,301 | 1 | 1.00 | No | Fewer complex audits for personal income tax returns completed. |
| 7 | | DOR | PTAC | PEMA | 167,847 | | 3,425 | | | | $ 171,272 | 1 | 1.00 | No | Reduction in supervision for return processing and employees. |
| 7 | | DOR | PTAC | TA1 | 176,944 | | 3,611 | | | | $ 180,555 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 218,289 | | | | | | $ 218,289 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 170,195 | | 3,473 | | | | $ 173,668 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 170,795 | | 3,473 | | | | $ 174,268 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | TA1 | 194,301 | | | | | | $ 194,301 | 1 | 1.00 | No | Fewer audits of personal income tax returns completed. |
| 7 | | DOR | PTAC | S&S | 168,416 | | 3,437 | | | | $ 171,853 | | | No | Removing 22 positions' S&S. |
| 8 | | DOR | BUS | RA1 - Collections | 161,778 | | 0 | | | | $ 161,778 | 1 | 1.00 | No | Will reduce collection activity related to all Business Division programs as well as other enforcement activities directly reducing OF revenues. |

***Agency Name (Acronym)*** DOR

**2021 - 2023 Biennium**

## Detail of Reductions to 2021-23 Current Service Level Budget

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Priority** (ranked most to least preferred) | | **Agency** | **SCR or Activity Initials** | **Program Unit/Activity Description** | **GF** | **LF** | **OF** | **NL-OF** | **FF** | **NL-FF** | **TOTAL FUNDS** | **Pos.** | **FTE** | **Used in Gov. Budget Yes / No** | **Impact of Reduction on Services and Outcomes** |
| **Dept** | **Prgm/ Div** | | | | | | | | | | | | | | |
| 8 | | DOR | BUS | TA2 - Corp | 184,586 | | 9,715 | | | | $ 194,301 | 1 | 1.00 | No | Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues. |
| 8 | | DOR | BUS | CS2 - Withholding | 158,252 | | 77,945 | | | | $ 236,197 | 1 | 1.00 | No | Will reduce enforcement activities related to employers filing payroll taxes. |
| 8 | | DOR | BUS | CS2 - Withholding | 166,259 | | 69,938 | | | | $ 236,197 | 1 | 1.00 | No | Will reduce enforcement activities related to employers filing payroll taxes. |
| 16 | | DOR | Corp | TA2 - CAT | | | 230,003 | | | | $ 230,003 | 1 | 0.88 | No | Will reduce number of large multi-state businesses who are audited, directly reducing OF revenues and therefore reducing dollars available to be transferred to the Fund for Student Success. |
| 16 | | DOR | Corp | Out-of-State Travel | | | 25,900 | | | | $ 25,900 | | | No | Reduces travel funds for the audit staff resulting in fewer in-person audits for the biennium. |
| | | | | | | | | | | | $ - | | | | |
| | | | | | 20,554,874 | - | 3,430,770 | - | - | - | $ 23,985,644 | 107 | 105.76 | | |

$ 20,443,785 $ 5,648,821

Target $ 26,092,606
Difference $ (2,106,962)

# Summary of 2021-23 Biennium Budget

**Revenue, Dept of** **Leg. Adopted Budget**
**Revenue, Dept of** **Cross Reference Number: 15000-000-00-00-00000**
**2021-23 Biennium**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 1,057 | 983.39 | 339,199,107 | 213,103,682 | - | 126,095,425 | - | - | - |
| 2019-21 Emergency Boards | - | - | 2,255,001 | - | - | - | - | 2,255,001 | - |
| **2019-21 Leg Approved Budget** | **1,057** | **983.39** | **341,454,108** | **213,103,682** | **-** | **126,095,425** | **-** | **2,255,001** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | (54) | (24.21) | 11,853,903 | 9,376,762 | - | 2,477,141 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | (11,308,114) | (8,284,220) | - | (777,710) | - | (2,246,184) | - |
| Base Nonlimited Adjustment | | | (8,817) | - | - | - | - | (8,817) | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **1,003** | **959.18** | **341,991,080** | **214,196,224** | **-** | **127,794,856** | **-** | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 921,634 | 868,624 | - | 53,010 | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 757,244 | 584,471 | - | 172,773 | - | - | - |
| **Subtotal** | **-** | **-** | **1,678,878** | **1,453,095** | **-** | **225,783** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (11,747,316) | (9,747,268) | - | (2,000,048) | - | - | - |
| **Subtotal** | **-** | **-** | **(11,747,316)** | **(9,747,268)** | **-** | **(2,000,048)** | **-** | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 7,379,557 | 3,309,782 | - | 4,069,775 | - | - | - |
| State Gov"t & Services Charges Increase/(Decrease) | | | 2,192,659 | 1,979,540 | - | 213,119 | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal** | **-** | **-** | **9,572,216** | **5,289,322** | **-** | **4,282,894** | - | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | (2) | (2.00) | - | (57,628) | - | 57,628 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **1,001** | **957.18** | **341,494,858** | **211,133,745** | **-** | **130,361,113** | - | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **1,001** | **957.18** | **341,494,858** | **211,133,745** | **-** | **130,361,113** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **1,001** | **957.18** | **341,494,858** | **211,133,745** | **-** | **130,361,113** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | 28 | 28.46 | 11,536,915 | - | - | 11,536,915 | - | - | - |
| 089 - Post-September 2020 Leg. Actions | 6 | 1.67 | 634,463 | - | - | 634,463 | - | - | - |
| **Subtotal Emergency Board Packages** | **34** | **30.13** | **12,171,378** | **-** | **-** | **12,171,378** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | (745,608) | (633,767) | - | (111,841) | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (2,408,234) | (2,711,801) | - | 303,567 | - | - | - |
| 811 - Budget Reconciliation Adjustments | 12 | 7.76 | 29,406,239 | 25,161,239 | - | 4,245,000 | - | - | - |
| 813 - Policy Bills | 8 | 6.83 | 1,745,728 | 371,593 | - | 1,374,135 | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | 10 | 4.68 | 587,537 | 575,790 | - | 11,747 | - | - | - |
| 104 - Bus Cig Tax, Vape | - | 4.33 | 695,956 | - | - | 695,956 | - | - | - |
| 105 - CAT | 39 | 29.50 | 4,349,727 | - | - | 4,349,727 | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | 286,000 | 214,500 | - | 71,500 | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | 6,055,437 | 5,571,002 | - | 484,435 | - | - | - |
| 110 - Core Systems Ops & Maint | 9 | 7.92 | 2,410,252 | 2,217,434 | - | 192,818 | - | - | - |
| 111 - IT Compliance Risk Mitigation | 1 | 0.88 | 265,077 | 243,871 | - | 21,206 | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | 11 | 11.00 | 1,367,685 | - | - | 1,367,685 | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | 428,342 | 394,075 | - | 34,267 | - | - | - |
| **Subtotal Policy Packages** | **90** | **72.90** | **44,444,138** | **31,403,936** | **-** | **13,040,202** | - | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **1,125** | **1,060.21** | **398,110,374** | **242,537,681** | **-** | **155,572,693** | - | **-** | **-** |

**Revenue, Dept of**
**Revenue, Dept of**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-000-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | 6.43% | 7.81% | 16.59% | 13.81% | - | 23.38% | - | -100.00% | - |
| Percentage Change From 2019-21 Current Service Level | 12.39% | 10.76% | 16.58% | 14.87% | - | 19.34% | - | - | - |

**Revenue, Dept of**
**Executive Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-001-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | - | - | - | - | - | - | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| 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 | | | | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | - | - | - | - | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | - | - | - | - | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

**Revenue, Dept of**
**Executive Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-001-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | - | - | - | - | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | - | - | - | - | - | - | - |

**Revenue, Dept of**
**General Services Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-002-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | - | - | - | - | - | - | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| 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 | | | | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | - | - | - | - | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | - | - | - | - | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | - | - | - | - | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 71 | 71.00 | 36,107,737 | 28,515,247 | - | 7,592,490 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **71** | **71.00** | **36,107,737** | **28,515,247** | **-** | **7,592,490** | - | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | (1) | (1.00) | 1,526,648 | 1,387,489 | - | 139,159 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **70** | **70.00** | **37,634,385** | **29,902,736** | **-** | **7,731,649** | - | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 145,628 | 140,569 | - | 5,059 | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 74,104 | 70,050 | - | 4,054 | - | - | - |
| **Subtotal** | **-** | **-** | **219,732** | **210,619** | **-** | **9,113** | - | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 1,411,819 | 919,147 | - | 492,672 | - | - | - |
| State Gov"t & Services Charges Increase/(Decrease) | | | 2,192,659 | 1,979,540 | - | 213,119 | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal** | **-** | **-** | **3,604,478** | **2,898,687** | **-** | **705,791** | - | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | (2) | (2.00) | (302,700) | (278,608) | - | (24,092) | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **68** | **68.00** | **41,155,895** | **32,733,434** | **-** | **8,422,461** | - | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **68** | **68.00** | **41,155,895** | **32,733,434** | **-** | **8,422,461** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **68** | **68.00** | **41,155,895** | **32,733,434** | **-** | **8,422,461** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (1,522,760) | (1,197,563) | - | (325,197) | - | - | - |
| 811 - Budget Reconciliation Adjustments | 1 | 1.00 | 292,002 | 292,002 | - | - | - | - | - |
| 813 - Policy Bills | 3 | 2.33 | 571,682 | 371,593 | - | 200,089 | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **4** | **3.33** | **(659,076)** | **(533,968)** | **-** | **(125,108)** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **72** | **71.33** | **40,496,819** | **32,199,466** | **-** | **8,297,353** | **-** | **-** | **-** |

**Revenue, Dept of**
**Administration**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | 1.41% | 0.46% | 12.16% | 12.92% | - | 9.28% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | 5.88% | 4.90% | -1.60% | -1.63% | - | -1.49% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 81 | 80.13 | 61,360,503 | 17,608,206 | - | 43,752,297 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **81** | **80.13** | **61,360,503** | **17,608,206** | **-** | **43,752,297** | - | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | (1) | (0.88) | 1,259,558 | 1,041,033 | - | 218,525 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **80** | **79.25** | **62,620,061** | **18,649,239** | **-** | **43,970,822** | - | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 148,195 | 105,354 | - | 42,841 | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 95,751 | 115,508 | - | (19,757) | - | - | - |
| **Subtotal** | **-** | **-** | **243,946** | **220,862** | **-** | **23,084** | - | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (10,656) | (10,656) | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **(10,656)** | **(10,656)** | **-** | **-** | - | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 2,129,739 | 378,588 | - | 1,751,151 | - | - | - |
| **Subtotal** | **-** | **-** | **2,129,739** | **378,588** | **-** | **1,751,151** | - | **-** | **-** |

**Revenue, Dept of**
**Property Tax Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | (149,539) | 15,067 | - | (164,606) | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **80** | **79.25** | **64,833,551** | **19,253,100** | **-** | **45,580,451** | - | **-** | **-** |

**Revenue, Dept of**
**Property Tax Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-004-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **80** | **79.25** | **64,833,551** | **19,253,100** | **-** | **45,580,451** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **80** | **79.25** | **64,833,551** | **19,253,100** | **-** | **45,580,451** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (123,011) | (117,395) | - | (5,616) | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | 23,200,000 | 23,200,000 | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **23,076,989** | **23,082,605** | **-** | **(5,616)** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **80** | **79.25** | **87,910,540** | **42,335,705** | **-** | **45,574,835** | **-** | **-** | **-** |

**Revenue, Dept of**
**Property Tax Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | -1.23% | -1.10% | 43.27% | 140.43% | - | 4.17% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | 35.59% | 119.89% | - | -0.01% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 391 | 390.76 | 81,592,132 | 79,740,978 | - | 1,851,154 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **391** | **390.76** | **81,592,132** | **79,740,978** | **-** | **1,851,154** | - | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | - | (0.21) | 5,244,774 | 5,142,816 | - | 101,958 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **391** | **390.55** | **86,836,906** | **84,883,794** | **-** | **1,953,112** | - | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 265,080 | 366,497 | - | (101,417) | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 262,776 | 253,916 | - | 8,860 | - | - | - |
| **Subtotal** | **-** | **-** | **527,856** | **620,413** | **-** | **(92,557)** | - | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (195,328) | (166,029) | - | (29,299) | - | - | - |
| **Subtotal** | **-** | **-** | **(195,328)** | **(166,029)** | **-** | **(29,299)** | - | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 1,230,001 | 1,188,343 | - | 41,658 | - | - | - |
| **Subtotal** | **-** | **-** | **1,230,001** | **1,188,343** | **-** | **41,658** | - | **-** | **-** |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 118,918 | 116,495 | - | 2,423 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **391** | **390.55** | **88,518,353** | **86,643,016** | **-** | **1,875,337** | - | **-** | **-** |

**Revenue, Dept of**
**Personal Tax and Compliance Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-005-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **391** | **390.55** | **88,518,353** | **86,643,016** | **-** | **1,875,337** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **391** | **390.55** | **88,518,353** | **86,643,016** | **-** | **1,875,337** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (434,099) | (419,665) | - | (14,434) | - | - | - |
| 811 - Budget Reconciliation Adjustments | 9 | 5.00 | 996,967 | 996,967 | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | 10 | 4.68 | 587,537 | 575,790 | - | 11,747 | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | (147) | (147.00) | (29,811,356) | (29,228,030) | - | (583,326) | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **(128)** | **(137.32)** | **(28,660,951)** | **(28,074,938)** | **-** | **(586,013)** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **263** | **253.23** | **59,857,402** | **58,568,078** | **-** | **1,289,324** | **-** | **-** | **-** |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | -32.74% | -35.20% | -26.64% | -26.55% | - | -30.35% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | -32.74% | -35.16% | -32.38% | -32.40% | - | -31.25% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 155 | 153.13 | 35,468,892 | 23,431,030 | - | 12,037,862 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **155** | **153.13** | **35,468,892** | **23,431,030** | **-** | **12,037,862** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | (2) | (1.07) | 2,310,561 | 1,175,927 | - | 1,134,634 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **153** | **152.06** | **37,779,453** | **24,606,957** | **-** | **13,172,496** | **-** | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 68,964 | 28,377 | - | 40,587 | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 191,477 | 52,760 | - | 138,717 | - | - | - |
| **Subtotal** | **-** | **-** | **260,441** | **81,137** | **-** | **179,304** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (190,013) | - | - | (190,013) | - | - | - |
| **Subtotal** | **-** | **-** | **(190,013)** | **-** | **-** | **(190,013)** | **-** | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 559,534 | 401,350 | - | 158,184 | - | - | - |
| **Subtotal** | **-** | **-** | **559,534** | **401,350** | **-** | **158,184** | **-** | **-** | **-** |

**Revenue, Dept of**
**Business Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 47,141 | 31,413 | - | 15,728 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **153** | **152.06** | **38,456,556** | **25,120,857** | **-** | **13,335,699** | - | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **153** | **152.06** | **38,456,556** | **25,120,857** | **-** | **13,335,699** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **153** | **152.06** | **38,456,556** | **25,120,857** | **-** | **13,335,699** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | 6 | 1.67 | 634,463 | - | - | 634,463 | - | - | - |
| **Subtotal Emergency Board Packages** | **6** | **1.67** | **634,463** | **-** | **-** | **634,463** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (217,875) | (158,912) | - | (58,963) | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | 5 | 4.50 | 1,174,046 | - | - | 1,174,046 | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | 4.33 | 695,956 | - | - | 695,956 | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | (28) | (27.56) | (5,313,143) | (3,387,096) | - | (1,926,047) | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **(23)** | **(18.73)** | **(3,661,016)** | **(3,546,008)** | **-** | **(115,008)** | - | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **136** | **135.00** | **35,430,003** | **21,574,849** | **-** | **13,855,154** | - | **-** | **-** |

**Revenue, Dept of**
**Business Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | -12.26% | -11.84% | -0.11% | -7.92% | - | 15.10% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | -11.11% | -11.22% | -7.87% | -14.12% | - | 3.90% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 73 | 73.00 | 13,326,479 | - | - | 13,326,479 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **73** | **73.00** | **13,326,479** | **-** | **-** | **13,326,479** | - | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | - | - | 1,328,454 | - | - | 1,328,454 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **73** | **73.00** | **14,654,933** | **-** | **-** | **14,654,933** | - | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 46,681 | 1,093 | - | 45,588 | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 306 | (1,093) | - | 1,399 | - | - | - |
| **Subtotal** | **-** | **-** | **46,987** | **-** | **-** | **46,987** | - | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 79,892 | - | - | 79,892 | - | - | - |
| **Subtotal** | **-** | **-** | **79,892** | **-** | **-** | **79,892** | - | **-** | **-** |

**Revenue, Dept of**
**Collections Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 20,073 | - | - | 20,073 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **73** | **73.00** | **14,801,885** | **-** | **-** | **14,801,885** | - | **-** | **-** |

**Revenue, Dept of**
**Collections Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-007-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **73** | **73.00** | **14,801,885** | **-** | **-** | **14,801,885** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **73** | **73.00** | **14,801,885** | **-** | **-** | **14,801,885** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (109,737) | (69,688) | - | (40,049) | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | 175 | 174.56 | 35,124,499 | 32,615,126 | - | 2,509,373 | - | - | - |
| 107 - FIDM ongoing costs | - | - | 286,000 | 214,500 | - | 71,500 | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **175** | **174.56** | **35,300,762** | **32,759,938** | **-** | **2,540,824** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **248** | **247.56** | **50,102,647** | **32,759,938** | **-** | **17,342,709** | **-** | **-** | **-** |

**Revenue, Dept of**
**Collections Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | 239.73% | 239.12% | 275.96% | - | - | 30.14% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | 239.73% | 239.12% | 238.49% | - | - | 17.17% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 38 | 9.29 | 2,789,363 | 2,789,362 | - | 1 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **38** | **9.29** | **2,789,363** | **2,789,362** | **-** | **1** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | (38) | (9.29) | (1,652,709) | (1,652,709) | - | - | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **1,136,654** | **1,136,653** | **-** | **1** | **-** | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Non-PICS Personal Service Increase/(Decrease) | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (1,136,653) | (1,136,653) | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **(1,136,653)** | **(1,136,653)** | **-** | **-** | **-** | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 20,681 | - | - | 20,681 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **20,682** | **-** | **-** | **20,682** | - | **-** | **-** |

**Revenue, Dept of**
**Corporate Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **20,682** | **-** | **-** | **20,682** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **20,682** | **-** | **-** | **20,682** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | 28 | 28.46 | 11,536,915 | - | - | 11,536,915 | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **28** | **28.46** | **11,536,915** | **-** | **-** | **11,536,915** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (20,201) | - | - | (20,201) | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | 39 | 29.50 | 4,349,727 | - | - | 4,349,727 | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | 6,784 | - | - | 6,784 | - | - | - |
| **Subtotal Policy Packages** | **39** | **29.50** | **4,336,310** | **-** | **-** | **4,336,310** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **67** | **57.96** | **15,893,907** | **-** | **-** | **15,893,907** | **-** | **-** | **-** |

**Revenue, Dept of**
**Corporate Division**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | 76.32% | 523.90% | 469.80% | -100.00% | - | 89,390,600.00% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | 76,748.98% | - | - | 76,748.98% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 224 | 182.57 | 48,561,660 | 41,524,773 | - | 7,036,887 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **224** | **182.57** | **48,561,660** | **41,524,773** | **-** | **7,036,887** | - | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | (12) | (12.00) | 1,396,542 | 2,282,206 | - | (885,664) | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **212** | **170.57** | **49,958,202** | **43,806,979** | **-** | **6,151,223** | - | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Vacancy Factor (Increase)/Decrease | - | - | 247,086 | 226,734 | - | 20,352 | - | - | - |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 102,918 | 93,330 | - | 9,588 | - | - | - |
| **Subtotal** | **-** | **-** | **350,004** | **320,064** | **-** | **29,940** | - | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (8,098,666) | (7,268,930) | - | (829,736) | - | - | - |
| **Subtotal** | **-** | **-** | **(8,098,666)** | **(7,268,930)** | **-** | **(829,736)** | - | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 338,522 | 278,348 | - | 60,174 | - | - | - |
| **Subtotal** | **-** | **-** | **338,522** | **278,348** | **-** | **60,174** | - | **-** | **-** |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 68,127 | 58,005 | - | 10,122 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **212** | **170.57** | **42,616,189** | **37,194,466** | **-** | **5,421,723** | - | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **212** | **170.57** | **42,616,189** | **37,194,466** | **-** | **5,421,723** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **212** | **170.57** | **42,616,189** | **37,194,466** | **-** | **5,421,723** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | (745,608) | (633,767) | - | (111,841) | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | 50,720 | 40,422 | - | 10,298 | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | 6,055,437 | 5,571,002 | - | 484,435 | - | - | - |
| 110 - Core Systems Ops & Maint | 9 | 7.92 | 2,410,252 | 2,217,434 | - | 192,818 | - | - | - |
| 111 - IT Compliance Risk Mitigation | 1 | 0.88 | 265,077 | 243,871 | - | 21,206 | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | 11 | 11.00 | 1,367,685 | - | - | 1,367,685 | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | 421,558 | 394,075 | - | 27,483 | - | - | - |
| **Subtotal Policy Packages** | **21** | **19.80** | **9,825,121** | **7,833,037** | **-** | **1,992,084** | - | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **233** | **190.37** | **52,441,310** | **45,027,503** | **-** | **7,413,807** | - | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | 4.02% | 4.27% | 7.99% | 8.44% | - | 5.36% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | 9.91% | 11.61% | 23.05% | 21.06% | - | 36.74% | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 16 | 15.76 | 4,455,308 | - | - | 4,455,308 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **16** | **15.76** | **4,455,308** | **-** | **-** | **4,455,308** | - | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | - | 0.24 | 342,482 | - | - | 342,482 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **16** | **16.00** | **4,797,790** | **-** | **-** | **4,797,790** | - | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 29,443 | - | - | 29,443 | - | - | - |
| **Subtotal** | **-** | **-** | **29,443** | **-** | **-** | **29,443** | - | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 94,219 | - | - | 94,219 | - | - | - |
| **Subtotal** | **-** | **-** | **94,219** | **-** | **-** | **94,219** | - | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 4,866 | - | - | 4,866 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **16** | **16.00** | **4,926,318** | **-** | **-** | **4,926,318** | - | **-** | **-** |

**Revenue, Dept of**
**Marijuana Program**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-014-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **16** | **16.00** | **4,926,318** | **-** | **-** | **4,926,318** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **16** | **16.00** | **4,926,318** | **-** | **-** | **4,926,318** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (22,802) | - | - | (22,802) | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **(22,802)** | **-** | **-** | **(22,802)** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **16** | **16.00** | **4,903,516** | **-** | **-** | **4,903,516** | **-** | **-** | **-** |

**Revenue, Dept of**
**Marijuana Program**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-014-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | 1.52% | 10.06% | - | - | 10.06% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | -0.46% | - | - | -0.46% | - | - | - |

**Revenue, Dept of**
**Multistate Tax Commission**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-015-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | - | - | - | - | - | - | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| 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 | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | - | - | - | - | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | - | - | - | - | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | - | - | - | - | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | - | - | - | - | - | - | - |

**Revenue, Dept of**
**Non-Profit Housing for Elderly Persons**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-019-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | - | - | 3,348,966 | 3,348,966 | - | - | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **-** | **-** | **3,348,966** | **3,348,966** | **-** | **-** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| 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 | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **3,348,966** | **3,348,966** | **-** | **-** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 144,006 | 144,006 | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **144,006** | **144,006** | **-** | **-** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |

**Revenue, Dept of**
**Non-Profit Housing for Elderly Persons**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-019-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 060 - Technical Adjustments | - | - | - | - | - | - | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **3,492,972** | **3,492,972** | **-** | **-** | - | **-** | **-** |

**Revenue, Dept of**
**Non-Profit Housing for Elderly Persons**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-019-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **3,492,972** | **3,492,972** | **-** | **-** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **3,492,972** | **3,492,972** | **-** | **-** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | - | - | - | - | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **-** | **-** | **3,492,972** | **3,492,972** | **-** | **-** | **-** | **-** | **-** |

**Revenue, Dept of**
**Non-Profit Housing for Elderly Persons**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-019-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | 4.30% | 4.30% | - | - | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | 8 | 7.75 | 33,764,117 | - | - | 33,764,117 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **8** | **7.75** | **33,764,117** | **-** | **-** | **33,764,117** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | - | - | 97,593 | - | - | 97,593 | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | - | - | - | - | - | - | - |
| Base Nonlimited Adjustment | | | - | - | - | - | - | - | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **8** | **7.75** | **33,861,710** | **-** | **-** | **33,861,710** | **-** | **-** | **-** |
| **Essential Packages** | | | | | | | | | |
| 010 - Non-PICS Pers Svc/Vacancy Factor | | | | | | | | | |
| Non-PICS Personal Service Increase/(Decrease) | - | - | 469 | - | - | 469 | - | - | - |
| **Subtotal** | **-** | **-** | **469** | **-** | **-** | **469** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 030 - Inflation & Price List Adjustments | | | | | | | | | |
| Cost of Goods & Services Increase/(Decrease) | - | - | 1,391,825 | - | - | 1,391,825 | - | - | - |
| **Subtotal** | **-** | **-** | **1,391,825** | **-** | **-** | **1,391,825** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | 172,433 | - | - | 172,433 | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **8** | **7.75** | **35,426,437** | **-** | **-** | **35,426,437** | - | **-** | **-** |

**Revenue, Dept of**
**Sr Citizens Prop Tax Deferral**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-025-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **8** | **7.75** | **35,426,437** | **-** | **-** | **35,426,437** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **8** | **7.75** | **35,426,437** | **-** | **-** | **35,426,437** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | (9,469) | - | - | (9,469) | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | - | - | - | - | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **(9,469)** | **-** | **-** | **(9,469)** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **8** | **7.75** | **35,416,968** | **-** | **-** | **35,416,968** | **-** | **-** | **-** |

**Revenue, Dept of**
**Sr Citizens Prop Tax Deferral**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-025-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | 4.90% | - | - | 4.90% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | -0.03% | - | - | -0.03% | - | - | - |

**Revenue, Dept of**
**Core System Replacement**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-030-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | - | - | 2,116,000 | 1,165,000 | - | 951,000 | - | - | - |
| 2019-21 Emergency Boards | - | - | - | - | - | - | - | - | - |
| **2019-21 Leg Approved Budget** | **-** | **-** | **2,116,000** | **1,165,000** | **-** | **951,000** | **-** | **-** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| 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 | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **2,116,000** | **1,165,000** | **-** | **951,000** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | (2,116,000) | (1,165,000) | - | (951,000) | - | - | - |
| **Subtotal** | **-** | **-** | **(2,116,000)** | **(1,165,000)** | **-** | **(951,000)** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | - | - | - | - | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | - | - | - | - | - | - | - |
| 811 - Budget Reconciliation Adjustments | 2 | 1.76 | 4,157,000 | - | - | 4,157,000 | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **2** | **1.76** | **4,157,000** | **-** | **-** | **4,157,000** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **2** | **1.76** | **4,157,000** | **-** | **-** | **4,157,000** | **-** | **-** | **-** |

**Revenue, Dept of**
**Core System Replacement**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-030-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | 96.46% | -100.00% | - | 337.12% | - | - | - |
| Percentage Change From 2019-21 Current Service Level | - | - | - | - | - | - | - | - | - |

**Revenue, Dept of**
**Capital Debt Service and Related Costs**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-087-00-00-00000**

| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| 2019-21 Leg Adopted Budget | - | - | 16,307,950 | 14,980,120 | - | 1,327,830 | - | - | - |
| 2019-21 Emergency Boards | - | - | 2,255,001 | - | - | - | - | 2,255,001 | - |
| **2019-21 Leg Approved Budget** | **-** | **-** | **18,562,951** | **14,980,120** | **-** | **1,327,830** | **-** | **2,255,001** | **-** |
| **2021-23 Base Budget Adjustments** | | | | | | | | | |
| Net Cost of Position Actions | | | | | | | | | |
| Administrative Biennialized E-Board, Phase-Out | - | - | - | - | - | - | - | - | - |
| Estimated Cost of Merit Increase | | | - | - | - | - | - | - | - |
| Base Debt Service Adjustment | | | (11,308,114) | (8,284,220) | - | (777,710) | - | (2,246,184) | - |
| Base Nonlimited Adjustment | | | (8,817) | - | - | - | - | (8,817) | - |
| Capital Construction | | | - | - | - | - | - | - | - |
| **Subtotal 2021-23 Base Budget** | **-** | **-** | **7,246,020** | **6,695,900** | **-** | **550,120** | **-** | **-** | **-** |
| 020 - Phase In / Out Pgm & One-time Cost | | | | | | | | | |
| 021 - Phase-in | - | - | - | - | - | - | - | - | - |
| 022 - Phase-out Pgm & One-time Costs | - | - | - | - | - | - | - | - | - |
| **Subtotal** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| 040 - Mandated Caseload | | | | | | | | | |
| 040 - Mandated Caseload | - | - | - | - | - | - | - | - | - |
| 050 - Fundshifts and Revenue Reductions | | | | | | | | | |
| 050 - Fundshifts | - | - | - | - | - | - | - | - | - |
| 060 - Technical Adjustments | | | | | | | | | |
| 060 - Technical Adjustments | - | - | - | - | - | - | - | - | - |
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **7,246,020** | **6,695,900** | **-** | **550,120** | **-** | **-** | **-** |

**Revenue, Dept of**
**Capital Debt Service and Related Costs**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-087-00-00-00000**

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| **Subtotal: 2019-21 Current Service Level** | **-** | **-** | **7,246,020** | **6,695,900** | **-** | **550,120** | - | **-** | **-** |
| 070 - Revenue Reductions/Shortfall | | | | | | | | | |
| 070 - Revenue Shortfalls | - | - | - | - | - | - | - | - | - |
| **Modified 2019-21 Current Service Level** | **-** | **-** | **7,246,020** | **6,695,900** | **-** | **550,120** | - | **-** | **-** |
| 080 - E-Boards | | | | | | | | | |
| 080 - March 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 081 - April 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 082 - May 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 083 - June 2020 Eboard | - | - | - | - | - | - | - | - | - |
| 084 - June 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 087 - August 2020 Special Session | - | - | - | - | - | - | - | - | - |
| 089 - Post-September 2020 Leg. Actions | - | - | - | - | - | - | - | - | - |
| **Subtotal Emergency Board Packages** | **-** | **-** | **-** | **-** | **-** | **-** | - | **-** | **-** |
| Policy Packages | | | | | | | | | |
| 088 - September 2020 Emergency Board | - | - | - | - | - | - | - | - | - |
| 090 - Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 091 - Elimination of S&S Inflation | - | - | - | - | - | - | - | - | - |
| 092 - Personal Services Adjustments | - | - | - | - | - | - | - | - | - |
| 093 - Transfers to General Fund | - | - | - | - | - | - | - | - | - |
| 094 - Revenue Solutions | - | - | - | - | - | - | - | - | - |
| 096 - Statewide Adjustment DAS Chgs | - | - | - | - | - | - | - | - | - |
| 097 - Statewide AG Adjustment | - | - | - | - | - | - | - | - | - |
| 099 - Microsoft 365 Consolidation | - | - | - | - | - | - | - | - | - |

| Description | Positions | Full-Time Equivalent (FTE) | ALL FUNDS | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds |
|---|---|---|---|---|---|---|---|---|---|
| 801 - LFO Analyst Adjustments | - | - | - | - | - | - | - | - | - |
| 810 - Statewide Adjustments | - | - | 1,000 | (789,000) | - | 790,000 | - | - | - |
| 811 - Budget Reconciliation Adjustments | - | - | 760,270 | 672,270 | - | 88,000 | - | - | - |
| 813 - Policy Bills | - | - | - | - | - | - | - | - | - |
| 815 - Updated Base Debt Service Adjustment | - | - | - | - | - | - | - | - | - |
| 816 - Capital Construction | - | - | - | - | - | - | - | - | - |
| 850 - Program Change Bill | - | - | - | - | - | - | - | - | - |
| 101 - HR Training | - | - | - | - | - | - | - | - | - |
| 102 - ELVIS Bond Funding | - | - | - | - | - | - | - | - | - |
| 103 - PTAC Seasonal Staff | - | - | - | - | - | - | - | - | - |
| 104 - Bus Cig Tax, Vape | - | - | - | - | - | - | - | - | - |
| 105 - CAT | - | - | - | - | - | - | - | - | - |
| 106 - Consolidate Collections | - | - | - | - | - | - | - | - | - |
| 107 - FIDM ongoing costs | - | - | - | - | - | - | - | - | - |
| 109 - Gen Tax Ops & Maint | - | - | - | - | - | - | - | - | - |
| 110 - Core Systems Ops & Maint | - | - | - | - | - | - | - | - | - |
| 111 - IT Compliance Risk Mitigation | - | - | - | - | - | - | - | - | - |
| 112 - Proc Ctr Trans Tax Processing | - | - | - | - | - | - | - | - | - |
| 113 - Proc Ctr Quick Modules | - | - | - | - | - | - | - | - | - |
| **Subtotal Policy Packages** | **-** | **-** | **761,270** | **(116,730)** | **-** | **878,000** | **-** | **-** | **-** |
| **Total 2021-23 Leg. Adopted Budget** | **-** | **-** | **8,007,290** | **6,579,170** | **-** | **1,428,120** | **-** | **-** | **-** |

**Revenue, Dept of**
**Capital Debt Service and Related Costs**
**2021-23 Biennium**

**Leg. Adopted Budget**
**Cross Reference Number: 15000-087-00-00-00000**

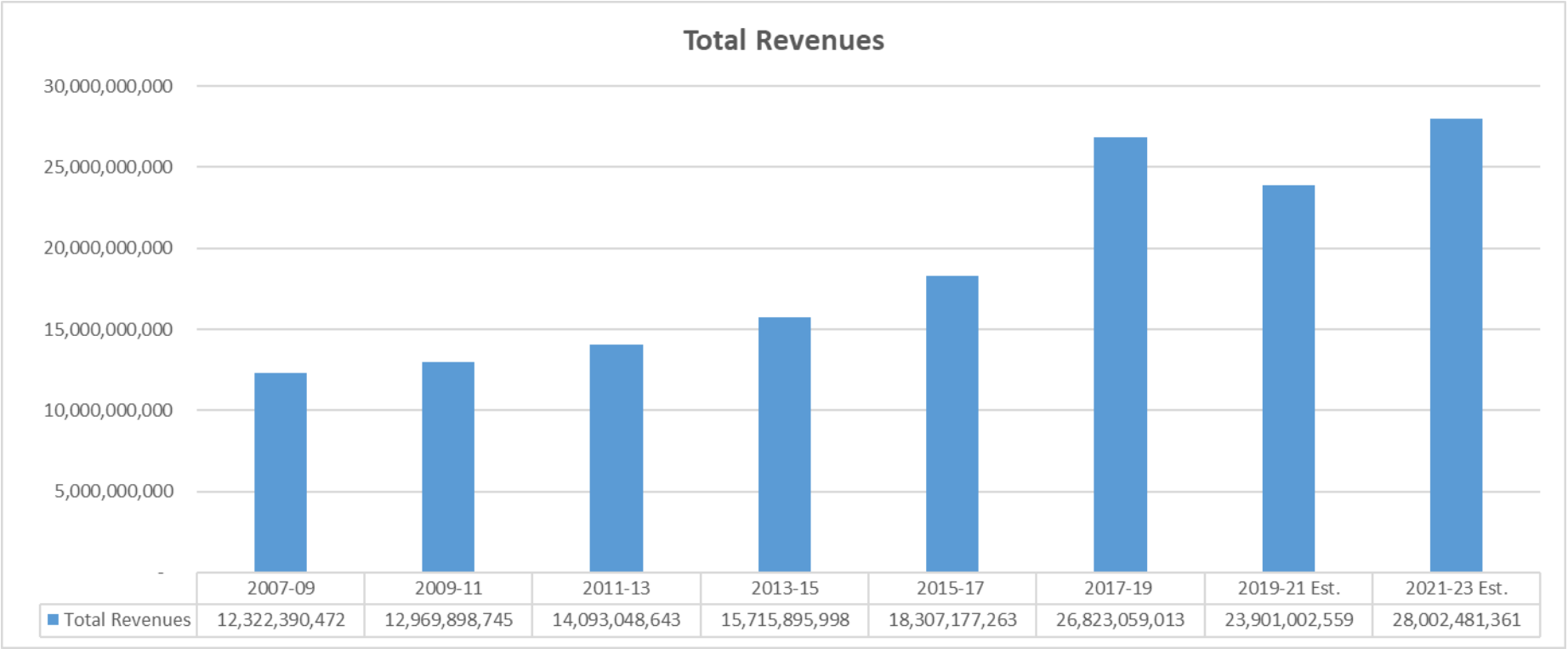
| *Description* | *Positions* | *Full-Time Equivalent (FTE)* | *ALL FUNDS* | *General Fund* | *Lottery Funds* | *Other Funds* | *Federal Funds* | *Nonlimited Other Funds* | *Nonlimited Federal Funds* |
|---|---|---|---|---|---|---|---|---|---|
| Percentage Change From 2019-21 Leg Approved Budget | - | - | -56.86% | -56.08% | - | 7.55% | - | -100.00% | - |
| Percentage Change From 2019-21 Current Service Level | - | - | 10.51% | -1.74% | - | 159.60% | - | - | - |

| *Summary Cross Reference Number* | *Cross Reference Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|---|
| **001-00-00-00000** | **Executive Division** | | | | | | |
| | General Fund | 8,548,623 | - | - | - | - | - |
| **002-00-00-00000** | **General Services Division** | | | | | | |
| | General Fund | 6,715,096 | - | - | - | - | - |
| | Other Funds | 8,617,231 | - | - | - | - | - |
| | All Funds | 15,332,327 | - | - | - | - | - |
| **003-00-00-00000** | **Administration** | | | | | | |
| | General Fund | 50,886,992 | 28,515,247 | 28,515,247 | 33,450,691 | 31,177,232 | 32,199,466 |
| | Other Funds | 5,298,936 | 7,592,490 | 7,592,490 | 8,502,153 | 8,021,577 | 8,297,353 |
| | All Funds | 56,185,928 | 36,107,737 | 36,107,737 | 41,952,844 | 39,198,809 | 40,496,819 |
| **004-00-00-00000** | **Property Tax Division** | | | | | | |
| | General Fund | 15,504,093 | 17,608,206 | 17,608,206 | 19,253,100 | 19,078,268 | 42,335,705 |
| | Other Funds | 40,316,484 | 43,752,297 | 43,752,297 | 45,580,451 | 45,432,218 | 45,574,835 |
| | All Funds | 55,820,577 | 61,360,503 | 61,360,503 | 64,833,551 | 64,510,486 | 87,910,540 |
| **005-00-00-00000** | **Personal Tax and Compliance Division** | | | | | | |
| | General Fund | 69,604,479 | 79,740,978 | 79,740,978 | 57,990,776 | 57,297,025 | 58,568,078 |
| | Other Funds | 735,992 | 1,851,154 | 1,851,154 | 1,303,758 | 1,281,024 | 1,289,324 |
| | All Funds | 70,340,471 | 81,592,132 | 81,592,132 | 59,294,534 | 58,578,049 | 59,857,402 |

| *Summary Cross Reference Number* | *Cross Reference Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|---|
| **006-00-00-00000** | **Business Division** | | | | | | |
| | General Fund | 20,929,124 | 23,431,030 | 23,431,030 | 21,733,761 | 22,723,884 | 21,574,849 |
| | Other Funds | 18,189,353 | 12,037,862 | 12,037,862 | 12,729,503 | 12,665,867 | 13,855,154 |
| | All Funds | 39,118,477 | 35,468,892 | 35,468,892 | 34,463,264 | 35,389,751 | 35,430,003 |
| **007-00-00-00000** | **Collections Division** | | | | | | |
| | General Fund | - | - | - | 32,829,626 | 32,829,626 | 32,759,938 |
| | Other Funds | - | 13,326,479 | 13,326,479 | 17,382,758 | 17,280,730 | 17,342,709 |
| | All Funds | - | 13,326,479 | 13,326,479 | 50,212,384 | 50,110,356 | 50,102,647 |
| **008-00-00-00000** | **Corporate Division** | | | | | | |
| | General Fund | - | 2,789,362 | 2,789,362 | - | - | - |
| | Other Funds | - | 1 | 1 | 5,145,514 | 4,668,812 | 15,893,907 |
| | All Funds | - | 2,789,363 | 2,789,363 | 5,145,514 | 4,668,812 | 15,893,907 |
| **009-00-00-00000** | **Information Technology Services Division** | | | | | | |
| | General Fund | - | 41,524,773 | 41,524,773 | 45,620,848 | 44,590,120 | 45,027,503 |
| | Other Funds | - | 7,036,887 | 7,036,887 | 7,515,350 | 7,321,387 | 7,413,807 |
| | All Funds | - | 48,561,660 | 48,561,660 | 53,136,198 | 51,911,507 | 52,441,310 |
| **014-00-00-00000** | **Marijuana Program** | | | | | | |
| | Other Funds | 3,513,553 | 4,455,308 | 4,455,308 | 4,926,318 | 4,840,400 | 4,903,516 |

| *Summary Cross Reference Number* | *Cross Reference Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|---|
| **015-00-00-00000** | **Multistate Tax Commission** | | | | | | |
| | Other Funds | 285,765 | - | - | - | - | - |
| **019-00-00-00000** | **Non-Profit Housing for Elderly Persons** | | | | | | |
| | General Fund | 3,037,426 | 3,348,966 | 3,348,966 | 3,492,972 | - | 3,492,972 |
| **025-00-00-00000** | **Sr Citizens Prop Tax Deferral** | | | | | | |
| | Other Funds | 26,893,888 | 33,764,117 | 33,764,117 | 35,426,437 | 35,413,129 | 35,416,968 |
| **030-00-00-00000** | **Core System Replacement** | | | | | | |
| | General Fund | 1,017,746 | 1,165,000 | 1,165,000 | - | - | - |
| | Other Funds | 10,091,605 | 951,000 | 951,000 | 9,185,216 | 4,245,000 | 4,157,000 |
| | All Funds | 11,109,351 | 2,116,000 | 2,116,000 | 9,185,216 | 4,245,000 | 4,157,000 |
| **087-00-00-00000** | **Capital Debt Service and Related Costs** | | | | | | |
| | General Fund | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| | Other Funds | 1,200,880 | 1,327,830 | 3,582,831 | 550,120 | 550,120 | 1,428,120 |
| | All Funds | 15,577,812 | 16,307,950 | 18,562,951 | 7,246,020 | 7,918,290 | 8,007,290 |
| **TOTAL AGENCY** | | | | | | | |
| | General Fund | 190,620,511 | 213,103,682 | 213,103,682 | 221,067,674 | 215,064,325 | 242,537,681 |
| | Other Funds | 115,143,687 | 126,095,425 | 128,350,426 | 148,247,578 | 141,720,264 | 155,572,693 |
| | All Funds | 305,764,198 | 339,199,107 | 341,454,108 | 369,315,252 | 356,784,589 | 398,110,374 |

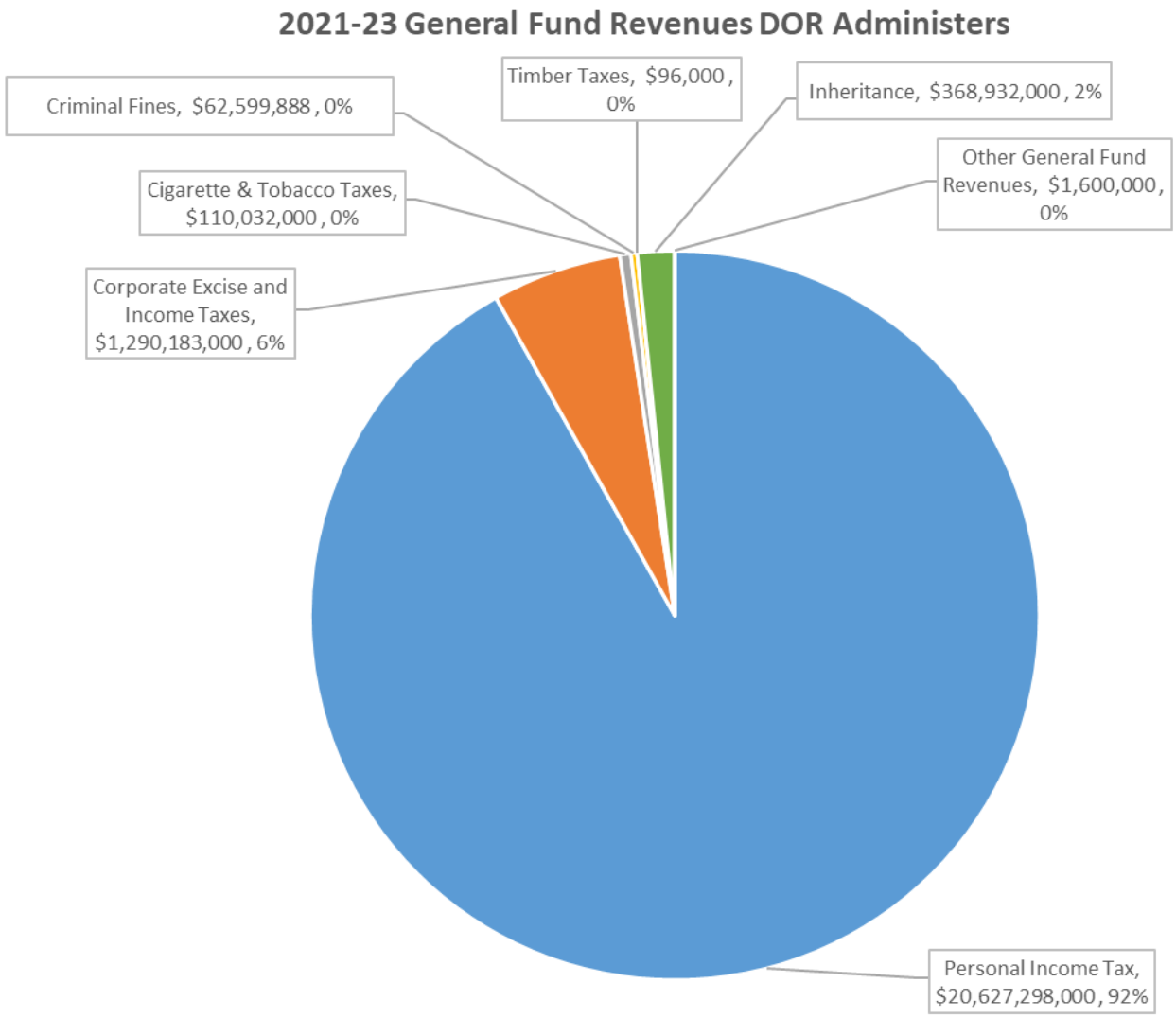
## Revenues




| | 2007-09 | 2009-11 | 2011-13 | 2013-15 | 2015-17 | 2017-19 | 2019-21 Est. | 2021-23 Est. |
|---|---|---|---|---|---|---|---|---|
| Total Revenues | 12,322,390,472 | 12,969,898,745 | 14,093,048,643 | 15,715,895,998 | 18,307,177,263 | 26,823,059,013 | 23,901,002,559 | 28,002,481,361 |

The Oregon Office of Economic Analysis releases revenue forecasts four times per year. According to the May 2021 forecast, General Fund revenues for the state are expected to total $22.5 billion in 2021–23 biennium.

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.


2021-23 General Fund Revenues DOR Administers
Criminal Fines, $62,599,888, 0%
Timber Taxes, $96,000, 0%
Inheritance, $368,932,000, 2%
Other General Fund Revenues, $1,600,000, 0%
Cigarette & Tobacco Taxes, $110,032,000, 0%
Corporate Excise and Income Taxes, $1,290,183,000, 6%
Personal Income Tax, $20,627,298,000, 92%

**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 2021–23 biennium have personal income tax revenue at $20.6 billion. Revenues are largely transferred to the General Fund for general government services, with some transferred to specific funds according to statutory direction.

Corporate Excise and Income Taxes (317.061, 317.070, 317.090, 318.020)
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 2021–23 to be $1.3 billion. Revenues are largely transferred to the General Fund for general government services, with some transferred to specific funds according to statutory direction.

Cigarette Tax (ORS Chapter 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 Authority for the Oregon Health Plan, $.15 goes to the Oregon Health Authority for Mental Health, $.034 goes to the Oregon Health Authority 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 2021–23 biennium, the estimated Cigarette Tax revenue is $679.7 million. The General Fund share of this revenue is $44.9 million. The balance of $634.8 million, Other Funds revenue, is transferred to the agencies listed above.

Passed by voters in the November 3, 2020 General Election, Measure 108 increased the tax by $2 per pack of 20 cigarettes beginning January 1, 2021. The new tax revenue is dedicated to the Oregon Health Plan, tobacco and nicotine prevention and cessation programs across state, and tribal and local health programs. The bill also classifies little cigars as cigarettes, making them subject to the cigarette tax.

Other Tobacco Products Tax (ORS Chapter 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 2021–23 biennium, the estimated Other Tobacco Products Tax revenue is $140.7 million, including revenue as a result of the passage of Measure 108. The General Fund share of this revenue is $65.1 million. The balance is transferred to the Oregon Health Authority for health programs and tobacco reduction efforts.

Passed by voters in the November 3, 2020 general election, Measure 108 increased the cigar tax cap to $1 and adding inhalant delivery systems to the definition of tobacco products subject to the tobacco tax at 65 percent of wholesale sales price, beginning January 1, 2021. The new tax revenue attributable to taxation of inhalant delivery systems is dedicated to the Oregon Health Plan, tobacco and nicotine prevention and cessation programs across state, and tribal and local health programs.

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 six 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 of Revenue for collection activity. For the 2021–23 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 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 Chapter 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 2021–23 biennium, the estimated inheritance tax revenue is just over $443 million. Most of this is transferred to the General Fund for general government purposes. The remainder is transferred to the PERS UAL fund.

Timber Taxes (Eastern Oregon, Western Oregon, and Small Tract Forestland Severance Taxes) (ORS Chapter 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, landowners 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 2020 rates used are $6.15 per thousand board feet of timber harvested in western Oregon and $4.78 per thousand board feet of timber harvested in eastern Oregon. For the 2021–23 biennium, the estimated severance tax revenues are $1 million. Revenues are transferred as follows: 4.37 percent to the General Fund for general government 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 $990,260, 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 2020 is fixed at $4.1322 per thousand board feet harvested. For the 2021–23 biennium, Forest Products Harvest Tax revenue is estimated at $33.7 million. Revenues are transferred as follows: 21.78 percent to public universities for the Forest Research and Experiment Account, 15.125 percent to the Department of Forestry for the Forest Land Protection Fund, 33.57 percent to the Department of Forestry for the Oregon Forest Practices Act, 2.42 percent to public universities for professional forestry education, and 27.104 percent to the Oregon Forest Resources Institute Fund.

Heavy Equipment Rental Tax (ORS 307.872)
The Heavy Equipment Rental Tax imposes a 2 percent 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 2021–23 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 rental tax revenue attributable to rental locations in each county.

Transit Taxes (ORS 267.385, 305.620, Chapter 750)
Transit taxes are made up of taxes from TriMet and Lane transit district taxes and the Statewide Transit Tax.

The TriMet Transit District Payroll Tax and Lane Transit District Payroll Tax are payroll-based mass transit taxes collected from employers in the Lane and TriMet transit districts. Self-employment transit taxes are also imposed on self-employed income earned by businesses within these districts. The transit districts set the rates, and the department administers these tax programs for the districts. For the 2021–23 biennium, the TriMet

Transit District and Lane Transit District transit taxes are estimated at $1.3 billion. 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 one-tenth of 1 percent of gross wages paid to Oregon residents (regardless of where the service is performed), nonresident employees who provide services in Oregon, and periodic payments made by payers to Oregon residents. For the 2021–23 biennium, Statewide Transit Tax revenue is estimated at $227.8 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation.

Marijuana Retail 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 2021–23 biennium, estimated marijuana revenue is $339 million. These revenues are transferred to the Oregon Liquor Control Commission, Criminal Justice Commission, Department of Education for the State School Fund, Oregon Health Authority for Mental Health and Drug and Alcohol Abuse Services, Oregon State Police, and the Department of Administrative Services, which in turn 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 324.070)

A severance tax is imposed on gas and oil production in Oregon. For the 2021–23 biennium, 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.

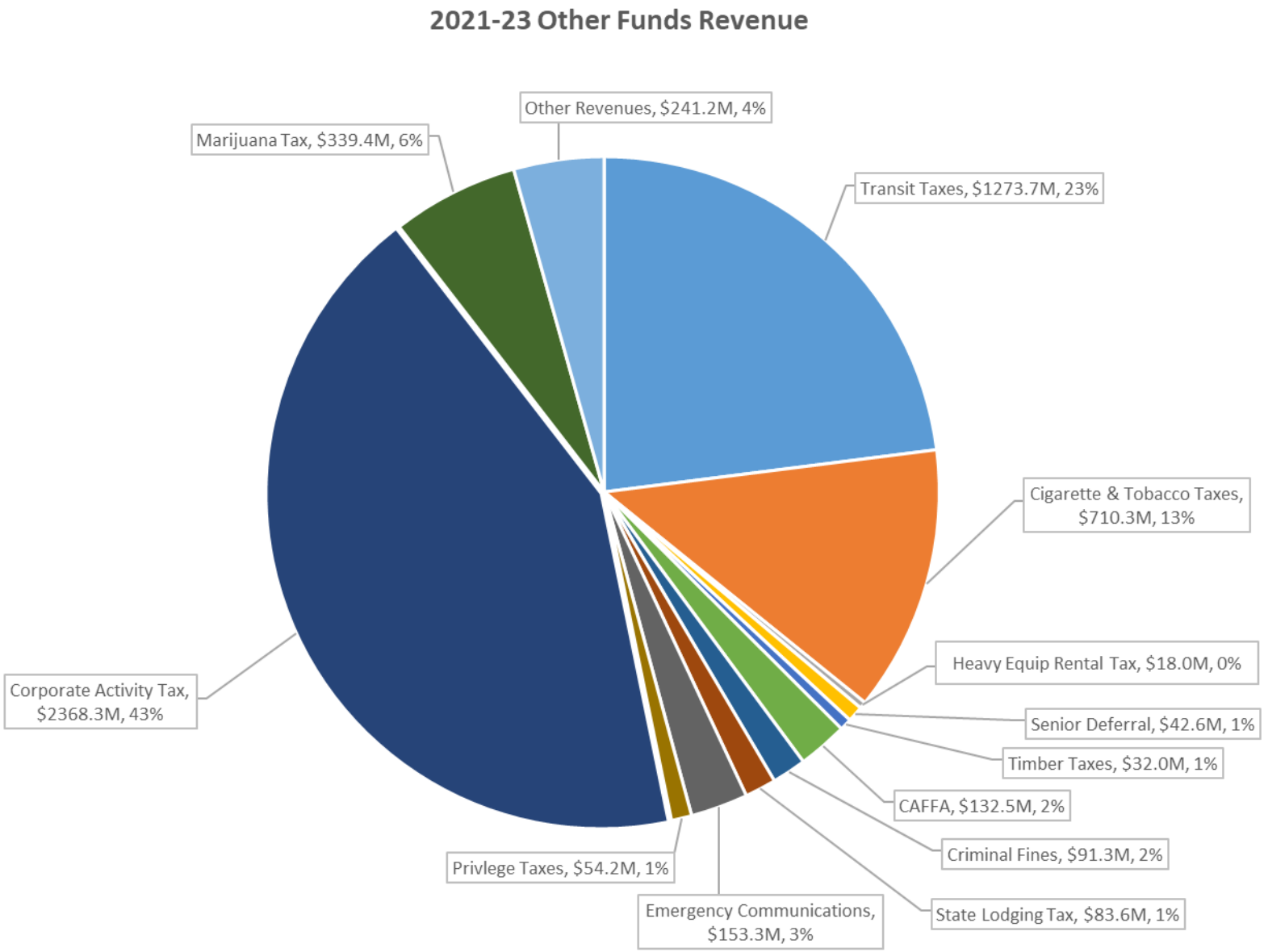
Vehicle Taxes (ORS 320.405;320.410)

The Vehicle Privilege Tax is a tax on 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 with 7,500 or fewer miles when sold on or after January 1, 2018. The tax is paid by the Oregon vehicle dealer, but it may be passed on to the purchaser of the vehicle. For the 2021–23 biennium, estimated privilege tax revenues are $50.5 million. The first $12 million in revenue each year from the privilege tax is transferred to the Department of Environmental Quality for the Zero Emissions Incentive Fund. The remainder is transferred to the Department of Transportation for the Connect Oregon Fund.

The Vehicle Use Tax is a 0.5 percent tax on the retail sales price of taxable motor vehicles with 7,500 or fewer miles when purchased on or after January 1, 2018 from an out-of-state dealer by an Oregon resident or business where the vehicle will be titled and registered in Oregon. For the 2021–23 biennium, the estimated use tax revenues are $15.9 million. Revenues from the use tax are transferred to the State Highway Fund.

State Lodging Tax (ORS 320.300-320.330)

A State Transient Lodging Tax of 1.5 percent is imposed on the amount paid for occupancy of dwelling units and recreational vehicle 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 payments charged for occupancy. This tax is in addition to lodging, room, or occupancy taxes imposed by local governments. For the 2021–23 biennium, estimated State Transient Lodging Tax revenues are $83.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Oregon Tourism Commission.


2021-23 Other Funds Revenue
Other Revenues, $241.2M, 4%
Marijuana Tax, $339.4M, 6%
Transit Taxes, $1273.7M, 23%
Cigarette & Tobacco Taxes, $710.3M, 13%
Heavy Equip Rental Tax, $18.0M, 0%
Senior Deferral, $42.6M, 1%
Timber Taxes, $32.0M, 1%
CAFFA, $132.5M, 2%
Criminal Fines, $91.3M, 2%
State Lodging Tax, $83.6M, 1%
Emergency Communications, $153.3M, 3%
Privlege Taxes, $54.2M, 1%
Corporate Activity Tax, $2368.3M, 43%

Bicycle Excise Tax (ORS 320.415)
The Oregon Bicycle Excise Tax is a flat tax of $15 on the purchase of a new bicycle with a 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 2021–23 biennium, the estimated Bicycle Excise Tax revenues are $1.6 million. 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 2021–23 biennium, estimated revenues from the County Assessment Funding Assistance Program are $92 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 10 counties under ORS 306.125. For the 2021–23 biennium, estimated revenues from the Oregon Land Information System Fund are $1.7 million. These revenues support the activities associated with mapping services statewide.

Emergency Communications Tax (E911) (ORS 403.200-403.250)
Telecommunications services or Voice Over Internet Protocol (VOIP) services with access to the emergency communications system are taxed $1 per access line per month (for subscriber service) or $1 per retail transaction (for prepaid wireless service). Both rates increased to $1.25 beginning January 1, 2021. The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services at the time of purchase. For the 2021–23 biennium, estimated revenues from the Emergency Communications Tax are $153 million. These funds are transferred to the Oregon Military Department for emergency management.

Private Rail Car and Cooperative Electric Taxes (ORS 308.505–308.674 & 308.805–308.820)
The Department of Revenue collects revenues for the Private Rail Car Tax and the Cooperative Electric Tax. For the 2021–23 biennium, estimated revenues for the Private Railcar Tax are $582,000. Estimated revenues for the Cooperative Electric Tax are $20.2 million. These funds are transferred to Oregon counties.

Greenlight Oregon Labor Rebate Fund (ORS 316.220-316.221)
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 and entices productions to stay in Oregon. The labor rebate is equal to 6.2 percent of payroll. For the 2021–23 biennium, 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.

Corporate Activity Tax (ORS Chapter 317A):
The Corporate Activity Tax was established in the 2019 legislative session. The taxes are paid by all business entity types with taxable Oregon commercial activity over $1 million. The tax rate is $250 plus 0.57 percent of any taxable Oregon commercial activity over $1 million. There are a number of exclusions from the tax as well as a subtraction for 35 percent of either cost inputs or labor expense. For the 2021–23 biennium, estimated revenues from the Corporate Activity Tax are $2.4 billion. The taxes collected are Other Funds revenue and are transferred to the Student Success Fund, net of administrative expenses.

**Business Licenses and Fees**

Hazardous Substances Fee (ORS 453.396-453.414)
The Department of Revenue collects Hazardous Substance Possession Fees, which are assessed by the State Fire Marshal. For the 2021–23 biennium, estimated revenues for the hazardous substance fees are $6.3 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 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 2021–23 biennium, estimated revenues for the Petroleum Products Fee are $5.8 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality and State Fire Marshal.

**Charges for Services**

Administrative and Service Charges
For the 2021–23 biennium, estimated revenues for administrative and service charges are $20.4 million. Of this amount, $19.8 million is used to cover Department of Revenue administrative costs to operate various tax and collection programs. The remaining $0.6 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 Account. Funds for this account are collected from municipal and justice courts, as well as the Oregon Judicial Department, which collects funds from circuit and district courts. For the 2021–23 biennium, estimated criminal fines are $121.5 million. The General Fund share of this revenue is $47.6 million. The balance of $73.9 million is Other Funds revenue to be transferred to various agencies as determined by the Legislature.

**Donations**

Charitable Checkoff Program (ORS 305.690-305.753)
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 Veteran's Homes, ALS Association, 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 2021–23 biennium, 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.

**Loan Repayments**

Senior and Disabled Citizen Property Tax Deferral Program (ORS 311.666-311.701)
Revenue from the Senior and Disabled Citizen Property Tax Deferral Program 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. They may be paid at any time and become due following disqualification from the program. They accrue 6 percent simple 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 2021–23 biennium, estimated revenues for the Senior and Disabled Citizen Property Tax Deferral Program is $42.6 million. These funds, net of Department of Revenue administrative costs, are transferred to counties.

**Other Revenues**

County Assessment Function Funding Assistance Program (ORS 294.175-294.187)
A portion of the recording fees revenue collected under the County Assessment Function Funding Assistance (CAFFA) Program is transferred through the Department of Revenue to accounts at the Housing and Community Services Department. Recordings are charged $9 to fund 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 2021–23 biennium, estimated revenues for the CAFFA Program are $40 million. These revenues are transferred to the Housing and Community Services Department accounts for housing-related programs.

| Source | Fund | ORBITS Revenue Acct | 2017-19 Actual | 2019-21 Legislatively Adopted | 2019-21 Estimated | 2021-23 Agency Request | 2021-23 Governor's | 2021-23 Legislatively Adopted |
|---|---|---|---|---|---|---|---|---|
| Personal Income Taxes | GENERAL | 0105 | 18,781,067,937 | 18,705,068,000 | | 18,508,090,000 | 19,661,751,000 | 20,627,298,000 |
| Corp Excise and Income Taxes | GENERAL | 0110 | 1,663,455,066 | 1,245,753,673 | | 1,157,616,000 | 1,359,556,000 | 1,290,183,000 |
| Corporate Activity Tax | OTHER | 0113 | | 909,450,923 | | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| Other Employer – Employee Taxes | OTHER | 0130 | | | | | | |
| • TriMet Self Employment | | | | 43,038,000 | | 42,288,000 | 42,288,000 | 36,805,000 |
| • TriMet | | | | 839,811,000 | | 835,311,000 | 835,311,000 | 919,864,880 |
| • LTD Self Employment | | | | 4,885,592 | | 4,685,592 | 4,685,592 | 4,835,950 |
| • LTD | | | | 85,648,095 | | 84,398,095 | 84,398,095 | 87,106,385 |
| • Payroll Tax | | | 210,512,067 | 203,500,000 | | 232,200,000 | 231,649,880 | 223,700,000 |
| • Worker's Comp | | | | 1,150,000 | | 1,150,000 | 1,150,000 | 1,150,000 |
| • Debt Service | OF Debt Srv | 0130 | | 1,327,830 | | 550,120 | 550,120 | 1,340,120 |
| Cigarette Taxes | GENERAL | 0135 | 68,475,903 | 64,998,000 | | 61,070,000 | 129,741,547 | 44,903,000 |
| | OTHER | 0135 | 331,569,127 | 330,730,869 | | 313,544,080 | 697,062,268 | 634,797,000 |
| Other Tobacco Products Taxes | GENERAL | 0140 | 63,597,835 | 66,533,000 | | 64,469,000 | 64,469,000 | 65,129,000 |
| | OTHER | 0140 | 55,442,355 | 58,043,000 | | 57,470,058 | 57,748,466 | 75,500,000 |
| Marijuana Tax | OTHER | 0142 | 256,243,251 | 238,019,334 | | 286,760,528 | 334,069,574 | 339,360,000 |
| Amusement Taxes | GENERAL | 0145 | 1,681,833 | 1,600,000 | | 1,600,000 | 1,600,000 | 1,600,000 |
| | OTHER | 0145 | 0 | 3,890,000 | | 3,890,000 | 3,890,000 | 3,890,000 |
| Inheritance Taxes | GENERAL | 0155 | 381,187,043 | 361,189,000 | | 315,000,000 | 315,000,000 | 368,932,000 |
| Eastern Oregon Severance Taxes | GENERAL | 0160 | 5,428 | 6,000 | | 6,000 | 6,000 | 6,000 |
| | OTHER | 0160 | | 18,000 | | 20,260 | 20,260 | 20,260 |
| Western Oregon Severance Taxes | GENERAL | 0162 | 295,827 | 30,000 | | 30,000 | 30,000 | 90,000 |
| | OTHER | 0162 | | 970,000 | | 970,000 | 970,000 | 970,000 |
| Other Severance Taxes | OTHER | 0165 | | 150,000 | | 150,000 | 150,000 | 100,000 |
| Privilege Taxes | OTHER | 0185 | 22,475,878 | 52,350,000 | | 50,500,000 | 50,500,000 | 54,200,000 |
| • Vehicle | | | | | | | | |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Other Taxes | GENERAL | 0195 | 609,139 | | | | | |
| • Other Taxes | OTHER | 0195 | | 30,327 | | 30,327 | 30,327 | 0 |
| • State Lodging tax | | | | 73,900,000 | | 86,461,922 | 69,400,000 | 83,627,523 |
| • Electric Coop | | | | 20,198,320 | | 19,302,680 | 20,198,320 | 19,302,680 |
| • Private Rail Car | | | | 582,000 | | 582,000 | 582,000 | 582,000 |
| • Emergency “911” Phone | | | | 93,101,180 | | 158,827,041 | 193,278,990 | 153,269,228 |
| • Assessor Funding | | | | 39,640,046 | | 39,971,096 | 60,004,331 | 42,177,590 |
| • Forest Products Harvest Tax | | | | 33,708,283 | | 31,020,012 | 33,708,283 | 31,020,012 |
| • Bicycle Excise Tax | | | | 1,178,000 | | 1,430,000 | 1,400,000 | 1,600,000 |
| • Oregon Land Information System | | | | 1,504,000 | | 1,657,734 | 1,657,734 | 1,657,734 |
| • Heavy Equipment Rental Tax | | | | 17,976,361 | | 18,000,000 | 18,000,000 | 18,000,000 |
| • Greenlight Oregon | | | | 9,700,000 | | 9,700,000 | 9,700,000 | 9,700,000 |
| • Multistate | | | | 306,717 | | 306,327 | 306,327 | 306,327 |
| • Other | | | | | | 41,282,267 | 10,251,000 | 40,441,706 |
| Business License and Fees | OTHER | 0205 | | 6,804,865 | | 6,328,034 | 6,863,704 | 6,328,034 |
| • Hazardous Substances | | | | 5,775,670 | | 5,775,670 | 5,240,000 | 5,775,670 |
| • Petroleum Load | | | | | | | | |
| Charges for Services | OTHER | 0410 | 28,344,224 | 20,311,377 | | 20,458,329 | 20,390,986 | 20,458,329 |
| Admin and Service Charges | OTHER | 0415 | 28,560,094 | | | | | |
| Fines and Forfeitures | GENERAL | 0505 | | 12,028,333 | | 12,028,333 | 12,028,333 | 12,028,333 |
| | OTHER | 0505 | | 17,688,874 | | 20,219,258 | 20,219,258 | 54,419,258 |
| Donations | OTHER | 0905 | | 2,000,000 | | 2,000,000 | 2,000,000 | 2,000,000 |
| Senior Citizen Property Tax Repayments | OTHER | 0950 | | 40,924,836 | | 42,587,156 | 42,583,895 | 42,577,687 |
| Other Revenues | GENERAL | 0975 | 3,278,543 | | | | | |
| | OTHER | 0975 | 18,736,498 | 89,111,954 | | 101,638,990 | 92,453,774 | 118,355,294 |
| Transfer from Judicial Department (Fines and Forfeitures) | GENERAL | 1198 | | 50,571,555 | | 50,571,555 | 50,571,555 | 50,911,091 |
| | OTHER | 1198 | 89,097,195 | 71,313,365 | | 36,911,091 | 36,911,091 | 36,911,091 |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-000-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Personal Income Taxes | 18,781,067,937 | 18,705,068,000 | 18,705,068,000 | 18,508,090,000 | 19,661,751,000 | 20,627,298,000 |
| Corp Excise and Income Taxes | 1,663,455,066 | 1,245,753,673 | 1,245,753,673 | 1,157,616,000 | 1,359,556,000 | 1,290,183,000 |
| Corporate Activity Tax | - | - | - | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| Other Employer -Employee Taxes | 210,512,067 | 1,178,032,687 | 1,178,032,687 | 1,198,882,687 | 1,198,882,687 | 1,273,652,335 |
| Cigarette Taxes | 400,045,030 | 395,728,869 | 395,728,869 | 374,614,080 | 826,803,725 | 679,700,000 |
| Other Tobacco Products Taxes | 119,040,190 | 124,576,000 | 124,576,000 | 121,939,058 | 122,217,466 | 140,629,000 |
| Marijuana Taxes | 256,243,251 | 238,019,334 | 238,019,334 | 286,760,528 | 334,069,574 | 339,360,000 |
| Amusement Taxes | 1,681,833 | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 |
| Inheritance Taxes | 381,187,043 | 361,189,000 | 361,189,000 | 315,000,000 | 315,000,000 | 368,932,000 |
| Eastern Oregon Severance Taxes | 5,428 | 24,000 | 24,000 | 26,260 | 26,260 | 26,260 |
| Western Oregon Severance Taxes | 295,827 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,060,000 |
| Other Severance Taxes | - | 150,000 | 150,000 | 150,000 | 150,000 | 100,000 |
| Privilege Taxes | 22,475,878 | 52,350,000 | 52,350,000 | 50,500,000 | 50,500,000 | 54,200,000 |
| Other Taxes | 609,139 | 1,201,276,157 | 1,201,276,157 | 408,571,406 | 420,475,042 | 403,181,367 |
| Business Lic and Fees | - | 11,597,353 | 11,597,353 | 12,103,704 | 12,103,704 | 12,103,704 |
| Charges for Services | - | 20,311,377 | 20,311,377 | 20,458,329 | 20,390,986 | 22,048,327 |
| Admin and Service Charges | 28,344,224 | - | - | - | - | - |
| Fines and Forfeitures | 28,560,094 | 29,717,207 | 29,717,207 | 32,247,591 | 32,247,591 | 66,447,591 |
| General Fund Obligation Bonds | 9,382,352 | - | - | - | 4,245,000 | 4,157,000 |
| Interest Income | 118,669 | - | - | - | - | - |
| Donations | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Sr Citizen Prop Tax Repayments | - | 40,924,836 | 40,924,836 | 42,587,156 | 42,583,895 | 42,577,687 |
| Other Revenues | 22,015,041 | 89,111,954 | 89,111,954 | 101,638,990 | 92,453,774 | 118,355,294 |
| Transfer In - Intrafund | 4,837,246,973 | 74,542,191 | 74,542,191 | 78,761,056 | 78,963,631 | 95,200,150 |

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Transfer from General Fund | 3,037,426 | - | - | - | - | - |
| Tsfr From OR Business Development | 20,000 | - | - | - | - | - |
| Tsfr From Judicial Dept | 89,097,195 | 121,884,920 | 121,884,920 | 87,482,646 | 87,482,646 | 87,482,646 |
| Transfer Out - Intrafund | (4,837,246,973) | (74,542,191) | (74,542,191) | (78,761,056) | (78,963,631) | (95,200,150) |
| Transfer to Public Universities | - | (7,966,616) | (7,966,616) | (7,966,616) | (7,966,616) | (7,331,270) |
| Transfer to Other | - | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,141,729,050) |
| Transfer to General Fund | (20,963,045,415) | (20,507,807,888) | (20,507,807,888) | (20,170,511,215) | (21,594,783,672) | (22,460,740,888) |
| Transfer to Counties | 60,632,308 | (38,226,120) | (38,226,120) | (38,226,120) | (38,226,120) | (37,330,480) |
| Tsfr To Human Svcs, Dept of | (2,758,007) | (2,758,007) | (2,758,007) | (2,876,601) | (2,876,601) | (2,876,601) |
| Tsfr To Administrative Svcs | (94,648,341) | (59,995,190) | (59,995,190) | (75,307,190) | (62,091,598) | (29,165,524) |
| Tsfr To OR Business Development | - | - | - | - | (12,000,000) | - |
| Tsfr To Justice, Dept of | (21,281,875) | (20,144,307) | (20,144,307) | (23,172,359) | (23,172,359) | (23,172,359) |
| Tsfr To Lands, Dept of State | (23,723) | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| Tsfr To Judicial Dept | (9,549,866) | (12,682,392) | (12,682,392) | (11,092,862) | (11,092,862) | (11,092,862) |
| Tsfr To Criminal Justice Comm | (1,500,000) | (3,000,000) | (3,000,000) | (3,000,000) | (3,000,000) | (6,000,000) |
| Tsfr To Military Dept, Or | (89,820,504) | (92,235,386) | (92,235,386) | (153,326,228) | (193,335,990) | (153,326,228) |
| Tsfr To Police, Dept of State | (27,039,078) | (49,198,281) | (49,198,281) | (52,188,772) | (50,830,572) | (22,991,572) |
| Tsfr To Pub Safety Std/Trng | (36,516,280) | (37,520,327) | (37,520,327) | (36,691,932) | (41,993,786) | (43,537,104) |
| Tsfr To Corrections, Dept of | (4,257,421) | (4,585,442) | (4,585,442) | (4,846,812) | - | (4,864,812) |
| Tsfr To Environmental Quality | (22,452,505) | (25,780,444) | (25,780,444) | (26,155,444) | (26,155,444) | (26,155,444) |
| Tsfr To Oregon Health Authority | (425,190,417) | (435,629,808) | (435,629,808) | (425,554,808) | (885,076,266) | (974,157,708) |
| Tsfr To HECC | (2,159,205) | (2,093,270) | (2,093,270) | (2,093,270) | (2,116,053) | (2,138,373) |
| Tsfr To Education, Dept of | (90,597,143) | (1,013,349,476) | (1,013,349,476) | (2,306,664,000) | (2,327,960,779) | (2,385,696,736) |
| Tsfr To Forestry, Dept of | (15,435,725) | (25,741,667) | (25,741,667) | (26,848,559) | (26,848,559) | (26,848,559) |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-000-00-00-00000**

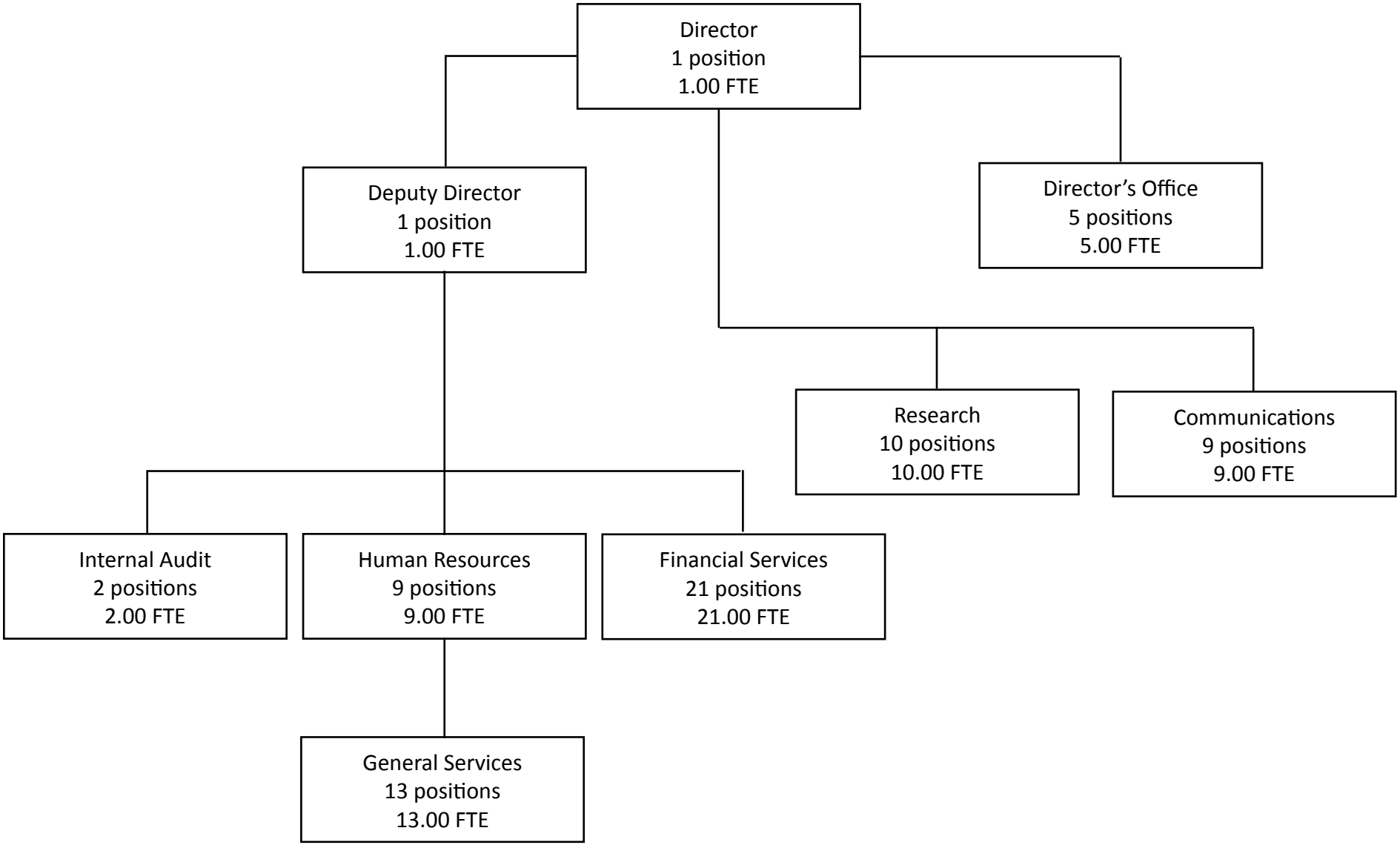
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Tsfr To Fish/Wildlife, Dept of | (75,237) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| Tsfr To Transportation, Dept | (101,353,443) | (256,884,667) | (256,884,667) | (290,909,667) | (290,909,667) | (290,909,667) |
| Tsfr To OLCC | (6,723,539) | (7,000,000) | (7,000,000) | (7,000,000) | (7,153,600) | (7,000,000) |
| Tsfr To Housing and Com Svcs | (53,119,771) | (88,765,387) | (88,765,387) | (90,352,414) | (90,352,414) | (90,352,414) |
| **Total Other Funds** | **$110,278,503** | **$118,527,113** | **$118,527,113** | **$165,250,668** | **$113,518,616** | **$159,733,560** |
| **Nonlimited Other Funds** | | | | | | |
| Other Taxes | - | - | - | - | 33,251,000 | - |
| Other Revenues | - | - | 2,255,001 | - | - | - |
| Tsfr To Public Emp Ret Sys | - | - | - | - | (33,251,000) | - |
| **Total Nonlimited Other Funds** | **-** | **-** | **$2,255,001** | **-** | **-** | **-** |

# Administration

Organizational chart

2019–21 Legislatively Adopted Budget

71 positions 71.00 FTE

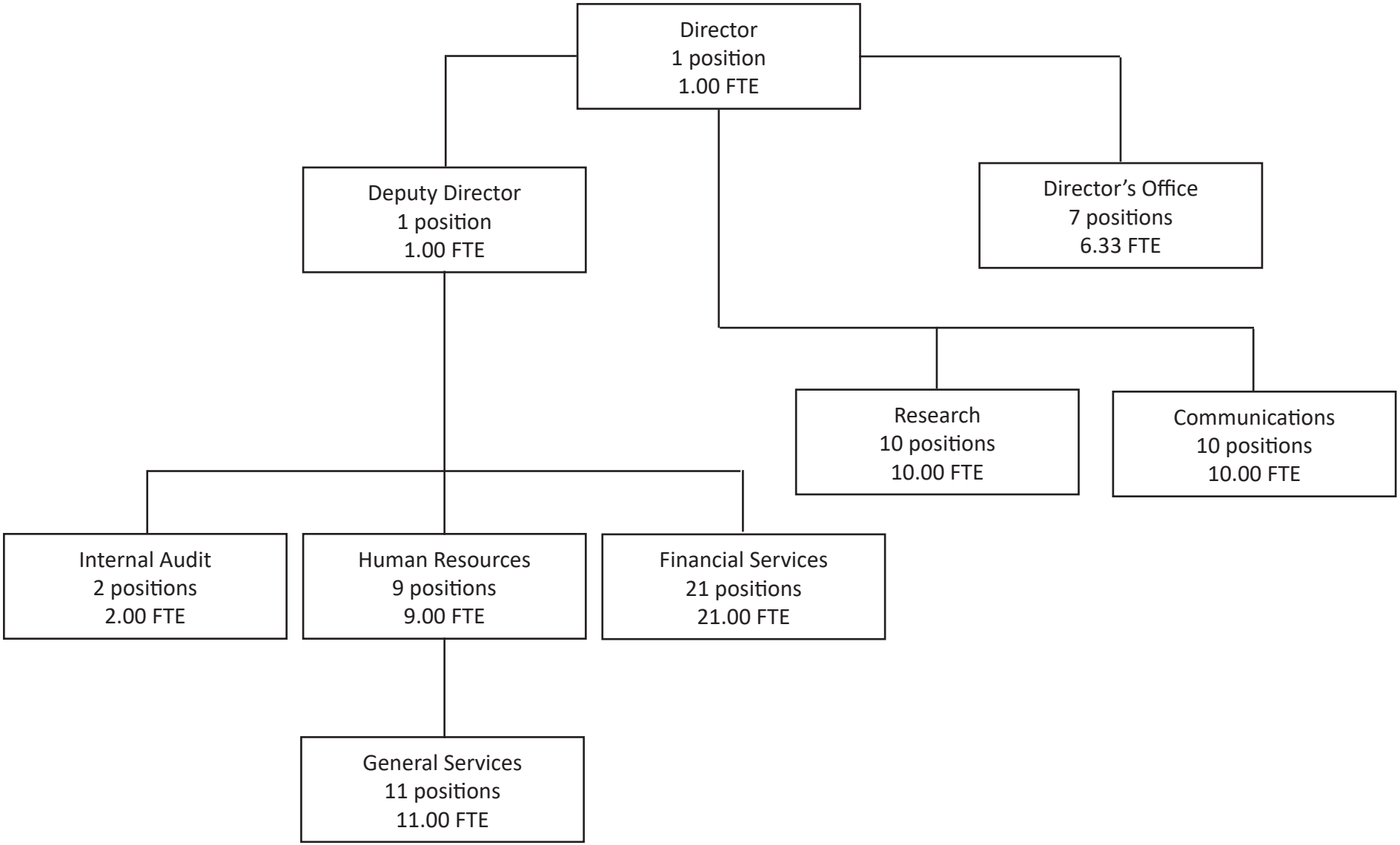


# Administration

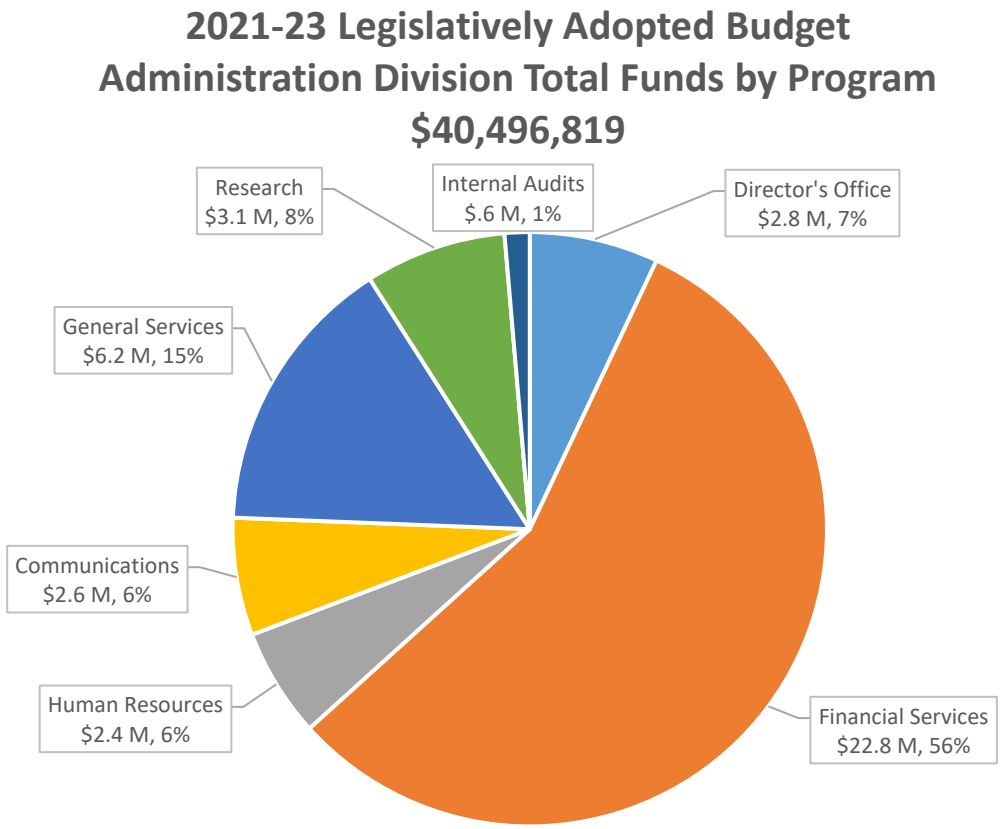
Organizational chart

2021–23 Legislatively Adopted Budget

72 positions 71.33 FTE

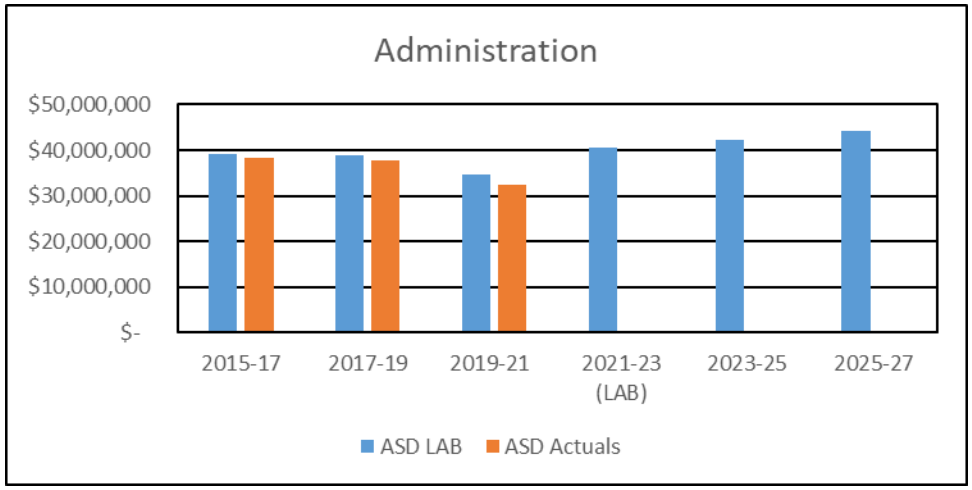


## Administration Program




**Long-term focus area:** Excellence in state government

**Primary program contact:** Satish Upadhyay, deputy director




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **ASD** | LAB | $ 39,275,805 | $ 38,860,211 | $ 34,576,809 | $ 40,496,819 | $ 42,351,704 | $ 44,309,774 |
| | Actuals | $ 38,215,634 | $ 37,695,006 | $ 32,427,070 | | | |

**Program Overview**

The Administration Program includes the Director's Office, Financial Services Division, Communications, Human Resources, General Services, Internal Audit, and Research. Other functions include agency leadership, central agency administration, legislative coordination, and performance management functions. Effective management of this program supports the agency's staff in providing excellence in core business program delivery and customer assistance.

**Program Funding Request**

| Administration Division | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 28,515,247 | $ 7,592,490 | $ 36,107,737 | 71 | 71.00 |
| CSL 21-23 | $ 32,733,434 | $ 8,422,461 | $ 41,155,895 | 68 | 68.00 |
| ARB 21-23 | $ 33,450,691 | $ 8,502,153 | $ 41,952,844 | 72 | 71.52 |
| GB 21-23 | $ 31,177,232 | $ 8,021,577 | $ 39,198,809 | 71 | 70.64 |
| LAB 21-23 | $ 32,199,466 | $ 8,297,353 | $ 40,496,819 | 72 | 71.33 |
| Difference | $ 3,684,219 | $ 704,863 | $ 4,389,082 | 1 | 0.33 |
| % change | 12.9% | 9.3% | 12.2% | 1.4% | 0.5% |

**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 director, executive support staff, legislative policy and processes, and rulemaking reside in the Director's Office.

**Agency leadership:** The director and deputy director 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 led efforts in the 2017–19 biennium across the agency to define strategic outcomes that cascade throughout the organization, metrics, and other performance management processes and tools that helped the agency monitor performance progress and outcomes. The position associated with this function was limited duration and was not included in the agency's 2019–21 budget. The limited

duration operations and policy analyst 4 completed a legislative budget note requested by the 2017 Legislature asking the agency to complete an assessment of outcome-based management (OBM) practices. The results of this assessment were reported to the 2019 Legislature.

| Director's Office | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 2,128,890 | $ 264,600 | $ 2,393,490 | 7 | 7.00 |
| CSL 21-23 | $ 2,083,130 | $ 188,343 | $ 2,271,473 | 6 | 6.00 |
| ARB 21-23 | $ 2,100,272 | $ 190,247 | $ 2,290,519 | 6 | 6.00 |
| GB 21-23 | $ 2,015,329 | $ 180,457 | $ 2,195,786 | 6 | 6.00 |
| LAB 21-23 | $ 2,454,723 | $ 388,432 | $ 2,843,155 | 9 | 8.33 |
| Difference | $ 325,833 | $ 123,832 | $ 449,665 | 2 | 1.33 |
| % change | 15.3% | 46.8% | 18.8% | 28.6% | 19.0% |

**Financial Services Division**

The Financial Services Division (FSD) 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. FSD manages all of the funding for the expenditures associated with state government services charges, rent, and facilities. During the 2019–21 biennium, FSD completed several budget notes and responded to audits targeted at improving financial integrity and controls within the agency. With most recommendations completed, the division continues to seek ways to implement best business practices and employ continuous improvement and education efforts in all areas. Long-term improvement actions will continue to be executed through the 2021–23 biennium.

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

**Finance Unit:** This unit provides accounting services, prepares financial reports, transfers and reconciles funds, and collects funds owed to DOR. The unit works closely with the DAS State Controller's Division, the Oregon State Treasury, other state agencies, and the federal government. During the 2019–21 biennium, this unit partnered with the budget team to create a crosswalk between RSTARS and ORBITS in coordination with the agency restructure and new cost allocation process. Budget note improvement actions included:

- Staffing all vacant Finance positions including an accounting manager, two accountant 4s, 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 Unit, defining clear control procedures for review of system accesses, establishing unit expectations, and performing monthly updates to manage unit priorities.

During the 2021–23 biennium, work will continue to develop desk manuals that are living documents, implement recommendations received through various audits, and examine best practices to strengthen financial recording and revenue management. The unit will continue to find opportunities to better assist the agency and work strategically and collaboratively with leadership, agency stakeholders, and customers.

**Budget Unit:** This unit leads the biennial budget process and provides guidance and direction to program and administrative staff. Budget is responsible for initiating and coordinating processes for budget planning, financial analysis, and overall technical budget support for the agency. During the 2019–21 biennium, improvement actions included:

- Shifting the payroll function to DAS Payroll.
- Creating a Financial Services Forum, which is used to keep the agency informed of progress on the budget build, as well as share process changes.
- Starting to create budget staff desk manuals.

During the 2021–23 biennium, work will continue to improve communication with internal and external customers, train budget staff, improve the fiscal impact and financial forecasting processes, improve monthly financial reports, and keep desk manuals up to date.

**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 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. As part of the Revenue Annual Risk Assessment and Audit Plan, an internal audit of procurement processes and practices was conducted and completed at the end of 2019. The objective of the audit was to assess the appropriateness and effectiveness of the process-control framework to support contract and procurement activities. Through the next biennium, this unit will establish and execute an operational improvement plan that aligns with the audit recommendations. The plan will include developing systematic and repeatable processes and methods, improving standard controls in workflows, strengthening training and monitoring components, leveraging a new agency intranet, and developing metrics and actionable plans to increase the maturity of procurement processes in anticipation of the OregonBuys modernization initiative.

| Financial Services | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 16,149,140 | $ 3,820,035 | $ 19,969,175 | 21 | 21.00 |
| CSL 21-23 | $ 19,466,898 | $ 4,527,555 | $ 23,994,453 | 20 | 20.00 |
| ARB 21-23 | $ 19,466,898 | $ 4,527,555 | $ 23,994,453 | 20 | 20.00 |
| GB 21-23 | $ 17,775,882 | $ 4,210,499 | $ 21,986,381 | 20 | 20.00 |
| LAB 21-23 | $ 18,585,943 | $ 4,206,196 | $ 22,792,139 | 21 | 21.00 |
| Difference | $ 2,436,803 | $ 386,161 | $ 2,822,964 | - | - |
| % change | 15.1% | 10.1% | 14.1% | 0.0% | 0.0% |

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

**Public Affairs:** This group 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 group 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 ways 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 4 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.

| Communications | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 1,756,623 | $ 251,387 | $ 2,008,010 | 9 | 9.00 |
| CSL 21-23 | $ 2,276,727 | $ 314,564 | $ 2,591,291 | 10 | 10.00 |
| ARB 21-23 | $ 2,259,585 | $ 312,660 | $ 2,572,245 | 10 | 10.00 |
| GB 21-23 | $ 2,195,227 | $ 305,059 | $ 2,500,286 | 10 | 10.00 |
| LAB 21-23 | $ 2,276,727 | $ 314,564 | $ 2,591,291 | 10 | 10.00 |
| Difference | $ 520,104 | $ 63,177 | $ 583,281 | 1 | 1.00 |
| % change | 29.6% | 25.1% | 29.0% | 11.1% | 11.1% |

**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, position management, and maintenance of employee personnel records.

During the 2019–21 biennium, HR successfully transitioned to Workday, an enterprise-wide electronic human resource information system. Workday allows HR to perform recruitment management, classification and compensation, absence management, position management, and talent and performance management. HR also committed to, and fulfilled, the recommendations in a 2019 Oregon Secretary of State culture audit report pertaining to the implementation of an effective accountability framework that, at minimum, sets clear and measurable expectations and feedback to address employee performance. HR was required to track employee position descriptions to ensure employees have updated and accurate descriptions of their work, track employee performance evaluations to ensure employees received timely feedback on their performance, ensure position descriptions and performance evaluation standards are clear and consistently applied, ensure that managers and supervisors had the necessary training and skills, and consult with the Department of Administrative Services Human Resource Office for assistance with supervisor training and development. However, while executing the recommendations of the SOS culture audit, the department identified gaps in its employee training and development plan and revealed opportunities to improve on its commitment to ensure a culture of diversity, equity, and inclusion.

The Governor's Budget includes three new positions. This consists of one human resources analyst 3, dedicated to the agency's diversity, equity, and inclusion efforts. It also consists of one training and development specialist and one principal executive/manager C to ensure the agency is able to provide a better comprehensive and sustainable employee training and development program, as well as boost its employee engagement efforts.

| Human Resources | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 1,950,878 | $ 184,301 | $ 2,135,179 | 9 | 9.00 |
| CSL 21-23 | $ 2,183,693 | $ 213,856 | $ 2,397,549 | 9 | 9.00 |
| ARB 21-23 | $ 2,900,950 | $ 293,548 | $ 3,194,498 | 13 | 12.52 |
| GB 21-23 | $ 2,675,966 | $ 269,189 | $ 2,945,155 | 12 | 11.64 |
| LAB 21-23 | $ 2,183,693 | $ 213,856 | $ 2,397,549 | 9 | 9.00 |
| Difference | $ 232,815 | $ 29,555 | $ 262,370 | - | - |
| % change | 11.9% | 16.0% | 12.3% | 0.0% | 0.0% |

**General Services**
General Services is composed of Facilities, Special Services, and the Disclosure Office.

**Facilities:** The unit engages in space planning, cubicle configuration, oversight of building maintenance needs, and public accessibility. Additionally, the unit performs keycard access functions and the initial phase of the Request for Computer Access 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 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 IRS.

| General Services | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 3,343,213 | $ 2,766,282 | $ 6,109,495 | 13 | 13.00 |
| CSL 21-23 | $ 3,367,050 | $ 2,866,836 | $ 6,233,886 | 11 | 11.00 |
| ARB 21-23 | $ 3,367,050 | $ 2,866,836 | $ 6,233,886 | 11 | 11.00 |
| GB 21-23 | $ 3,263,558 | $ 2,753,531 | $ 6,017,089 | 11 | 11.00 |
| LAB 21-23 | $ 3,342,444 | $ 2,862,998 | $ 6,205,442 | 11 | 11.00 |
| Difference | $ (769) | $ 96,716 | $ 95,947 | (2) | (2.00) |
| % change | 0.0% | 3.5% | 1.6% | -15.4% | -15.4% |

**Internal Audit**

ORS 184.360 and OAR 125-700 require the agency to have an established, maintained, and supported internal audit (IA) function. IA 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 include risk-based audits, consultations at the request of management, facilitation of the agency's annual risk management process, participation in agency committees, and engagement with the statewide audit community.

During the 2019–21 biennium, key contributions of this function included audit and consultation work that benefited the agency's IT governance structure, financial management, physical and operational controls, process efficiencies, and the overall risk environment. Significant contributions were also made to the statewide internal audit function through filling key leadership roles with the Institute for Internal Auditors' Salem Chapter (board of directors, certification chair) and the Chief Audit Executive Council (Performance Management Development Committee and the Design Committee for IA Annual Report to the Legislature).

| Internal Audits | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 564,324 | $ 88,298 | $ 652,622 | 2 | 2.00 |
| CSL 21-23 | $ 479,339 | $ 72,479 | $ 551,818 | 2 | 2.00 |
| ARB 21-23 | $ 479,339 | $ 72,479 | $ 551,818 | 2 | 2.00 |
| GB 21-23 | $ 462,615 | $ 70,367 | $ 532,982 | 2 | 2.00 |
| LAB 21-23 | $ 479,339 | $ 72,479 | $ 551,818 | 2 | 2.00 |
| Difference | $ (84,985) | $ (15,819) | $ (100,804) | - | - |
| % change | -15.1% | -17.9% | -15.4% | 0.0% | 0.0% |

**Research**
The agency's Research Section is composed 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.

| Research | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 2,622,179 | $ 217,587 | $ 2,839,766 | 10 | 10.00 |
| CSL 21-23 | $ 2,876,597 | $ 238,828 | $ 3,115,425 | 10 | 10.00 |
| ARB 21-23 | $ 2,876,597 | $ 238,828 | $ 3,115,425 | 10 | 10.00 |
| GB 21-23 | $ 2,788,655 | $ 232,475 | $ 3,021,130 | 10 | 10.00 |
| LAB 21-23 | $ 2,876,597 | $ 238,828 | $ 3,115,425 | 10 | 10.00 |
| Difference | $ 254,418 | $ 21,241 | $ 275,659 | - | - |
| % change | 9.7% | 9.8% | 9.7% | 0.0% | 0.0% |

**Program Justification and Link to Long-Term Outcomes**
Excellence in state government has long been a priority for the governor. The Core Systems Replacement Project was completed in the 2017–19 biennium. During the project, it was all-hands-on-deck effort 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.

The agency has defined cultivating operational excellence as a strategic priority for the 2021–23 biennium. The Administration Division 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:

- 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 neither of these measures is optimal. The addition of three positions in Human Resources in the Governor's Recommended Budget will help in achieving both performance measures. Changes to the agency's KPMs were reported to the 2020 Legislature, but no recommendations were adopted due to the abrupt close of the session.

**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.

**Funding Streams**
This program is funded with a mix of General Fund and Other Funds.

**Describe how the 2021–23 funding proposal, advanced by the agency, compares to the program authorized for the agency in 2019–21.**
The agency is advancing one policy option package for this program:

**Building Equity in the Workplace through Employee Training and Development—Policy Option Package 101**
The package will invest in people and processes that create a healthy, productive work environment through advancing initiatives that promote a diverse, respectful, equitable, and inclusive culture, address employee onboarding, development, performance management, and succession planning, enhance the employee/employer relationship, and improve employee engagement, while continuing to be responsive to the January 2019 recommendations of the Oregon Secretary of State culture audit. This POP also ensures that the agency has the appropriate level of coordination and oversight of the training and development of all employees.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 4 |
| FTE | 3.50 |

**Revenue Source**

| | |
|---|---|
| General Fund | $717,253 |
| Other Funds | $ 79,695 |

**Governor's Budget**

The Governor's Budget did not recommend the approval of one of the two training and development specialist positions.

**Staff Impact**

| | |
|---|---|
| Positions | 3 |
| FTE | 2.64 |

**Revenue Source**

| | |
|---|---|
| General Fund | $553,376 |
| Other Funds | $ 60,679 |

**Legislatively Adopted Budget**

This package was not approved in the Legislatively Adopted Budget.

**Staff Impact**

| | |
|---|---|
| Positions | 0 |
| FTE | 0.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

## 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). 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 4.3 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 | $210,619 |
| Other Funds | $ 9,113 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $210,619 |
| Other Funds | $ 9,113 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $210,619 |
| Other Funds | $ 9,113 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 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 2021–23 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 | $2,898,687 |
| Other Funds | $ 705,791 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $2,898,687 |
| Other Funds | $ 705,791 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $2,898,687 |
| Other Funds | $ 705,791 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Administration Program

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with CFO and LFO, the Department of Revenue adjusted specific budget line items to reflect its operations and current spending more accurately.

**How Achieved**
The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department eliminated internal payroll processing and now uses DAS Shared Payroll Services. The department eliminated two payroll positions and converted the personal services budget to the services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | (2) |
| FTE | (2.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($278,608) |
| Other Funds | ($ 24,092) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
Position (2)
FTE (2.00)

**Revenue Source**
General Fund ($278,608)
Other Funds ($ 24,092)

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
Position (2)
FTE (2.00)

**Revenue Source**
General Fund ($278,608)
Other Funds ($ 24,092)

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Administration Program

**Essential Package 091—Elimination of S&S Inflation**

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected services and supplies accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($128,001) |
| Other Funds | ($121,476) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Administration Program

**Essential Package 092—Personal Services Adjustments**

**Package Description**

**Purpose**
Due to statewide budget constraints, this package reduces salaries and wages by 5 percent, less vacancy savings.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($455,767) |
| Other Funds | ($ 40,506) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Administration Program

**Essential Package 096—Statewide Adjustment DAS Charges**

**Package Description**

**Purpose**
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,515,938) |
| Other Funds | ($ 299,581) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Administration Program

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces Attorney General rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the Attorney General budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($9,872) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Administration Program

**Policy Package 101— Building Equity in the Workplace Through Employee Recruitment, Training, and Development**

**Purpose**
This package provides one new human resources analyst 3 (to serve as a dedicated diversity, equity, and inclusion officer), one new training and development specialist 2, and one new principal executive/manager C (PEMC) to Revenue's Human Resources (HR) Section for a total of three new positions. This will align better with its strategic priority to Cultivate Operational Excellence, Goal 9: Invest in people and actions that create a healthy, productive work environment through advancing initiatives promoting a diverse, respectful, equitable, and inclusive culture; address employee onboarding, development, performance management, engagement, and succession planning; enhance the employee-employer relationship; and continue to be responsive to the January 2019 recommendations of the Oregon Secretary of State Culture Audit. This package also ensures that the agency has the appropriate level of coordination and oversight of the training and development of all its employees,.

**What would this policy option package (POP) do and how would it be implemented?**
In 2018, the Department of Revenue participated in an organizational culture audit conducted by the Secretary of State Oregon Audits Division. A report, titled "Enhancing Organizational Culture and Addressing Customer Service Challenges Will Optimize Agency Performance," was published in January 2019. The report made five recommendations. Two stated that DOR leadership should:

> *Implement an effective accountability framework that, at a minimum, sets clear and measurable expectations and feedback to address employee performance. For example:*
>
> - *Track employee position descriptions to ensure employees have updated and accurate descriptions of their work.*
> - *Track employee performance evaluations to ensure employees receive timely feedback on their performance.*
> - *Ensure position descriptions and performance evaluation standards are clear and consistently applied.*
> - *Ensure that managers and supervisors have the requisite training and skills.*
> - *Consult with the Department of Administrative Services Human Resource Office for assistance with supervisor training and development.*

The Department of Revenue has, for the most part, fulfilled the requirements of this recommendation. Employee position descriptions are updated and accurate, employee performance evaluations are being tracked in Workday, and both position description and performance evaluation standards are clear and consistently applied. The department is also ensuring that managers and supervisors have the requisite training and skill to perform their jobs. For example, the department provided training for managers around creating a respectful workplace and is offering a four-part training series around accountability. Managers who supervise other managers are currently completing the TOMP Performance Accountability and Feedback (PAF) training provided through the Department of Administrative Services.

However, while executing the recommendations of the SOS culture audit, the department identified gaps in the way agency training is developed, coordinated, and executed. HR provides leadership, guidance, consultation, and training services in the area of all human resource-related functions for the agency. However, training at times is reactive, and the majority of current training is focused primarily on completing statewide and agency mandatory annual training requirements (e.g., agency-wide policy reviews, disclosure and confidentiality, DAS – CHRO – Preventing Discrimination, Harassment, Sexual Harassment in the Workplace, OSCIO information security training, federal and tax information awareness training) with little geared toward employee development, mentorship, internal internship, or development programs for positions that are difficult to recruit. Increasingly, mid- and upper-level managers are seeking assistance with strategies to provide developmental opportunities for their employees.

Human Resource Analyst 3

Diversity, equity, and inclusion (DE&I) is another gap identified in the cultural audit response. There is a senior human resource analyst who serves as the agency's affirmative action officer, but the agency does not have a position dedicated to DE&I. The affirmative action officer's primary role is to produce the agency's biennial affirmative action plan. Additionally, the agency's Revenue Committee on Diversity and Inclusion (RCDI) is invested in the agency hiring a more diverse workforce. The committee coordinates activities that promote diversity and is one of the sponsors of the state's annual diversity conference. The committee is currently being restructured.

Revenue desires to create and sustain a diverse, equitable, and inclusive work environment where all employees are valued and affirmed, whatever their race, ethnicity, national origin, age, sexual orientation or identity, education, or disability. The addition of a dedicated DE&I officer allows the agency to build the core values of diversity, equity, and inclusion into the agency operational model and workplace culture, while focusing on using those values to advance the agency's mission. This position will assist the agency to pursue cultural competency by providing input on agency strategic planning, program-specific policy creation, and procedure development and review to ensure equity is a primary outcome with the processes. The position will support the agency's efforts to provide access to substantive learning opportunities focused on ensuring agency personnel treat individuals respectfully, compassionately, and in a manner that recognizes, affirms, and values the worth of individuals, families, and communities. Additionally, this position will help guide the agency's recruitment, retention, promotion, and succession planning activities to maintain an inclusive environment with equitable opportunity for all.

Training Development Specialist 2

The Department of Revenue, like many state agencies, has a maturing workforce. As of July 1, 2021, about 18 percent of Revenue's current workforce will be of retirement age and/or eligible for PERS retirement. While there is a higher-than-average retirement-eligible workforce in some critical classifications (tax auditor 2 and revenue agent 3, for example), the agency can train employees to fill those positions as they become vacant. This is while continuing to backfill entry-level positions to these classifications with current staff or external recruitment. There are, however, other mission-critical classifications that are difficult to fill. The agency has discussed a variety of possible solutions and actions such as exploratory groups, trainee or apprenticeship programs, mentoring programs, and developmental and job enrichment opportunities. By adding this training position, the agency will have a resource dedicated specifically to this effort.

This position will be tasked with expanding the agency's limited career path options to create developmental programs for the information systems specialist, auditor, and appraiser analyst series. These programs would be open to all Revenue employees and would include required training for employee success in their new classification series, mentorship from a lead worker/manager in that area, and a set duration of assignment to meet the experience minimum qualification of that classification. This would give Revenue the ability to develop a workforce that understands Revenue's operations and mission and to fill these crucial positions instead of relying on external candidates who are missing this critical context. Additionally, the agency is proposing a comprehensive mentorship and education program for lower- and mid-level managers. The agency would ensure all new managers would receive appropriate basic DAS management training and develop Revenue-specific success training. The focus of the manager mentorship program will be twofold: success in their current position as a new manager or new to state manager and career advancement within the management series.

Once the proposed programs are created, launched, and stabilized, the agency would look at expanding the developmental programs into other classification and developmental avenues. This will result in both a more engaged and satisfied workforce, offering career paths—not just jobs—for current and new employees.

This position is also necessary for the development, delivery, tracking, and assessment of both hard skills (technical skills) and soft skills training. Currently, HR is required to track all employee training, but employee training isn't centralized, so some training is not reported. One example is GenTax. This training is conducted outside of HR's oversight, often by employees on job rotations, which leads to regular staff turnover. This results in knowledge loss on processes and procedures, resulting in breaks in notification, tracking, and meeting training requirements. It also affects an employee's transcript and databases that track each employee's training. One impact of this is that employees may have received GenTax training that may be outside of their current position. This hampers the agency's ability to be agile in the event of unforeseen circumstances, such as COVID-19, to identify employees who have the required Gentax training and can temporarily cover critical agency functions if the need arises.

While the agency has put some programs into place to address the hard skills needs of its employees (even if those programs have room for improvement), there are no internal resources to provide necessary soft skills training. Revenue has identified the need to provide soft skills training

agency-wide on topics such as a respectful workplace, diversity and inclusion, effective communication, teamwork, critical thinking, adaptability, etc. The only way the agency can provide this training is by contracting with an external vendor.

However, the contracting process hampers the agency's ability to create training quickly to address a specific need identified in the workforce or triggered by external events. The process, while being somewhat adequate in the past, has limitations that prevents the agency from quickly being able to transition content or presentation methods. For instance, classroom Respectful Workplace training halted in March 2020 due to the pandemic. The contract had to be amended, and content had to be changed to work in a virtual training atmosphere. While our employees transitioned to working remotely in short order, the contract change process resulted in a minimum six-month delay in providing this necessary training to our employees. The training was ultimately relaunched and completed; however, dedicated in-house training staff would have been able to reduce or eliminate the delay significantly.

Additionally, while the agency has used the contracting process to provide soft skills training in the past, the contracted training has an end date. Although the agency will have access to the training products, it does not have dedicated educators to keep new employees up to date. This leads to a training and skills gap between existing and new employees. Without a base level of understanding on critical topics for every employee, it is highly unlikely the agency will be able to make a sustained shift in its environment as identified by the SOS audit.

Principle Executive Manager C

Employee engagement is an important metric for agency leadership to track for planning purposes and to evaluate initiatives implemented to shift the organizational culture. However, the previous employee engagement survey tool, before it became unavailable in 2018, defined employee engagement quite broadly and did not actually link the employee engagement score to key agency values and initiatives. Many items outside of the agency's ability to influence (such as questions concerning satisfaction with pay or benefits) were used to measure employee engagement. The agency still feels strongly that it needs to measure employee engagement but shift the factors it measures to items that are more specific indicators of organizational health: employee development opportunities, effective leadership, a culture of inclusion and diversity, and employee morale.

The addition of this position would provide the agency with a dedicated resource to develop an updated employee engagement program. This program would ensure measurements are specific to the agency and its efforts to change workplace culture by increasing employee engagement while identifying areas where additional focus is needed to continue a culture of operational excellence. Once the employee engagement model is created, surveys are launched and the data is analyzed. This position would oversee personnel who would be able to implement strategies and programs surrounding employee development, training, and diversity, equity, and inclusion initiatives based on data received from employees and then measure the effectiveness of its initiatives. This represents a change in approach when it comes to training programs and identifying where the agency should focus its resources to create a shift in the organizational culture that is positive, sustainable, and measurable. Directions, strategies, and initiatives implemented by this position would be focused on leading the agency to increase performance and meet the KPM baselines in the areas of training and employee engagement, while increasing the agency's cultural competency in the areas of diversity, equity, and inclusion.

**Why does DOR propose this POP?**
The agency is proposing this POP to sustain the work that has been done in fulfilling the recommendations of the SOS culture audit and address the shortfalls in the KPMs of training and employee engagement. The POP will expand the Human Resources Section by three employees, adding a principal executive/manager C (PEMC), one human resource analyst 3 (HRA3), and one training and development specialist 2 (TDS2).

The addition of the HRA3 will allow the agency to focus on shifting the organizational culture to improve respectful interactions, teamwork, and performance of employees in a manner designed to protect and preserve the dignity of each employee via educational and training opportunities for all personnel. The HRA3 will provide strategic input on high-level organizational goals, as well as program-specific policy and procedures to ensure diversity, equity, and inclusion is a fundamental part of the agency's action plans. The TDS2 position is needed to provide new career pathing programs for employees to ensure the agency has employees with the needed knowledge, skills, and experience for succession purposes in mission-critical and hard-to-fill classifications; provide and track technical training for employees to fulfill their duties and meet training and security requirements; provide and track soft-skills training to increase employee engagement; and supply employees with needed tools to be successful in their interactions with Oregonians and fellow employees. The addition of the PEMC will allow the agency to create a new employee engagement program designed specifically to measure the effectiveness of agency initiatives to influence workplace culture and increase engagement, thereby providing a framework for data-driven decisions. This is all while increasing the agility of the agency to respond to the needs of its workforce. The PEMC will also provide direction and oversight of employee training and development programs with an eye toward the employee engagement and training KPMs while focusing on diversity, equity, and inclusion initiatives.

**How does this further the agency's mission or goals? How does this further the program funding team outcomes or strategies?**
This POP aligns with the agency's strategic priority: "Cultivate Operational Excellence, Goal 9: Invest in people and actions that create a healthy, productive work environment." It recognizes that our employees are our most important asset by offering professional career development opportunities for employees while providing them with the knowledge and skills they need to be successful both professionally and interpersonally. This further aligns with the DOR Human Resources strategic initiatives of addressing employee onboarding, development, performance management, engagement, and succession planning needs and priorities. This POP also supports the agency's ongoing efforts to impact the workplace culture positively by ensuring a universal understanding of critical topics such as respectful workplace, diversity and inclusion, communication methods and styles, etc., for all employees seasoned and new.

**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 POP is in line with, but not tied to, the Department of Revenue key performance measure (KPM) #3: Training. The measures of success of this POP are a more diverse, respectful, equitable, and inclusive culture, improved employee engagement, improved employee performance, development and growth opportunities, and enhanced employee/employer relationships.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
Human Resources has three positions at the classification level that could potentially perform some of the required tasks. There is one operations and policy analyst 2 (OPA2), and two human resource analyst 3s (HRA3). The OPA2 is currently assigning and tracking iLearn training in addition to data management and policy work. Due to the volume and complexity of the work done by the OPA2, some of the lower-level administrative work that the OPA2 is responsible for has already been shifted to an administrative specialist 2 and an HRA1 for better work distribution to ensure work quality is maintained and delivered on time. The HRA3s are working at capacity with investigations, manager guidance, counseling, interpretation of the Collective Bargaining Agreement and various labor laws, and serving on critical committees that provide management/personnel management input. For the above reasons, HR is not able to shift permanently the training development and coordination function to the OPA2 or the HRA3s.

**What would be the adverse effects of not funding this POP?**
Prior to the implementation of Workday in February 2019, the Department of Revenue's Human Resources staff were operating at full capacity. After a full year working in the system, staff frequently have been working beyond normal hours to keep pace with agency needs. If the POP is not funded, there is no capacity in the current Human Resources structure to address the agency's need surrounding the KPMs of employee engagement, training, and development or improve the agency's cultural competency surrounding the areas of diversity, equity, and inclusion.

**What other agencies (state, tribal, and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs or stakeholders are collaborating on this POP?**
None.

**WHAT IS YOUR EQUITY ANALYSIS?**
The Department of Revenue takes seriously its determination to treat all employees in a fair and equitable manner. However, limited resources prevent Revenue from expanding its current employee and development programs. For instance, Revenue offers limited support to develop employees for career advancement, and most of that is in the tax auditor classification. While the program to apply for educational assistance to meet the minimum qualifications (MQ) of the tax auditor entry 1 positions is open to all employees, the only way someone can meet the MQ is to complete a specific number of college credits, creating a disparate impact for employees who are not able to attend college classes due to family obligations, financial limitations, childcare needs, or other reasons. This barrier limits an entire segment of Revenue employees from receiving any assistance to advance their career to a higher-level (and higher-paying) classification.

The adoption of this POP will allow the creation of new developmental programs in the fields of information systems specialists and appraiser analysts (to be developed and administered by the requested positions), which could allow staff to develop the requisite knowledge, skills, and experience without having to attend any college courses. This offers new opportunities for professional growth. Additionally, once these initially proposed career development programs are implemented and stabilized, the agency would look at expanding the program to include more avenues of growth. In this way, Revenue Human Resources is looking to offer career pathing to all employees, correcting the unintended limiting of career development.

Additionally, the agency has a goal to improve the cultural competency in diversity, equity, and inclusion. Revenue is beginning to look at its recruitment and retention strategies through an equity lens to ensure that the workforce includes employees from a variety of age ranges, races, national origins, disabilities, and education to mirror the current and future population of the state better. This creates challenges for both employees and managers as they work and interact with individuals whose backgrounds, communication styles, and cultural identities may be different from their own. Revenue acknowledges the need to provide education and skills development for its employees and managers in the areas of diversity, equity, and inclusion and to build these values as a part of the agency's core operational framework to boost the quality of decision-making and foster enhanced innovation. The resources requested in this POP will allow the agency to move forward with these very important goals and strategies, which are in direct support of the governor's goals on diversity, equity, and inclusion.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** June 30, 2023

**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.**
We do not anticipate any changes to the client or services provided to population groups.

**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 HRA3, TDS2, and the PEMC positions would be new permanent positions to be filled with full-time employees, 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.

**g. What are the potential savings?**
We do not anticipate any potential savings.

**h. Based on these answers, is there a fiscal impact?**

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 4 |
| FTE | 3.52 |

**Revenue Source**

| | | |
|---|---|---|
| General Fund | $ | 717,257 |
| Other Funds | $ | 79,692 |

**2023–2025 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

**Governor's Budget**

The Governor's Budget did not recommend the approval of one of the two training and development specialist positions.

**Staff Impact**

| | |
|---|---|
| Position | 3 |
| FTE | 2.64 |

**Revenue Source**

| | | |
|---|---|---|
| General Fund | $ | 553,376 |
| Other Funds | $ | 60,679 |

**2023–2025 Fiscal Impact**

The actions included in this package will become part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was not approved in the Legislatively Adopted Budget.

**Staff Impact**

| | |
|---|---|
| Position | 0 |
| FTE | 0.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–2025 Fiscal Impact**

None

## Administration Program

**Package 810—Statewide Adjustments**

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,197,563) |
| Other Funds | ($ 325,197) |

**2023–25 Fiscal Impact**
Fully phased in.

## Administration Program

**Package 811—Budget Reconciliation Adjustments**

**Package Description**

**Purpose**
This package represents non-statewide budget reductions or additions made in the 2021 legislative session.

**How Achieved**
Adjustments were made in accordance with the provisions of HB 5006.

For Administration, the legislature approved one full-time Operations and Policy Analyst 4. The position will lead initiatives to improve the efficiency and effectiveness in the management of resources, lead analyses of systems and processes, and work with agency management to develop business cases and policy option packages.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 1 |
| FTE | 1.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 292,002 |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
Fully phased in.

## Administration Program

**Package 813—Policy Bills**

**Package Description**

**Purpose**
This package is from the passage of HB 3373 to establish a new Taxpayer Advocate Office.

**How Achieved**
This package funds one permanent, full time Operations and Policy Analyst 4 to supervise the office, one permanent full-time Research Analyst 4 to research Oregon tax law and review taxpayers' disputes with DOR, and one permanent full-time Public Service Representative 4 to provide clerical support and provide customer support to taxpayers.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 3 |
| FTE | 2.33 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 371,593 |
| Other Funds | $ 200,089 |

**2023–25 Fiscal Impact**
Positions will become full-FTE in 2023–25 biennia.

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Administration**

**Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor** **Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 210,619 | - | - | - | - | - | 210,619 |
| Transfer In - Intrafund | - | - | 9,113 | - | - | - | 9,113 |
| **Total Revenues** | **$210,619** | **-** | **$9,113** | **-** | **-** | **-** | **$219,732** |
| **Personal Services** | | | | | | | |
| Temporary Appointments | 1,196 | - | 3,363 | - | - | - | 4,559 |
| Overtime Payments | 1,787 | - | - | - | - | - | 1,787 |
| Shift Differential | 1,220 | - | - | - | - | - | 1,220 |
| All Other Differential | 8,866 | - | 914 | - | - | - | 9,780 |
| Public Employees' Retire Cont | 2,034 | - | 157 | - | - | - | 2,191 |
| Pension Obligation Bond | 46,504 | - | (1,258) | - | - | - | 45,246 |
| Social Security Taxes | 1,000 | - | 327 | - | - | - | 1,327 |
| Unemployment Assessments | 2,650 | - | 46 | - | - | - | 2,696 |
| Mass Transit Tax | 4,793 | - | 505 | - | - | - | 5,298 |
| Vacancy Savings | 140,569 | - | 5,059 | - | - | - | 145,628 |
| **Total Personal Services** | **$210,619** | **-** | **$9,113** | **-** | **-** | **-** | **$219,732** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 210,619 | - | 9,113 | - | - | - | 219,732 |
| **Total Expenditures** | **$210,619** | **-** | **$9,113** | **-** | **-** | **-** | **$219,732** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Administration**

**Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor** **Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 2,898,687 | - | - | - | - | - | 2,898,687 |
| Transfer In - Intrafund | - | - | 705,791 | - | - | - | 705,791 |
| **Total Revenues** | **$2,898,687** | **-** | **$705,791** | **-** | **-** | **-** | **$3,604,478** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 5,567 | - | 1,040 | - | - | - | 6,607 |
| Out of State Travel | 454 | - | 237 | - | - | - | 691 |
| Employee Training | 8,974 | - | 1,599 | - | - | - | 10,573 |
| Office Expenses | 59,440 | - | 38,056 | - | - | - | 97,496 |
| Telecommunications | 13,957 | - | 2,977 | - | - | - | 16,934 |
| State Gov. Service Charges | 1,979,540 | - | 213,119 | - | - | - | 2,192,659 |
| Data Processing | 1,772 | - | 301 | - | - | - | 2,073 |
| Publicity and Publications | 275 | - | 34 | - | - | - | 309 |
| Professional Services | 14,359 | - | 1,256 | - | - | - | 15,615 |
| Attorney General | 27,176 | - | - | - | - | - | 27,176 |
| Employee Recruitment and Develop | 294 | - | 180 | - | - | - | 474 |
| Dues and Subscriptions | 2,405 | - | 202 | - | - | - | 2,607 |
| Facilities Rental and Taxes | 763,970 | - | 371,196 | - | - | - | 1,135,166 |
| Facilities Maintenance | 6,178 | - | 1,330 | - | - | - | 7,508 |
| Intra-agency Charges | 428 | - | 47 | - | - | - | 475 |
| Other Services and Supplies | 1,619 | - | 67,799 | - | - | - | 69,418 |
| Expendable Prop 250 - 5000 | 5,717 | - | 724 | - | - | - | 6,441 |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | 744 | - | 143 | - | - | - | 887 |
| **Total Services & Supplies** | **$2,892,869** | **-** | **$700,240** | **-** | **-** | **-** | **$3,593,109** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 296 | - | 1,266 | - | - | - | 1,562 |
| Telecommunications Equipment | 1,276 | - | 111 | - | - | - | 1,387 |
| Data Processing Software | 209 | - | 235 | - | - | - | 444 |
| Data Processing Hardware | 1,144 | - | 3,939 | - | - | - | 5,083 |
| Other Capital Outlay | 2,893 | - | - | - | - | - | 2,893 |
| **Total Capital Outlay** | **$5,818** | **-** | **$5,551** | **-** | **-** | **-** | **$11,369** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 2,898,687 | - | 705,791 | - | - | - | 3,604,478 |
| **Total Expenditures** | **$2,898,687** | **-** | **$705,791** | **-** | **-** | **-** | **$3,604,478** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (278,608) | - | - | - | - | - | (278,608) |
| Transfer In - Intrafund | - | - | (24,092) | - | - | - | (24,092) |
| **Total Revenues** | **($278,608)** | **-** | **($24,092)** | **-** | **-** | **-** | **($302,700)** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | (185,649) | - | (16,143) | - | - | - | (201,792) |
| Empl. Rel. Bd. Assessments | (106) | - | (10) | - | - | - | (116) |
| Public Employees' Retire Cont | (31,802) | - | (2,765) | - | - | - | (34,567) |
| Social Security Taxes | (14,202) | - | (1,235) | - | - | - | (15,437) |
| Worker's Comp. Assess. (WCD) | (84) | - | (8) | - | - | - | (92) |
| Flexible Benefits | (70,346) | - | (6,118) | - | - | - | (76,464) |
| **Total Personal Services** | **($302,189)** | **-** | **($26,279)** | **-** | **-** | **-** | **($328,468)** |
| **Services & Supplies** | | | | | | | |
| Employee Training | (74,714) | - | (10,016) | - | - | - | (84,730) |
| Office Expenses | (40,000) | - | (2,592) | - | - | - | (42,592) |
| Professional Services | 74,714 | - | 10,016 | - | - | - | 84,730 |
| IT Professional Services | 40,000 | - | 2,592 | - | - | - | 42,592 |
| Facilities Rental and Taxes | 4,174 | - | - | - | - | - | 4,174 |
| Intra-agency Charges | 19,407 | - | 2,187 | - | - | - | 21,594 |
| **Total Services & Supplies** | **$23,581** | **-** | **$2,187** | **-** | **-** | **-** | **$25,768** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (278,608) | - | (24,092) | - | - | - | (302,700) |
| **Total Expenditures** | **($278,608)** | **-** | **($24,092)** | **-** | **-** | **-** | **($302,700)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | (2) |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **(2)** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | (2.00) |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **(2.00)** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Administration**

**Pkg: 091 - Elimination of S&S Inflation** **Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Publicity and Publications | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| Employee Recruitment and Develop | - | - | - | - | - | - | - |
| Dues and Subscriptions | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| Intra-agency Charges | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Administration**

**Pkg: 091 - Elimination of S&S Inflation** **Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Telecommunications Equipment | - | - | - | - | - | - | - |
| Data Processing Software | - | - | - | - | - | - | - |
| Data Processing Hardware | - | - | - | - | - | - | - |
| Other Capital Outlay | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 092 - Personal Services Adjustments**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Vacancy Savings | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Administration**

**Pkg: 096 - Statewide Adjustment DAS Chgs** **Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | - | - | - | - | - | - | - |
| State Gov. Service Charges | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 101 - HR Training**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **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 | - | - | - | - | - | - | - |
| Reconciliation Adjustment | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 101 - HR Training**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | - |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | - |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (1,197,563) | - | - | - | - | - | (1,197,563) |
| Transfer In - Intrafund | - | - | (325,197) | - | - | - | (325,197) |
| **Total Revenues** | **($1,197,563)** | **-** | **($325,197)** | **-** | **-** | **-** | **($1,522,760)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | (15,302) | - | (3,838) | - | - | - | (19,140) |
| Office Expenses | (97,466) | - | (24,366) | - | - | - | (121,832) |
| State Gov. Service Charges | (756,309) | - | (133,466) | - | - | - | (889,775) |
| Attorney General | (9,304) | - | - | - | - | - | (9,304) |
| Facilities Rental and Taxes | (319,430) | - | (163,619) | - | - | - | (483,049) |
| Facilities Maintenance | 248 | - | 92 | - | - | - | 340 |
| **Total Services & Supplies** | **($1,197,563)** | **-** | **($325,197)** | **-** | **-** | **-** | **($1,522,760)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (1,197,563) | - | (325,197) | - | - | - | (1,522,760) |
| **Total Expenditures** | **($1,197,563)** | **-** | **($325,197)** | **-** | **-** | **-** | **($1,522,760)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 292,002 | - | - | - | - | - | 292,002 |
| **Total Revenues** | **$292,002** | **-** | **-** | **-** | **-** | **-** | **$292,002** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 151,344 | - | - | - | - | - | 151,344 |
| Empl. Rel. Bd. Assessments | 58 | - | - | - | - | - | 58 |
| Public Employees' Retire Cont | 25,925 | - | - | - | - | - | 25,925 |
| Social Security Taxes | 11,578 | - | - | - | - | - | 11,578 |
| Worker's Comp. Assess. (WCD) | 46 | - | - | - | - | - | 46 |
| Flexible Benefits | 38,232 | - | - | - | - | - | 38,232 |
| Reconciliation Adjustment | 64,819 | - | - | - | - | - | 64,819 |
| **Total Personal Services** | **$292,002** | **-** | **-** | **-** | **-** | **-** | **$292,002** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 292,002 | - | - | - | - | - | 292,002 |
| **Total Expenditures** | **$292,002** | **-** | **-** | **-** | **-** | **-** | **$292,002** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 1 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **1** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 1.00 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **1.00** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 813 - Policy Bills**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 371,593 | - | - | - | - | - | 371,593 |
| Transfer In - Intrafund | - | - | 200,089 | - | - | - | 200,089 |
| **Total Revenues** | **$371,593** | **-** | **$200,089** | **-** | **-** | **-** | **$571,682** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 209,784 | - | 112,960 | - | - | - | 322,744 |
| Empl. Rel. Bd. Assessments | 88 | - | 47 | - | - | - | 135 |
| Public Employees' Retire Cont | 35,935 | - | 19,350 | - | - | - | 55,285 |
| Social Security Taxes | 16,049 | - | 8,641 | - | - | - | 24,690 |
| Worker's Comp. Assess. (WCD) | 70 | - | 37 | - | - | - | 107 |
| Flexible Benefits | 57,985 | - | 31,223 | - | - | - | 89,208 |
| Reconciliation Adjustment | 1,257 | - | 676 | - | - | - | 1,933 |
| **Total Personal Services** | **$321,168** | **-** | **$172,934** | **-** | **-** | **-** | **$494,102** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 1,170 | - | 630 | - | - | - | 1,800 |
| Employee Training | 3,120 | - | 1,680 | - | - | - | 4,800 |
| Office Expenses | 3,017 | - | 1,627 | - | - | - | 4,644 |
| Telecommunications | 5,655 | - | 3,045 | - | - | - | 8,700 |
| Data Processing | 1,185 | - | 638 | - | - | - | 1,823 |
| Facilities Rental and Taxes | 14,508 | - | 7,812 | - | - | - | 22,320 |
| Expendable Prop 250 - 5000 | 1,073 | - | 578 | - | - | - | 1,651 |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 813 - Policy Bills**

**Cross Reference Name: Administration**
**Cross Reference Number: 15000-003-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | 6,435 | - | 3,465 | - | - | - | 9,900 |
| **Total Services & Supplies** | **$36,163** | **-** | **$19,475** | **-** | **-** | **-** | **$55,638** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 14,262 | - | 7,680 | - | - | - | 21,942 |
| **Total Capital Outlay** | **$14,262** | **-** | **$7,680** | **-** | **-** | **-** | **$21,942** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 371,593 | - | 200,089 | - | - | - | 571,682 |
| **Total Expenditures** | **$371,593** | **-** | **$200,089** | **-** | **-** | **-** | **$571,682** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 3 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **3** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 2.33 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **2.33** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-002-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Personal Income Taxes | 18,781,067,937 | - | - | - | - | - |
| Corp Excise and Income Taxes | 1,663,455,066 | - | - | - | - | - |
| Other Employer -Employee Taxes | 210,512,067 | - | - | - | - | - |
| Cigarette Taxes | 400,045,030 | - | - | - | - | - |
| Other Tobacco Products Taxes | 119,040,190 | - | - | - | - | - |
| Marijuana Taxes | 256,243,251 | - | - | - | - | - |
| Amusement Taxes | 1,681,833 | - | - | - | - | - |
| Inheritance Taxes | 381,187,043 | - | - | - | - | - |
| Eastern Oregon Severance Taxes | 5,428 | - | - | - | - | - |
| Western Oregon Severance Taxes | 295,827 | - | - | - | - | - |
| Privilege Taxes | 22,475,878 | - | - | - | - | - |
| Other Taxes | 609,139 | - | - | - | - | - |
| Fines and Forfeitures | 28,560,094 | - | - | - | - | - |
| Other Revenues | 21,868,748 | - | - | - | - | - |
| Transfer In - Intrafund | 4,837,246,973 | - | - | - | - | - |
| Tsfr From OR Business Development | 20,000 | - | - | - | - | - |
| Tsfr From Judicial Dept | 89,097,195 | - | - | - | - | - |
| Transfer Out - Intrafund | (4,837,246,973) | - | - | - | - | - |
| Transfer to General Fund | (20,963,045,415) | - | - | - | - | - |
| Tsfr To Human Svcs, Dept of | (2,758,007) | - | - | - | - | - |
| Tsfr To Administrative Svcs | (94,648,341) | - | - | - | - | - |
| Tsfr To Justice, Dept of | (21,281,875) | - | - | - | - | - |
| Tsfr To Lands, Dept of State | (23,723) | - | - | - | - | - |
| Tsfr To Judicial Dept | (9,549,866) | - | - | - | - | - |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-002-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Tsfr To Criminal Justice Comm | (1,500,000) | - | - | - | - | - |
| Tsfr To Military Dept, Or | (89,820,504) | - | - | - | - | - |
| Tsfr To Police, Dept of State | (27,039,078) | - | - | - | - | - |
| Tsfr To Pub Safety Std/Trng | (36,516,280) | - | - | - | - | - |
| Tsfr To Corrections, Dept of | (4,257,421) | - | - | - | - | - |
| Tsfr To Environmental Quality | (22,452,505) | - | - | - | - | - |
| Tsfr To Oregon Health Authority | (425,190,417) | - | - | - | - | - |
| Tsfr To HECC | (2,159,205) | - | - | - | - | - |
| Tsfr To Education, Dept of | (90,597,143) | - | - | - | - | - |
| Tsfr To Forestry, Dept of | (15,435,725) | - | - | - | - | - |
| Tsfr To Fish/Wildlife, Dept of | (75,237) | - | - | - | - | - |
| Tsfr To Transportation, Dept | (101,353,443) | - | - | - | - | - |
| Tsfr To OLCC | (6,723,539) | - | - | - | - | - |
| Tsfr To Housing and Com Svcs | (53,119,771) | - | - | - | - | - |
| **Total Other Funds** | **$8,617,231** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-003-00-00-00000**

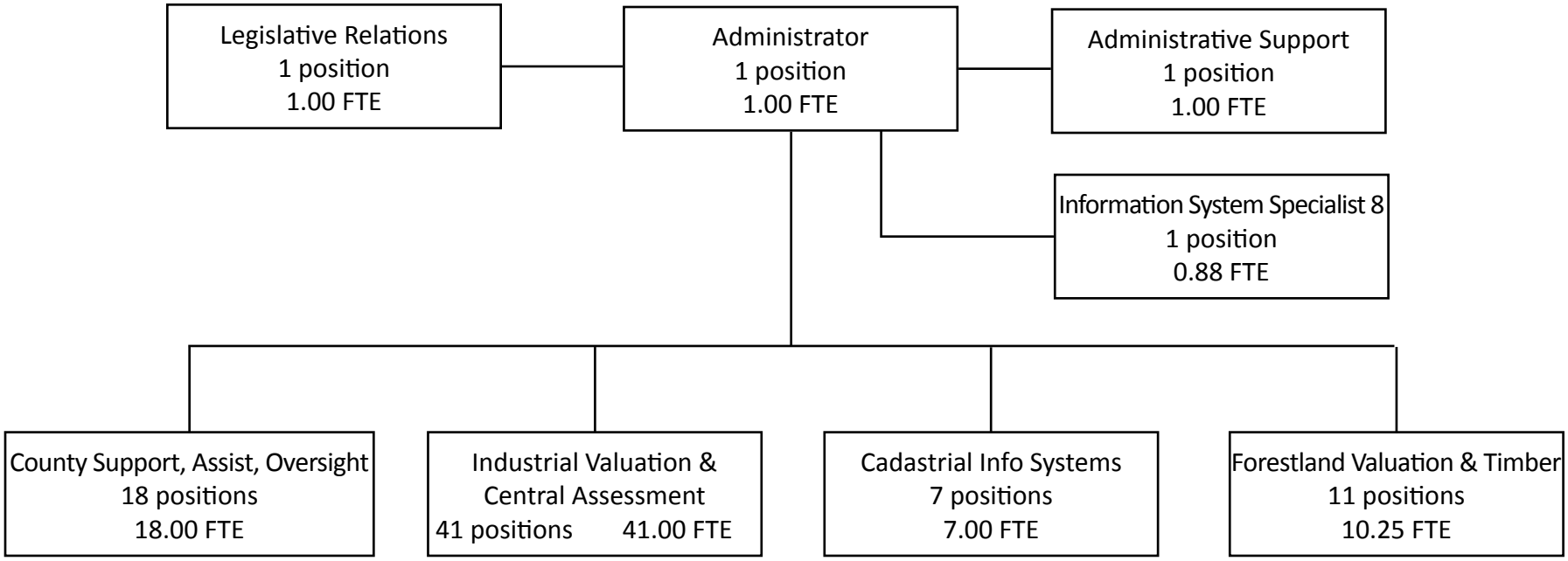
| *Source* | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Transfer In - Intrafund | - | 7,592,490 | 7,592,490 | 8,502,153 | 8,021,577 | 8,297,353 |
| **Total Other Funds** | **-** | **$7,592,490** | **$7,592,490** | **$8,502,153** | **$8,021,577** | **$8,297,353** |

# Property Tax Division

Organizational chart

2019–21 Legislatively Adopted Budget

81 positions 80.13 FTE

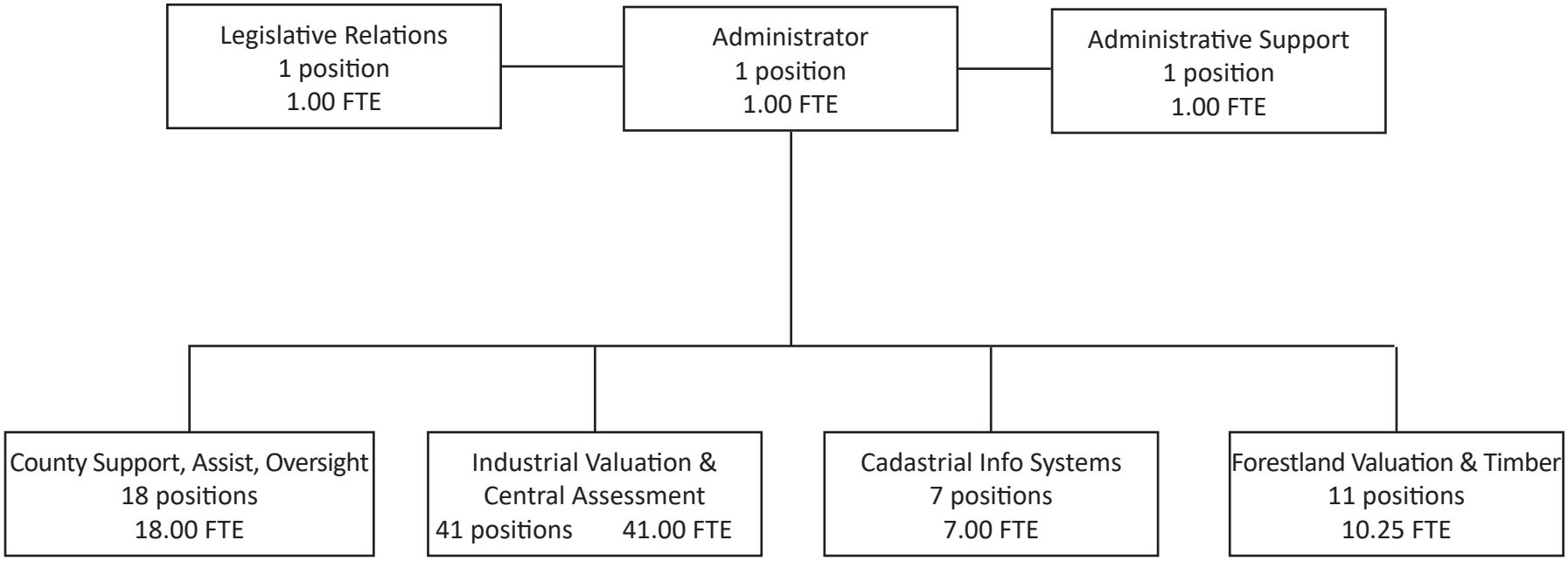


# Property Tax Division

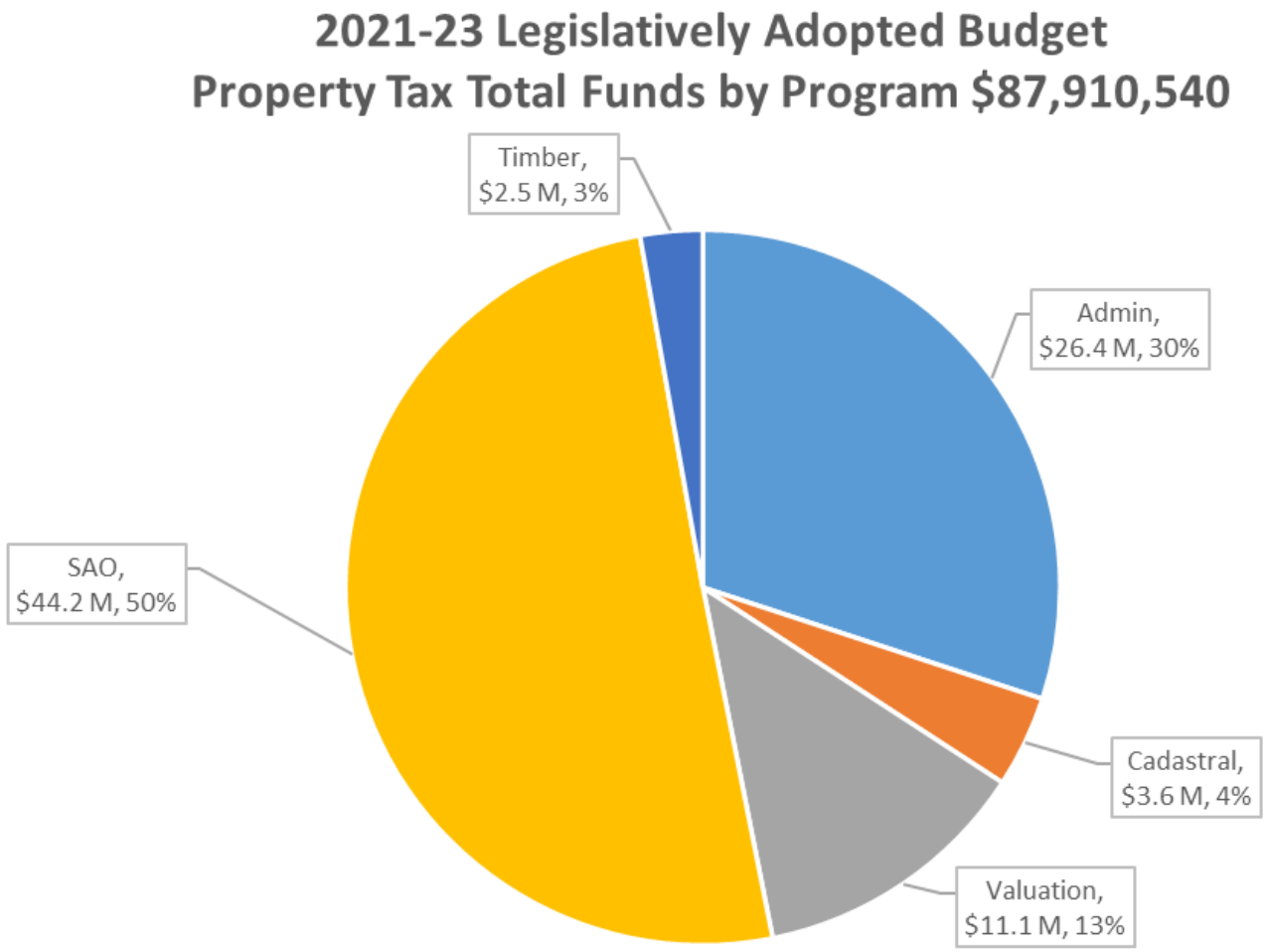
Organizational chart

2021–23 Legislatively Adopted Budget

80 positions 79.25 FTE

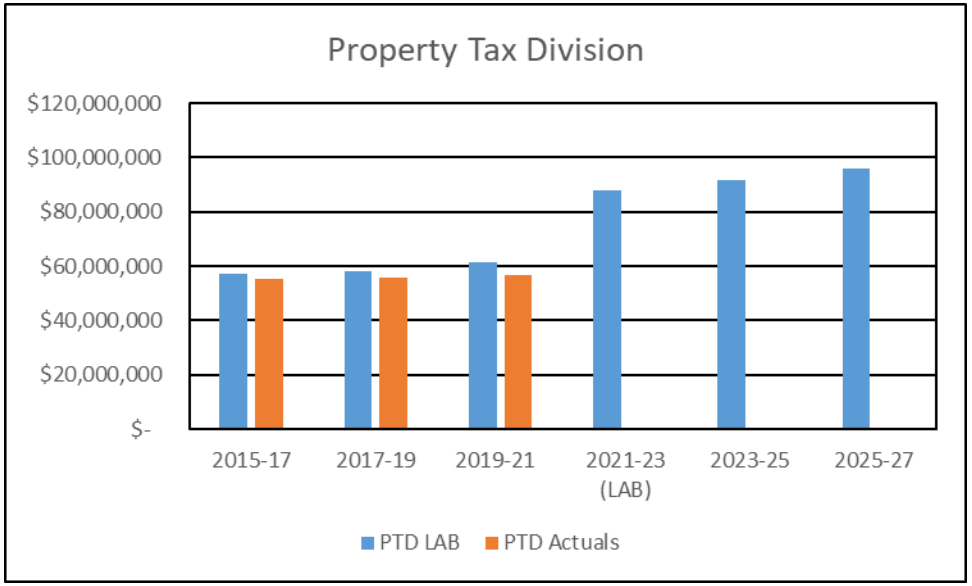


## Property Tax Division




**Long-term focus area:** Excellence in state government

**Primary program contact:** Bram Ekstrand, Property Tax Division administrator




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **PTD** | LAB | $ 57,118,377 | $ 58,329,530 | $ 61,397,067 | $ 87,910,540 | $ 91,813,293 | $ 95,909,163 |
| | Actuals | $ 55,387,284 | $ 55,820,577 | $ 56,591,491 | | | |

**Program Overview**

Property tax is one of the most important sources of revenue for the public sector in Oregon, raising over $14 billion per biennium for local governments to fund services to citizens. Only state personal income taxes bring in more revenue to fund public services.

**Program Funding Request**

| Property Tax | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 17,608,206 | $ 43,752,297 | $ 61,360,503 | 81 | 80.13 |
| CSL 21-23 | $ 19,253,100 | $ 45,580,451 | $ 64,833,551 | 80 | 79.25 |
| ARB 21-23 | $ 19,253,100 | $ 45,580,451 | $ 64,833,551 | 80 | 79.25 |
| GB 21-23 | $ 19,078,268 | $ 45,432,218 | $ 64,510,486 | 80 | 79.25 |
| LAB 21-23 | $ 42,335,705 | $ 45,574,835 | $ 87,910,540 | 80 | 79.25 |
| Difference | $ 24,727,499 | $ 1,822,538 | $ 26,550,037 | (1) | (0.88) |
| % change | 140.4% | 4.2% | 43.3% | -1.2% | -1.1% |

**Program Description**

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 over $63 billion, equating to more than $600 million in property taxes imposed by Oregon's 36 counties annually.

The division's Forestland Program is involved in three functions directly related to property taxes on forestland:

- Establishing the specially assessed value for about 8.1 million acres of forestland for a statewide assessed value of about $2.5 billion.
- 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 $1.1 million per biennium statewide for the State School Fund, community colleges, and counties. The FPHT raises about $33 million per biennium for various state programs and the Oregon Forest Resources Institute.

The Property Tax Deferral for Seniors and People with Disabilities program pays the property taxes for qualified seniors and people with disabilities 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. The state paid more than $13 million in property taxes to counties for nearly 5,000 program participants in the 2019–20 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 several years.

The division sets mapping standards for county assessment maps, maintains and updates maps for 10 counties, and reviews and approves taxing district boundary change data. The division also administers the Oregon Map (ORMAP) Project, 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 Article 9, Section 1) requires uniformity in property assessment and taxation. It also requires property taxes to be levied and collected under general laws that operate uniformly throughout the state, a requirement that reinforces our strategic objective of optimizing collection efforts. 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 they provide to counties and property owners, along with achieving equity and uniformity in property taxation throughout the state.

Division staff work 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 collaborate 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 they work toward defining best practices in the appraisal field. Staff regularly collaborate with other states to ensure the division's appraisal methodology and application meets those of other states.

In support of our strategic priority of cultivating operational excellence, the Timber Unit continues to embrace new technology and pursue cost effective solutions to emerging issues. The software solutions provided by the agency's Core Systems Replacement project have resulted in measurable efficiency gains in return processing and administration.

The Property Tax Deferral for Seniors and People with Disabilities aligns with our strategic priority of enhancing taxpayer assistance by providing benefits to thousands of individuals statewide who are unable to pay their property taxes. Efficient administration of this program maximizes funds available to program participants.

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**
The division has made improvements through technology in many areas.

All education materials are sent and received electronically and offer online self-service options for customers. In 2019, 24 in-person classes were held with 696 participants for a total of 4,579 hours of training. The Appraiser Continuing Education Database was also created. It allows registered appraisers to comply with reporting and verify any required continuing-education training.

The County Assessment Function Funding Assistance (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 more than 95 percent and creating self-sufficiency for the counties.

Another measure 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 accuracy of real-market value and the mass appraisal program for the 36 counties. The lower the percentage of deviation, the greater the accuracy. 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 eight-year appraisal cycle for state-appraised industrial property. In 2017, that goal was met. 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 at 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 portion of the overall site.

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.

In the 2019–20 tax year, the state paid more than $13 million in property taxes to counties for nearly 5,000 participants in the seniors and people with disabilities deferral program. The number of program participants is remaining relatively constant with the number of new participants each year nearly matching those leaving the program. The balance in the revolving account is growing and was approximately $48 million at the beginning of the 2019–21 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. The unit is 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.

**Funding Streams**
Funding for oversight, training, and assessment standards comes from the General Fund, except for one position that is used to administer the CAFFA grant program and is funded by CAFFA revenues.

About 69 percent of the funding for positions in the Valuation Program comes from the General Fund with the balance coming from 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 seniors and people with disabilities property tax deferral program are reimbursed from the program's Other Funds revolving account.

Timber and forestland programs are almost entirely General Fund. ORS Chapter 321 allows for administrative expenses related to small tract forestland to be charged prior to distribution of receipts.

Cadastral and mapping work is 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 10 counties, accounts for about 10 percent of the funding for cadastral and mapping functions.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

**Policy Package 102—Electronic Valuation Information System (ELVIS)**

**Purpose**

The objective of this project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section. This will enhance the Property Tax Division's ability to provide equitable real market value property appraisals and to improve services provided to the counties and taxpayers of Oregon. Delivery of these improved services is to be achieved through implementation of a modern system with the objective of greatly reducing the reliance on paper filing and record keeping. This will be accomplished with electronic document management, work queues to streamline workflow management processes, an online electronic interface for taxpayer filings, and data analytics reporting for better data analysis and managerial reporting. This will result in a better customer experience that allows the taxpayer to review their tax filings and associated appraisal detail online without having to rely on paper dependent transmission of information or the need to travel to the Salem office for appraisal file review. Improved data transparency will result in increased customer satisfaction and a reduction of appeals being filed due to a lack of taxpayer understanding regarding their assessed values.

**Note: This Package was moved to the CSR Program area.**

## 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 19-21 | $ 2,824,063 | $ 326,172 | $ 3,150,235 | 4 | 3.88 |
| CSL 21-23 | $ 3,074,168 | $ 259,330 | $ 3,333,498 | 3 | 3.00 |
| ARB 21-23 | $ 3,074,168 | $ 259,330 | $ 3,333,498 | 3 | 3.00 |
| GB 21-23 | $ 2,945,900 | $ 250,405 | $ 3,196,305 | 3 | 3.00 |
| LAB 21-23 | $ 26,156,773 | $ 253,714 | $ 26,410,487 | 3 | 3.00 |
| Difference | $ 23,332,710 | $ (72,458) | $ 23,260,252 | (1) | (0.88) |
| % change | 826.2% | -22.2% | 738.4% | -25.0% | -22.7% |

### Program Description

Property Tax Division Administration consists of four positions: the division administrator, property tax policy liaison, information systems specialist, 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 $7 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, and 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 the department's values. Core

functions include tax administration, training, grant administration, oversight, policy development, appraisal, 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 (SAO), 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 adviser 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.

The information systems specialist position is a limited duration position that was added for the 2019–21 biennium. This position is charged with updating the division's business plans for modernizing the core systems used in the Valuation Section.

**Program Justification and Link to Long-Term Outcomes**
The property tax system generates over $7 billion in revenue each year that supports many of the programs the local governments in Oregon depend on 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 Citizen 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 Citizen Property Tax Deferral Program
- Support, assistance, and oversight of county assessment and taxation responsibilities
- Valuation of state-appraised industrial properties and centrally assessed companies

**Funding Streams**
Property Tax Division administration is primarily funded by General Fund.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
For Property Tax, the legislature approved a one-time General Fund appropriation of $23.3 million for the Department to make grants to counties for the reimbursement of lost tax revenue related to the 2020 wildfires. Distribution of these funds will be limited to counties included in Executive Order 20-60 that were impacted by the 2020 wildfires and that can demonstrate losses due to the September 2020 wildfires in property tax years beginning on or after July 1, 2020.

## Cadastral Information Systems Unit

### Program Overview

The Cadastral Information Systems Unit (CISU) sets mapping standards for county assessment maps, maintains and updates maps for 10 counties, and reviews and approves taxing district boundary changes. This unit also administers the Oregon Map (ORMAP) Project, which supports digital mapping activities statewide. Accurate mapping of a county's real property is essential to ensure complete and accurate property assessment.

### Program Funding Request

| Cadastral Information Systems | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 1,929,995 | $ 1,488,493 | $ 3,418,488 | 7 | 7.00 |
| CSL 21-23 | $ 2,066,439 | $ 1,572,119 | $ 3,638,558 | 7 | 7.00 |
| ARB 21-23 | $ 2,066,439 | $ 1,572,119 | $ 3,638,558 | 7 | 7.00 |
| GB 21-23 | $ 2,054,976 | $ 1,441,216 | $ 3,496,192 | 7 | 7.00 |
| LAB 21-23 | $ 2,066,439 | $ 1,572,119 | $ 3,638,558 | 7 | 7.00 |
| Difference | $ 136,444 | $ 83,626 | $ 220,070 | - | - |
| % change | 7.1% | 5.6% | 6.4% | 0.0% | 0.0% |

### Program Description

**Cadastral mapping and ORMAP**

CISU sets mapping standards for county assessment maps, maintains and updates maps for 10 counties, and reviews and approves taxing district boundary change data. The unit also administers the Oregon Map (ORMAP) Project, 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:

- 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.

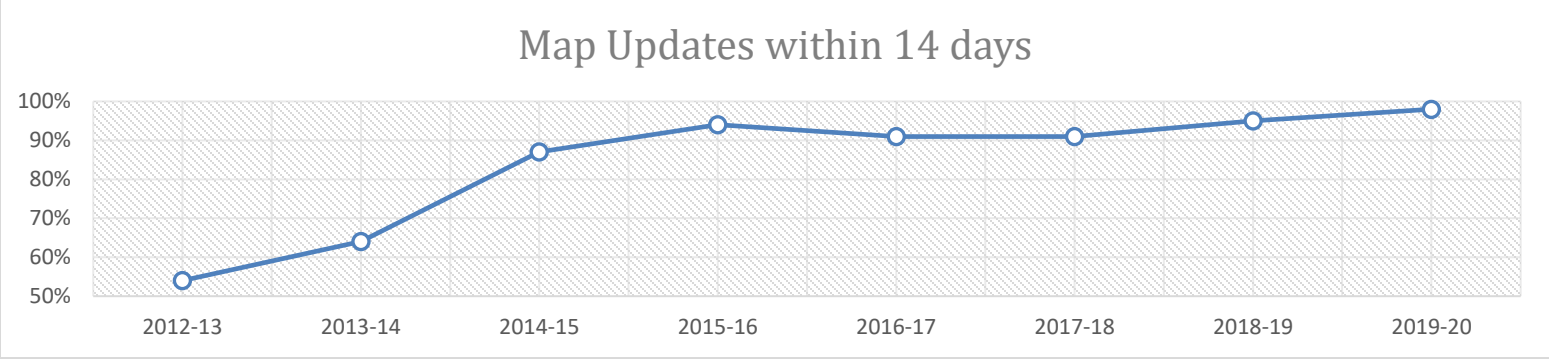
Services are provided upon request or as needed throughout the year. PCMs, map maintenance, and boundary changes must be completed before property tax assessments can be made. Setting mapping standards and reviewing compliance occurs as time allows.

Cost drivers for CISU 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.

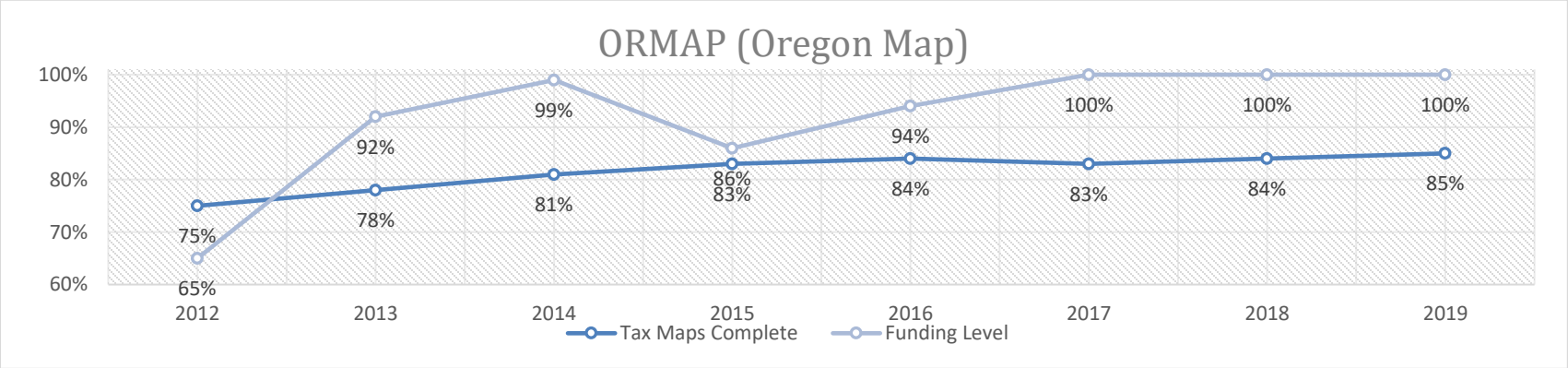
Some of the services this unit provides, map maintenance for example, are also available from other providers, such as county cartography units. When demand for our services decreases, corresponding FTE are reduced as needed. This competitive environment is unique to CISU and helps ensure they produce 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 customer expectations.

**Program Performance**
The CISU 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.



The graphic below illustrates two things:

- The percentage of maps statewide that have been converted to a digital format that meets ORMAP standards.
- The funding percentage level for all grant requests.




**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 Project—ORS 306.132
- Secure uniformity in the system of assessment and taxation—ORS 306.120
- Appraise industrial property—ORS 306.126

**Funding Streams**

CISU funding is split between General Fund and Other Funds. Expenses related to maintaining cadastral assessment maps for 10 counties, as provided under ORS 306.125, are reimbursed under contract. The CISU charges $60 per hour for this work. The Other Funds stream partially supports seven FTE. During the 2017–19 biennium, this work provided 10 percent of the program's funding.

# BUDGET NARRATIVE

ORMAP is funded entirely with Other Funds generated from a $1 document recording fee. Administrative expenses are paid from the account as provided under OAR 150-306-0130, prior to distributing grant funds to the counties. The fee is expected to generate approximately $800,000 annually for the purposes of funding grants. An advisory committee develops policy guidance for issuing grants from the fund to the counties.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
None.

## Industrial Valuation and Central Assessment

**Program Overview**

The Valuation Section is responsible for determining real market value (RMV) and defending those determinations of 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 communications. 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 19-21 | $ 6,461,864 | $ 4,084,921 | $ 10,546,785 | 41 | 41.00 |
| CSL 21-23 | $ 6,929,093 | $ 4,219,746 | $ 11,148,839 | 41 | 41.00 |
| ARB 21-23 | $ 6,929,093 | $ 4,219,746 | $ 11,148,839 | 41 | 41.00 |
| GB 21-23 | $ 6,902,586 | $ 4,212,583 | $ 11,115,169 | 41 | 41.00 |
| LAB 21-23 | $ 6,929,093 | $ 4,219,746 | $ 11,148,839 | 41 | 41.00 |
| Difference | $ 467,229 | $ 134,825 | $ 602,054 | - | - |
| % change | 7.2% | 3.3% | 5.7% | 0.0% | 0.0% |

# BUDGET NARRATIVE

**Program Description**
The Valuation 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 communications. These are referred to as centrally assessed companies.

For state-appraised industrial properties, there are currently 831 sites with 4,750 accounts. There are over 530 centrally assessed companies in the state. Between the two property types, there is a combined property value of over $63 billion, which equates to nearly $600 million in property tax assessments for Oregon's 36 counties. The property tax collected is distributed to taxing districts to fund taxpayer services such as schools, law enforcement, fire safety, and other public programs. For example, about 42 percent of property tax in 2019–20 was for K–12 school districts and education service districts. In the 2019–21 biennium, the Valuation Section appraisal and assessment work will be responsible for valuing property that will result in approximately $480 million of property taxes imposed that will go toward K–12 schools alone. Success of this system is dependent on our ability to have the proper resources to determine RMV resulting in a reliable funding stream for Oregon's education system. Other clients include taxpayers, taxpayer representatives, and the Oregon Tax Court. The section interacts with and serves most of these on a daily basis.

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 are generally the most complex property types to appraise. The program can be broken down into 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 utilizes an assortment of aging technological tools to apply appraisal methodology and determine a value. Trending and depreciating are applied, and additions and retirements are accounted for to determine an updated RMV for the current year. 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. This typically incudes buildings, structures, machinery and equipment, and personal property.

Historically, due to the size and complexity of the properties as well as staffing limitations, the section has struggled to appraise all state industrial 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. This is ideal because statute limits the ability of staff to go back more than six years and add any omitted property to the roll that might not have been reported on an IPR. Unfortunately, the section was not able to achieve the six-year goal with current staffing levels. In 2016, the goal was reset to appraise all sites in an eight-year cycle. The section met this appraisal cycle goal in 2017 and 2018, but only by allowing reductions to our scope of

work and conducting partial site appraisals. In 2019, the section did not meet its annual appraisal goal. However, because more properties were appraised than necessary in the prior two years the section is still on track to appraise all state-responsible properties in an eight-year period. On average, the section appraises approximately 50 percent of the accounts on each site visited. This total is more than what has been appraised in recent years. However, the section is still leaving some portions of sites untouched, which may compromise the accuracy and reliability of the real market values. By taking a targeted approach in deciding where to focus appraisal attention, the section is re-appraising, on average, about 75 percent of each site's RMV.

The Central Assessment (CA) program has two main seasons: appraisal season and infrastructure support season. The appraisal season is from January through mid-August and requires that all the CA companies (531 in 2019) receive 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 director's review decision, they may file an appeal with the Oregon Tax Court.

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 the section's fundamental 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 (a year-round task), discovery and absorption of new CA companies, and staff training with statutorily required continuing appraisal education.

One additional function for state-appraised industrial property and centrally assessed properties is defending our values in tax court when property tax appeals are filed by the taxpayer. It is impossible to forecast how many appeals we will get in any given year or how complex the appeals will be. However, by taking a proactive approach to major economic disruptions that may impact industries and maintaining transparency in how the section communicates their opinions of value, the section can minimize the numbers of unnecessary appeals received. Litigating complex industrial properties and centrally assessed properties, however, can be costly in time and resources and creates the risk of large and potentially devastating refunds for Oregon's 36 counties.

There are several drivers of costs for the section listed below.

Program diversity and complexity:

- There are dozens of special assessment programs, more than 100 different recipients 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 Systems Replacement (CSR) Project automated a very small piece of the section's appraisal work, such as small, private railcars and electric cooperative appraisal. While the CSR improvements helped, the section is still reliant on a patchwork of labor-intensive business processes that do not take advantage of available technology to lower costs or use best practice processes.
- Reliance on manual processes increases the risk of error and extends response times for customers. Most of the applications the Valuation Section uses for industrial valuation and central assessment were designed over 20 years ago by Revenue's IT section and appraisal staff, using software that is no longer supported and has limited adaptability. The Valuation Section currently relies on antiquated applications, internally developed databases, spreadsheets, and paper files to manage the complex effort of annually valuing the industrial accounts and the CA companies. Maintenance is cumbersome and expensive. The Valuation Section lacks a comprehensive computerized system that integrates all the necessary data to manage its appraisal responsibilities effectively. This distraction is problematic with current staffing levels, which have declined over 30 percent in the past five years while the number of accounts the valuation section is responsible for have increased. The result is that long-term program stability is in question unless there is reinvestment in the tools necessary to sustain and improve the section's work.

Inadequate customer and stakeholder support:

- Taxpayers and counties have come to expect web-based services to view or exchange information electronically. Since the section does not 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 resources away from other appraisal-related work. Technology-based solutions to account management would likely prove less costly and more valuable to customers and stakeholders.
- The Valuation Section is seeking to modernize and consolidate their various older, outdated, paper and disk-dependent computer systems and plan to seek funding for the Electronic Valuation Information System (ELVIS) project during the 2021 Legislative Session. The ELVIS project will move away from older, paper-intensive systems architecture and the dependencies created by those outdated platforms. This system will enable taxpayers, counties, and other agencies to use a web-based access point to submit and retrieve documents and correspond with the Valuation Section, making their experience easier and less time-consuming. It will serve as a single point to integrate data, support documents, and emails into one system of record. This, in turn, gives the valuation management team the ability to use trusted data to make better decisions and employ staff more effectively. The ELVIS project seeks to modernize the technological foundation for the Valuation Section to continuously improve, facilitate voluntary compliance, enhance customer experience, and increase equity and uniformity.

**Program Justification and Link to Long-Term Outcomes**

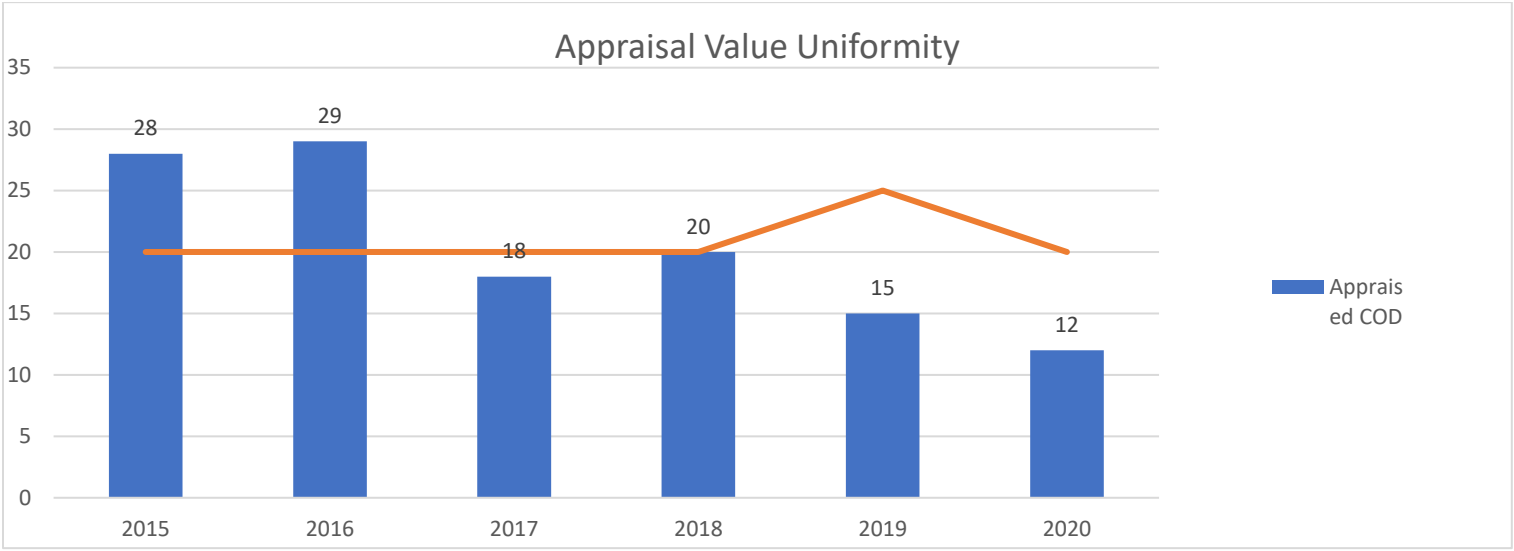
Program performance for the valuation programs can be analyzed using Oregon's long-term outcome of equity, uniformity, and appraised values. The best way for the section to ensure equitable values are determined is through frequent appraisals of industrial sites and centrally assessed companies, which ensures all accounts represent real market value. This conforms to ORS 308.232 (Property to be valued at 100 percent market value).

The Valuation Section maintains active membership in the Western States Association of Tax Administrators (WSATA) Committee for Centrally Assessed Property (CCAP), and the WSATA Committee on Valuation of Industrial Property (CVIP). Both committees include representatives from several western states and work towards defining best practices in the field of complex property appraisal. The section regularly collaborates with other states to ensure appraisal methodology and application meet with peers across the nation.

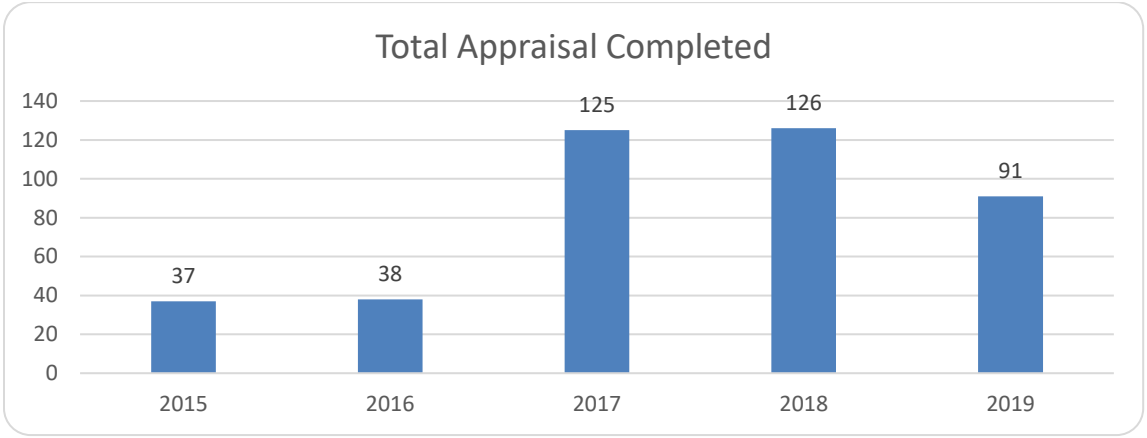
**Program Performance**

The graph below is Revenue's Key Performance Measure (KPM) No. 7, Appraisal Value Uniformity, which demonstrates the ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties. Measuring the coefficient of dispersion (COD) is an appraisal industry standard metric for uniformity. Although there are weaknesses inherent in this metric when applied to specialized complex properties, it is still informative. When reviewing the graph below, please note the indication of success in this measurement is when the blue line falls below the red line. Performance for 2020 was 12 percent, well below the target of 20 percent, indicating a high degree of equity and uniformity in our appraisals.

The section will be recommending a new KPM, which addresses program rework and inefficiencies that better measure the level of service provided to county clients and includes all the section's program areas. However, this is still in the early data collection phase of establishing a measurable baseline for this KPM. Plans are for the section to submit a proposal for a replacement KPM within two years.

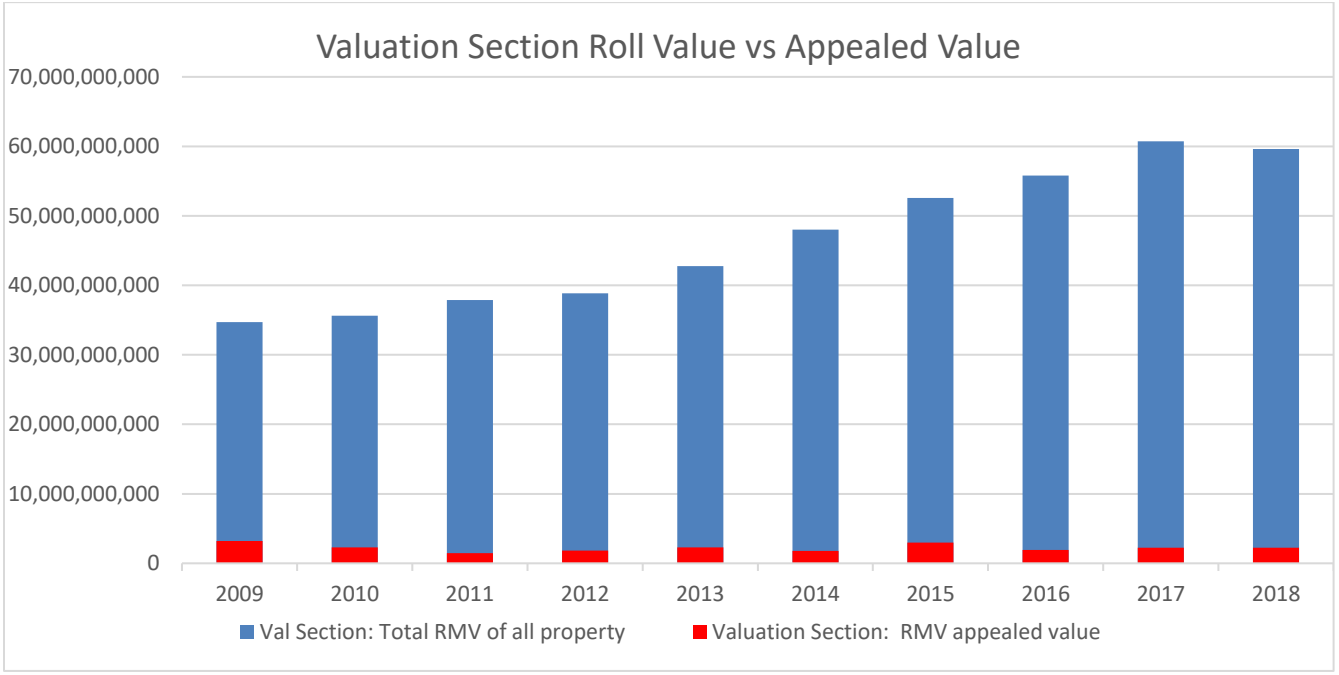



The next graph shows the number of appraisals of state-appraised industrial sites conducted each year. After the 2016 season, a change was made to the way the section conducted business in order to increase site exposure and achieve the goal of an eight-year appraisal cycle. In 2017, the section met their appraisal cycle goal by reducing the scope of appraisals. In 2019, due to high turnover and diminished staffing levels, the section was unable to maintain its desired level of annual appraisals but is still on track to meet its goal of appraising all state-responsible properties within eight years. However, the current COVID-19 pandemic will likely create additional challenges that may limit the ability to conduct enough field inspections to meet the appraisal target in 2020. Process changes relating to in-person site inspections are being implemented to address this issue.

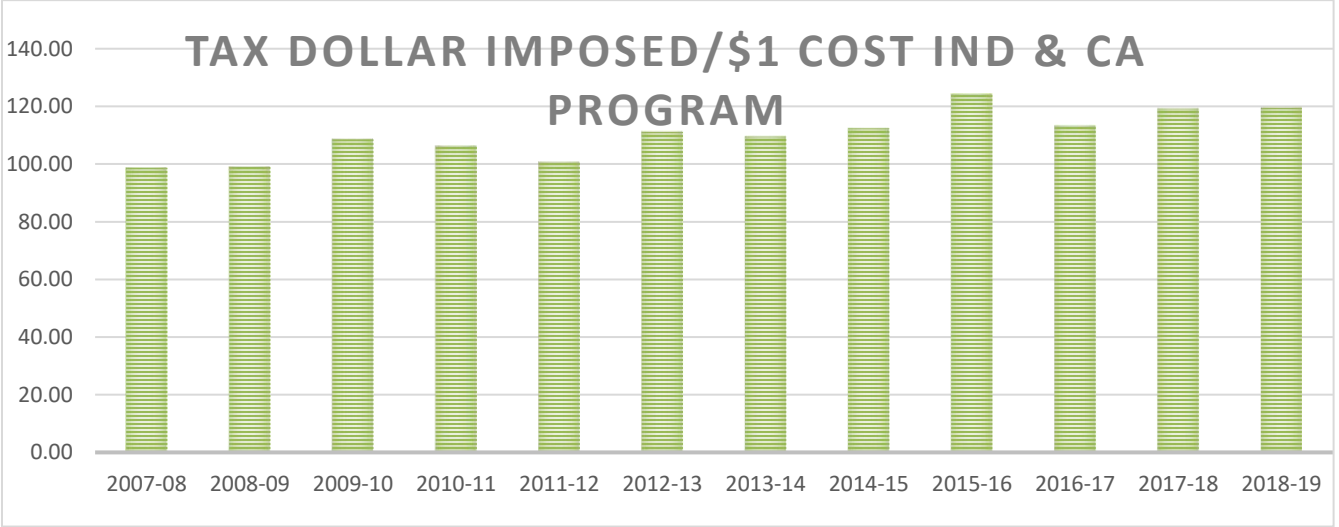



Due to the increase in industrial sites appraised in 2017 and 2018 the section was able to identify over $115 million in omitted property. This equates to nearly $2 million in property tax potentially collected by county partners. In 2019, the section continued to identify omitted property through site inspections and the annual return processing season. It is expected that by conducting more site visits and appraisals, more omitted property and property tax dollars can and will be added to the property tax roll.

The next graph measures total RMV of property appraised by the Valuation Section as well as the amount of RMV that is appealed each year. The percentage of total RMV appealed has varied from over 14 percent to less than 4 percent over the past 10 years. In many respects, the number of appeals we receive are determined by external forces outside of our control, such as the recession of 2007–08. Although the percentage of value that is contested each year appears to be small compared to the total RMV, the number of individual complaints can be many, and the total dollars contested can be measured in the billions. Litigating complex industrial properties and centrally assessed properties can be costly in time and resources and creates the risk of large—and potentially devastating—refunds from all of Oregon's 36 counties. Of the total value that is appealed each year, there is only a small reduction in value once a resolution has been achieved. This can be attributed, in part, to the expertise of the appraisal staff valuing these properties.




The graph below shows the amount of property taxes imposed by counties for all the companies appraised within the Valuation Section, compared to the personnel cost of the appraisal work. The data indicates that for every $1 in appraiser cost, about $120 in property taxes were collected by the counties each year. The property tax system in Oregon is one of the most efficient revenue-generating programs in the state, second only to personal income tax.




**Enabling Legislation/Program Authorization**

The work that the Valuation Section does is mandated by state laws or agency rules:

- Definitions of "land" and "real property" for state property tax laws, timber, and mineral interests—ORS 307.010
- Definitions of "intangible personal property" and "tangible personal property" for state property tax laws, inapplicability to centrally assessed persons—ORS 307.020
- Real market value defined, rules—ORS 308.205
- Property to be valued at 100 percent real market value and assessed at assessed value—ORS 308.232
- Valuation of real property—ORS 308.235
- Returns; personal property, exception, real property, combined real and personal returns for industrial property, confidentiality and disclosure, lessor-lessee elections, rules—ORS 308.290
- "Industrial plant" defined—ORS 308.408
- Appraisal and real market valuation of industrial plants, rules—ORS 308.411
- Confidential information furnished under ORS 308.411, exception, rules—ORS 308.413
- Department to make annual assessment of designated utilities and companies—ORS 308.515
- Valuing property of company operating both within and without the state—ORS 308.550

- Unit valuation of property—ORS 308.555
- Apportionment of assessment among counties—ORS 308.565

**Funding Streams**
Approximately 61 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.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

**POP 102—ELVIS**

The objective of this project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section. This will enhance the Property Tax Division's ability to provide equitable real market value property appraisals and to improve services provided to the counties and taxpayers of Oregon. Delivery of these improved services is to be achieved through implementation of a modern system with the objective of greatly reducing the reliance on paper filing and record keeping. This will be accomplished with electronic document management, work queues to streamline workflow management processes, an online electronic interface for taxpayer filings, and data analytics reporting for better data analysis and managerial reporting. This will result in a better customer experience that allows the taxpayer to review their tax filings and associated appraisal detail online without having to rely on paper dependent transmission of information or the need to travel to the Salem office for appraisal file review. Improved data transparency will result in increased customer satisfaction and a reduction of appeals being filed due to a lack of taxpayer understanding regarding their assessed values.

Please note that the ELVIS project was approved under the CSR section.

**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 department's 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 19-21 | $ 4,208,730 | $ 37,788,082 | $ 41,996,812 | 18 | 18.00 |
| CSL 21-23 | $ 4,779,540 | $ 39,453,218 | $ 44,232,758 | 18 | 18.00 |
| ARB 21-23 | $ 4,779,540 | $ 39,453,218 | $ 44,232,758 | 18 | 18.00 |
| GB 21-23 | $ 4,772,313 | $ 39,452,251 | $ 44,224,564 | 18 | 18.00 |
| LAB 21-23 | $ 4,779,540 | $ 39,453,218 | $ 44,232,758 | 18 | 18.00 |
| Difference | $ 570,810 | $ 1,665,136 | $ 2,235,946 | - | - |
| % change | 13.6% | 4.4% | 5.3% | 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, 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 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 Outcomes**
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 accuracy 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.

All continuing education materials are provided electronically, and we offer online self-service options for customers. We are using two delivery methods for training and education—web-based and live training. Both methods have produced savings in printing and delivery of training materials, allowing us to effectively reach more rural Oregon counties. In 2019, we delivered 24 in-person classes reaching more than 696 students. Continuing education records are now accessible by students anytime to update information or add classes to their record.

The CAFFA grant program, including deposits, distributions, and grant applications, have moved online with GenTax. The all-electronic process has reduced requests for assistance by more than 95 percent. This allows counties to better manage their applications and grant funding, including deposits and distributions. Additionally, the time savings from automation allow 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:

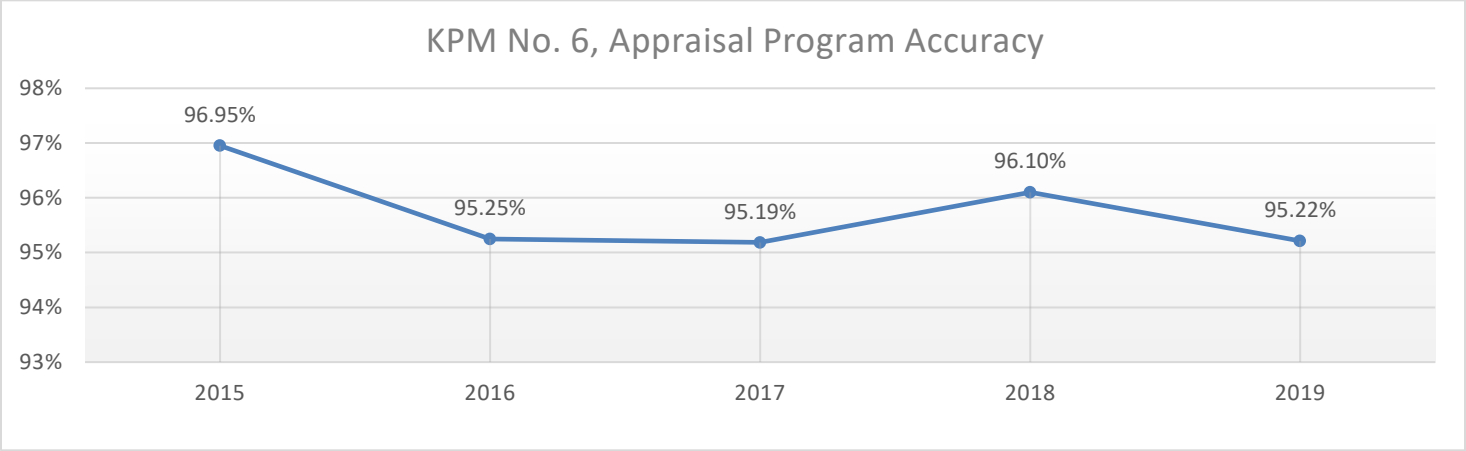
- Determine if the county's assessment and taxation (A&T) functions and systems comply with statutory obligations.
- Make the governing body aware of any deficiencies found.
- Recognize strengths of the county A&T system that may exist.
- Suggest more efficient and effective procedures for completing the statutorily required work, where appropriate.

The CAFFA program, in response to a Secretary of State audit recommendation in November 2018, has conducted a desk audit of Oregon county clerks to survey the accuracy and completeness of the revenues provided by the counties. The analysis provided valuable insight into areas for improvement and the need for a recurring method to track revenues collected from the document recordings in each county.

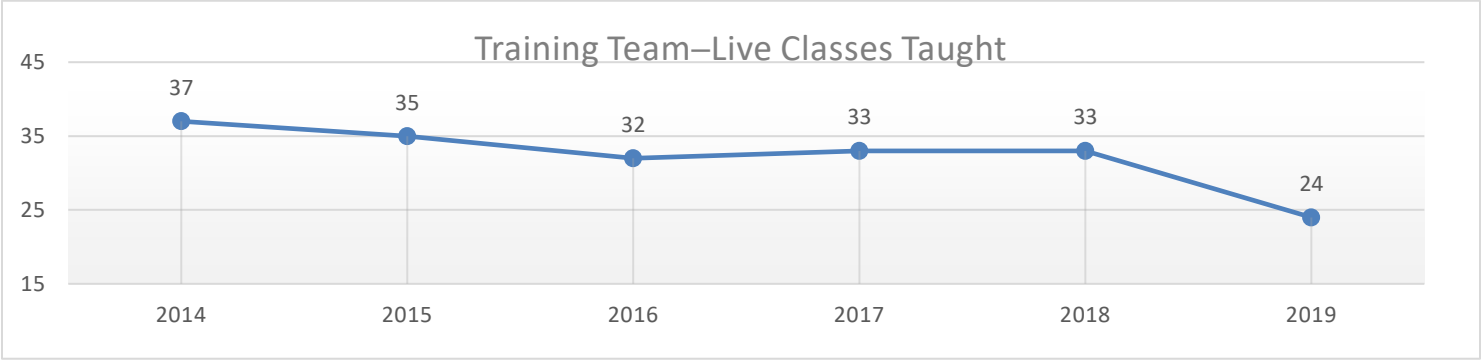
County assessors are responsible for managing estimates of property values and annually developing new assessment and tax rolls. Law mandates that assessors track and measure the real estate market in order to maintain 100 percent of real market value**.** To demonstrate compliance has been

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 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 department's Key Performance Measure (KPM) No. 6 reports the findings of its ratio study review.

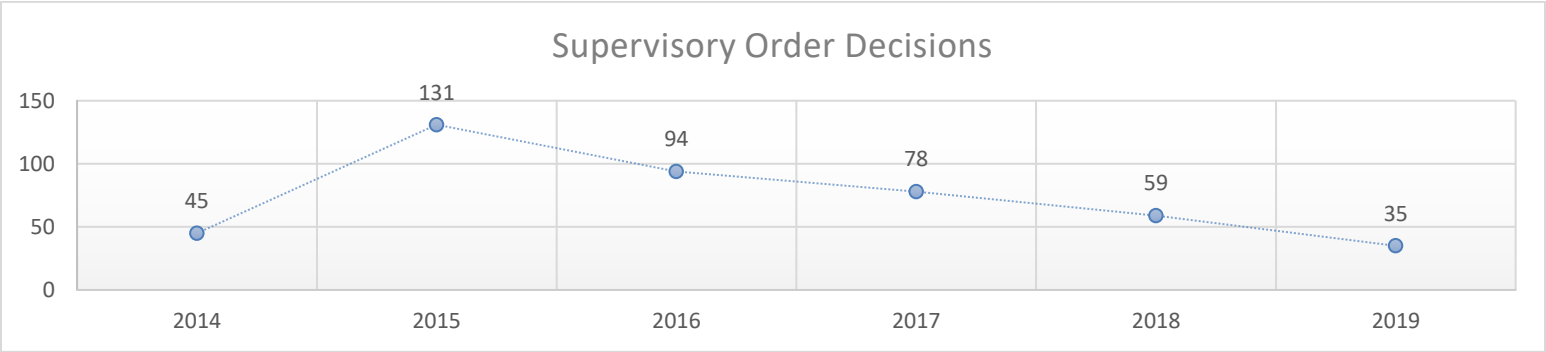
One of the key functions of the SAO Section is to measure accuracy of the assessments being done in county assessors' offices. This is accomplished by measuring the number of geographic areas that are meeting industry performance standards. The chart below illustrates statewide performance.




To assist the counties in maintaining accurate assessment and taxation practices, the section provides classes and instruction to appraisers and assessors statewide. The graph below shows the number of classes offered each year since 2014. Offerings fluctuate based on resource availability.



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 section's 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 county 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 used to administer the CAFFA grant program.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

None.

## 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 about $34 million per biennium for state and county programs. It also establishes the specially assessed value for more than 8.1 million acres of private forestland, having an assessed value of over $2.5 billion, generating about $46 million per biennium for county and state programs.

### Program Funding Request

| Forestland Valuation and Timber Taxes | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 2,183,554 | $ 64,629 | $ 2,248,183 | 11 | 10.25 |
| CSL 21-23 | $ 2,403,860 | $ 76,038 | $ 2,479,898 | 11 | 10.25 |
| ARB 21-23 | $ 2,403,860 | $ 76,038 | $ 2,479,898 | 11 | 10.25 |
| GB 21-23 | $ 2,402,493 | $ 75,763 | $ 2,478,256 | 11 | 10.25 |
| LAB 21-23 | $ 2,403,860 | $ 76,038 | $ 2,479,898 | 11 | 10.25 |
| Difference | $ 220,306 | $ 11,409 | $ 231,715 | - | - |
| % change | 10.1% | 17.7% | 10.3% | 0.0% | 0.0% |

### Program Description

The department's work related to forestland property taxes is done by the Forestland Valuation and Timber Tax Unit. The unit 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 about 8.1 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 counties by identifying owners with 5,000 or more acres of forestland and providing general forestland program guidance.

The unit also administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs. The Small Tract Forestland Severance Tax generates nearly $1.1 million per biennium statewide for the State School Fund, community colleges, and counties. The Forest Products Harvest Tax generates about $33 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

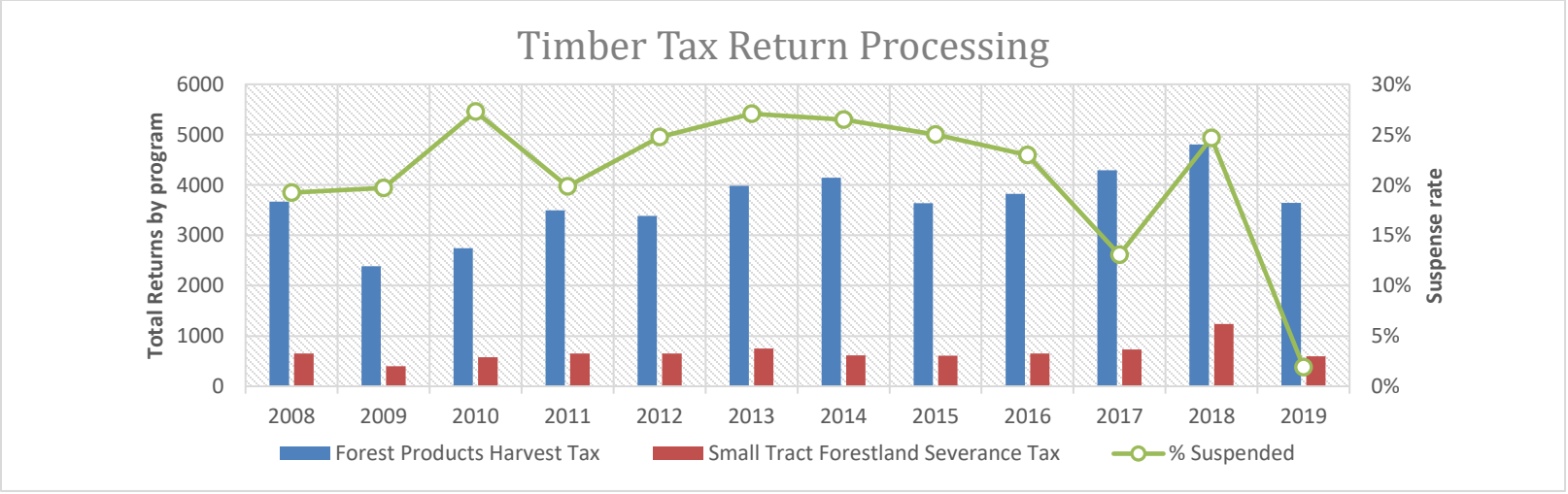
distributing timber tax revenues, maintaining tax database, and advising the counties regarding laws and processes relating to forestland special assessments.

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.

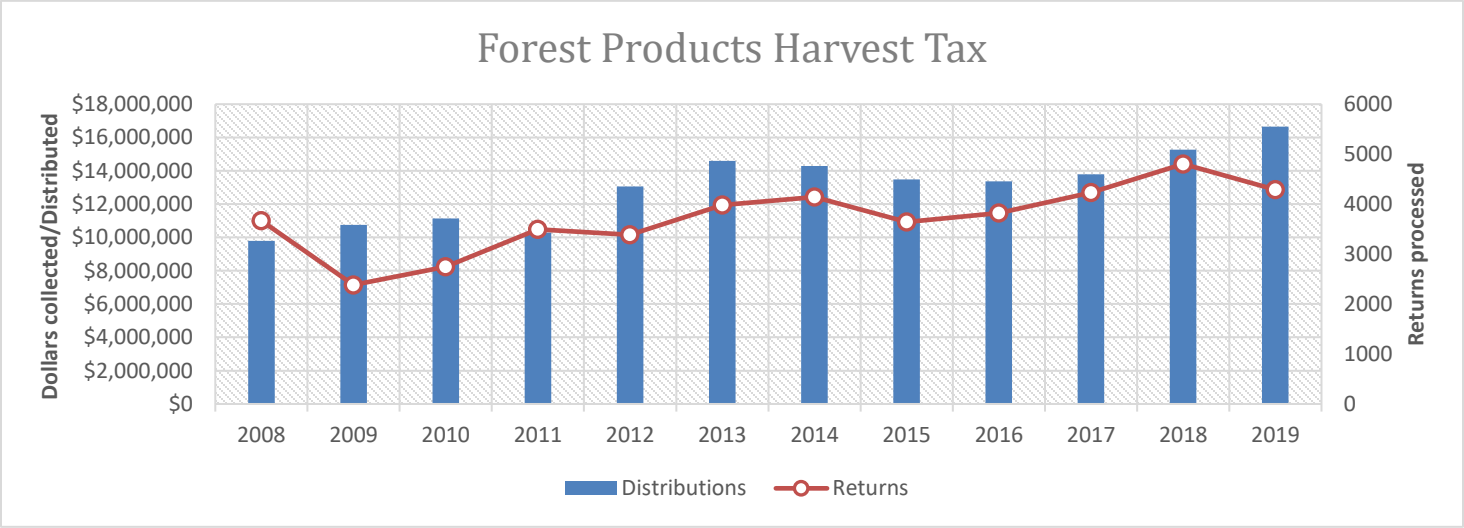
**Program Justification and Link to Long-Term Outcomes**
The Forestland Valuation and Timber Tax Unit's revenues provide critical funding for schools, fighting forest fires, and returning some of those funds to the timber industry to promote education and sustainable forestry practices. The Legislature finds it in the 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 Tax 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, the unit has been able to lower our suspense rate and decrease manual return processing.

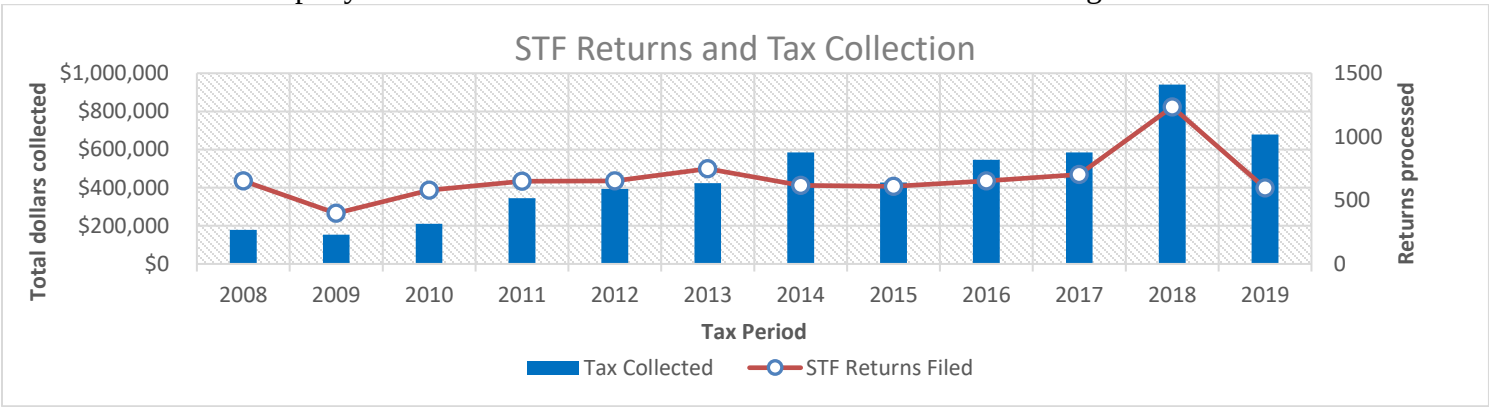
This chart shows the number of returns for both the Forest Products Harvest Tax and Small Tract Forestland Severance Tax, and each year's suspense rate. Returns suspend generally when the information provided by the taxpayer doesn't match what is estimated on their notification to the Department of Forestry. Resolution requires manual intervention. The new software solution, GenTax, has enhanced the unit's ability to provide electronic solutions to suspended returns as reflected by the decrease in 2019.



This chart illustrates the revenue for the FPHT program and number of returns processed each year.

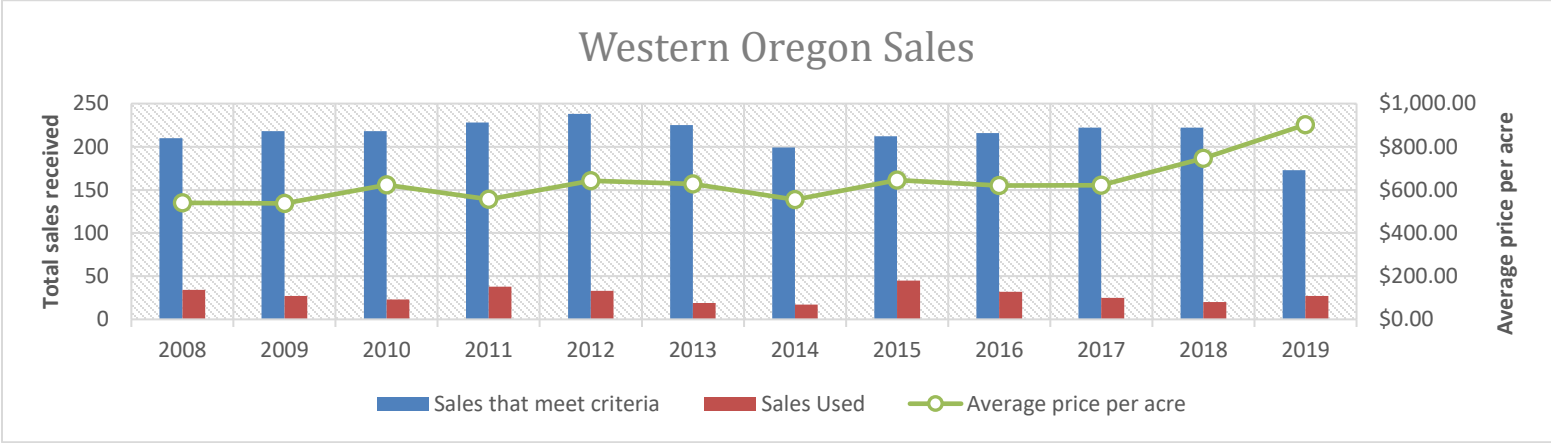


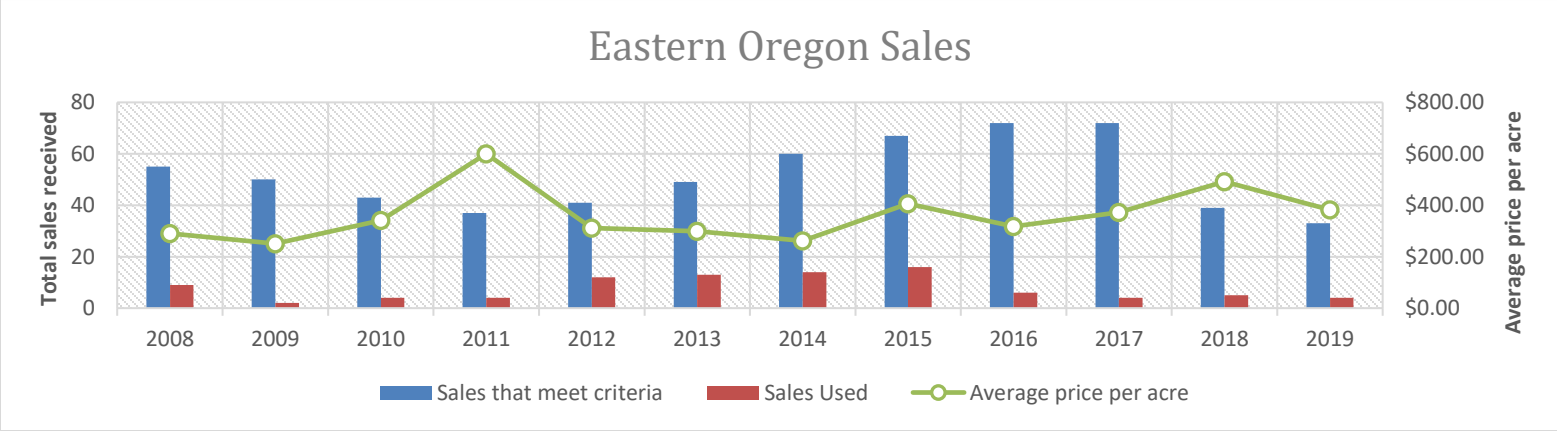

This chart shows the number of returns per year and total revenues for the Small Tract Forestland Program.



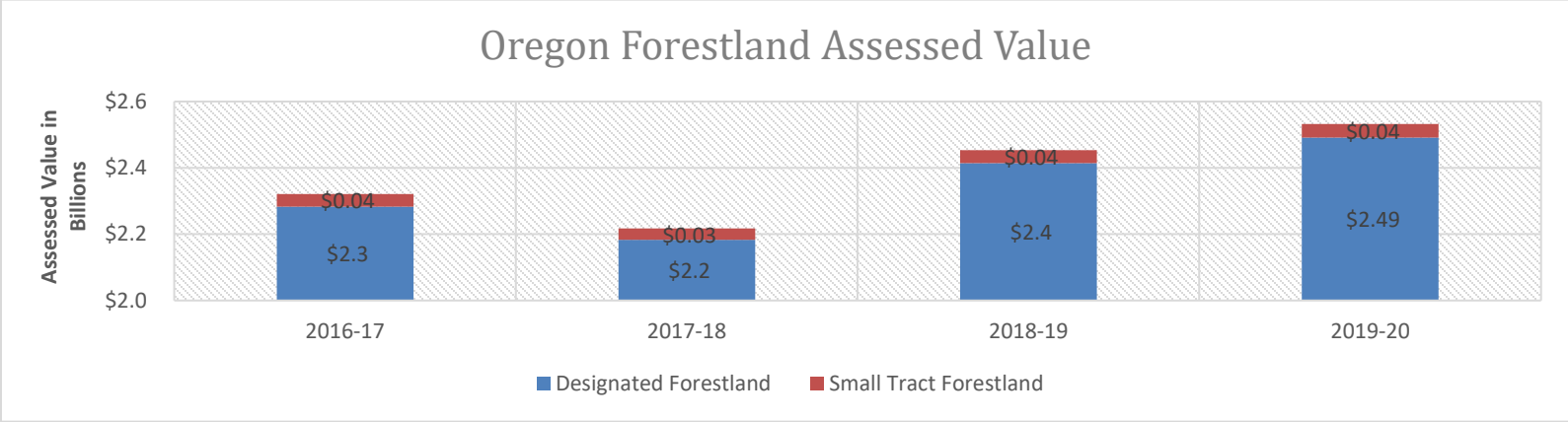

The unit establishes the value per acre of forestland statewide on an annual basis. To accomplish this, staff gather all available sales information and analyze it to determine market trends and calculate a value per acre that is distributed to all counties.

The following two charts illustrate the number of sales analyzed each year, number of usable sales, and resulting value per acre of forestland. It is 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.



The following chart illustrates the total assessed value of forestland in Oregon as designated forestland and small tract forestland.




**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
- Administer designated forestland special assessment—ORS 321.257, ORS 321.805
- Produce 5,000-acre report—ORS 321.833

**Funding Streams**

The Forestland Valuation and Timber Taxes Unit is funded almost entirely by the General Fund. However, ORS 321.751 and 321.754 allow the department to subtract administrative expenses related to the Small Tract Forestland Program from total receipts prior to distribution.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

None.

## 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). 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 4.3 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 | $220,862 |
| Other Funds | $ 23,084 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $220,862 |
| Other Funds | $ 23,084 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $220,862 |
| Other Funds | $ 23,084 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Property Tax 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 for the 2019–21 biennium.

**How Achieved**
This package phases out one-time funds approved in the 2019–21 biennium associated with the Property Valuation System Business Case Update.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($10,656) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
None.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($10,656) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($10,656) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
None.

## 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for attorney general charges, and 22.6 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 2021–23 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 | $ 378,588 |
| Other Funds | $1,751,151 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 378,588 |
| Other Funds | $1,751,151 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 378,588 |
| Other Funds | $1,751,151 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Property Tax Division

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with CFO and LFO, the Department of Revenue adjusted specific budget line items to reflect its operations and current spending more accurately.

**How Achieved**
The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department eliminated payroll processing within the department and now uses DAS shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package. $170,000 was transferred to the Senior and Disabled Citizen Property Tax Deferral program.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 15,067 |
| Other Funds | ($164,606) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 15,067 |
| Other Funds | ($164,606) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 15,067 |
| Other Funds | ($164,606) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Property Tax Division

### Essential Package 091—Elimination of S&S Inflation

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected Services and Supplies accounts and Capital Outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($53,075) |
| Other Funds | ($90,803) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Property Tax Division

### Essential Package 096—Statewide Adjustment DAS Charges

**Package Description**

**Purpose**
This package represents adjustments to State Government Service Charges and DAS pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($ 3,573) |
| Other Funds | ($53,712) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Property Tax Division

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces attorney general rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the attorney general budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($118,184) |
| Other Funds | ($ 3,718) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Property Tax Division

### Policy Package 102—Electronic Valuation Information System (ELVIS)

**Purpose**
The objective of this project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section. This will enhance the Property Tax Division's ability to provide equitable real market value property appraisals and to improve services provided to the counties and taxpayers of Oregon. Delivery of these improved services is to be achieved through implementation of a modern system with the objective of greatly reducing the reliance on paper filing and record keeping. This will be accomplished with electronic document management, work queues to streamline workflow management processes, an online electronic interface for taxpayer filings, and data analytics reporting for better data analysis and managerial reporting. This will result in a better customer experience that allows the taxpayer to review their tax filings and associated appraisal detail online without having to rely on paper dependent transmission of information or the need to travel to the Salem office for appraisal file review. Improved data transparency will result in increased customer satisfaction and a reduction of appeals being filed due to a lack of taxpayer understanding regarding their assessed values.

**What would this policy option package do and how would it be implemented?**
This policy option package funds the project to implement a solution to replace the antiquated, manual process-reliant valuation software for the Valuation Section of the Property Tax Division.

The ELVIS project team is currently in the early phases of this project and are basing these estimates on previous RFP response estimates received in 2017 and RFI responses received in July 2020. This project is still in the planning phase, and no vendor has been selected at this point. The next step is to gather the full business requirements to develop an RFP for publication onto ORPIN.

This project will follow the EIS oversight process and intends to publish a solution RFP on ORPIN toward the end of the 2019–21 biennium. Based on the previous RFP and RFI responses, implementation is expected to span 36 months, ending in 2024.

**Why does Revenue propose this POP?**
The Valuation Section is responsible for determining RMV for roughly 4,750 industrial accounts and 600 central assessment companies around the state. As a result of this program's efforts, local taxing districts annually collect about $600 million in tax revenue on more than $60 billion in assessed property. The agency seeks to ensure that revenue systems, such as property tax, are administered appropriately now and into the future.

The Valuation Section currently relies on 20-year-old applications, internally developed databases, spreadsheets, and paper files to manage the complex effort of annually determining the assessed values for Oregon's state appraised industrial manufacturing and centrally assessed companies.

The properties that are appraised by the Valuation Section are among the most complex properties in the state, representing nearly 10 percent of Oregon's overall property tax base. The Valuation Section lacks a comprehensive computerized system that integrates all the data necessary to manage and perform its appraisal responsibilities effectively. The Valuation Section is spending significant time on inefficient manual processes and on disparate applications that inhibit the ability to perform appraisals. These inefficiencies are problematic as current staffing levels have not kept pace with the increase in the workload for which the section is responsible. This results in long-term program instability that necessitates the need to reinvest in modern appraisal tools to improve the efficiency, accuracy, and transparency of these complex appraisal programs.

Presently, many customer service and stakeholder expectations are unmet due to technology limitations. The Valuation Section's current applications lack basic elements common in private and public sectors. For example, taxpayers cannot electronically file annual returns or electronically access basic information relating to their property tax assessments. Much of this functionality and online access is available when interacting with Oregon counties, further emphasizing the section's deficiencies. Additionally, substandard internal audit capability and value-review information (using data analytics) make it difficult for the Valuation Section to verify that its appraised values are meeting statutory requirements, or if they are equitable within industry segments, regions, and property classifications. The absence of analytics also hinders the section's ability to use internal resources efficiently, due to a lack of workload management interface or audit case selection tools.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes, or strategy?**
The ELVIS project is aligned with the agency's strategic priorities, the desire to move away from the older systems architecture, and the dependencies created with these older platforms. The current myriad of systems includes the iSeries mid-range computing platform to process the DB2 databases, Windows servers for the Access databases, plus numerous Excel spreadsheets used to process industrial property returns and centrally assessed returns. Modernizing the property tax appraisal systems with an integrated and seamless solution will enable the Valuation Section to enhance data collection services, maximize employee performance through improved engagement, and develop metrics and tools to enhance program performance. These improvements will, in turn, elevate customer experience and enhance a critical appraisal function that funds important public services statewide. The project 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.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
No. However, the Valuation Section is in the process of proposing a change to its key performance measurements and will be using data collected by the ELVIS project to assist in this proposal. The suggested measure will quantify the root cause and amount of rework and revisions that are made in the section in order to enhance the level of service and the experience provided to our customers.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
Revenue considered two other options, examined below.

Option 1: No action/status quo
This option is the least expensive, but leaves the Valuation Section with little automation, with the majority of the processing being completed through Excel worksheets to inventory and value a taxpayer's assets. This option is paper intensive, lacks transparency, and is prone to errors.

Option 2: Build a new custom solution
Custom development involves the execution of a modernization effort from the ground up with little or no use of existing software assets. Typically, the agency and/or the vendor will start with collaboration on definition of requirements and then execute a system development lifecycle approach to building a custom application from the requirements.

A custom solution can be appropriate when a state has very specific business rules, highly specialized business processes, or legislative restrictions that force a custom solution. There also can be a preference for custom work when an agency has a strong business and technical staff who can be assigned to the project.

**What would be the adverse effects of not funding this POP?**
Revenue will continue expending resources to maintain ineffective and obsolete applications and forgoing significant functionality improvements currently used by virtually all of Oregon's county partners. The current system architecture lacks modern cybersecurity standards, which has the potential to put taxpayers' data at risk. A failure to act puts Revenue at risk of being unable to complete statutorily required appraisal work. Revenue's reliance on the current system is such that any failure of the system during processing season would render the agency unable to produce values for the counties in a timely manner, which could result in unrealized property tax revenues.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
The Valuation Section works with many stakeholders in the performance of its duties including county assessor offices in all Oregon counties, and local property tax programs in cities and municipalities, to mention a few. These entities are directly impacted by the work the Valuation Section will do with this system. A failure to act puts Revenue at risk of being unable to complete statutorily required appraisal work. Reliance on the current system is such that any failure of the system during processing season would render the section unable to produce values for the counties in a timely manner, which could in turn result in unrealized property tax revenues.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
Over 1,200 local taxing districts rely on property tax dollars as a primary source of revenue for education, police, fire districts, and social services. Our reliance on the current system is such that any failure of the system during processing season would render the agency unable to produce values for the counties in a timely manner, which could result in unrealized property tax revenues. System failure would create revenue shortfalls for local governments resulting in equity impacts to communities that rely on these services.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** Estimated end date June 30, 2024

a. **Will there be new responsibilities for Revenue? 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 anticipated change in the Valuation Section. However, additional IT staffing is required to support the system.

**Additional Support Staffing**

| Position Count | # of months in biennium | FTE | Class Title | Class Description |
|---|---|---|---|---|
| 1 | 24 | 1 | MMS7006IP | Principal Executive/Manager D |
| 1 | 24 | 1 | OAS1487IP | Information Systems Specialist 7 |
| 2 | 24 | 1 | OAS1486IP | Information Systems Specialist 6 |
| 1 | 24 | 1 | OAS1488IP | Information Systems Specialist 8 * |

e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**

The project is a significant modification to the Valuation Section's computer systems. The estimated cost to implement the system is contained in the table below.

| Estimated Grand Total Cost | | | |
|---|---|---|---|
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Total Project Costs to Purchase and Implement System: | $5,755,678 | $1,183,774 | $6,939,453 |
| Total Ongoing Costs Over the Life of the Project: | $2,193,105 | $2,503,458 | $5,811,450 |
| Inflation Factor (7% of Industrial Software Costs): | $204,208 | $72,688 | $276,896 |

| | | | |
|---|---|---|---|
| Contingency (7% of Bond Eligible Costs): | $439,549 | $108,681 | $548,231 |
| **Total of All Costs:** | **$8,592,540** | **$3,868,601** | **$13,576,030** |

a. **What are the ongoing costs?**
The following table contains the ongoing costs over the life of the project.

| Estimated Ongoing Costs Over Life of Project | | | |
|---|---|---|---|
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Software Support & Maintenance (From Table: Average Software Costs) | $454,885 | $454,885 | $909,770 |
| GenTax Support Costs CA Component | $150,000 | $300,000 | $600,000 |
| Support Environments: Production | $91,956 | $91,956 | $229,891 |
| Support Environments: Test | $56,942 | $56,942 | $142,355 |
| Support Environments: Staging | $56,942 | $56,942 | $142,355 |
| Support Environments: Development | $56,942 | $56,942 | $142,355 |
| Support Environments: Disaster Recovery | $91,956 | $91,956 | $229,891 |
| Support Staffing | $1,233,482 | $1,393,835 | $3,414,833 |
| **Total Ongoing Costs Over the Life of the Project:** | **$2,193,105** | **$2,503,458** | **$5,811,450** |

b. **What is the potential savings?**
There are potential savings from the sunsetting of the iSeries and possible reductions in physical document storage, purchase of paper and disk media, and postage. The project is in the initiation phase and detailed analysis of these saving is still underway.

c. **Based on these answers, is there a fiscal impact?**
Yes.

| Estimated Total Cost (Tax-Exempt Bond Eligible) | | | |
|---|---|---|---|
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Software, Data Conversion, CA Software, and Third-Party QA | $5,603,128 | $1,182,924 | $6,786,053 |
| Inflation Factor (7% of Software Costs) | $204,208 | $72,688 | $276,896 |
| ISS8 Solely Dedicated to Project | $262,813 | $296,979 | $559,792 |
| Contingency (7% of Tax-Exempt Bond Eligible Costs) | $424,910 | $108,681 | $533,592 |
| **Total Tax-Exempt Bond Eligible Costs:** | **$6,495,060** | **$1,661,272** | **$8,156,333** |
| **Estimated Total Cost (Taxable Bond Eligible)** | | | |
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| DAS Procurement Charges | $150,000 | $0 | $150,000 |
| State Data Center Charges During Installation and Development | $59,123 | $0 | $59,123 |
| Contingency (7% of Taxable Bond Eligible Costs) | $14,639 | $0 | $14,639 |
| **Total Taxable Bond Eligible Costs:** | **$223,762** | **$0** | **$223,762** |
| **Estimated Total Cost (Non-Bond Eligible)** | | | |
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Training | $2,550 | $850 | $3,400 |
| Total Ongoing Costs Over the Life of the Project: | $1,871,169 | $2,206,479 | $5,192,535 |

| | | | |
|---|---|---|---|
| **Total Non-Bond Eligible Costs:** | **$1,873,719** | **$2,207,329** | **$5,195,935** |
| **Total of All Costs** | | | |
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| **Total Tax-Exempt Bond Eligible Costs:** | **$6,495,060** | **$1,661,272** | **$8,156,333** |
| **Total Taxable Bond Eligible Costs:** | **$223,762** | **$0** | **$223,762** |
| **Total Non-Bond Eligible Costs:** | **$1,873,719** | **$2,207,329** | **$5,195,935** |
| **Total of All Costs** | **$8,592,541** | **$3,868,601** | **$13,576,030** |

The proceeds and spending limitation request for the ELVIS project were established in the CSR SCR.

## Property Tax Division

### Package 810—Statewide Adjustments

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($117,395) |
| Other Funds | ($ 5,616) |

**2023–25 Fiscal Impact**
Fully phased in.

## Property Tax Division

### Package 811—Budget Reconciliation Adjustments

**Package Description**

**Purpose**
This package represents non-statewide budget reductions or additions made in the 2021 legislative session.

**How Achieved**
Adjustments were made in accordance with the provisions of HB 5006.

For Property Tax, the legislature approved a one-time General Fund appropriation of $23.3 million for the Department to make grants to counties for the reimbursement of lost tax revenue related to the 2020 wildfires. Distribution of these funds will be limited to counties included in Executive Order 20-60 that were impacted by the 2020 wildfires and that can demonstrate losses due to the September 2020 wildfires in property tax years beginning on or after July 1, 2020.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $23,200,000 |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
This is a one-time General Fund appropriation that would be phased-out in the 2023-25 biennia.

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 220,862 | - | - | - | - | - | 220,862 |
| Transfer In - Intrafund | - | - | 23,084 | - | - | - | 23,084 |
| **Total Revenues** | **$220,862** | **-** | **$23,084** | **-** | **-** | **-** | **$243,946** |
| **Personal Services** | | | | | | | |
| Temporary Appointments | 893 | - | - | - | - | - | 893 |
| Overtime Payments | 492 | - | - | - | - | - | 492 |
| Shift Differential | 67 | - | - | - | - | - | 67 |
| All Other Differential | 1,465 | - | - | - | - | - | 1,465 |
| Public Employees' Retire Cont | 347 | - | - | - | - | - | 347 |
| Pension Obligation Bond | 102,054 | - | (17,482) | - | - | - | 84,572 |
| Social Security Taxes | 223 | - | - | - | - | - | 223 |
| Unemployment Assessments | 813 | - | 59 | - | - | - | 872 |
| Mass Transit Tax | 9,154 | - | (2,334) | - | - | - | 6,820 |
| Vacancy Savings | 105,354 | - | 42,841 | - | - | - | 148,195 |
| **Total Personal Services** | **$220,862** | **-** | **$23,084** | **-** | **-** | **-** | **$243,946** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 220,862 | - | 23,084 | - | - | - | 243,946 |
| **Total Expenditures** | **$220,862** | **-** | **$23,084** | **-** | **-** | **-** | **$243,946** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Property Tax Division**

**Pkg: 022 - Phase-out Pgm & One-time Costs** **Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (10,656) | - | - | - | - | - | (10,656) |
| **Total Revenues** | **($10,656)** | **-** | **-** | **-** | **-** | **-** | **($10,656)** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | (10,656) | - | - | - | - | - | (10,656) |
| **Total Services & Supplies** | **($10,656)** | **-** | **-** | **-** | **-** | **-** | **($10,656)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (10,656) | - | - | - | - | - | (10,656) |
| **Total Expenditures** | **($10,656)** | **-** | **-** | **-** | **-** | **-** | **($10,656)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 378,588 | - | - | - | - | - | 378,588 |
| Transfer In - Intrafund | - | - | 1,751,151 | - | - | - | 1,751,151 |
| **Total Revenues** | **$378,588** | **-** | **$1,751,151** | **-** | **-** | **-** | **$2,129,739** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 3,168 | - | 1,282 | - | - | - | 4,450 |
| Out of State Travel | 2,166 | - | 228 | - | - | - | 2,394 |
| Employee Training | 6,230 | - | 2,797 | - | - | - | 9,027 |
| Office Expenses | 4,979 | - | 2,057 | - | - | - | 7,036 |
| Telecommunications | 4,576 | - | 505 | - | - | - | 5,081 |
| Data Processing | 139 | - | 46 | - | - | - | 185 |
| Publicity and Publications | 318 | - | 185 | - | - | - | 503 |
| Professional Services | 17,566 | - | 75,616 | - | - | - | 93,182 |
| Attorney General | 325,334 | - | 37,893 | - | - | - | 363,227 |
| Employee Recruitment and Develop | 503 | - | 324 | - | - | - | 827 |
| Dues and Subscriptions | 1,307 | - | 1,711 | - | - | - | 3,018 |
| Facilities Rental and Taxes | 179 | - | 2,165 | - | - | - | 2,344 |
| Facilities Maintenance | 440 | - | 9 | - | - | - | 449 |
| Other Services and Supplies | 5,595 | - | 3,310 | - | - | - | 8,905 |
| Expendable Prop 250 - 5000 | 55 | - | 3 | - | - | - | 58 |
| IT Expendable Property | 5,858 | - | 2,043 | - | - | - | 7,901 |
| **Total Services & Supplies** | **$378,413** | **-** | **$130,174** | **-** | **-** | **-** | **$508,587** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 530 | - | - | - | 530 |
| Telecommunications Equipment | 175 | - | 157 | - | - | - | 332 |
| **Total Capital Outlay** | **$175** | **-** | **$687** | **-** | **-** | **-** | **$862** |
| **Special Payments** | | | | | | | |
| Dist to Counties | - | - | 1,620,290 | - | - | - | 1,620,290 |
| **Total Special Payments** | **-** | **-** | **$1,620,290** | **-** | **-** | **-** | **$1,620,290** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 378,588 | - | 1,751,151 | - | - | - | 2,129,739 |
| **Total Expenditures** | **$378,588** | **-** | **$1,751,151** | **-** | **-** | **-** | **$2,129,739** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 15,067 | - | - | - | - | - | 15,067 |
| Transfer In - Intrafund | - | - | (164,606) | - | - | - | (164,606) |
| **Total Revenues** | **$15,067** | **-** | **($164,606)** | **-** | **-** | **-** | **($149,539)** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | (170,000) | - | - | - | (170,000) |
| Facilities Rental and Taxes | (4,174) | - | - | - | - | - | (4,174) |
| Intra-agency Charges | 19,241 | - | 5,394 | - | - | - | 24,635 |
| **Total Services & Supplies** | **$15,067** | **-** | **($164,606)** | **-** | **-** | **-** | **($149,539)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 15,067 | - | (164,606) | - | - | - | (149,539) |
| **Total Expenditures** | **$15,067** | **-** | **($164,606)** | **-** | **-** | **-** | **($149,539)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Property Tax Division**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Publicity and Publications | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| Employee Recruitment and Develop | - | - | - | - | - | - | - |
| Dues and Subscriptions | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Property Tax Division**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Telecommunications Equipment | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 096 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Property Tax Division**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Property Tax Division**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Property Tax Division**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (117,395) | - | - | - | - | - | (117,395) |
| Transfer In - Intrafund | - | - | (5,616) | - | - | - | (5,616) |
| **Total Revenues** | **($117,395)** | **-** | **($5,616)** | **-** | **-** | **-** | **($123,011)** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | (6,010) | - | (2,112) | - | - | - | (8,122) |
| Attorney General | (111,385) | - | (3,504) | - | - | - | (114,889) |
| **Total Services & Supplies** | **($117,395)** | **-** | **($5,616)** | **-** | **-** | **-** | **($123,011)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (117,395) | - | (5,616) | - | - | - | (123,011) |
| **Total Expenditures** | **($117,395)** | **-** | **($5,616)** | **-** | **-** | **-** | **($123,011)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Property Tax Division**
**Cross Reference Number: 15000-004-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 23,200,000 | - | - | - | - | - | 23,200,000 |
| **Total Revenues** | **$23,200,000** | **-** | **-** | **-** | **-** | **-** | **$23,200,000** |
| **Special Payments** | | | | | | | |
| Dist to Counties | 23,200,000 | - | - | - | - | - | 23,200,000 |
| **Total Special Payments** | **$23,200,000** | **-** | **-** | **-** | **-** | **-** | **$23,200,000** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 23,200,000 | - | - | - | - | - | 23,200,000 |
| **Total Expenditures** | **$23,200,000** | **-** | **-** | **-** | **-** | **-** | **$23,200,000** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-004-00-00-00000**

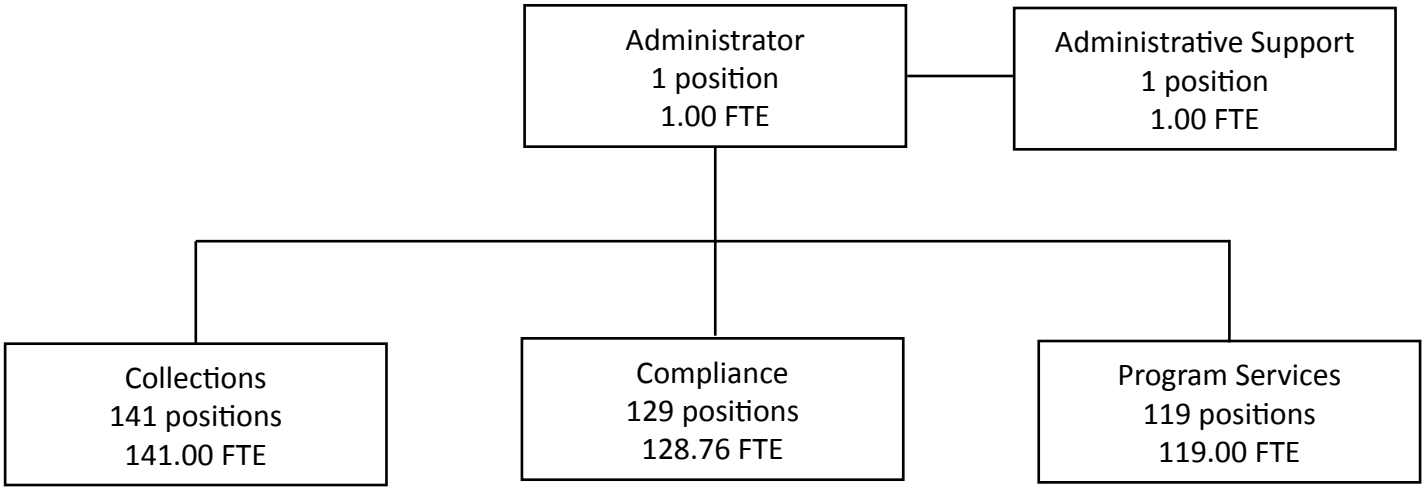
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Admin and Service Charges | 6,351,088 | - | - | - | - | - |
| Transfer In - Intrafund | - | 43,752,297 | 43,752,297 | 45,579,299 | 45,431,066 | 45,573,683 |
| Transfer to Counties | 35,111,293 | - | - | - | - | - |
| **Total Other Funds** | **$41,462,381** | **$43,752,297** | **$43,752,297** | **$45,579,299** | **$45,431,066** | **$45,573,683** |

# Personal Tax and Compliance Division

Organizational chart

2019–21 Legislatively Adopted Budget

391 positions 390.76 FTE



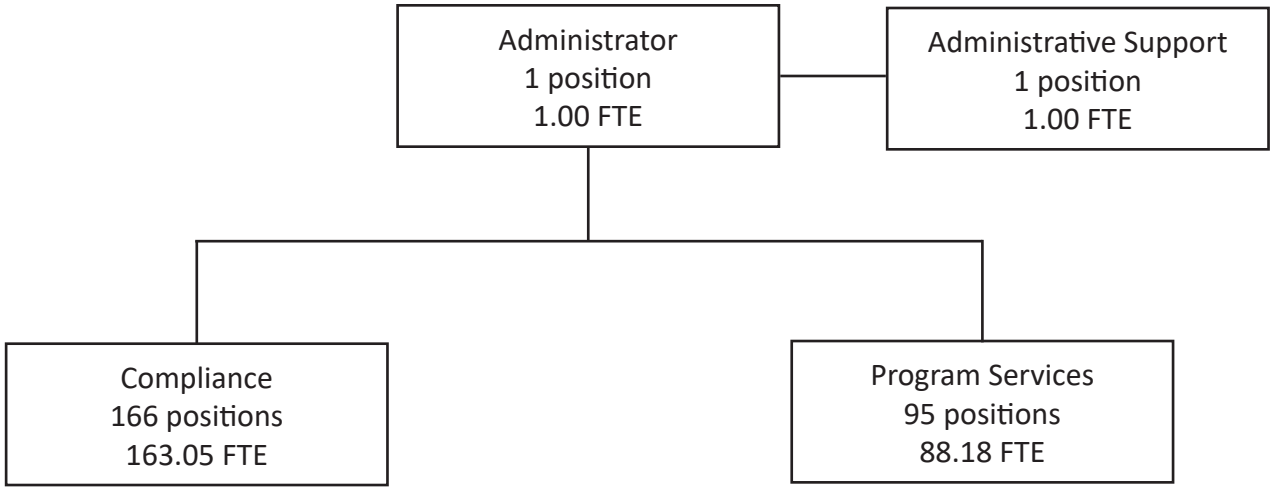

| District Offices |
|---|
| Bend |
| Eugene |
| Gresham |
| Medford |
| Portland |

# Personal Tax and Compliance Division

Organizational chart

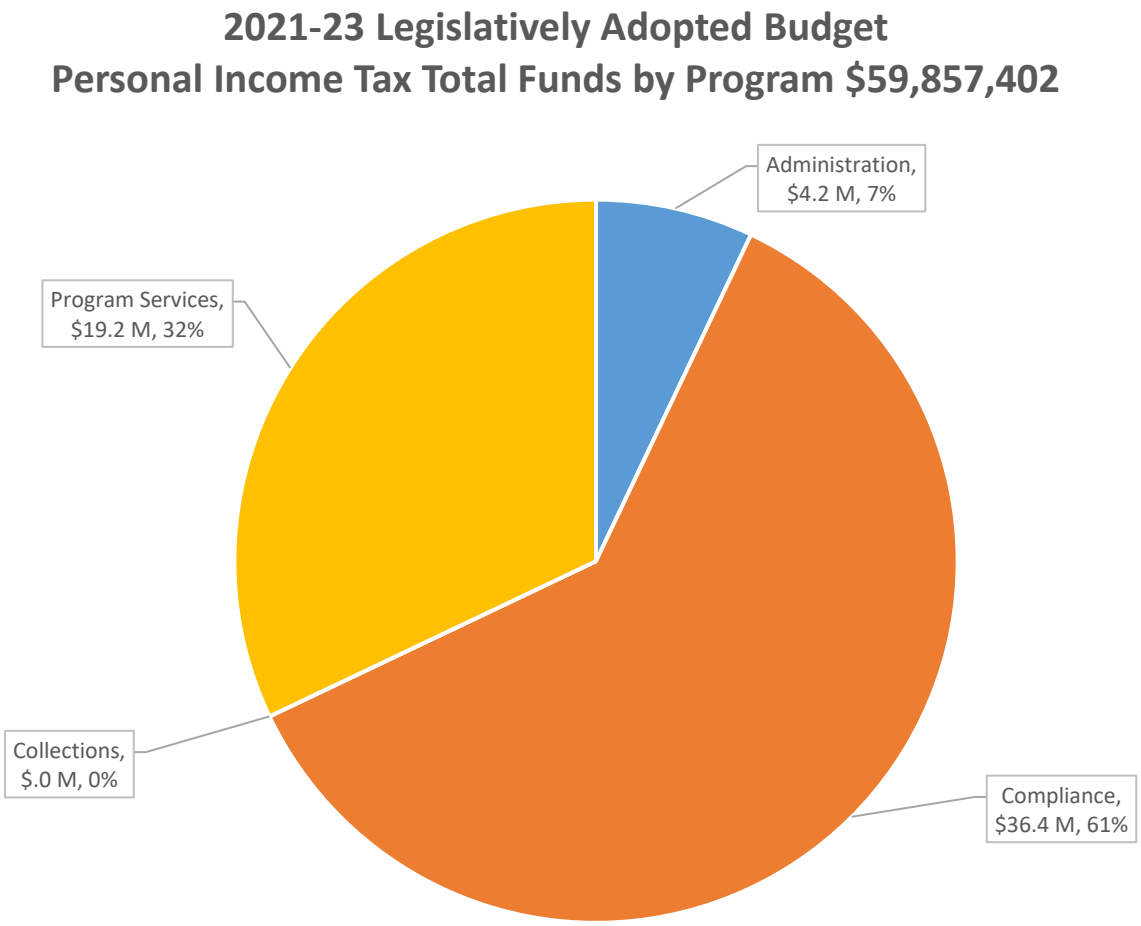
2021–23 Legislatively Adopted Budget

263 positions 253.23 FTE



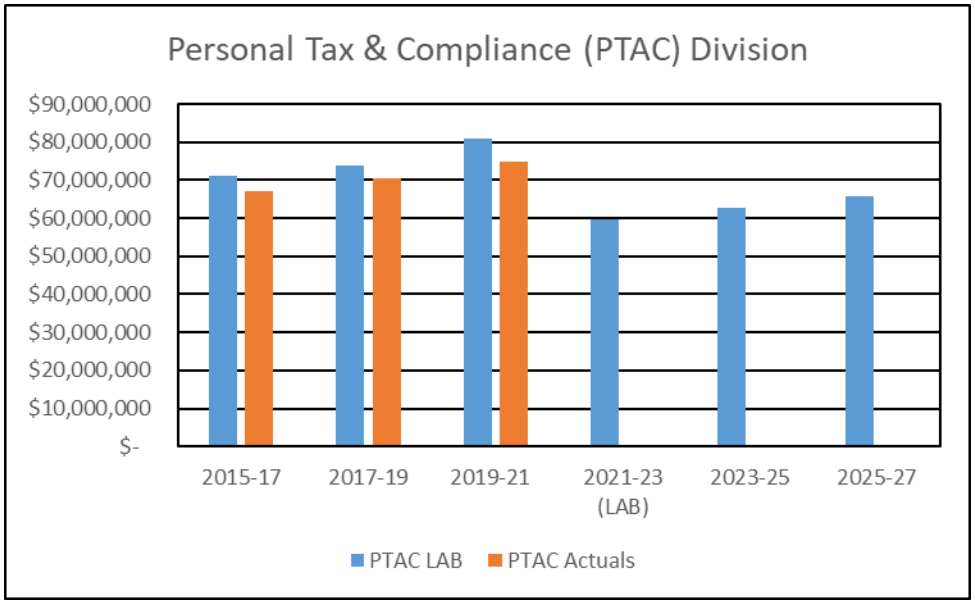

| District Offices |
| --- |
| Bend |
| Eugene |
| Gresham |
| Medford |
| Portland |

## Personal Tax and Compliance Division




**Long-term focus areas:** Excellence in state government

**Primary program contact**: JoAnn Martin, Personal Tax and Compliance Division administrator




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **PTAC** | LAB | $ 71,018,838 | $ 73,916,627 | $ 80,918,775 | $ 59,857,402 | $ 62,737,222 | $ 65,804,007 |
| | Actuals | $ 67,005,907 | $ 70,340,471 | $ 74,838,389 | | | |

**Program Overview**

The Personal Tax and Compliance (PTAC) Division is responsible for managing the state's personal income tax program responsible for $19 billion 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 about 92 percent of the General Fund. The program serves over 2 million taxpayers required to file an annual tax return. More than 2.2 million returns were received and processed in 2019. Some taxpayers are subject to more frequent contact through quarterly payments or amended returns.

The PTAC Division handles the administration of the program, which comprises about 32 percent of the Department of Revenue's operating budget. The division is headed by an administrator with oversight of about 390 staff.

In 2017, the Department of Revenue was directed to submit a feasibility study related to the establishment of a combined collections division (HB 5535). In 2018, the timeline for submitting the study was extended to early 2019 (HB 5201). The department submitted the collections structure feasibility study to the 2019 Joint Committee on Ways and Means Subcommittee on General Government. The study recommended centralizing the department's collections activity into a Collections Division, while still allowing for specialization of the collection of debts and debtors with differing characteristics. The department is continuing with the formation of the Collections Division for the 2021–23 biennium. As a result, the current Collections Section within the PTAC Division will formally be moved into the new Collections Division's budget structure. Policy Option Package 106 is the agency request to formally consolidate all collections within the department, thereby removing the Collections Section from the PTAC Division. This action will remove about 147.00 FTE from PTAC along with the associated program funding. Going forward, PTAC will be composed of Administration, Program Services, and Compliance sections.

**Program Funding Request**

| Personal Income Tax | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 79,740,978 | $ 1,851,154 | $ 81,592,132 | 391 | 390.76 |
| CSL 21-23 | $ 86,643,016 | $ 1,875,337 | $ 88,518,353 | 391 | 390.55 |
| ARB 21-23 | $ 57,990,776 | $ 1,303,758 | $ 59,294,534 | 254 | 248.23 |
| GB 21-23 | $ 57,297,025 | $ 1,281,024 | $ 58,578,049 | 254 | 248.23 |
| LAB 21-23 | $ 58,568,078 | $ 1,289,324 | $ 59,857,402 | 263 | 253.23 |
| Difference | $ (21,172,900) | $ (561,830) | $ (21,734,730) | (128) | (137.53) |
| % change | -26.6% | -30.4% | -26.6% | -32.7% | -35.2% |

**Program Description**

The PTAC Division manages the state's Personal Income Tax program. It is divided into three sections and an administrative area, each with varying functions. Overall, the areas advance the goals and strategy of the program. During the 2019–21 biennium, the agency went through structural reorganization to continue implementation of a newly created Collections Division. Through the collections consolidation initiative, the Collections Section is being moved into the Collections Division beginning with the 2021–23 biennium.

Program Services provides support to the program. The work in the section is diverse as it houses several functions including a return processing function (manual review), policy development, forms 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 and remote call center. The offices provide information and assistance to individuals so they can correctly file and pay tax.

District offices also act as an enforcement presence in those communities. The section also manages the agency's primary call center where taxpayers who need assistance over a wide variety of tax programs can receive assistance to meet their filing obligations.

The Collections Section 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.

**Program Justification and Link to Long-Term Outcomes**

The PTAC Division exists to provide tax revenue necessary to fund services for people and businesses in Oregon. The division's activities are linked to all the agency's strategic priorities 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 on time and safeguard 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 and that encourages them to file correct returns with full payment on time.

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 are provided to practitioners and tax professionals through new law update trainings and website updates. Additional assistance is provided through several call centers.

PTAC'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 five district offices located throughout the state, so taxpayers receive the same level of assistance regardless of location.

**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, and 316 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 Income 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 TriMet and Lane County transit self-employment tax programs.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

**Seasonal Help—Policy Option Package 103**
As of July 2020, the Personal Income Tax Program processed just under 2.2 million returns, which generates phone calls and paperwork that needs to be processed timely. This policy option package would fund ten seasonal positions for the program's call center for about six months to help address the increased volume of calls to the agency during the program's busiest season. In addition, the program is seeking funding for six season clerical staff to assist in processing documents and paperwork submitted by taxpayers who need to provide additional information before their tax return can be processed. This seasonal support allows the program to increase its ability to handle more phone calls and reduce the amount of time individuals must wait to get assistance. The seasonal clerical positions help to enhance the response time to complete the processing of returns when additional information has been requested through department review.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 10 |
| FTE | 4.68 |

**Revenue Source**

| | |
|---|---|
| General Fund | $575,790 |
| Other Funds | $ 11,747 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 10 |
| FTE | 4.68 |

**Revenue Source**

| | |
|---|---|
| General Fund | $575,790 |
| Other Funds | $ 11,747 |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 10 |
| FTE | 4.68 |

**Revenue Source**

| | |
|---|---|
| General Fund | $575,790 |
| Other Funds | $ 11,747 |

**Consolidating Collections – Policy Option Package 106**

This POP consolidates the budget for positions and expenses related to the department's collections function from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collections function into a single division. Not funding this package would mean the department's collections activities would operate under the Collections Division, but the collection budget would reside across three different divisions, making it more difficult to track expenses related to the department's collection function.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Positions | (147) |
| FTE | (147.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($29,228,030) |
| Other Funds | ($ 583,326) |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Positions | (147) |
| FTE | (147.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($29,228,030) |
| Other Funds | ($ 583,326) |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | (147) |
| FTE | (147.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($29,228,030) |
| Other Funds | ($ 583,326) |

## Personal Tax and Compliance Division Administration

### Program Overview

The Personal Tax and Compliance Division's 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-phase approach by focusing on assistance, education, and enforcement.

### Program Funding Request

| Administration | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 5,966,802 | $ 116,972 | $ 6,083,774 | 2 | 2.00 |
| CSL 21-23 | $ 6,044,459 | $ 126,957 | $ 6,171,416 | 2 | 2.00 |
| ARB 21-23 | $ 4,338,337 | $ 119,033 | $ 4,457,370 | 2 | 2.00 |
| GB 21-23 | $ 3,743,163 | $ 101,034 | $ 3,844,197 | 2 | 2.00 |
| LAB 21-23 | $ 4,105,086 | $ 117,145 | $ 4,222,231 | 2 | 2.00 |
| Difference | $ (1,861,716) | $ 173 | $ (1,861,543) | - | - |
| % change | -31.2% | 0.1% | -30.6% | 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 2021–23 biennium.

The program serves all Oregonians. However, not everyone has a requirement to file a tax return. The program also serves nonresidents who are required to file in Oregon. Of those taxpayers who are required to file an annual tax return, Revenue will receive and process over 2.1 million returns in 2020. 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. 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, 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:

- **Return processing**: This includes review of tax returns where staff manually work those that can't be processed through the automated processing system. This occurs when a return hits a system edit, or there are errors that take a manual review to complete the return processing.
- **Fraud detection**: Returns that are identified as potentially fraudulent are reviewed separately. The team also assists taxpayers who are victims of identity theft. Additionally, they coordinate with the IRS and other states to stay abreast of fraud trends to preserve the General Fund.
- **Systems**: This unit coordinates the electronic filing and return processing systems and works with industry partners to ensure the accuracy and speedy processing of returns.
- **Account maintenance**: Staff do refund reviews, process penalty waiver requests, refund apportionment, and other account adjustments, primarily for accounts in collections.
- **Federal data matching**: Using information received from the IRS, adjustments are made to Oregon returns based on income data matching adjustments and federal audit results.
- **Policy**: This unit 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.
- **Appeals**: 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 (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**: Here, the focus is on taxpayers who have a filing requirement but have not filed a tax return. The process is mostly automated as the system issues request-to-file letters and creates estimated returns when nonfilers do not respond. This automation allows the agency to contact nonfilers sooner and frees up staff to answer phone calls and provide personalized assistance to nonfilers who contact the agency after receiving a notice that they are not in compliance.
- **Administrative support**: Staff provide general program support including ordering supplies, entering power of attorney forms, scanning, attaching correspondence, and processing garnishment responses for accounts in collections.

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 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.

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 process documents received from walk-in visitors.

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 County and TriMet transit district, property tax deferral, timber, cigarette and other tobacco products, and marijuana tax programs.

All revenue agents work daily with taxpayers to resolve unpaid tax issues. DOR's 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 to fit taxpayers' needs. When taxpayers are not on an approved repayment option, the 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 taxpayers with information and services. This helps taxpayers understand how, in the future, they can use Revenue's self-service tools to resolve their debt issue or work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Revenue agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences.

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 workload, 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, publications, the processing system, working with vendors to update tax preparation software, and presenting new law updates to staff and tax practitioners. As returns are processed, the section impacts the accuracy of outcomes through fraud detection, correcting errors on returns, and refund review to address issues upfront.

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 impact the largest revenue stream for the Personal Income Tax Program. Additionally, the Compliance Section oversees the agency phone units that answer filing questions from taxpayers.

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 collections call center. Section staff also enforce payment of tax debt through involuntary methods, such as garnishments. All 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.

| Processing Year (Calendar) | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Returns | 1,886,438 | 1,942,678 | 1,999,570 | 2,040,738 | 2,105,202 | 2,156,701 |

The division has an agency key performance measure (KPM) for electronically filed returns. E-filing is a less costly way to receive and process returns and typically gives a faster turnaround for refunds. Accuracy in filing also increases with electronically filed returns as taxpayers make fewer math and other errors when e-filing.

| Calendar Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Percent of Personal Income Tax Returns Filed Electronically | | | | | | |
| Actual | 82.5% | 84.2% | 85.6% | 86.0% | 87.7% | 88.5% |
| Target | 80% | 82% | 82% | 82% | 88% | 90% |

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 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Average Days to Process Personal Income Tax Refund | | | | | | |
| Actual | 8 | 5 | 16 | 17 | 18 | 16 |
| Target | 12 | 12 | 12 | 12 | 8 | 8 |

PTAC houses the agency's primary call center. The center is staffed by 37 phone representatives. For the last two tax seasons (January–June), there have been five to seven additional temporary 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 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020* |
|---|---|---|---|---|---|---|
| | | | | | | |
| Calls to IVR | 402,466 | 720,834 | 643,181 | 718,142 | 543,130 | 368,076 |
| Calls answered by staff | 124,576 | 139,237 | 146,030 | 189,746 | 236,486 | 226,949 |

*Fiscal year through April 2020.

| Calendar Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---|---|---|---|---|---|
| Busy** | * | 121,220 | 62,646 | 41,822 | 6,908 | 4,276 |
| Abandoned*** | * | 54,723 | 41,239 | 33,083 | 22,398 | 13,109 |

* Numbers not available.

** Busy = the numbers of callers that tried to move from IVR to a representative but could not because the queue was full.

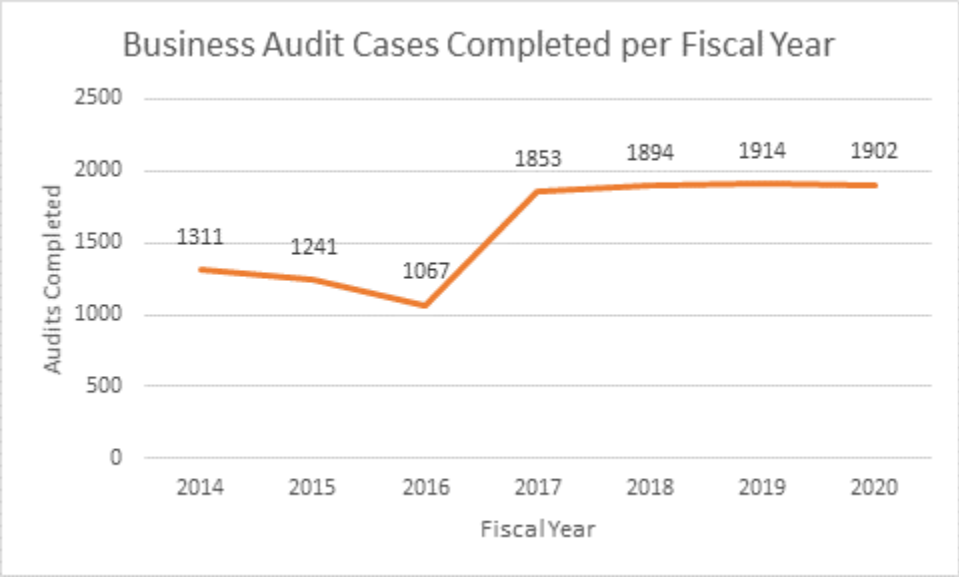
*** Abandoned = number of callers that successfully transferred from the IVR to the representative queue but hung up before their call was answered (presumably because of wait time).

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 service satisfaction.

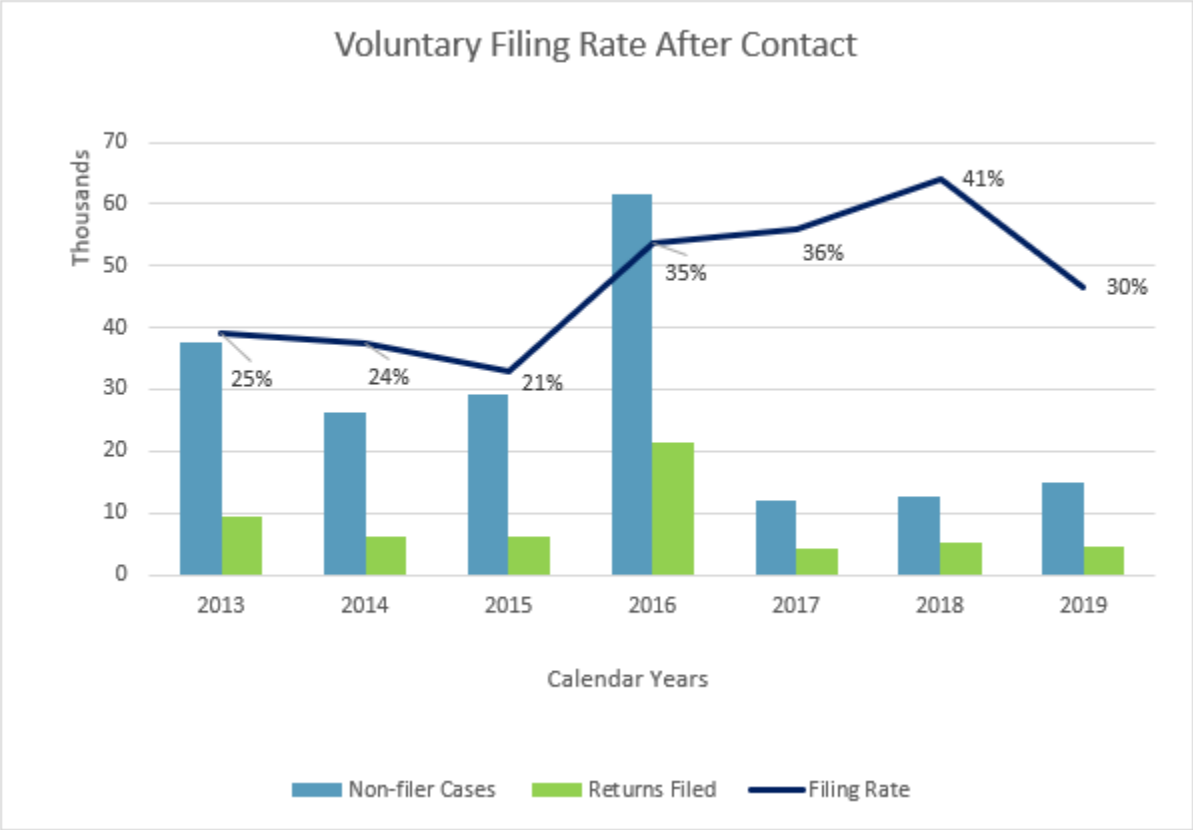
| Fiscal Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020* |
|---|---|---|---|---|---|---|
| Average Wait Time | 6:45 | 11:26 | 12:59 | 6:14 | 2:45 | 1:48 |

*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.




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, DOR moved to the new tax system where the process is automated and the nonfiler leads are scored and prioritized. Since moving to GenTax, the response rate has increased each year as Revenue develops better cases based on more current and accurate data.

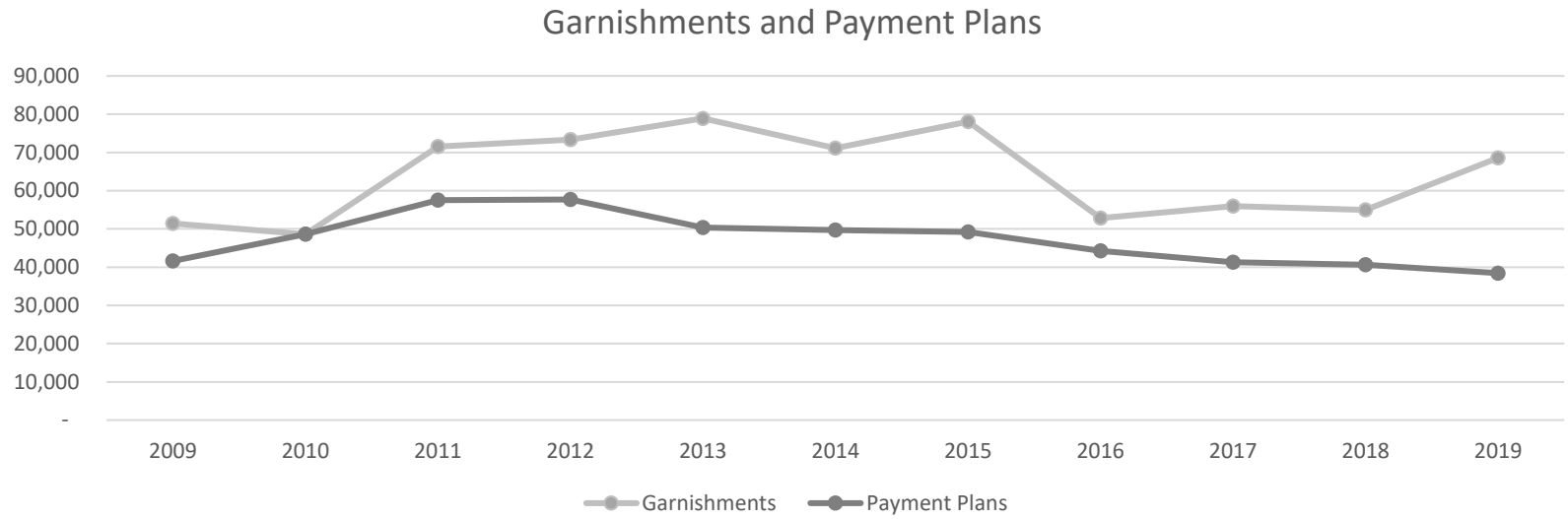



Note: While it appears there is a drop-off in 2019, it's a matter of timing. Nonfiler work ramps up when the processing season is done and peaks late in the year. Responses to that work take several months to appear, so Revenue won't see full results until later in 2020.

The following chart shows the Department of Revenue's accounts receivable (A/R) compared to the total state A/R for the prior six years. The Personal Income Tax Program is the largest contributor to the General Fund. Please note that the Department of Revenue collects upward of $300 million per biennium and is continually churning through A/R.

| Year | | | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|---|---|
| Total State A/R | | | $ 3,191,576,187 | $ 3,096,124,032 | $ 3,295,365,995 | $ 3,416,432,989 | $ 3,565,171,669 | $ 3,499,327,327 |
| DOR A/R | | | $ 757,698,383 | $ 646,947,559 | $ 628,541,807 | $ 801,186,203 | $ 848,727,568 | $ 778,802,056 |
| DOR's % of A/R | | | 24% | 21% | 19% | 23% | 24% | 22% |

The following graph shows the garnishments and payment plans issued by the agency over the past 11 years. The Collections Section actively manages accounts receivable collections, with a primary focus on issuance of payment plans and garnishments. The section helps taxpayers understand their obligations throughout the collections process and encourages 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 Funds expenditures are primarily for the administration of the TriMet and Lane County transit district self-employment tax programs. In most cases, Other Funds revenue equals the department's cost.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

The division will ask for one policy option package in the 2021–23 budget cycle to address specific needs.

- Seasonal help. The division will ask for permanent funding to hire seasonal employees for the Tax Services and Administrative Support units. Both units deal with peak seasonal demands in their respective areas. During the return processing season, the phone call volume from taxpayers increases to a point where permanent staff are not able to answer inquiries at an acceptable pace. In Program Services, there is an increase in correspondence during the tax return processing season that becomes a bottleneck to processing returns efficiently. The normal staffing levels are not sufficient to handle this workload effectively without creating delays in other areas. In the last couple of years, both areas have hired seasonal staff with leave without pay and vacancy savings. Because this is an ongoing problem, the program is asking for permanent funding for seasonal help.
- While the total effect of the COVID-19 pandemic is still unknown, it has disrupted normal operations. There were administrative changes (i.e., the filing and payment due dates were extended three months) that will extend the tax season and cause return processing to continue well into the fall. Additionally, there has been a significant reduction to revenues that will ultimately affect the program's budget in both the current and subsequent biennium.

## Compliance Section

**Program Overview**
The Compliance Section consists of the audit function for the Personal Income Tax Program, the primary call centers for the agency, and Revenue's five district offices that provide walk-in customer assistance.

Key external partners:
- IRS
- Federation of Tax Administrators
- Tax practitioner community
- Oregon Department of Justice

**Program Funding Request**

| Compliance | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 28,310,829 | $ 691,859 | $ 29,002,688 | 129 | 128.76 |
| CSL 21-23 | $ 35,123,794 | $ 833,568 | $ 35,957,362 | 159 | 158.55 |
| ARB 21-23 | $ 35,198,021 | $ 818,935 | $ 36,016,956 | 160 | 159.55 |
| GB 21-23 | $ 35,143,622 | $ 816,754 | $ 35,960,376 | 160 | 159.55 |
| LAB 21-23 | $ 35,637,590 | $ 805,475 | $ 36,443,065 | 166 | 163.05 |
| Difference | $ 7,326,761 | $ 113,616 | $ 7,440,377 | 37 | 34.29 |
| % change | 25.9% | 16.4% | 25.7% | 28.7% | 26.6% |

**Program Description**
The Compliance Section is the enforcement and customer service arm of the Personal Tax and Compliance Program (PTAC). The section enforces Oregon's personal income tax laws through auditing and filing enforcement activities. Included in this section is the management of the agency's five district offices located in Portland, Gresham, Bend, Eugene, and Medford. 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 act as an enforcement presence in communities. The agency's primary call centers are also included in this section and are located in Salem and Fossil.

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.

**Program Justification and Link to Long-Term Outcome**
The goal of the Compliance Section is to support and improve voluntary compliance in 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, DOR protects 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 voluntary compliance.

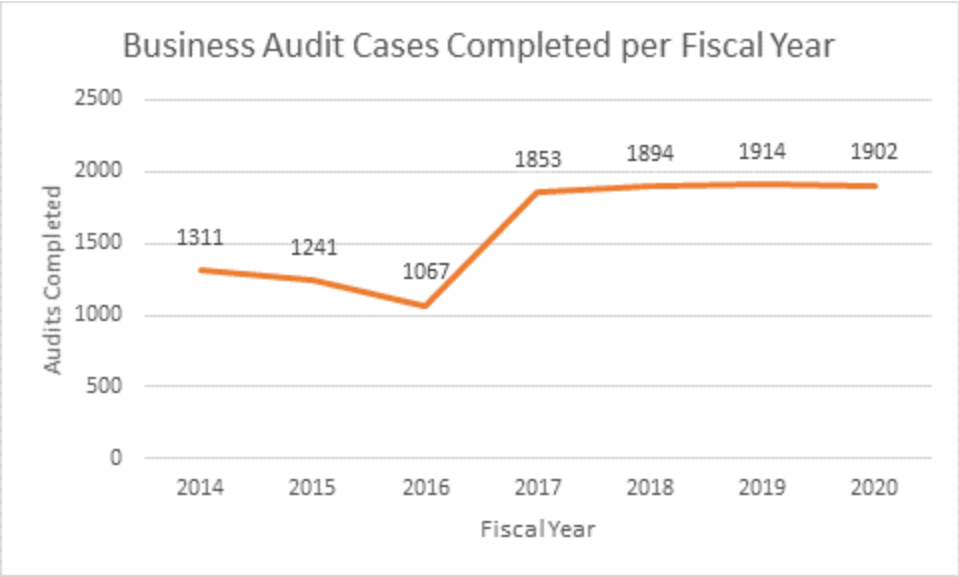
The Compliance Section focuses its enforcement efforts on high-risk areas for noncompliance as identified in the *2009 Report on Personal Income Tax Compliance in Oregon*. The main focus areas are lack of third-party verification, cash-based businesses, partnerships, and pass-through entities.

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 investigations 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 through the Tax Services Unit call centers and district offices by 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, a phone call with public service representatives, 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 impact the largest revenue stream for the Personal Income Tax Program.

**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.




PTAC houses the agency's primary call center. The center is staffed by 37 phone representatives. For the last two tax seasons (January–June), there have been five to seven additional temporary staff. In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve issues using pre-recorded messages.

| Fiscal Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020* |
|---|---|---|---|---|---|---|
| | | | | | | |
| Calls to IVR | 402,466 | 720,834 | 643,181 | 718,142 | 543,130 | 368,076 |
| Calls answered by staff | 124,576 | 139,237 | 146,030 | 189,746 | 236,486 | 226,949 |

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| Calendar Year | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
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**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 TriMet and Lane transit district self-employment tax programs.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
Due to COVID-19, most of the workforce in the Compliance Section has been working from home since mid-March 2020. Front counter services in our main building in Salem and at the five district offices around the state have continued by appointment only with reduced staff in the physical locations. Field audits were quickly reduced in scope and completed. The auditors' work was then shifted to tasks outside of traditional auditing. For example, auditors developed training courses, updated policies and procedures, assisted with processing tax returns, and developed plans for outreach activities. It is anticipated that the division will begin auditing again after counties have moved to Phase 2 reopening, focusing on businesses and industries that were minimally affected by the COVID-19 situation.

The department requested and received a policy option package authorizing funding for a team of four auditors to focus on both income and marijuana tax audit issues for the 2019–21 biennium. These auditors are responsible for conducting audits throughout the state, as well as educating business owners on how to file and report tax properly. The two auditors assigned to the Personal Income Tax Program were hired October 28, 2019. Since their hire, through March 31, 2020 these auditors have completed 19 audits— billing $282,661 in tax and penalty. In addition, these auditors have billed $5.5 million in taxes and penalties to businesses and individuals that previously had not filed their tax returns.

## Collections Section

**Program Overview**
The PTAC Collections Section supports the goals of the agency through three strategic priorities: optimize collection efforts, enhance taxpayer assistance, and cultivate operational excellence. These strategies are achieved by making payments easy and convenient, simplifying billings, being available for phone calls, focusing on greatest areas of risk, valuing employee participation, and developing clear and consistent processes.

Key external partners:

- Private collection firms
- Employment Department
- Licensing agencies (DMV, Construction Contractors' Board, etc.)
- Counties
- Federal government

In 2017, the Department of Revenue (DOR) was directed to submit a feasibility study related to the establishment of a combined collections division (HB 5535). In 2018, the timeline for submitting the study was extended to early 2019 (HB 5201). The department submitted the collections structure feasibility study to the 2019 Joint Committee on Ways and Means Subcommittee on General Government. The study recommended centralizing the department's collections activity into a Collections Division, while still allowing for specialization of the collection of debts and debtors with differing characteristics. The department is continuing with the formation of the Collections Division for the 2021–23 biennium. As a result, the current Collections Section in the division will formally be moved into the new Collections Division's budget structure. Policy Option Package 106 is the agency request to consolidate formally all collections in the department, thereby removing the Collections Section from the Personal Tax and Compliance Division. This action will remove about 147.00 FTE from PTAC along with the associated program funding. Going forward, PTAC will be composed of the Administration, Program Services, and Compliance sections.

**Program Funding Request**

| Collections | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 24,531,962 | $ 533,172 | $ 25,065,134 | 141 | 141.00 |
| CSL 21-23 | $ 26,428,537 | $ 487,975 | $ 26,916,512 | 141 | 141.00 |
| ARB 21-23 | $ 2 | $ - | $ 2 | - | - |
| GB 21-23 | $ 2 | $ - | $ 2 | - | - |
| LAB 21-23 | $ 2 | $ - | $ 2 | - | - |
| Difference | $ (24,531,960) | $ (533,172) | $ (25,065,132) | (141) | (141.00) |
| % change | -100.0% | -100.0% | -100.0% | -100.0% | -100.0% |

**Program Description**

The Collections Section is responsible for addressing and collecting delinquent taxes. Collections 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 TriMet transit district, property tax deferral, timber, cigarette and other tobacco products, and marijuana tax.

All revenue agents work daily with taxpayers to resolve unpaid tax issues. DOR 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 to fit taxpayers' needs. When taxpayers are not on an approved repayment option, 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 taxpayers with information and service. This is so taxpayers understand how, in the future, they can use Revenue's self-service tools to resolve their debt issue or work with an agent who is ready to assist in a helpful, pleasant, and professional manner. 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

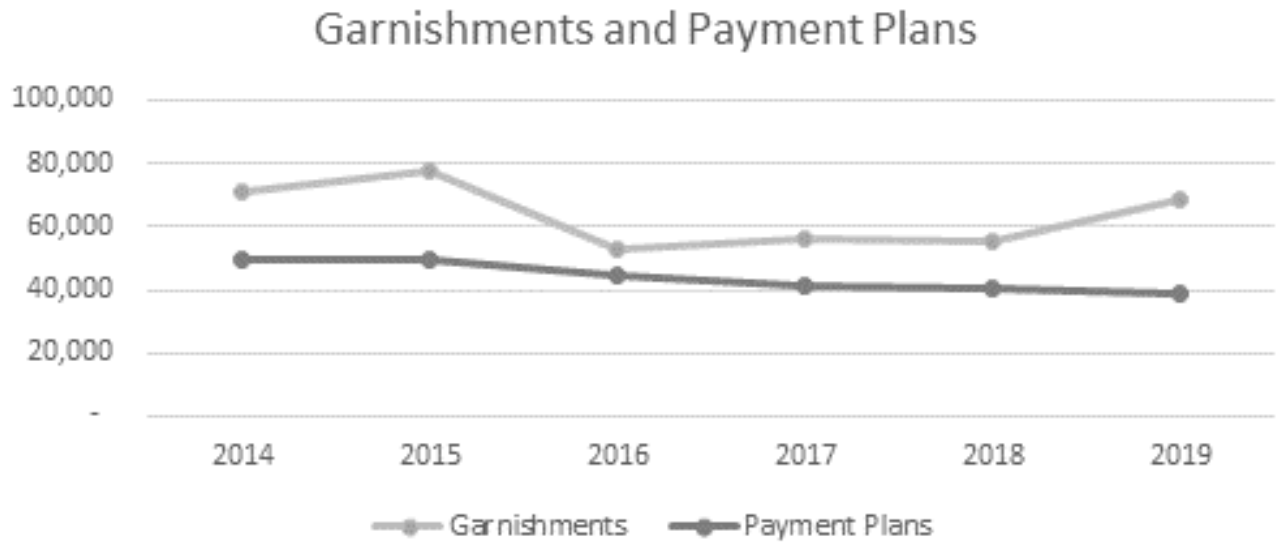
interactions through Revenue Online, the Collections call center, as well as establishing voluntary payment plans and involuntary payment plans (garnishments). Each of these actions has a direct impact on voluntary compliance and directs taxpayers to future self-sufficiency.

**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 six years. The Personal Income Tax Program is the largest contributor to the General Fund. Please note that the Department of Revenue collects upward of $300 million per biennium and is continually churning through A/R.

| Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Total State A/R | $ 3,191,576,187 | $ 3,096,124,032 | $ 3,295,365,995 | $ 3,416,432,989 | $ 3,565,171,669 | $ 3,499,327,327 |
| DOR A/R | $ 757,698,383 | $ 646,947,559 | $ 628,541,807 | $ 801,186,203 | $ 848,727,568 | $ 778,802,056 |
| DOR's % of A/R | 24% | 21% | 19% | 23% | 24% | 22% |

The following graph shows the garnishments and payment plans issued by the Collections Section over the past six years. The Collections Section makes every effort to actively manage accounts receivable collections, with a primary focus on issuing payment plans and garnishments. DOR helps taxpayers understand their obligations throughout collection efforts and encourages 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 TriMet and Lane transit self-employment tax programs.

**Significant Proposed Changes from 2019–21**
Due to COVID-19, nearly all the workforce in the Collections Section has been working from home since mid-March 2020. Phone contact centers remain fully staffed by employees answering taxpayer questions and making outgoing collection calls from temporary telework locations. Collections-related relief options are available to impacted taxpayers whose households are affected by COVID-19. For example, one-time skip a payment, one-time 30-day wage garnishment hold, temporary wage garnishment reductions, and reduced and extended payment plan options are available, depending on the needs and situation of the taxpayer.

Field collections were quickly reduced in scope and focused solely on the high-risk, cash-based business, and tax programs. Field collectors also complete advanced collection actions that can be performed remotely. For example, professional license suspension actions that were in progress, and seizure actions executed by the county sheriff's office continue. It is anticipated that the section will resume field collections after counties have moved to Phase 2 reopening, focusing on businesses and industries that were minimally affected by the COVID-19 situation.

**Consolidating Collections – Policy Option Package 106**
This POP consolidates the budget for positions and expenses related to the department's collections function from the Personal Income Tax and Compliance and Business Divisions, to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collections function into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the collection budget would reside across three different divisions, making it more difficult to track expenses related to the department's collection function.

## Program Services Section

**Program Overview**
Program Services provides support for the Personal Income Tax Program. This support includes 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
- IRS

**Program Funding Request**

| Program Services | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 20,931,385 | $ 509,151 | $ 21,440,536 | 119 | 119.00 |
| CSL 21-23 | $ 19,046,226 | $ 426,837 | $ 19,473,063 | 89 | 89.00 |
| ARB 21-23 | $ 18,454,416 | $ 365,790 | $ 18,820,206 | 92 | 86.68 |
| GB 21-23 | $ 18,410,238 | $ 363,236 | $ 18,773,474 | 92 | 86.68 |
| LAB 21-23 | $ 18,825,400 | $ 366,704 | $ 19,192,104 | 95 | 88.18 |
| Difference | $ (2,105,985) | $ (142,447) | $ (2,248,432) | (24) | (30.82) |
| % change | -10.1% | -28.0% | -10.5% | -20.2% | -25.9% |

**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:
- **Return processing:** This includes review of tax returns where staff manually work those that cannot be processed through the automated processing system. This occurs when a return hits a system review or there are errors that require a manual review to complete the return processing.

- **Fraud detection:** Returns that are identified as potentially fraudulent are reviewed separately. The team also assists taxpayers who are victims of identity theft. Additionally, they coordinate with the IRS and other states to stay abreast of fraud trends to preserve the General Fund.
- **Systems:** This unit coordinates the electronic filing and return processing systems and works with industry partners to ensure the accuracy and speedy processing of returns.
- **Account maintenance:** Staff do refund reviews, process penalty waiver requests, refund apportionment, and other account adjustments.
- **Federal data matching:** Using information received from the IRS, adjustments are made to Oregon returns based on income data matching adjustments and federal audit results.
- **Policy:** This unit 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.
- **Appeals:** 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 (audit or processing adjustments). In response to conference requests, staff research 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:** Here, the focus is on taxpayers who have a filing requirement but have not filed a tax return. The process is mostly automated as the system issues request-to-file letters and creates estimated returns when nonfilers do not respond. This automation allows the agency to contact nonfilers sooner and frees up staff to answer phone calls and provide personalized assistance to nonfilers who contact the agency after receiving a notice that they are not in compliance.
- **Administrative support:** Staff provide general program support including ordering supplies, entering power of attorney forms, scanning, and attaching correspondence, and processing garnishment responses for accounts in collections.

**Program Justification and Link to Long-Term Outcomes**

The bulk of the personal income tax revenue comes through voluntary compliance. The Program Services Section supports the division's goal to improve voluntary compliance through taxpayer assistance, education, and enforcement activities. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process healthy, DOR protects 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 by administering any legislative changes through policy and rules development, annual updates to forms, publications, and the processing system, working with vendors to update tax preparation software, and presenting new law updates to staff and tax practitioners. As returns are processed, the section impacts the accuracy of results through fraud detection, correcting errors on returns, and refund review to address issues upfront where possible.

**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 nonfilers the section works with, people new to the workforce or moving into Oregon need assistance and education in understanding their Oregon tax obligations and filing their return.

| Processing Year (Calendar) | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Returns | 1,886,438 | 1,942,678 | 1,993,570 | 2,040,738 | 2,105,202 | 2,156,701 |

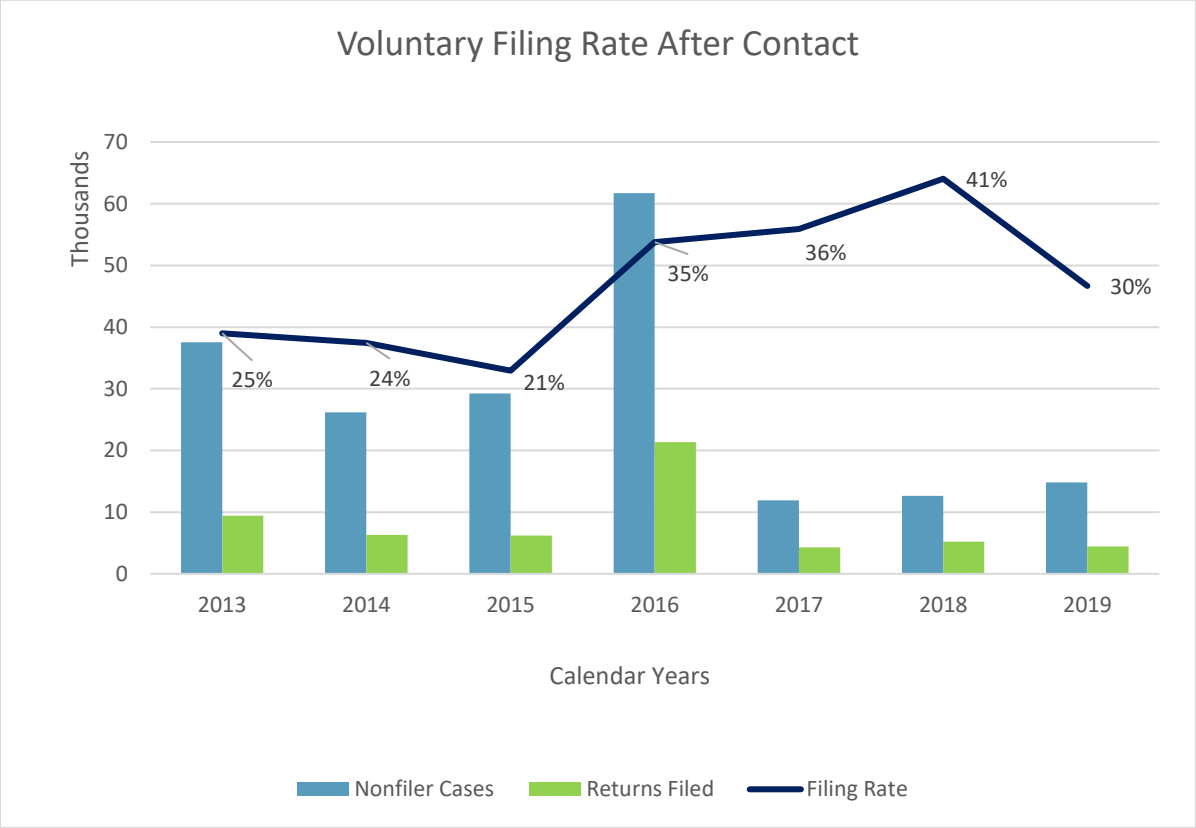
The division has an agency key performance measure (KPM) for electronically filed returns. E-filing is a less costly way to receive and process returns and typically gives a faster turnaround for refunds. Accuracy in filing also increases with electronically filed returns as taxpayers make fewer math and other errors when they e-file.

| Calendar Year | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Percent of Personal Income Tax Returns Filed Electronically | | | | | | |
| Actual | 82.5% | 84.2% | 85.6% | 86.0% | 87.7% | 88.5% |
| Target | 80% | 82% | 82% | 84% | 88% | 90% |

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 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 |
|---|---|---|---|---|---|---|
| Average Days to Process Personal Income Tax Refund | | | | | | |
| Actual | 8 | 5 | 16 | 17 | 18 | 16 |
| Target | 12 | 12 | 12 | 12 | 8 | 8 |

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, Revenue moved to the new tax system where they can score and prioritize the nonfiler leads. Since moving to GenTax, the response rate has increased each year as better cases are developed, based on more current and accurate data.




Note: While it appears to drop off in 2019, it's a matter of timing. Nonfiler work increases when the processing season is done and peaks late in the year. Responses to that work take several months to appear, so full results will not be known until later in 2020.

# BUDGET NARRATIVE

**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 TriMet and Lane transit district self-employment tax programs.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
The section will ask for one policy option package in the 2021–23 budget cycle to address specific needs.

- Seasonal help. The division will ask for permanent funding to hire seasonal employees for the Tax Services and the Administrative Support units. Both units deal with peak seasonal demands in their respective areas. During the return processing season, the phone call volume from taxpayers increases to a point where permanent staff are not able to answer inquiries at an acceptable pace. In Program Services, there is an increase in correspondence during the tax return processing season that becomes a bottleneck to processing returns efficiently. The normal staffing levels are not sufficient to handle this workload effectively without creating delays in other areas. In the last couple of years, both areas have hired seasonal staff with leave without pay and vacancy savings. Because this is an ongoing problem, the program is asking for permanent funding for seasonal help.
- While the total effect of the COVID-19 pandemic is still unknown, it has had some disruption to normal operations. There were administrative changes (i.e., the filing and payment due dates were extended three months) that will prolong the tax season and cause return processing to continue well into the fall. Additionally, there has been a significant reduction to revenues that will ultimately affect the program's budget in both the current and subsequent.

**Seasonal Help—Policy Option Package 103**
As of July 2020, the Personal Income Tax Program processed just under 2.2 million returns, which generates phone calls and paperwork that needs to be processed timely. This policy option package would fund ten seasonal positions for the program's call center for about six months to help address the increased volume of calls to the agency during the program's busiest season. In addition, the program is seeking funding for six season clerical staff to assist in processing documents and paperwork submitted by taxpayers who need to provide additional information before their tax return can be processed. This seasonal support allows the program to increase its ability to handle more phone calls and reduce the amount of time individuals must wait to get assistance. The seasonal clerical positions help to enhance the response time to complete the processing of returns when additional information has been requested through department review.

**Consolidating Collections – Policy Option Package 106**

This POP consolidates the budget for positions and expenses related to the department's collections function from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collections function into a single division. Not funding this package would mean the department's collections activities would operate under the Collections Division, but the collection budget would reside across three different divisions, making it more difficult to track expenses related to the department's collection function.

## Personal Income 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). 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 4.3 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 | $620,413 |
| Other Funds | ($ 92,557) |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $620,413 |
| Other Funds | ($ 92,557) |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $620,413 |
| Other Funds | ($ 92,557) |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Personal Income Tax and Compliance 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 for the 2019–21 biennium.

**How Achieved**
This package phases out one-time funds approved in the 2019–21 biennium for the FIDM Bank Matching.

**Agency Request Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($166,029) |
| Other Funds | ($ 29,299) |

**2023–25 Fiscal Impact**
None.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($166,029) |
| Other Funds | ($ 29,299) |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($166,029) |
| Other Funds | ($ 29,299) |

**2023–25 Fiscal Impact**
None.

## Personal Income 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 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 2021–23 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 | $1,188,343 |
| Other Funds | $ 41,658 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $1,188,343 |
| Other Funds | $ 41,658 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $1,188,343 |
| Other Funds | $ 41,658 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Personal Income Tax and Compliance Division

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with CFO and LFO, the Department of Revenue adjusted specific budget line items to more accurately reflect its operations and current spending.

**How Achieved**
The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department eliminated payroll processing within the department and now uses DAS shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $116,495 |
| Other Funds | $ 2,423 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $116,495 |
| Other Funds | $ 2,423 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $116,495 |
| Other Funds | $ 2,423 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Personal Tax and Compliance Division

### Essential Package 091—Elimination of S&S Inflation

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected services and supplies accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($281,942) |
| Other Funds | ($ 10,957) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Personal Tax and Compliance Division

### Essential Package 096—Statewide Adjustment DAS Charges

**Package Description**

**Purpose**
This package represents adjustments to state government service charges and DAS pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($248,777) |
| Other Funds | ($ 11,497) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Personal Tax and Compliance Division

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces Attorney General rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the Attorney General budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($163,032) |
| Other Funds | ($ 280) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Personal Tax and Compliance Division

**Policy Package 103—PTAC Seasonal Staff**

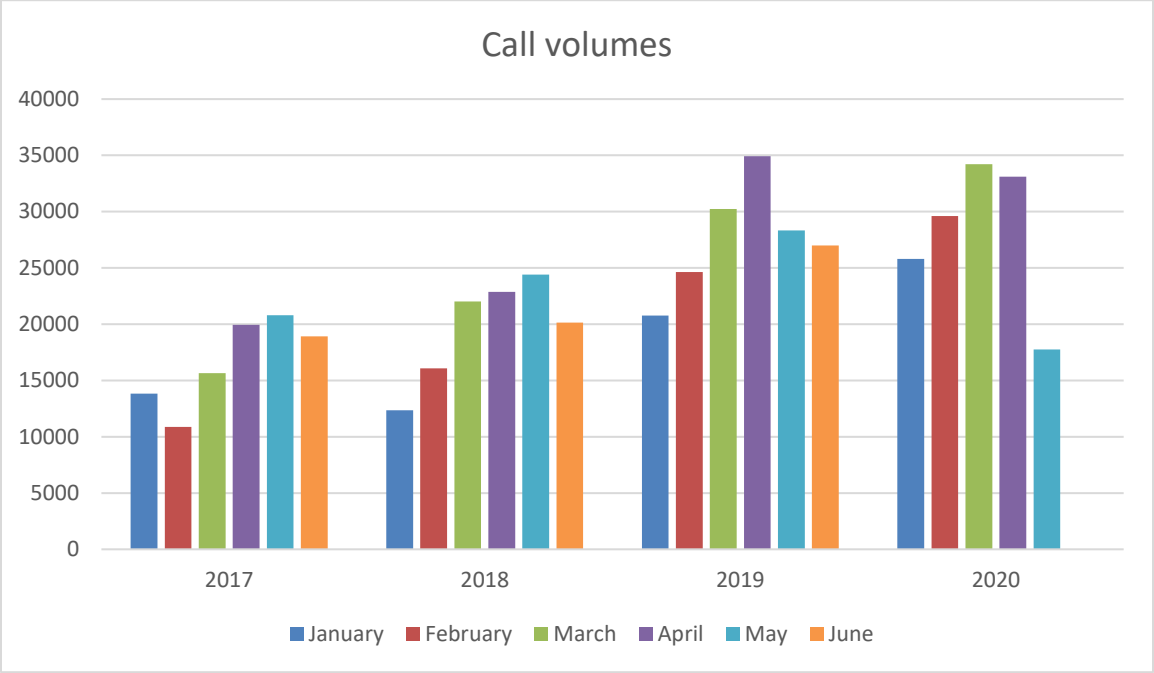
**Purpose**
The objective of this package is to address the division's seasonal workload. Each personal income tax season (February–June), the workload dramatically increases as taxpayers prepare and file, and PTAC processes their income tax returns. Revenue's proposal is to address the need in two areas:

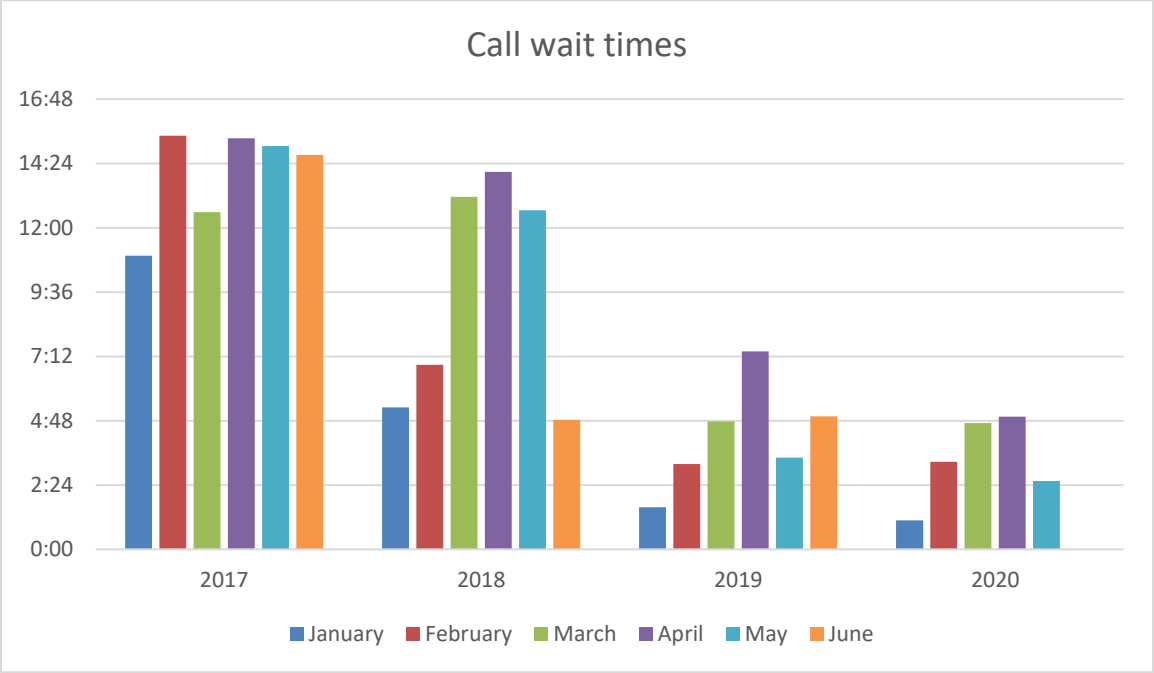
(1) Agency call center. Increased call volume during the tax season causes call wait times to more than double.
(2) Manual review of tax returns. As returns are reviewed, additional information may be requested. The amount of paper correspondence received causes a backlog, which adds several weeks to return processing.

The POP requests permanent funding for seasonal help in each area. For the past few years, both areas have hired seasonal staff with savings from Leave Without Pay and vacancies. As the need is ongoing, the division is asking for permanent funding.

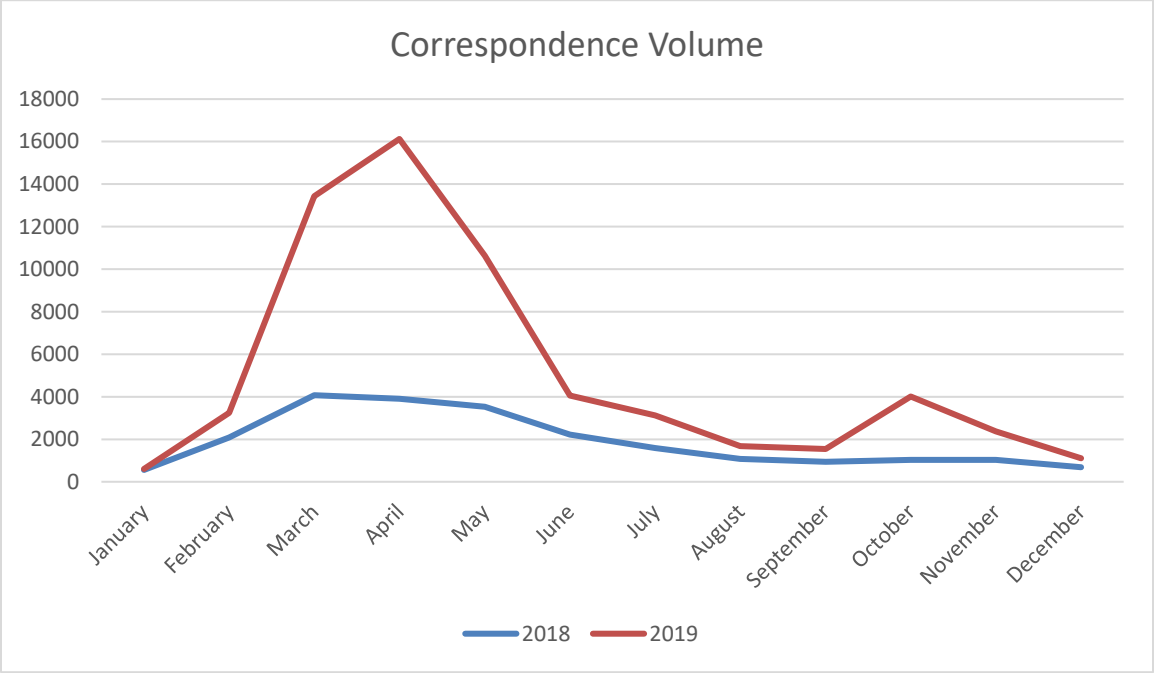
**What would this policy option package do and how would it be implemented?**
The effect of this package is twofold. It will increase the ability to answer telephone calls and effectively reduce the backlog in processing taxpayer correspondence. Implementation would consist of hiring individuals to work temporarily through the income tax season.

**Why does Revenue propose this POP?**
Revenue has moved to the point where additional staff is needed to manage the workload during the tax season. Call volume increases every year, which inevitably increases wait times. The past few seasons, temporary help has been hired to work in the call center. The effectiveness is clearly shown by the number of calls answered and the reduction in call wait times. The baseline year was 2017, while 2018 was the first year that Revenue hired temporary help. In 2019, the Fossil field office opened, providing temporary help. The data for 2020 is current through May 16.


Call volumes
40000
35000
30000
25000
20000
15000
10000
5000
0
2017
2018
2019
2020
January
February
March
April
May
June




The backlog in processing taxpayer correspondence grows exponentially during the tax season. In 2019, attaching correspondence to a taxpayer's account averaged 11 days before and after the season, 54 days during the season.




**How does this further the agency's mission or goals? How does this further the program funding, team outcomes or strategy?**
Addressing the seasonal increase in workload drives directly at the agency's goal of enhanced taxpayer assistance and cultivating operational excellence. This puts us in a position to meet service standards by providing more timely service.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
Yes, the agency has two key performance measures that are directly impacted by this request.

1. Call wait times, less than five minutes. For most of the year, Revenue can consistently hit this mark (or better). But, in peak tax season, the wait time more than doubles. Hiring seasonal help has made a significant difference. Prior to bringing on more help, Revenue averaged 14 minutes of wait time during the season. With more help the past two seasons, Revenue has consistently been faster and able to handle more calls.
2. Average number of days to issue refund. The personal income tax program has a goal to issue refunds in an average of 16 days. For the past several seasons, this goal has not been met. The biggest barrier is the backlog of correspondence received from the taxpayers. It must

be scanned and manually attached to the taxpayer's account. The slowdown experienced during the season causes slower refunds and increased calls to the call center.

**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 statute changes are needed.

**What alternatives were considered and what were the reasons for rejecting them?**
PTAC has borrowed staff from other areas to help with season-up work. Borrowing staff takes them away from their regular duties (approving refunds, processing returns, billing taxpayers, etc.) that are just as important. Revenue has used seasonal staff from the Processing Center after their season ends in May or later. However, the backlog starts much earlier, and the help is needed at the beginning of March.

PTAC has adjusted (and will continue to adjust) the business rules that evaluate tax returns. Getting these rules refined will help, but it won't completely reduce the workload. There are a fair number of returns that the system can't make a judgment on and that creates a need for manual review. PTAC is struggling to keep up with the correspondence workload at current staffing levels.

PTAC could turn off tax return edits and not send requests for documentation, but that could potentially result in millions of dollars of refunds improperly issued.

**What would be the adverse effects of not funding this POP?**
Revenue's work would continue, with the knowledge that they will continue to encounter a backlog of correspondence. The longer it takes to process tax returns, the more refund interest the agency must pay.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
Other agencies, tribal, and/or local governments are not directly affected by this POP.

**What other agencies, programs or stakeholders are collaborating on this POP?**
None. This is a personal income tax initiative.

**What is your equity analysis?**
The population that would most benefit from this POP would be those lower income families who need their tax refunds quickly. The population that is anticipated to be served by this POP are the families who receive Working Family Household and Dependent Care (WFHDC) credit refunds and Earned Income Tax Credit (EITC) refunds. The permanent addition of this seasonal staffing would allow PTAC to get ahead of the curve early in the season to decrease the backlog for those who most need their refunds to cover expenses such as childcare, rent, and daily living expenses associated

with caring for a family. Without this POP, about 29,800 families who file for WFHDC, and about 268,700 families who file for the EITC run the risk of not receiving their much-needed refunds in a timely manner.

**What assumptions affect the pricing of this POP?**
N/A

**Implementation Date(s):** January 2022

**End Date (if applicable):** N/A would become part of the base budget.

a. **Will there be new responsibilities for Revenue? 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, this will not cause additional funding for Central Services.

c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**
The ability to answer more telephone calls and have shorter wait times. This would also decrease the average time it takes to issue a tax refund.

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 POP asks for new staff. All positions listed below would be seasonal:
- Six personal service representative 3s. Each will work 12 months in the biennium (six months each year).
- Four office specialist 2s. Each will work 10 months in the biennium (five months each year).

e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**
All 10 seasonal employees will need computers and telephone access, but start-up costs are minimal. Training is on-the-job and at no additional cost.

f. **What are the ongoing costs?**
Salaries for the temporary help.

g. **What are the potential savings?**
For the call center, no potential savings. Impact is positive to customer service.
For return processing, there is potential savings with faster refunds. Revenue is required to pay interest on a refund if it takes longer than 45 days to process.

h. **Based on these answers, is there a fiscal impact?**
Yes, see below.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 10 |
| FTE | 4.68 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 575,790 |
| Other Funds | $ 11,747 |

**2023–25 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 10 |
| FTE | 4.68 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 575,790 |
| Other Funds | $ 11,747 |

**2023–25 Fiscal Impact**

The actions included in this package will become part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 10 |
| FTE | 4.68 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 575,790 |
| Other Funds | $ 11,747 |

**2023–25 Fiscal Impact**

The actions included in this package will become part of the base budget for 2023–25.

## Personal Tax and Compliance Division

**Consolidate Collections—Policy Option Package 106**

**Purpose**
This POP consolidates the budget for positions and expenses related to the department's collection functions from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the collections budget would reside across three different divisions, making it more difficult to track expenses related to the department's collection functions.

**What would this policy option package do and how would it be implemented?**
This POP proposes the transfer of the budget related to positions and expenses identified by the department to fall under the department's Collections Division. These positions and expenses currently form part of the budget for the department's Personal Tax and Compliance and Business divisions. Once transferred, all positions and expenses associated to the department's collection function would be allocated as part of the Collections Division budget.

**Why does Revenue propose this POP?**
In 2017, the department was directed to submit a feasibility study related to the establishment of a combined collections division (HB 5535). In 2018, the timeline for submitting the study was extended to early 2019 (HB 5201). The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions within a single division. Based on the department's feasibility analysis, the consolidation would occur over the course of the following two biennia, subject to legislative review and approval. This request is an extension of the consolidation efforts that are currently ongoing.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes or strategy?**
Consolidating the collection functions most closely aligns with the department's strategic priorities by creating an agency-wide collections vision, strengthening the ability to establish and enforce performance standards, streamlining communication, leveraging IT staff resources and system capabilities, and establishing consistent, standardized policies and procedures.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
The performance measure most closely related to this POP is Collection Dollars Cost of Funds. The department will demonstrate efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds for every dollar collected

by the agency. Consolidating the department's collection functions is expected to enhance the department's ability to control collection dollars cost of funds, while improving collections performance.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
The department's feasibility study on consolidating the department's collection functions considered five organizational structures (see table below) and were evaluated for alignment with the department's strategic priorities. Options 1 through 4 represent stages between a very programmatic, fully decentralized model, and a less specialized, fully centralized model. Option 5 involves outsourcing all debts through private collection firms. The department concluded that centralizing collection functions most closely aligns with its strategic priorities.

| | |
|---|---|
| *Option 1* | *Current structure as presented in the 2019-21 Agency Request Budget* |
| *Option 2* | *Current structure, with collections administrator establishing collections metrics and performance standards for all collections areas* |
| *Option 3* | *Centralized division with programmatic focus* |
| *Option 4* | *Centralized division without programmatic focus* |
| *Option 5* | *Private collection firm outsourcing* |

**What would be the adverse effects of not funding this POP?**
Although the department's collection functions without consolidation is strong and robust, the department believes that centralizing collection activity under a single division is the best structure. Without an agency-wide approach to collections, including setting and compiling metrics and performance standards that will help guide operational decision-making, department collections will not be as efficient, effective, or consistent as it can be under a centralized model.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
A unified Collections Division will allow the department to provide equitable services and reduce disparities with the aim of eliminating disparities across collection programs. Additionally, a unified Collections Division will enable the department to study the impact of collection activity as it applies to diverse taxpayers, such as language access, and modify policies and practices. In addition, a unified Collections Division will yield increased collections which will provide increased funding for public services.

**What assumptions affect the pricing of this POP?**
The pricing is calculated on the current number of positions and expenditures related to collections that currently reside in the Personal Tax and Compliance and Business division budgets. This POP will be a zero-sum adjustment in the department.

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? 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.

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?**
All positions and expenses identified by the department as related to collection functions. This POP will be a zero-sum adjustment within the department.

g. **What are the potential savings?**
N/A

h. **Based on these answers, is there a fiscal impact?**
No.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | (147) |
| FTE | (147.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($29,228,030) |
| Other Funds | ($ 583,326) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | (147) |
| FTE | (147.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($29,228,030) |
| Other Funds | ($ 583,326) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | (147) |
| FTE | (147.00) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($29,228,030) |
| Other Funds | ($ 583,326) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Personal Tax and Compliance Division

### Package 810—Statewide Adjustments

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($419,665) |
| Other Funds | ($ 14,434) |

**2023–25 Fiscal Impact**
Fully phased in.

## Personal Tax and Compliance Division

### Package 811—Budget Reconciliation Adjustments

**Package Description**

**Purpose**
This package represents non-statewide budget reductions or additions made in the 2021 legislative session.

**How Achieved**
Adjustments were made in accordance with the provisions of HB 5006.

For Personal Income and Compliance Division, there were three additions made to the division's budget.

To address the Department's cost of implementing SB 139 relating to taxation, $161,387 General fund was approved for one permanent, part-time Tax Auditor 2 position (0.50 FTE) to answer questions from businesses and personal income taxpayers and assist with written objections related to the tax rate changes.

To address the Department's cost of implementing SB 727 relating to taxation, $438,569 General Fund was approved for three positions (2.00 FTE). One permanent, full-time Tax Auditor 2 (1.00 FTE) was approved to assist with the implementation of the Business Alternative Income Tax (BAIT) and to answer technical questions. One permanent, part-time Data Entry Operator (0.50 FTE) was approved to key additional schedules and fields on paper returns into Quick Modules for processing into GenTax. One permanent, part-time Operations and Policy Analyst 3 (0.50 FTE) was approved for GenTax testing and business entity analysis.

To address the Department's cost of implementing HB2433 relating to taxation, $397,011 General Fund was approved for five positions (2.50 FTE). One permanent Administrative Specialist 2 position (0.50 FE) was approved to provide clerical support, and four permanent seasonal Public Service Representative 3 positions (2.00 FTE) were approved to process Individual Taxpayer Identification Number filers.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 9 |
| FTE | 5.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $996,967 |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**

Positions fully phased in and become part of the base for the 2023-25 budget.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 620,413 | - | - | - | - | - | 620,413 |
| Transfer In - Intrafund | - | - | (92,557) | - | - | - | (92,557) |
| **Total Revenues** | **$620,413** | **-** | **($92,557)** | **-** | **-** | **-** | **$527,856** |
| **Personal Services** | | | | | | | |
| Temporary Appointments | 629 | - | 3,593 | - | - | - | 4,222 |
| Overtime Payments | 165 | - | - | - | - | - | 165 |
| All Other Differential | 167 | - | - | - | - | - | 167 |
| Public Employees' Retire Cont | 57 | - | - | - | - | - | 57 |
| Pension Obligation Bond | 233,531 | - | 4,628 | - | - | - | 238,159 |
| Social Security Taxes | 73 | - | 274 | - | - | - | 347 |
| Unemployment Assessments | 2,039 | - | - | - | - | - | 2,039 |
| Mass Transit Tax | 17,255 | - | 365 | - | - | - | 17,620 |
| Vacancy Savings | 366,497 | - | (101,417) | - | - | - | 265,080 |
| **Total Personal Services** | **$620,413** | **-** | **($92,557)** | **-** | **-** | **-** | **$527,856** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 620,413 | - | (92,557) | - | - | - | 527,856 |
| **Total Expenditures** | **$620,413** | **-** | **($92,557)** | **-** | **-** | **-** | **$527,856** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (166,029) | - | - | - | - | - | (166,029) |
| Transfer In - Intrafund | - | - | (29,299) | - | - | - | (29,299) |
| **Total Revenues** | **($166,029)** | **-** | **($29,299)** | **-** | **-** | **-** | **($195,328)** |
| **Services & Supplies** | | | | | | | |
| Professional Services | (166,029) | - | (29,299) | - | - | - | (195,328) |
| **Total Services & Supplies** | **($166,029)** | **-** | **($29,299)** | **-** | **-** | **-** | **($195,328)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (166,029) | - | (29,299) | - | - | - | (195,328) |
| **Total Expenditures** | **($166,029)** | **-** | **($29,299)** | **-** | **-** | **-** | **($195,328)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 1,188,343 | - | - | - | - | - | 1,188,343 |
| Transfer In - Intrafund | - | - | 41,658 | - | - | - | 41,658 |
| **Total Revenues** | **$1,188,343** | **-** | **$41,658** | **-** | **-** | **-** | **$1,230,001** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 8,597 | - | 111 | - | - | - | 8,708 |
| Out of State Travel | 1,138 | - | - | - | - | - | 1,138 |
| Employee Training | 10,496 | - | 116 | - | - | - | 10,612 |
| Office Expenses | 38,755 | - | 5,132 | - | - | - | 43,887 |
| Telecommunications | 44,722 | - | 2,125 | - | - | - | 46,847 |
| Data Processing | 1,542 | - | 152 | - | - | - | 1,694 |
| Publicity and Publications | 811 | - | - | - | - | - | 811 |
| Professional Services | 44,664 | - | 678 | - | - | - | 45,342 |
| IT Professional Services | 44,779 | - | 5 | - | - | - | 44,784 |
| Attorney General | 448,792 | - | 772 | - | - | - | 449,564 |
| Employee Recruitment and Develop | 542 | - | 14 | - | - | - | 556 |
| Dues and Subscriptions | 669 | - | - | - | - | - | 669 |
| Facilities Rental and Taxes | 412,830 | - | 29,924 | - | - | - | 442,754 |
| Facilities Maintenance | 1,467 | - | 6 | - | - | - | 1,473 |
| Agency Program Related S and S | 24,548 | - | 1,646 | - | - | - | 26,194 |
| Other Services and Supplies | 81,561 | - | 470 | - | - | - | 82,031 |
| Expendable Prop 250 - 5000 | 61 | - | 120 | - | - | - | 181 |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | 1,029 | - | 9 | - | - | - | 1,038 |
| **Total Services & Supplies** | **$1,167,003** | **-** | **$41,280** | **-** | **-** | **-** | **$1,208,283** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 13,140 | - | 337 | - | - | - | 13,477 |
| Telecommunications Equipment | 7,935 | - | 41 | - | - | - | 7,976 |
| Data Processing Hardware | 265 | - | - | - | - | - | 265 |
| **Total Capital Outlay** | **$21,340** | **-** | **$378** | **-** | **-** | **-** | **$21,718** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 1,188,343 | - | 41,658 | - | - | - | 1,230,001 |
| **Total Expenditures** | **$1,188,343** | **-** | **$41,658** | **-** | **-** | **-** | **$1,230,001** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 116,495 | - | - | - | - | - | 116,495 |
| Transfer In - Intrafund | - | - | 2,423 | - | - | - | 2,423 |
| **Total Revenues** | **$116,495** | **-** | **$2,423** | **-** | **-** | **-** | **$118,918** |
| **Services & Supplies** | | | | | | | |
| IT Professional Services | - | - | - | - | - | - | - |
| Intra-agency Charges | 116,495 | - | 2,423 | - | - | - | 118,918 |
| **Total Services & Supplies** | **$116,495** | **-** | **$2,423** | **-** | **-** | **-** | **$118,918** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 116,495 | - | 2,423 | - | - | - | 118,918 |
| **Total Expenditures** | **$116,495** | **-** | **$2,423** | **-** | **-** | **-** | **$118,918** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Publicity and Publications | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| Employee Recruitment and Develop | - | - | - | - | - | - | - |
| Dues and Subscriptions | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| Agency Program Related S and S | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Telecommunications Equipment | - | - | - | - | - | - | - |
| Data Processing Hardware | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 096 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 103 - PTAC Seasonal Staff**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 575,790 | - | - | - | - | - | 575,790 |
| Transfer In - Intrafund | - | - | 11,747 | - | - | - | 11,747 |
| **Total Revenues** | **$575,790** | **-** | **$11,747** | **-** | **-** | **-** | **$587,537** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 319,404 | - | 6,516 | - | - | - | 325,920 |
| Empl. Rel. Bd. Assessments | 264 | - | 6 | - | - | - | 270 |
| Public Employees' Retire Cont | 54,712 | - | 1,120 | - | - | - | 55,832 |
| Social Security Taxes | 24,432 | - | 498 | - | - | - | 24,930 |
| Worker's Comp. Assess. (WCD) | 214 | - | - | - | - | - | 214 |
| Mass Transit Tax | 1,916 | - | 39 | - | - | - | 1,955 |
| Flexible Benefits | 174,848 | - | 3,568 | - | - | - | 178,416 |
| **Total Personal Services** | **$575,790** | **-** | **$11,747** | **-** | **-** | **-** | **$587,537** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 575,790 | - | 11,747 | - | - | - | 587,537 |
| **Total Expenditures** | **$575,790** | **-** | **$11,747** | **-** | **-** | **-** | **$587,537** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 103 - PTAC Seasonal Staff**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 10 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **10** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 4.68 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **4.68** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (29,228,030) | - | - | - | - | - | (29,228,030) |
| Transfer In - Intrafund | - | - | (583,326) | - | - | - | (583,326) |
| **Total Revenues** | **($29,228,030)** | **-** | **($583,326)** | **-** | **-** | **-** | **($29,811,356)** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | (15,376,767) | - | (288,321) | - | - | - | (15,665,088) |
| Temporary Appointments | (5,844) | - | (33,370) | - | - | - | (39,214) |
| Overtime Payments | (1,526) | - | - | - | - | - | (1,526) |
| Shift Differential | - | - | - | - | - | - | - |
| All Other Differential | (1,548) | - | - | - | - | - | (1,548) |
| Empl. Rel. Bd. Assessments | (8,390) | - | (136) | - | - | - | (8,526) |
| Public Employees' Retire Cont | (2,634,563) | - | (49,392) | - | - | - | (2,683,955) |
| Pension Obligation Bond | (954,464) | - | (18,642) | - | - | - | (973,106) |
| Social Security Taxes | (1,177,021) | - | (24,619) | - | - | - | (1,201,640) |
| Unemployment Assessments | (19,525) | - | (692) | - | - | - | (20,217) |
| Worker's Comp. Assess. (WCD) | (6,627) | - | (135) | - | - | - | (6,762) |
| Mass Transit Tax | (92,314) | - | (1,931) | - | - | - | (94,245) |
| Flexible Benefits | (5,516,830) | - | (103,274) | - | - | - | (5,620,104) |
| Other OPE | - | - | - | - | - | - | - |
| Vacancy Savings | 321,712 | - | 62,928 | - | - | - | 384,640 |
| **Total Personal Services** | **($25,473,707)** | **-** | **($457,584)** | **-** | **-** | **-** | **($25,931,291)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | (23,442) | - | (252) | - | - | - | (23,694) |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Out of State Travel | (16,939) | - | - | - | - | - | (16,939) |
| Employee Training | (95,718) | - | - | - | - | - | (95,718) |
| Office Expenses | (353,426) | - | (47,857) | - | - | - | (401,283) |
| Telecommunications | (334,006) | - | (15,867) | - | - | - | (349,873) |
| Data Processing | (14,068) | - | (1,384) | - | - | - | (15,452) |
| Publicity and Publications | (7,392) | - | - | - | - | - | (7,392) |
| Professional Services | (311,383) | - | (4,727) | - | - | - | (316,110) |
| Attorney General | (1,037,114) | - | (1,951) | - | - | - | (1,039,065) |
| Employee Recruitment and Develop | (4,944) | - | (131) | - | - | - | (5,075) |
| Dues and Subscriptions | (6,105) | - | - | - | - | - | (6,105) |
| Facilities Rental and Taxes | (6,740) | - | (135) | - | - | - | (6,875) |
| Facilities Maintenance | (3,561) | - | - | - | - | - | (3,561) |
| Agency Program Related S and S | (595,448) | - | (39,938) | - | - | - | (635,386) |
| Other Services and Supplies | (735,549) | - | (8,729) | - | - | - | (744,278) |
| Expendable Prop 250 - 5000 | (563) | - | (1,090) | - | - | - | (1,653) |
| **Total Services & Supplies** | **($3,546,398)** | **-** | **($122,061)** | **-** | **-** | **-** | **($3,668,459)** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | (128,029) | - | (3,280) | - | - | - | (131,309) |
| Telecommunications Equipment | (77,314) | - | (401) | - | - | - | (77,715) |
| Data Processing Hardware | (2,582) | - | - | - | - | - | (2,582) |
| **Total Capital Outlay** | **($207,925)** | **-** | **($3,681)** | **-** | **-** | **-** | **($211,606)** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (29,228,030) | - | (583,326) | - | - | - | (29,811,356) |
| **Total Expenditures** | **($29,228,030)** | **-** | **($583,326)** | **-** | **-** | **-** | **($29,811,356)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | (147) |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **(147)** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | (147.00) |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **(147.00)** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (419,665) | - | - | - | - | - | (419,665) |
| Transfer In - Intrafund | - | - | (14,434) | - | - | - | (14,434) |
| **Total Revenues** | **($419,665)** | **-** | **($14,434)** | **-** | **-** | **-** | **($434,099)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | (19,328) | - | (426) | - | - | - | (19,754) |
| Office Expenses | (79,598) | - | (1,624) | - | - | - | (81,222) |
| Attorney General | (153,653) | - | (264) | - | - | - | (153,917) |
| Facilities Rental and Taxes | (167,086) | - | (12,120) | - | - | - | (179,206) |
| **Total Services & Supplies** | **($419,665)** | **-** | **($14,434)** | **-** | **-** | **-** | **($434,099)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (419,665) | - | (14,434) | - | - | - | (434,099) |
| **Total Expenditures** | **($419,665)** | **-** | **($14,434)** | **-** | **-** | **-** | **($434,099)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 996,967 | - | - | - | - | - | 996,967 |
| **Total Revenues** | **$996,967** | **-** | **-** | **-** | **-** | **-** | **$996,967** |
| | | | | | | | |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 479,520 | - | - | - | - | - | 479,520 |
| Empl. Rel. Bd. Assessments | 290 | - | - | - | - | - | 290 |
| Public Employees' Retire Cont | 82,143 | - | - | - | - | - | 82,143 |
| Social Security Taxes | 36,682 | - | - | - | - | - | 36,682 |
| Worker's Comp. Assess. (WCD) | 230 | - | - | - | - | - | 230 |
| Flexible Benefits | 191,160 | - | - | - | - | - | 191,160 |
| Reconciliation Adjustment | (19,722) | - | - | - | - | - | (19,722) |
| **Total Personal Services** | **$770,303** | **-** | **-** | **-** | **-** | **-** | **$770,303** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 4,050 | - | - | - | - | - | 4,050 |
| Employee Training | 3,200 | - | - | - | - | - | 3,200 |
| Office Expenses | 35,302 | - | - | - | - | - | 35,302 |
| Telecommunications | 5,800 | - | - | - | - | - | 5,800 |
| Data Processing | 1,216 | - | - | - | - | - | 1,216 |
| Attorney General | 46,587 | - | - | - | - | - | 46,587 |
| Facilities Rental and Taxes | 66,962 | - | - | - | - | - | 66,962 |
| Other Services and Supplies | 8,312 | - | - | - | - | - | 8,312 |
| Expendable Prop 250 - 5000 | 2,750 | - | - | - | - | - | 2,750 |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Personal Tax and Compliance Division**
**Cross Reference Number: 15000-005-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | 16,500 | - | - | - | - | - | 16,500 |
| **Total Services & Supplies** | **$190,679** | **-** | **-** | **-** | **-** | **-** | **$190,679** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 35,985 | - | - | - | - | - | 35,985 |
| **Total Capital Outlay** | **$35,985** | **-** | **-** | **-** | **-** | **-** | **$35,985** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 996,967 | - | - | - | - | - | 996,967 |
| **Total Expenditures** | **$996,967** | **-** | **-** | **-** | **-** | **-** | **$996,967** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 9 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **9** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 5.00 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **5.00** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-005-00-00-00000**

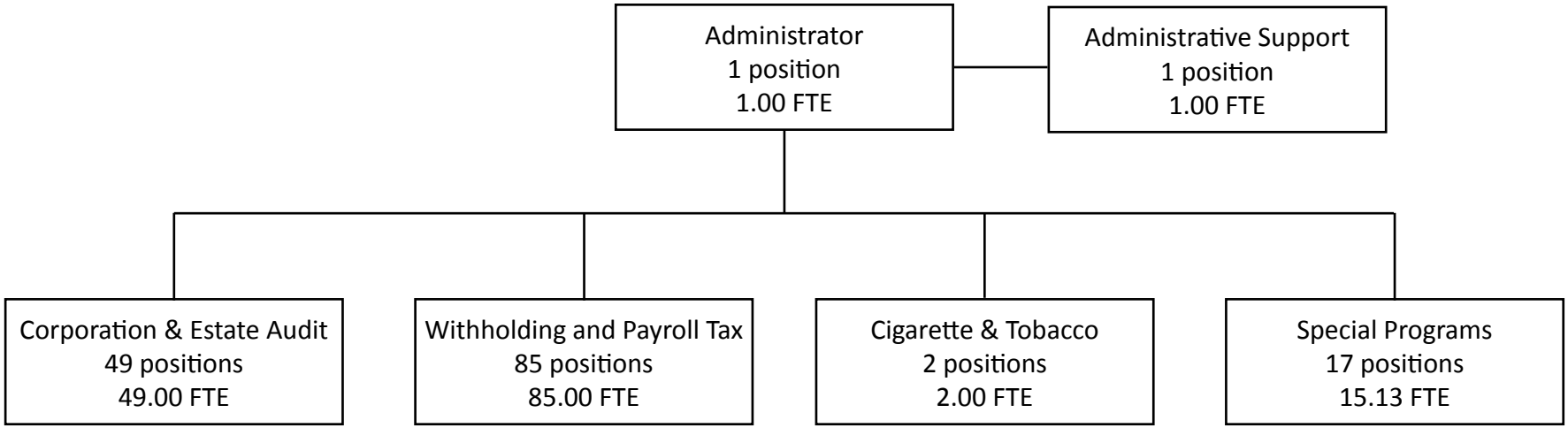
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Marijuana Taxes | - | 8,332 | 8,332 | - | - | - |
| Admin and Service Charges | 735,992 | - | - | - | - | - |
| Transfer In - Intrafund | - | 1,842,822 | 1,842,822 | 1,303,758 | 1,281,304 | 1,289,324 |
| **Total Other Funds** | **$735,992** | **$1,851,154** | **$1,851,154** | **$1,303,758** | **$1,281,304** | **$1,289,324** |

# Business Division

Organizational chart

2019–21 Legislatively Adopted Budget

155 positions 153.13 FTE



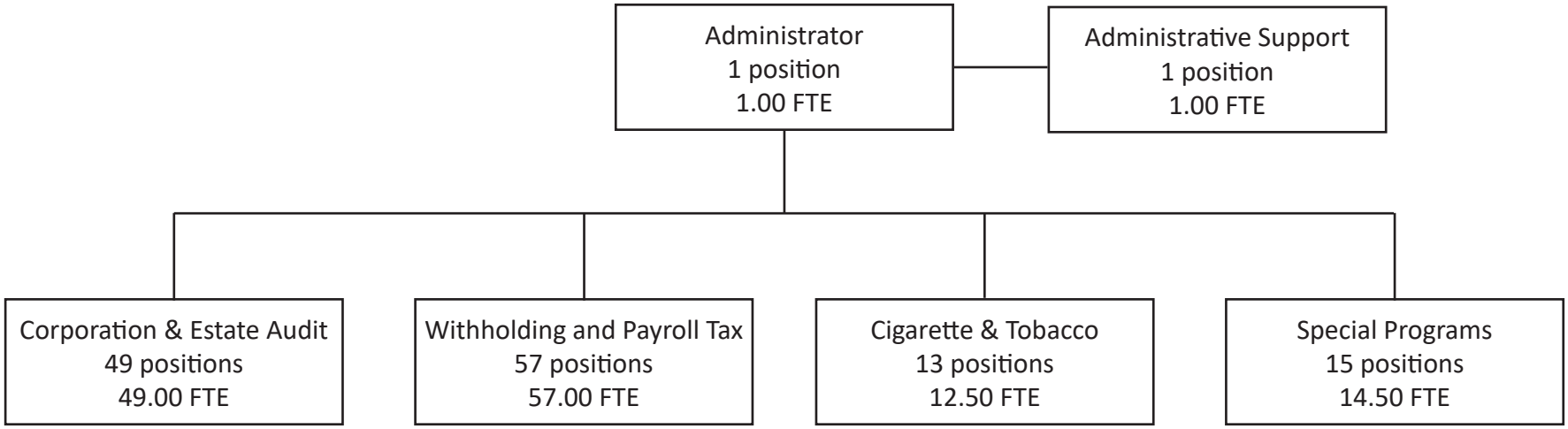

| **District Offices** |
| --- |
| Eugene |
| Portland |

# Business Division

Organizational chart

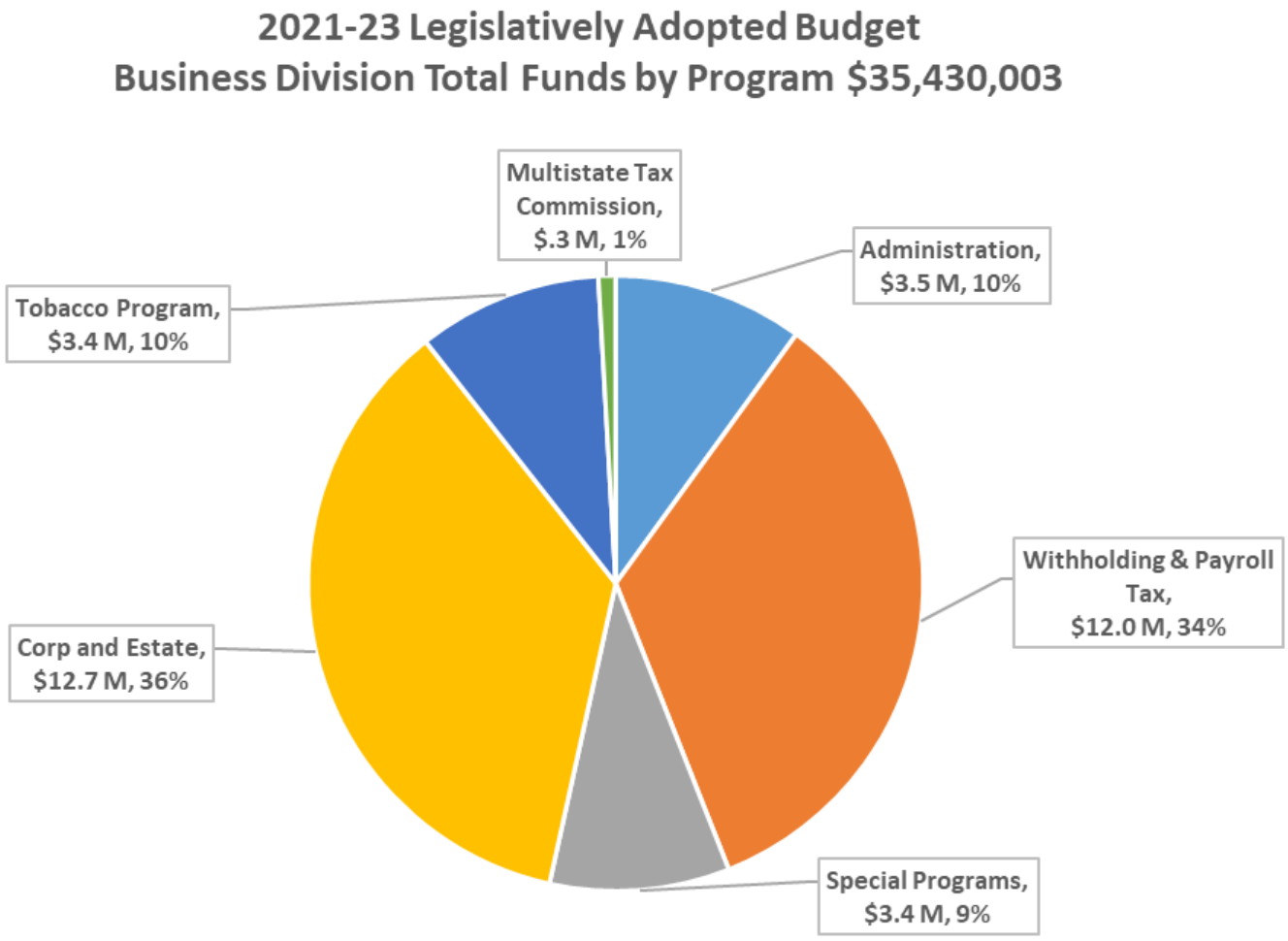
2021–23 Legislatively Adopted Budget

136 positions 135.00 FTE



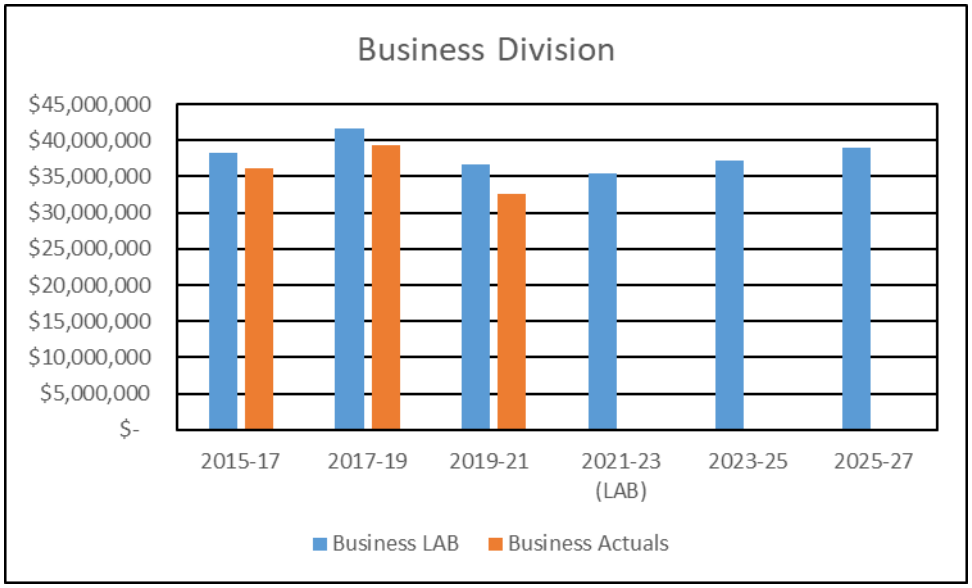

| **District Offices** |
| --- |
| Eugene |
| Portland |

## Business Division




**Long-term focus area**: Excellence in state government

**Primary program contact**: Katie Lolley, Business Division administrator




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Business** | LAB | $ 38,191,294 | $ 41,708,742 | $ 36,715,487 | $ 35,430,003 | $ 37,128,752 | $ 38,936,711 |
| | Actuals | $ 36,167,747 | $ 39,404,242 | $ 32,545,426 | | | |

**Program Overview**

The Business Division generates more than $20 billion in revenue each biennium, supporting many of the programs that the state of Oregon depends on. 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, Marijuana Retail Tax, estate and fiduciary taxes, Emergency Communication Tax, State Transient Lodging Tax, Petroleum Load fee, Amusement Device Tax, Hazardous Substance Fee, vehicle privilege and use taxes, Bicycle Excise Tax, Statewide Transit Tax, and Heavy Equipment Rental Tax. The division also administers transit district tax programs for TriMet and Lane County and local marijuana retail tax for many localities. Recently, the division also began administering two new tax programs, enacted by the 2019 Legislature, the High Hazard Oil Train fee and the Corporate Activity Tax (included in budget narrative under Corporate Division). 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 19-21 | $ 23,431,030 | $ 12,037,862 | $ 35,468,892 | 155 | 153.13 |
| CSL 21-23 | $ 25,120,857 | $ 13,335,699 | $ 38,456,556 | 153 | 152.06 |
| ARB 21-23 | $ 21,733,761 | $ 12,729,503 | $ 34,463,264 | 131 | 130.50 |
| GB 21-23 | $ 22,723,884 | $ 12,665,867 | $ 35,389,751 | 150 | 139.85 |
| LAB 21-23 | $ 21,574,849 | $ 13,855,154 | $ 35,430,003 | 136 | 135.00 |
| Difference | $ (1,856,181) | $ 1,817,292 | $ (38,889) | (19) | (18.13) |
| % change | -7.9% | 15.1% | -0.1% | -12.3% | -11.8% |

**Program Description**

More than $20 billion in revenue reaches the General Fund, state funded programs, 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.

The clients served by the division are primarily entities doing business 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 IRS, the Federation of Tax Administrators, the Multistate Tax Commission, and the Western States Association of Tax Administrators in the administration of these taxes. These partnerships provide a diverse backdrop of other tax administration agencies that 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, with some large employers paying more frequently. Program staff regularly interact with taxpayers or their representatives for account maintenance to answer tax-related questions, provide education, and conduct various compliance activities including collection, audit, and filing enforcement. Each program has a different number of resources assigned to it. Smaller programs have few resources and can offer only basic functions such as return processing, taxpayer assistance, and education. Larger programs have the most resources and thus offer a broader variety of functions including outreach and advanced compliance activities such as audit and filing enforcement. Providing more functions for a tax program assists in better protection of that revenue stream for the beneficiaries of those funds.

**Program Justification and Link to Long-Term Outcomes**

The activities of the Business Division are linked to all the agency's strategic priorities (optimize collection efforts, enhance taxpayer assistance, and cultivate operational excellence) and the governor's long-term focus area of excellence in state government.

The division supports optimizing collection efforts through enforcement activities such as audits and filing enforcement. By continuing to learn from previous experiences in these areas, the division protects the revenue stream by ensuring taxpayers know about their responsibility and checking that taxpayers are reporting correctly. While voluntary compliance is the backbone of all tax programs, enforcement supports and enhances taxpayer behavior in a voluntary reporting system.

Enhancing taxpayer assistance in the division means ensuring that taxpayers have the tools they need to voluntarily comply, as well as ensuring self-service tools are easily accessible. The division uses the experience of front-line staff to make changes to the service delivery based on taxpayer needs, and ensure staff are consistently trained to provide the best level of quality service. In addition to these efforts, staff also attend outreach events for new businesses and partner with tax professionals and stakeholders while developing policies that impact them. All these activities ensure that taxpayers feel supported and have the information they need to comply with tax laws.

Cultivating operational excellence has several parts. The first one relates to implementing new programs, which the division has successfully done multiple times over the past several years. With each implementation, the division has built upon the learning from previous programs to maximize the resources and effectiveness of the new programs. In addition, program areas in the division are committed to developing new tools and processes to improve decision making using data and metrics. Many program areas use reports to determine workload needs and monitor resource levels for potential shifts. Finally, because the division's strength resides with staff members, the focus is on providing them with what they need to be effective and efficient in their daily work. This can come in the form of training, providing growth opportunities, listening to feedback, and other methods.

Taken together, the division's work, which follows agency priorities, falls in line with the governor's long-term focus of excellence in state government. The division strives to provide the tools and information necessary for taxpayers to comply with the tax programs that Revenue administers, check compliance when necessary, make necessary improvements to taxpayer assistance, and ensures staff and managers have what they need to provide top notch service to taxpayers, stakeholders, and partners.

**Enabling Legislation/Program Authorization**

Oregon Revised Statute (ORS) Chapters 305, 314, 316, 317, 317A, 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 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 Fund 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, and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax and fee programs administered by the division.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
The Business Division is requesting current service-level funding for the 2021–23 biennium. This includes funding for personal services and services and supplies that are used to provide support to the agency's strategic priorities and goals, and the governor's long-term focus of excellence in state government.

**Cigarette and Tobacco Tax Increase —Policy Option Package 104**

The Department of Revenue is requesting continuation of Other Funds limitation and position authority to ensure that the department complies with the provisions of HB 2270 (2019), approved in the November 2020 general election. Additionally, this policy option package will ensure the department is complying with state and federal sales regulations and with the settling state obligations under the Master Settlement Agreement to ensure that Oregon receives about $70 million in MSA payments annually.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 6 |
| FTE | 6.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 1,319,851 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 6 |
| FTE | 6.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 1,330,419 |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 0 |
| FTE | 4.33 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 695,956 |

**Consolidating Collections – Policy Option Package 106**

This POP consolidates the budget for positions and expenses related to the department's collections function from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the Collections budget would reside across three different divisions, making it more difficult to track expenses related to the department's collections function.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | (28) |
| FTE | (27.56) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,387,096) |
| Other Funds | ($1,926,047) |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | (28) |
| FTE | (27.56) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,387,096) |
| Other Funds | ($1,926,047) |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | (28) |
| FTE | (27.56) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,387,096) |
| Other Funds | ($1,926,047) |

## Business Division Administration

### Program Overview

Business Division Administration is responsible for the performance of all programs within the division, including withholding, statewide transit, corporate, estate, fiduciary, cigarette, tobacco, marijuana state and local, corporate activity, local administration for transit districts, and nine special tax programs that include vehicle, bicycle, state lodging, emergency communication, heavy equipment rental, and high hazard oil train.

### Program Funding Request

| Administration | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 3,109,156 | $ 640,798 | $ 3,749,954 | 2 | 2.00 |
| CSL 21-23 | $ 3,499,394 | $ 754,845 | $ 4,254,239 | 2 | 2.00 |
| ARB 21-23 | $ 3,081,599 | $ 669,379 | $ 3,750,978 | 2 | 2.00 |
| GB 21-23 | $ 3,624,689 | $ 668,643 | $ 4,293,332 | 14 | 6.85 |
| LAB 21-23 | $ 2,928,324 | $ 613,258 | $ 3,541,582 | 2 | 2.00 |
| Difference | $ (180,832) | $ (27,540) | $ (208,372) | - | - |
| % change | -5.8% | -4.3% | -5.6% | 0.0% | 0.0% |

### 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 leadership of the agency, establish broad division policy, and devise plans to align the Business Division's programs with the agency's desired strategies and goals. Programs administered by the Business Division include those stated above. Together, these programs generate more than $20 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.

Each section within the division is led by a section manager who manages the programs and functions within their responsibility. They join the administrator on the division's leadership team representing the Corporation and Estate, Withholding, Payroll, and Special Programs, and

Corporate Activity Tax sections. The first two sections' budget falls within the Business Division. The last falls within the Corporate Division budget, but the program is structurally located in the Business Division. Similar treatment is provided to the Marijuana Retail Tax Program, which has its own division for budget purposes. The division executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation, updating organization charts, and providing clerical support for division management and all tax programs.

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. The postage and printing budget for the entire division is also located in the administration area. This supports printing and mailing throughout all programs administered by the division.

**Program Justification and Link to Long-Term Outcome**

The Business Division generates more than $20 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:

- Withholding and payroll taxes
- Special programs
- Corporation and estate taxes
- Cigarette and tobacco taxes
- Multistate Tax Commission
- Marijuana Retail Tax
- Corporate Activity Tax (Corporate Division)

**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 Retail 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 that are administered within the division:

- Local payroll taxes
- Special programs
- Cigarette and tobacco taxes
- Marijuana Retail Tax
- Corporate Activity Tax

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
The one significant change in this section's budget for 2021–23 is the consolidation of collections. It is proposed to move funding associated with the collections function from the Business Division to the Collections Division. In 2017, the Department of Revenue (DOR) was directed to submit a feasibility study related to the establishment of a combined collections division (House Bill 5535). In 2018, the timeline for submitting the study was extended to early 2019 (House Bill 5201). The department submitted the collections structure feasibility study to the 2019 Joint Committee on Ways and Means Subcommittee on General Government. The study recommended centralizing the department's collections activity into a Collections Division, while still allowing for specialization of the collection of debts and debtors with differing characteristics. The department is continuing with the formation of the Collections Division for the 2021–23 biennium. As a result, the current collections-related FTE and associated funding within the Business Division will formally be moved into the new division's budget structure. Policy Option Package 106 is the agency request to formally consolidate all collection functions and resources into the Collections Division.

## Withholding & Payroll Tax Section, Business Division

### Program Overview

The 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 about $8 billion in revenue to the state annually. This includes personal income tax withholding that employers remit to us and is subsequently claimed on individual income tax returns.

In addition to direct responsibility for the withholding program, the section administers the Statewide Transit Tax, Marijuana Retail Tax, and special programs including the Tobacco Program. It's also under contract to administer the Lane and TriMet transit district payroll taxes.

In 2017, the Department of Revenue was directed to submit a feasibility study related to the establishment of a combined collections division (HB 5535). In 2018, the timeline for submitting the study was extended to early 2019 (HB 5201). The department submitted the collections structure feasibility study to the 2019 Joint Committee on Ways and Means Subcommittee on General Government. The study recommended centralizing the department's collections activity into a Collections Division, while still allowing for specialization of the collection of debts and debtors with differing characteristics. The department is continuing with the formation of the Collections Division for the 2021–23 biennium. As a result, the current FTE and associated funding within the Business Division will formally be moved into the new division's budget structure. Policy option package 106 is the agency request to consolidate all collections into the Collections Division.

### Program Funding Request

| Withholding & Payroll Tax | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 8,562,372 | $ 6,515,885 | $ 15,078,257 | 85 | 85.00 |
| CSL 21-23 | $ 9,320,843 | $ 7,378,977 | $ 16,699,820 | 85 | 84.56 |
| ARB 21-23 | $ 6,369,479 | $ 7,007,790 | $ 13,377,269 | 63 | 63.00 |
| GB 21-23 | $ 6,307,712 | $ 5,649,141 | $ 11,956,853 | 57 | 57.00 |
| LAB 21-23 | $ 6,363,842 | $ 5,685,097 | $ 12,048,939 | 57 | 57.00 |
| Difference | $ (2,198,530) | $ (830,788) | $ (3,029,318) | (28) | (28.00) |
| % change | -25.7% | -12.8% | -20.1% | -32.9% | -32.9% |

**Program Description**

The primary responsibility of the WPTS is to provide the means for employers to report and remit employee income tax withholding. This section's goal is to make registering, filing, and paying as easy as possible for employers. When voluntary compliance is easy, it reduces the need for direct enforcement efforts. Staff partner with the Employment Department, Department of Consumer and Business Services, and two transit districts (TriMet and Lane transit districts) to provide streamlined payroll reporting for employers using a combined return. The section provides education for businesses to improve their ability to comply with the state's various business tax laws. During the 2019–21 biennium to date, there have been 58 outreach events held with over 3,900 attendees. Due to the outbreak of COVID-19, 63 events planned in 2020 were canceled. The most common topics asked at these events were worker classification (independent contractor vs. employee), filing iWire returns, withholding reconciliation returns, and the Statewide Transit Tax.

WPTS programs have far-reaching impacts as they affect the payroll reporting of more than 170,000 employers, mostly in Oregon and some outside of Oregon. Employers are required to report payroll taxes quarterly (annually for agricultural and some domestic employers), and to provide a reconciliation for the year with their fourth quarter return. Depending on the amount of income tax withholding, employers have varying requirements on when they are required to pay the tax to the state. Employers with several employees in Oregon pay as frequently as the next business day. WPTS regularly interacts directly with employers to provide information and education to help them comply with the law and agency regulations.

The section also conducts enforcement activities such as filing enforcement to ensure those who have a filing requirement do file, auditing to verify that the correct amount of tax has been reported and paid, and collecting on past-due debt. Employers are required to file quarterly combined payroll reports for each quarter they are registered with the department, even if they have no payroll. If an employer fails to file their quarterly return, the department will send them a notice and a demand to file. If the employers do not file after receiving that notice, the department will issue an assessment for failure to file, and revenue agents will attempt to collect the amount owed. Staff are assigned to those nonfiler business accounts to bring the business into filing compliance and help the business understand their continued reporting obligations under Oregon's tax laws. Generally, all the section's automated filing enforcement is completed on a quarterly basis. However, an issue with the automated nonfiler assessments in mid-2019 delayed the automated filing enforcement for three quarters until February 2020. This led to an increased number of calls from taxpayers in early March 2020 seeking to resolve their accounts.

Withholding, transit tax, and marijuana compliance projects continue to be conducted throughout the state. Compliance activities include both automated efforts, as well as dedicated staff who focus on bringing businesses into compliance. These compliance specialists perform audits, site visits, and construction sweeps, and partner with the Interagency Compliance Network to ensure that employers are complying with their reporting obligations. The section also works with community partners such as the Oregon Society of CPAs, the State Bar Association, and other tax

professional and business groups to educate business owners about their tax responsibilities. This is done through listserv emails, in-person presentations, and direct engagement of stakeholders.

Revenue agents in WPTS perform collections of delinquent business taxes. Additionally, the section handles appeals and conference requests on past-due debts on corporate income and excise taxes, local transit district taxes, Marijuana Retail Tax, and the Statewide Transit Tax. As of April 2020, delinquent WPTS accounts totaled $126.70 million in unpaid payroll, and Lane and Tri-Met transit taxes. For the 2019–21 biennium through April 2020, the section has generated more than $52.3M from collections activity.

The units that make up the Withholding and Payroll Tax Section, and the work they are responsible for include:

**Program Coordination Unit:** This unit's functions directly support the agency strategic priorities of Cultivating Operational Excellence and Enhance Taxpayer Assistance. The unit provides the section's 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, data analysis, updating administrative rules, monitoring and providing feedback on legislation that may impact these tax programs, and filing and payment methods to facilitate tax compliance. This unit supports the implementation of new programs, standardizes core processes, and promotes a mindset of continuous improvement. The unit also ensures taxpayer assistance is easily accessible and customer focused, establishes service standards, aligns processes, and educates staff to achieve faster and better service for Oregon taxpayers.

**Business, Compliance & Investigation Unit:** This unit's functions directly support the agency strategic priority of Optimizing Collection Efforts. Compliance specialists in this unit investigate employers that are not accurately reporting their payroll in an effort to manage noncompliance effectively to allow the agency to collect money owed. They spend a great deal of time in the field working directly with Oregon employers and investigating businesses that don't accurately classify their employees or pay withholding taxes. The ongoing impacts of the COVID-19 pandemic restricted the ability of this unit to conduct certain investigations such as field calls and site visits during the period covered by the governor's executive orders. The unit shifted its focus to identifying businesses that had repeated instances of nonfiling, and focused on educating those taxpayers, and closing accounts that were no longer needed. This unit also participates in the Interagency Compliance Network formed under ORS 670.700. 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.

**Account Resolution Unit:** This unit's functions directly support the agency strategic priority of Enhancing Taxpayer Assistance. The unit provides direct education and assistance to ensure that new employers, and the more than 170,000 current employers, comply with their obligations. The unit is responsible for processing returns, waiver requests, payments, refunds, and assisting businesses in complying. When taxpayers correspond with the

section, it is generally with staff from this unit, which handles more than 10,000 calls annually. They often resolve issues with taxpayers before the issue reaches litigation. This unit reviews the annual reconciliation returns and compares those returns to quarterly reports, to identify deficiencies in income tax withholding. The unit performs other duties to assist employers in their efforts to accurately report and pay their payroll taxes such as assisting taxpayers with electronic filing.

**Registrations & Support Unit:** This unit's functions directly support the agency strategic priority of Enhancing Taxpayer Assistance. 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. When registration work is not complete or finished on time, it creates a variety of problems for staff and taxpayers, such as not knowing where to apply payments or direct returns, sending mail to the wrong place, providing inaccurate assessments, issuing garnishments when debt is not actually owed, and creating additional and unnecessary expense for the agency and taxpayers.

WPTS cooperates with other state and federal agencies to simplify payroll tax filing for Oregon employers. For example, the section continues to participate in the Oregon Business Registry, which provides a single starting point for Oregon businesses to register with state agencies. WPTS partners with two other agencies for the combined payroll tax reporting of five different programs. During the 2019–21 biennium, the section aided the Oregon Employment Department (OED) during the initial phase of its Modernization Project, as well as served on the task force to support the Family Insurance and Medical Leave Act. The Employment Department will be administering the Paid Family Medical Leave Insurance contributions program and there is potential that Revenue will collect the payments, as we do for other programs in the Combined Payroll Report. The section is also evaluating the feasibility of including the Statewide Transit Tax filing with the combined payroll report as part of the OED Unemployment Insurance Modernization, further reducing the need for Oregon employers to file multiple returns with multiple agencies.

The department has also partnered with seven other state agencies and boards to comprise the Interagency Compliance Network. 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.

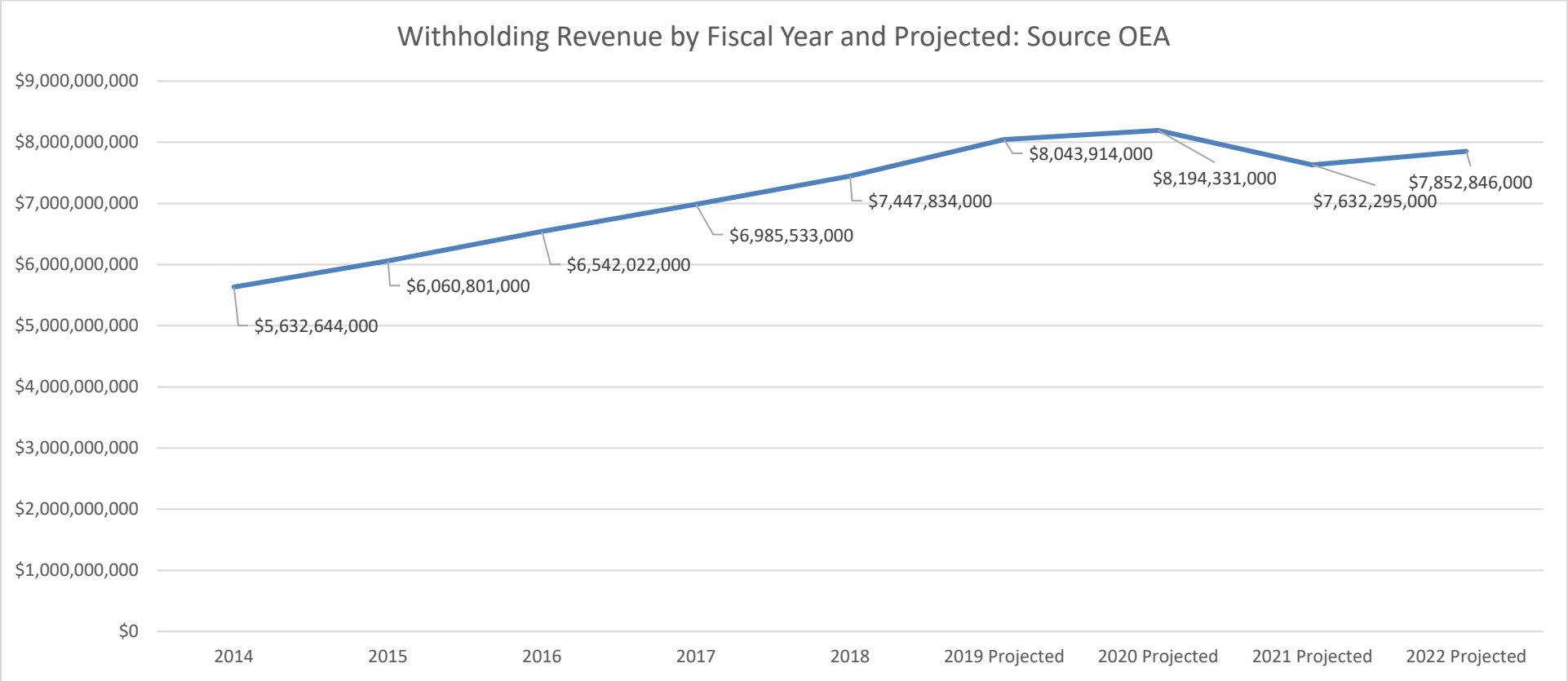
### Program Justification and Link to Long-Term Outcomes

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 the department's mission, staff focus on making the tax systems work so funding for public services is preserved, achieving the long-term outcome of excellence in state government. The work of the section encompasses all agency strategic priorities. Further, the section partners 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 its mission. WPTS provides the tools for businesses to comply with tax reporting and payment regulations.

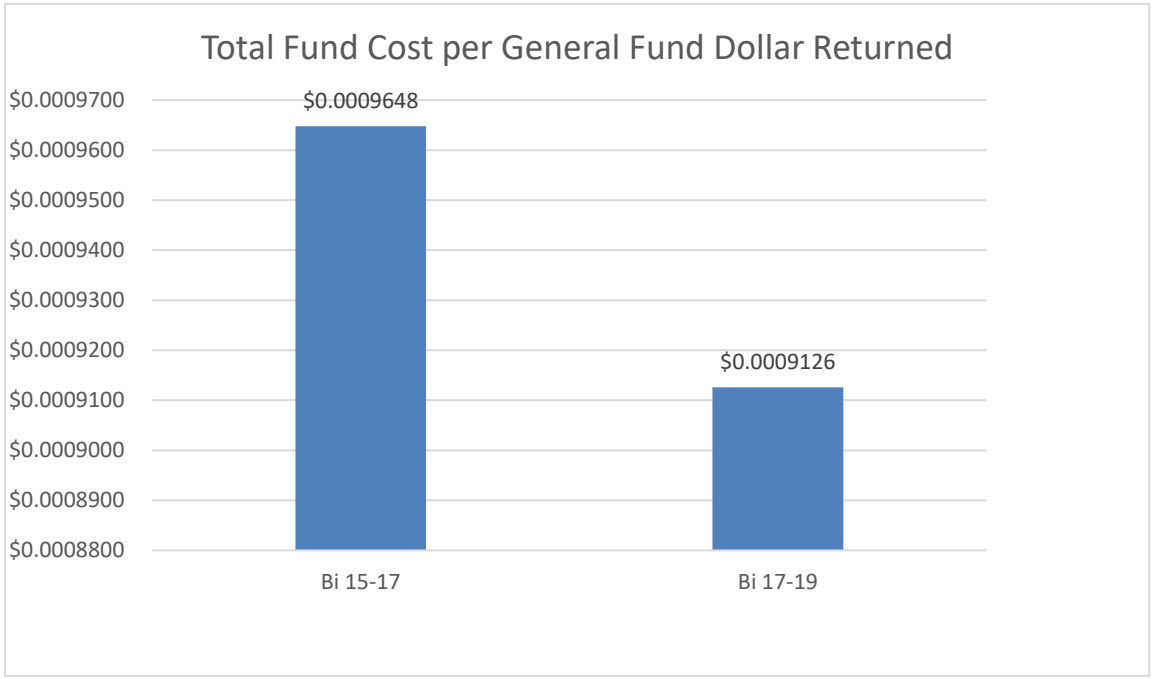
They encourage electronic filing and paying so the data they receive requires less human intervention with reduced keying errors. A healthy revenue system is essential to creating the fertile environment needed by the private sector to build the vibrant and innovative economy that is central to the long-term 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**

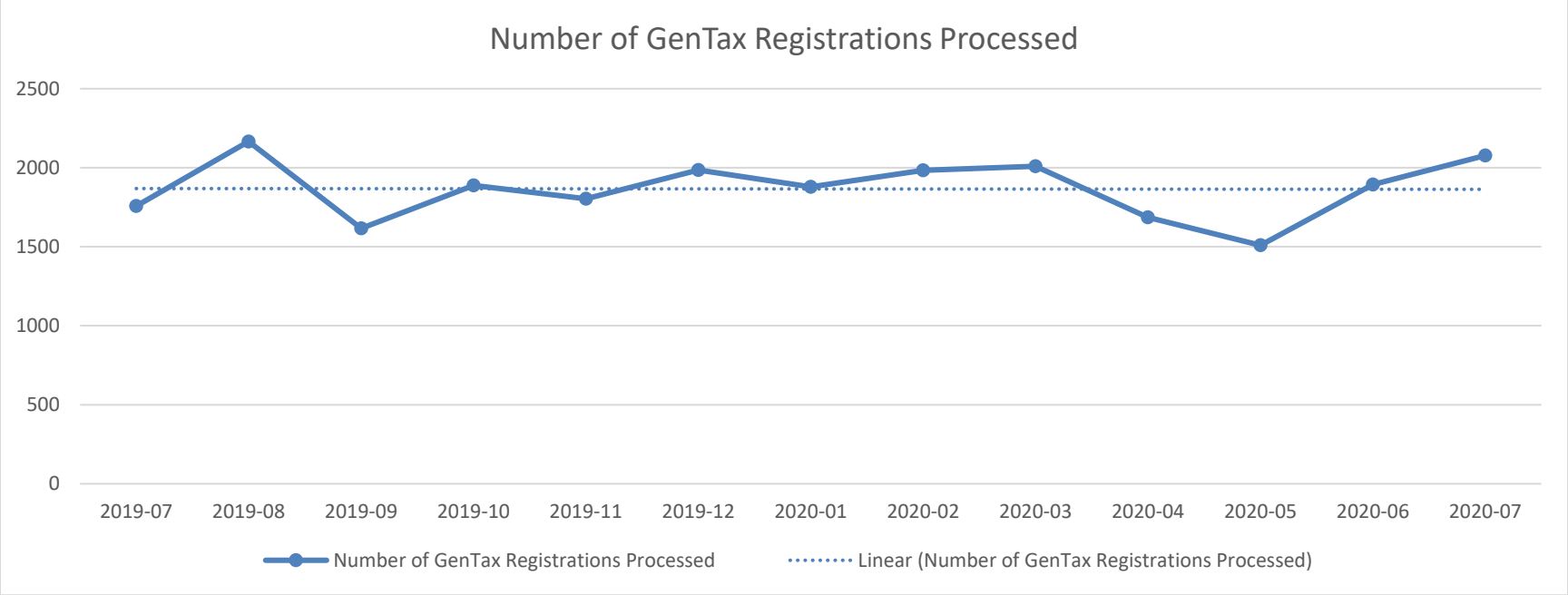
The work of WPTS impacts nearly every single wage-earning Oregonian. The program continually adapts to the business needs of taxpayers and has transitioned to using GenTax to perform much of the work previously done through legacy systems. As the economy has stabilized after the great recession, and the department has continued to see wage growth, the program has had to increase automation of their core processes to keep pace with the increased revenue and bring new businesses in compliance with filing and payment requirements. Policy and operational changes impacting these core processes require significant configuration changes to existing IT systems and can be driven internally or externally, because of new legislation or legislative changes to existing tax programs administered by the section. As an example, for tax year 2020, the department modified the Oregon Tax Coupon to allow taxpayers to pay Statewide Transit Tax along with the Combined Payroll programs. This change reduced the number of payment vouchers the department had to process, and the number of payment vouchers Oregon businesses needed to remit to stay compliant with Oregon taxes.



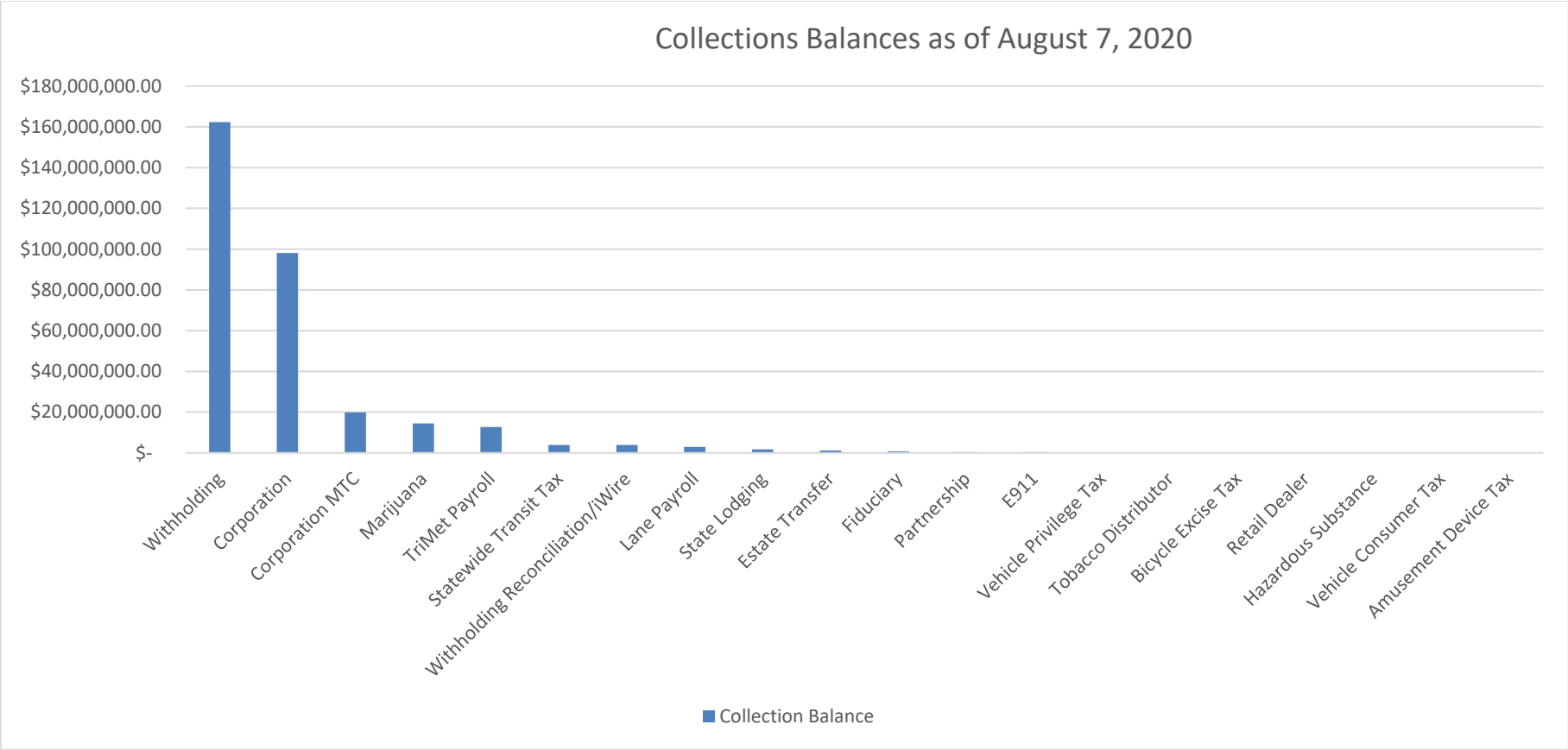

This chart reflects revenues received by the program since 2014 and projected through fiscal year 2022, as reported by the Office of Economic Analysis. Tracking these projections allows the section to remain accountable to the Oregon taxpayers and provide information to guide policymakers. Revenue for withholding taxes has increased annually and is projected to continue to increase. In fiscal 2019, revenues were expected to exceed $8 billion. The increased withholding revenues are in part attributed to an increase in the number of Oregon taxpayers and businesses. The June 2020 economic forecast revised down initially projected withholding revenues by nearly $3.3 billion over FY 2020, 2021 and 2022.




This chart demonstrates the section's commitment to the value of fiscal responsibility by tracking the cost to the agency per general fund dollar collected by the program. WPTS spending per dollar collected is expected to be about 9/100s of a cent for 2019–21 based on the revised OEA projected revenue for the remainder of the 2019–21 biennium. The cost has remained relatively stable from the previous biennium despite the decrease in revenue due to the COVID-19 pandemic.



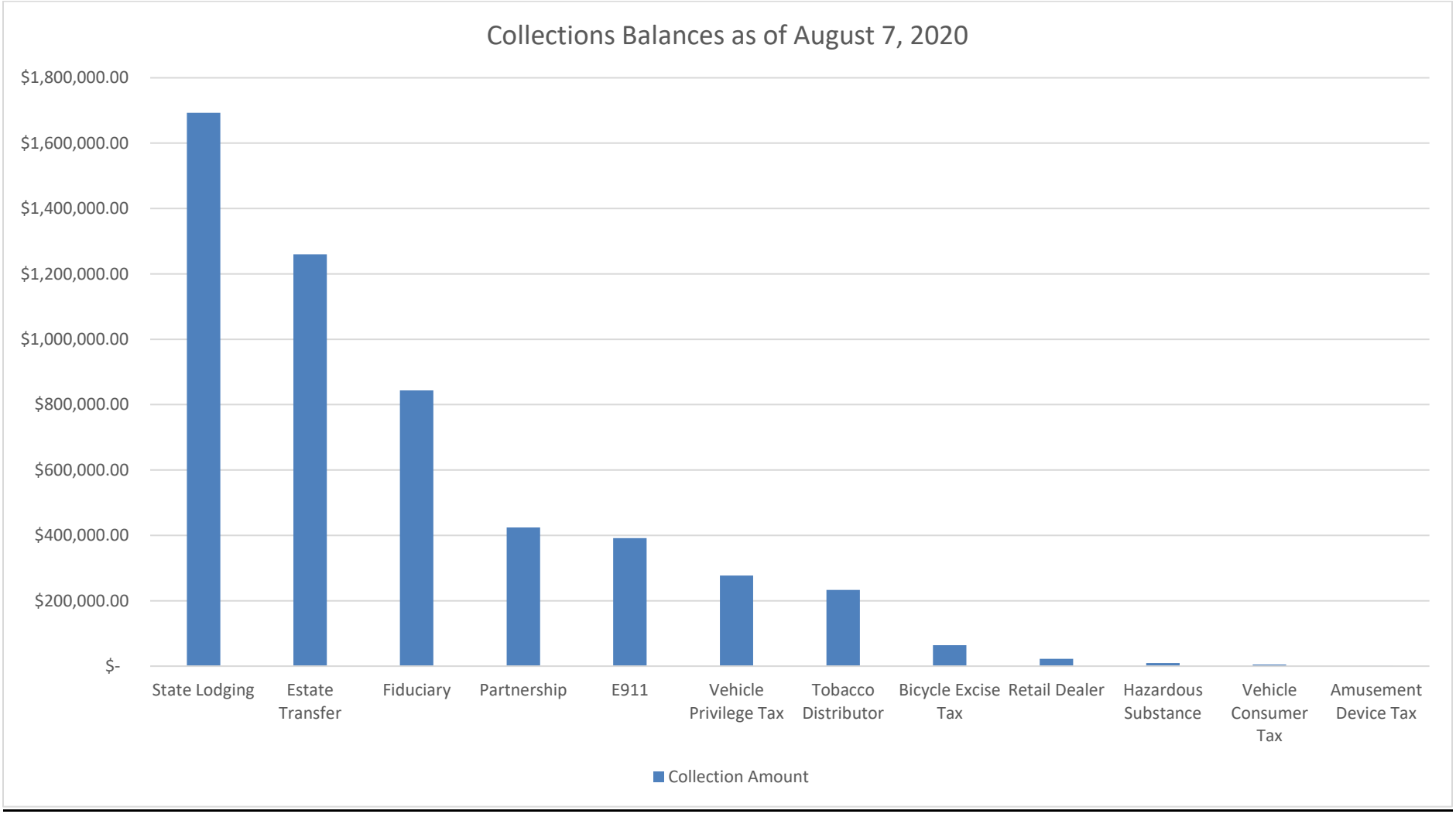

This measure helps support the value to service and operational excellence to identify the rate at which businesses register with the department. It also provides insight to potential changes in numbers of returns suspended, refunds requiring review, and collections accounts. New accounts are created 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.

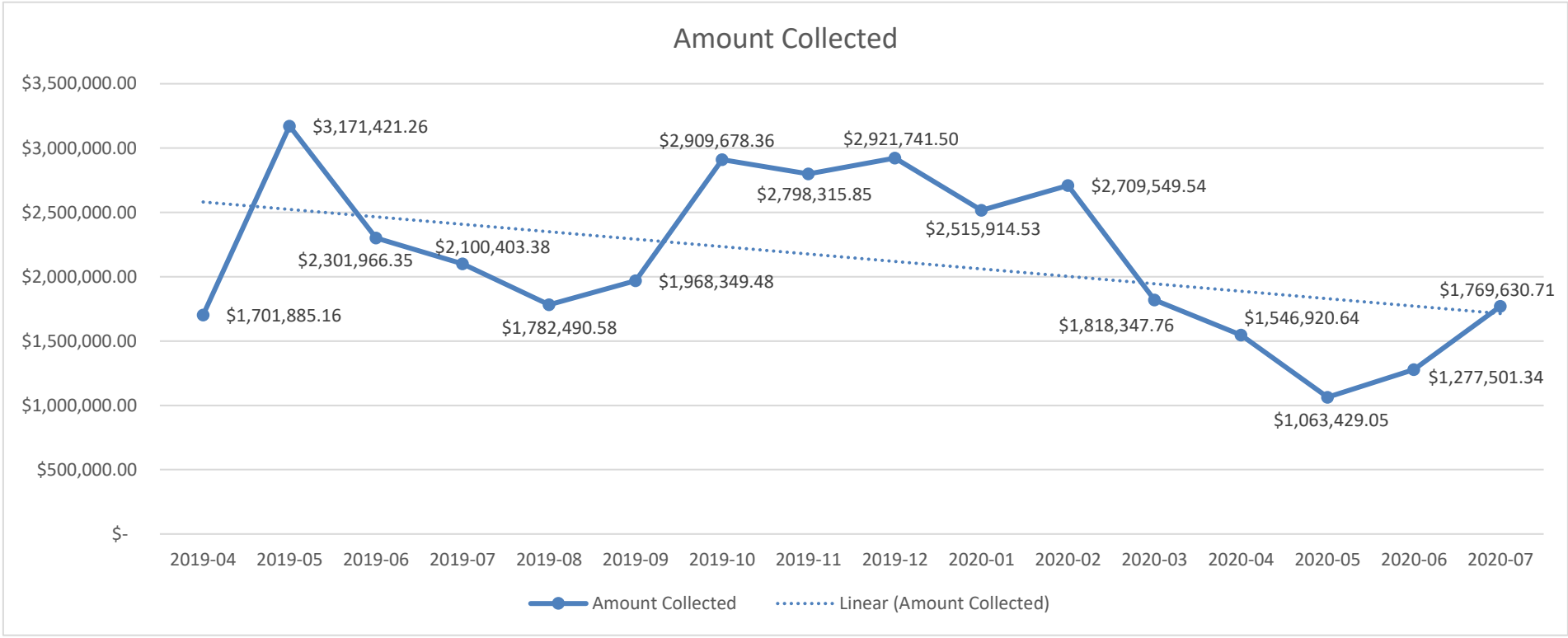



This chart represents the amount of debt assigned to collections for programs administered by the section. Current liquidated and delinquent accounts receivable business tax debt of more than $2 million is currently assigned to collections. Withholding and associated payroll taxes administered by WPTS represent the largest unpaid tax amounts. This debt can either be unpaid taxpayer-reported tax or tax for which the department has assessed an amount owed when the taxpayer has not filed. The collection balance in May 2018 was about $237.33 million as compared to about $323.90 million in 2020. This 11.9 percent increase can be attributed to several factors including larger overall tax liabilities due from business taxpayers, as well as

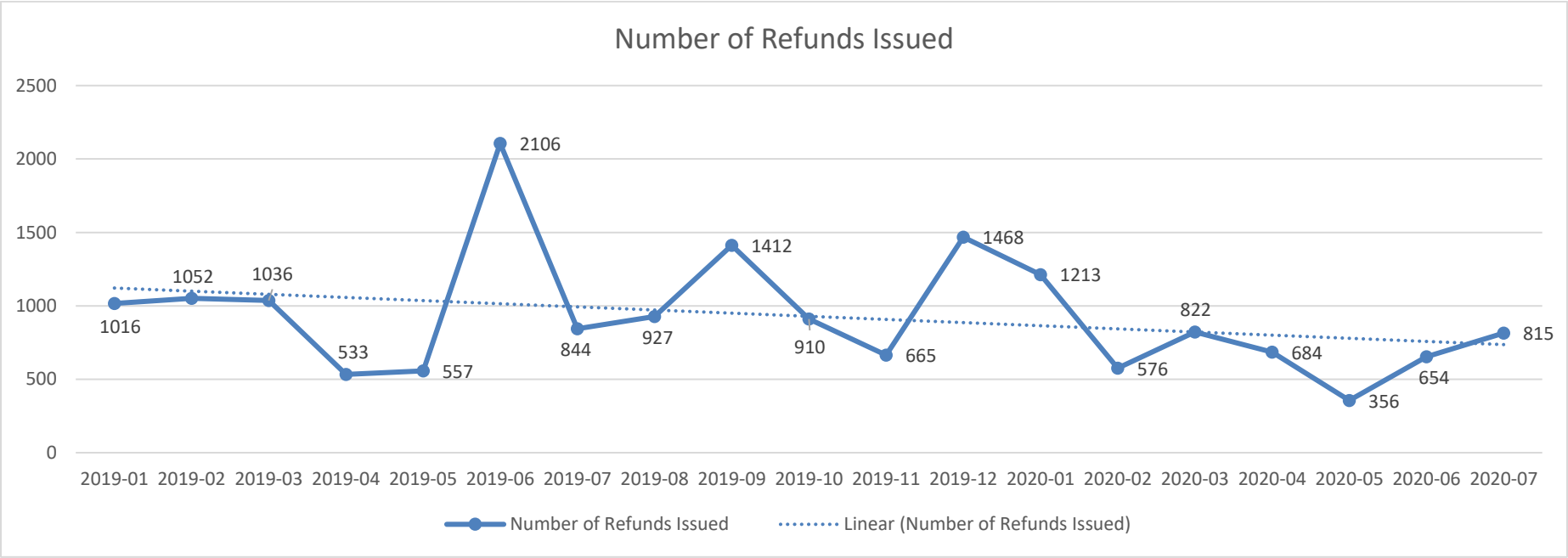
the addition of Statewide Transit Tax and other smaller business taxes, to the programs administered by WPTS. As the overall tax payment amounts received by WPTS have increased, the liabilities reaching collections have also increased.

For reference, programs with less than $2 million of assigned debt are listed below.

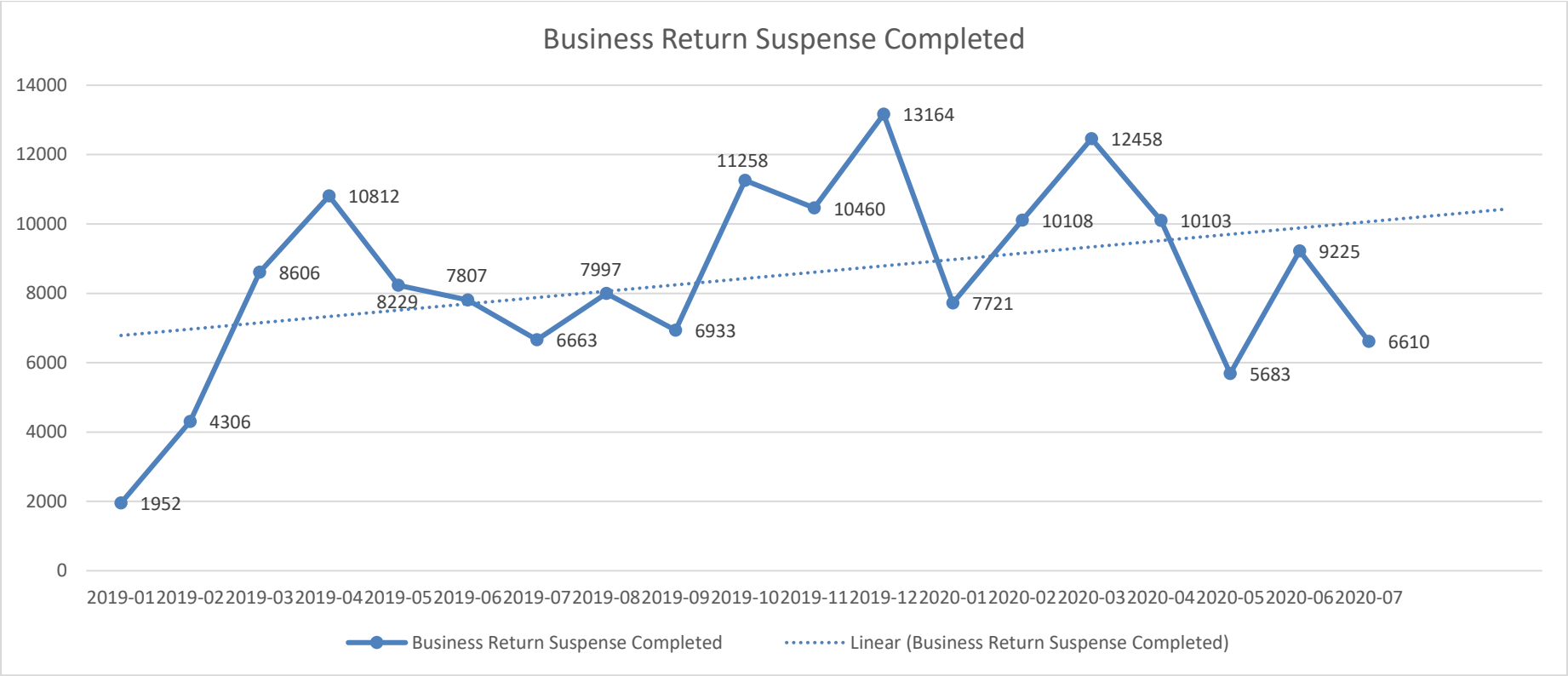





This chart shows the amount, in millions, of unpaid tax debt collected by the withholding program. Collections have increased in line with overall receipts from current tax payments.




The section provided more than 12,500 refunds in the 2019 calendar year, supporting the highly ethical conduct of the department. Issuing a refund is the result of an existing payment from a business with a corresponding tax liability less than the amount of the payment. For income tax withholding refunds, staff reach out directly to the business to see if the business would like the amounts carried forward to a future filing period or refunded directly to the taxpayer.

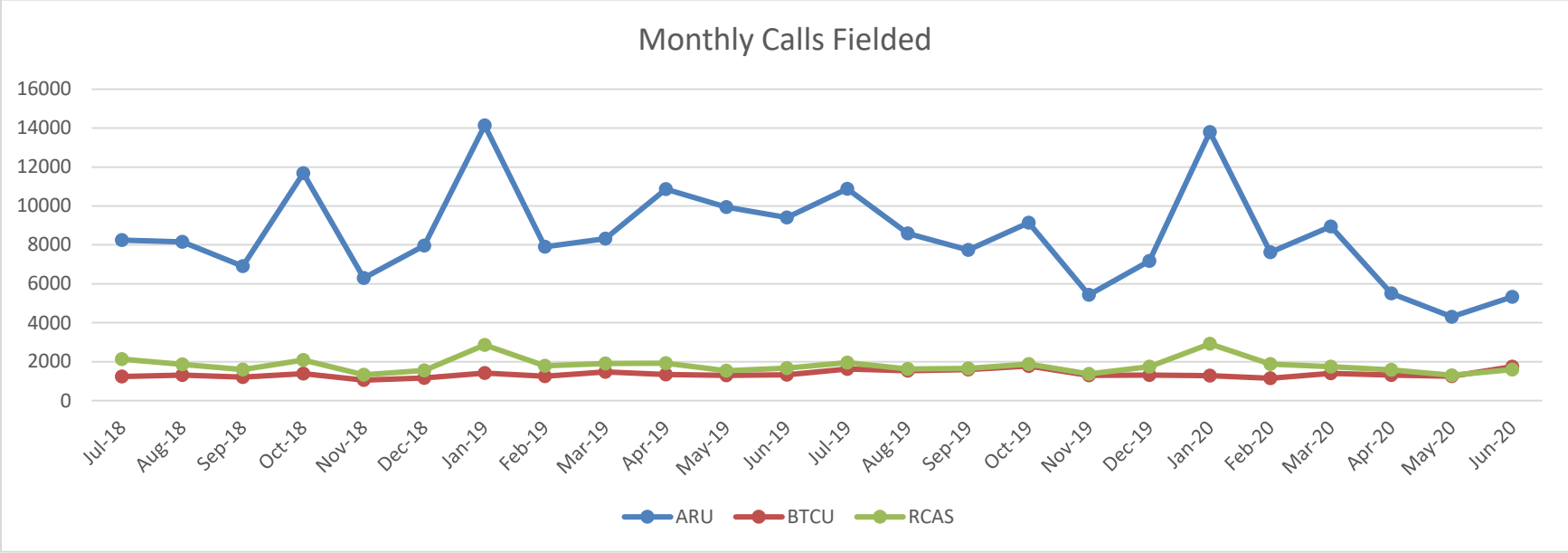



This chart measures the number of suspended returns resolved on a monthly basis. Tracking this information gives the section the ability to identify opportunities for continuous improvement by identifying reasons returns are suspending and develop new business practices to reduce or increase return suspense. Returns suspend 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. Reducing unnecessary suspense helps staff focus on more serious issues. The section also identifies new reasons to suspend returns to support compliance for programs administered by the section.

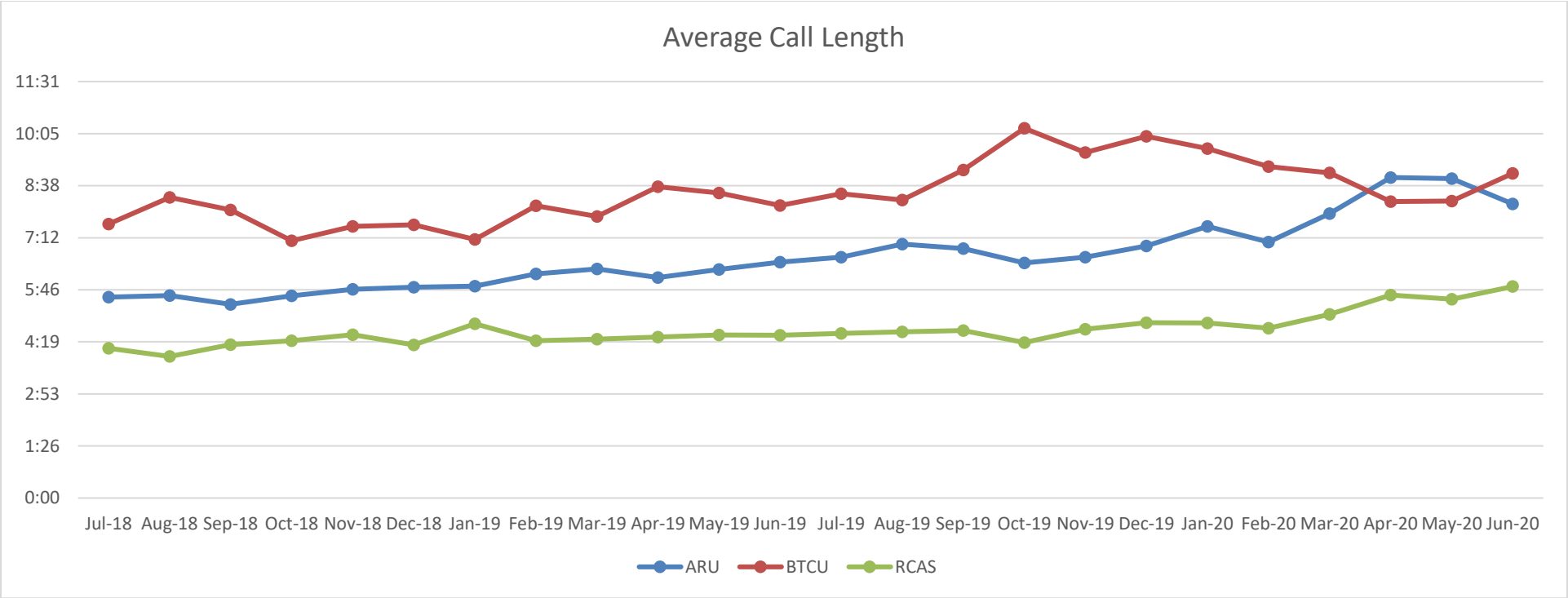
**Customer Experience**

These measures all focus on prioritizing the allocation of staff to the maximum extent possible so that customers are not having abnormally long wait times or unpleasant experiences. If one unit appears overwhelmed over a given period, these measures are used to anticipate where to direct resources from other units to address the issue. Even when the section shifts resources to reduce wait times, the amount of calls the section receives from

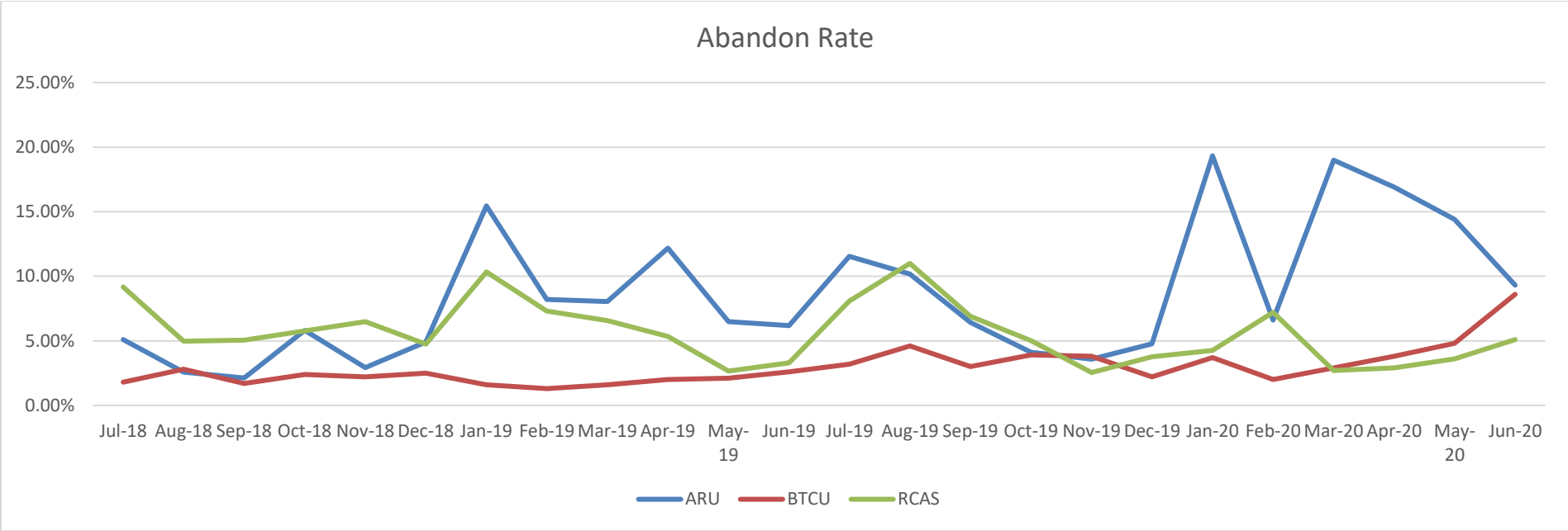
employers often continues to exceed the capacity to prevent target wait times. Tracking these metrics allows the section to reallocate resources to improve the ability to service Oregon taxpayers, supporting the values of continuous improvement, service, and operational excellence.



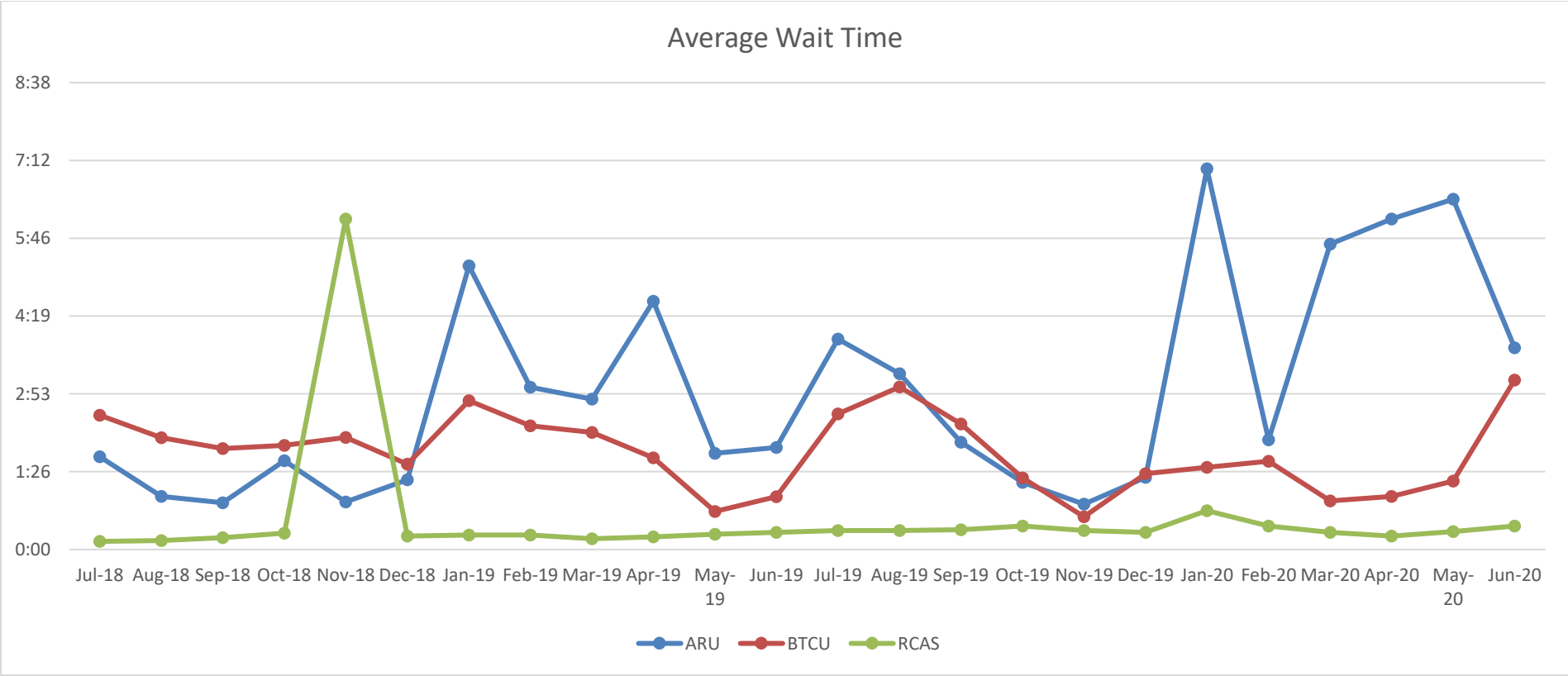

The Accounts Resolution Unit sees a significant call increase in January when annual withholding reconciliation returns and iWire information returns are due. March 2020 also saw an increase of calls as the section mailed a significant number of filing enforcement letters in February. Collections and registration unit calls remained relatively stable throughout, with increases in registrations in the beginning of each calendar year.




Average call length remains relatively static, with slight increases seen over the biennium. This increase could be, in part, a result of multiple accounts for the taxpayer (Statewide Transit Tax in addition to Withholding). The larger increase in March can be attributed to filing enforcement efforts completed in February. Taxpayers were seeking information on why they received correspondence, which increased the need for account resolution measures. Notably, collections-related calls tend be the longest by call length.




The abandon rate measures the number of calls that are not answered before the call is completed. The abandon rate tracks closely with the volume rate and the average wait time on the next chart. March 2020 saw a significant increase in abandon calls with an increase in calls due to section filing enforcement efforts in February.




Average wait time is the amount of time on hold, on average. This number generally spikes during months when returns are due, or when call length or volume is abnormally high. Staffing disruptions also increase average wait time for taxpayers.

**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). ORS Chapters 305, 314, and 316 require the department to provide forms and instructions for filing returns and pay.

**Funding Streams**

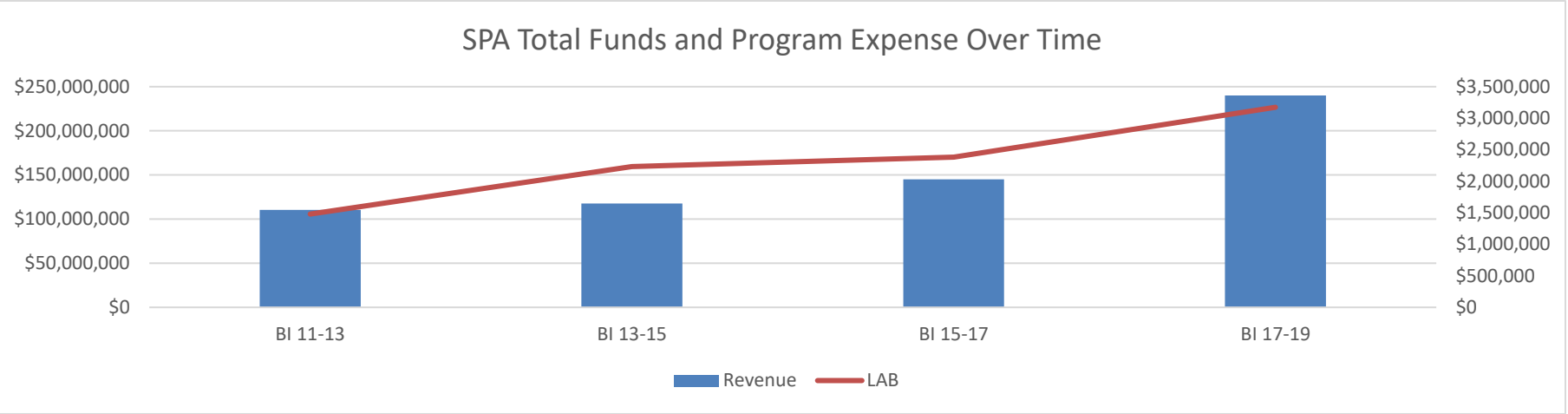
WPTS is funded by a combination of General Fund revenue and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the Department of Revenue. Sources of Other Funds revenue are the transit district payments for administration, collection, and audit services provided by the department, and directly from the revenue streams of programs such as tobacco, Lane and TriMet transit taxes, Statewide Transit Tax, and other smaller tax programs administered by the department.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

**Consolidating Collections – Policy Option Package 106**

This POP consolidates the budget for positions and expenses related to the department's collections function from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the Collections budget would reside across three different divisions, making it more difficult to track expenses related to the department's collections function.

## Special Programs Area (SPA) Section, Business Division




### Program Overview

The Special Programs Administration (SPA) administers nine tax programs in addition to the Tobacco and Other Tobacco Tax program, which is described in its own budget narrative. The revenue from the nine SPA programs funds emergency response activities, environmental protection, road maintenance, and other critical government services. Revenue projections initially indicated these taxes may produce about $240 million during the 2019–21 biennium. However, many of these taxes reflect discretionary consumer spending. Subsequent revenue forecasts may show a reduction in anticipated revenue because of the COVID-19 public health emergency. 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.

**Program Funding Request**

| Special Programs | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 15,978 | $ 3,157,789 | $ 3,173,767 | 17 | 15.13 |
| CSL 21-23 | $ (21,888) | $ 3,352,059 | $ 3,330,171 | 15 | 14.50 |
| ARB 21-23 | $ - | $ 3,352,059 | $ 3,352,059 | 15 | 14.50 |
| GB 21-23 | $ 546,491 | $ 3,341,838 | $ 3,888,329 | 17 | 16.50 |
| LAB 21-23 | $ - | $ 3,352,059 | $ 3,352,059 | 15 | 14.50 |
| Difference | $ (15,978) | $ 194,270 | $ 178,292 | (2) | (0.63) |
| % change | -100.0% | 6.2% | 5.6% | -11.8% | -4.2% |

As noted above, SPA revenues may be estimated at $240 million per biennium. If current service level is approved, the program will continue to administer the nine individual tax programs. 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 within SPA possess their own unique characteristics, some of which are represented in the program description below. However, the administration of the programs requires common administrative processes. Tax rate and revenue information specific to each of these tax and fee programs are represented below.

State Lodging Tax (ORS Chapter 320):

- Tax rate: 1.8 percent of lodging accommodation charges, decreased to 1.5 percent effective July 1, 2020 (administrative expenses capped at 2 percent of revenue)
- Revenue recipients: Travel Oregon for administrative expenses and distribution to local tourism organizations

Emergency Communications (E-911) Tax (ORS Chapter 403):

- Tax rate: As of January 1, 2020, $1 per month for telecommunications service, $1 per sales transaction for pre-paid telecommunications services (administrative expenses capped at 0.6 percent of revenue.)
- Revenue recipient: Office of Emergency Management for E-911 call centers

Petroleum Load Fee (ORS Chapter 465):
- Tax rate: $8 per load (rate determined annually in rule by Office of State Fire Marshal)
- Revenue recipient: Office of State Fire Marshal

Amusement Device Tax (ORS Chapter 320):
- 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 (ORS Chapter 453):
- Tax rate: Fee set by Office of State Fire Marshal
- Revenue recipients: Funds Community Right to Know and DEQ Toxic Use Reduction and Orphan site activities

Vehicle Privilege Tax (ORS Chapter 320):
- 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 (ORS Chapter 320):
- 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 (ORS Chapter 320):
- 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 (ORS Chapter 307):
- 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

High Hazard Oil Train Fee (ORS Chapter 468B):
- Tax rate: Determined by Department of Environmental Quality by rule, no fee yet adopted

- Revenue recipient: High Hazard Train Route Oil Spill Preparedness Fund

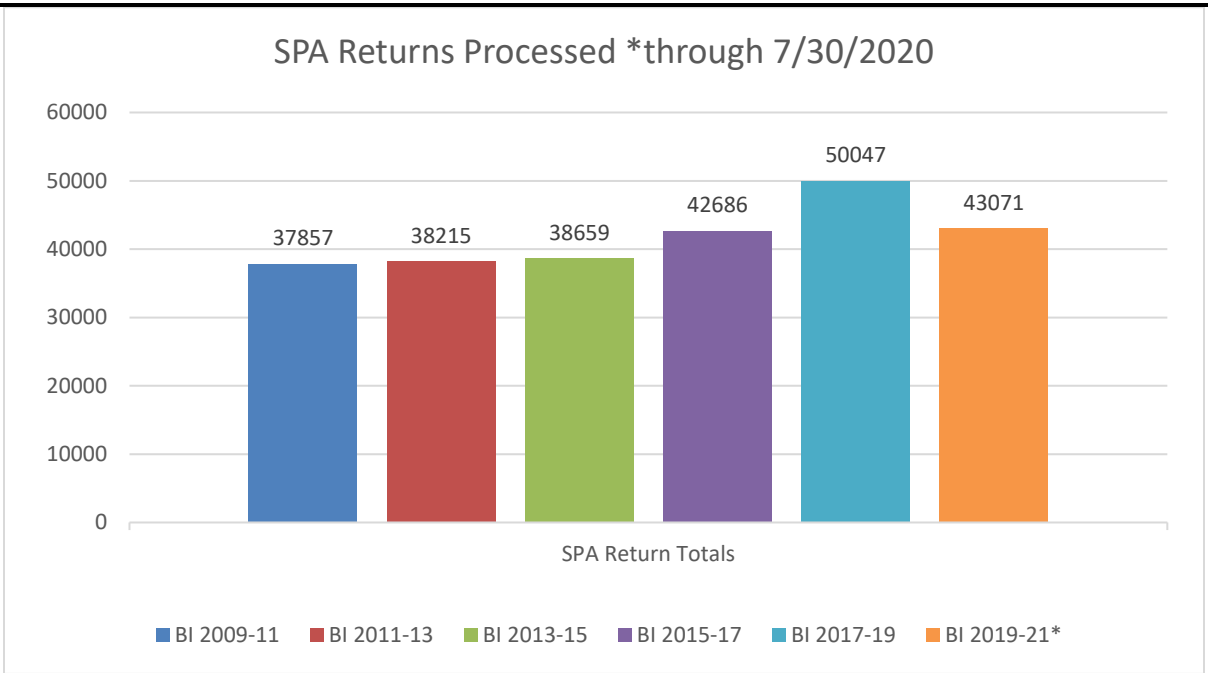
Key external partners:

- 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 other compliance activities 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 in return processing activities over recent biennia. These return statistics are generally representative of revenue collection and customer activities performed with the SPA team.




Although the return processing information above is representative of a broader set of program administration activities, under 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 Outcomes**

Administration of SPA includes services related to each of the tax programs discussed above. SPA directly benefits Oregonians with program tax revenues funding the programs and government services summarized above in the program description section.

Continued funding at the 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 are critical to the health, safety, and well-being of all Oregonians.

**Program Performance**

The effective performance of SPA is reflected in the collection of more than $245 million in revenue per biennium. This outcome is supported by program activities, including the processing of more than 50,000 returns per biennium. Also reflective of SPA's 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. Expenses associated with new program implementation are, in many cases, one-time expenses. Therefore, revenue-to-expense ratios are expected to improve over time.

| BI 09-11 | BI 11-13 | BI 13-15 | BI 15-17 | BI 17-19 | BI 19-21 |
|---|---|---|---|---|---|
| 86.1 : 1 | 79.6 : 1 | 63.6 : 1 | 70.0 : 1 | 75.6 : 1 | 77 : 1 |

**Enabling Legislation/Program Authorization**

The authorities for the SPA programs are as follows:

- State Transient 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 Possession 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: ORS 307.870-890
- High Hazard Oil Train Fee: ORS 468B.427-437

**Funding Streams**

SPA is funded exclusively by Other Funds with administrative expenses coming directly from the revenue streams of the programs administered. The Amusement Device Tax is the only General Fund program administered by SPA. However, the Oregon Lottery performs most of the administration through an interagency agreement. DOR's cost for administering this program is minimal and there is no General Fund allocation to DOR.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
Legislative changes help guide the allocation of staffing resources of the SPA. The 2017 and 2019 legislative sessions produced four new taxes in addition to changes to existing taxes administered by the program. Implementation of those taxes has been a continued focus for the program. One example of a program impacted by significant legislative changes is the State Transient Lodging Tax. Over the previous several legislative sessions, the department has received additional administrative authority. One example of this is the data share legislation, HB 3180 (2017), which required program staff to implement a data share program and has required ongoing support for information sharing with local governments. The department also recently finalized the procurement of a service contract for data scraping services to assist in filing enforcement and compliance projects. Staff turnover for the State Transient Lodging Tax auditor position, authorized in the 2019 legislative session, and the COVID-19 pandemic have temporarily restricted the field audit presence for the program.

Additionally, HB 2400 (2017) authorized the department to administer local transient lodging taxes. As the program begins working with local jurisdictions to administer local lodging taxes, the program will shift resources to support that local administration plan. The department is proceeding with the business case and supporting documents to begin the necessary software configuration and changes to the existing business processes to provide for local lodging administration. This project will lead to a seamless singular return for State Transient Lodging Tax, as well as any local taxes administered by the department. The 2021–23 biennium will require significant support of local transient lodging tax jurisdictions, as well as continued investment to support new and changed tax programs.

As the program successfully implements new taxes, the focus of the program staff can shift to other activity to support the administration of the various taxes administered by the program. Compliance activity and policy refinement continue to be a focus of the program to ensure the success of these critical Other Funds taxes.

## Corporation and Estate Section, Business Division

**Program Overview**

The Corporation and Estate Section administers the Corporate Income and Excise Tax, Estate Transfer Tax (previously the Estate Inheritance Tax), Fiduciary Income Tax, and TriMet and Lane transit district self-employment 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 GenTax-produced discovery of nonfilers, audit, and processing appeals.

**Program Funding Request**

| Corp and Estate | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 11,743,524 | $ 408,548 | $ 12,152,072 | 49 | 49.00 |
| CSL 21-23 | $ 12,322,508 | $ 444,865 | $ 12,767,373 | 49 | 49.00 |
| ARB 21-23 | $ 12,282,683 | $ 444,865 | $ 12,727,548 | 49 | 49.00 |
| GB 21-23 | $ 12,244,992 | $ 444,865 | $ 12,689,857 | 49 | 49.00 |
| LAB 21-23 | $ 12,282,683 | $ 444,865 | $ 12,727,548 | 49 | 49.00 |
| Difference | $ 539,159 | $ 36,317 | $ 575,476 | - | - |
| % change | 4.6% | 8.9% | 4.7% | 0.0% | 0.0% |

**Program Description**

In tax year 2017, corporate income and excise taxpayers, who file returns annually, consisted of about 30,000 C corporations reporting $568 million in tax and 69,000 S corporations reporting $10 million in tax. 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 2019, there were 2,131 returns filed reporting $189 million in tax. Fiduciary income tax returns are also filed annually, with about 36,000 returns per year. Receipts for fiduciary taxes are combined with personal income tax collections and are not restated here. TriMet and Lane transit district self-employment taxes are filed annually and account for over 50,000 returns filed and more than $18 million in taxes paid during fiscal year 2019.

Most of the taxes the section administers are reported and paid voluntarily by taxpayers. A critical role of the section is to ensure taxpayer assistance is easily accessible and customer focused, and that staff assist taxpayers to fulfill their tax obligations quickly and reliably. These goals are achieved by developing forms, aiding 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 in partnership 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. Recent changes related to the Processing Center Modernization (PCM) project have created new work to ensure data from tax forms can be efficiently captured for processing. Additionally, the new formatting required by PCM has increased the number of pages in notices, forms, and publications. This increases the need to promote alternative filing methods where the number of pages does not matter. It also includes working with vendors that supply tax preparation software and e-file platforms to ensure they understand the changes and apply them correctly so that return processing is efficient.

Administrative support staff manually process returns that the system can't, due to incomplete or mismatched information. Many times, the issue can be resolved quickly and without notifying the taxpayer. However, in some instances, it's necessary to contact the taxpayer for more information to complete processing of the return. This unit also provides account maintenance and processing support for the other programs administered in the section.

Customer service and operational excellence is key to supporting the agency's goal to assist taxpayers to fulfill their tax obligations quickly and promote voluntary compliance. The section uses an Automated Call Distributor (ACD), which routes calls to employees in the Administrative Support Unit who are familiar with basic corporate tax information and account maintenance. This enhances the section's ability to provide quality customer experience and support voluntary compliance. Since July 1, 2019, this phone line has averaged more than 80 calls per week. The calls to the ACD are primarily due to customers needing assistance with a notice they received and resolving payment issues. Staff continuously ensure service standards align with customer expectations for quality and responsiveness by maintaining an environment with no wait times.

The Policy Unit plays a vital role in administering tax programs by being a resource for the rest of the section, providing technical assistance to taxpayers, monitoring federal and state legislation for impacts on section programs, updating and promulgating administrative rules, and holding conference-level appeals that stem from 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 such as declaratory rulings related to interpreting Oregon tax statutes.

In order to ensure knowledge about best practices and uniformity initiatives, and using the best data possible, the section partners with other states and the Internal Revenue Service, as well as the Federation of Tax Administrators and the Multistate Tax Commission. These relationships provide leads for enforcement work, opportunities to learn from other states, and participating in the development of uniform model statutes and rules. Overall, these venues provide the opportunity to share and learn from other taxing agencies and pursue uniform and best practices.

These units generally support voluntary compliance, which is imperative to the health of these tax programs. Voluntary compliance is enhanced by providing taxpayers with clear forms, instructions, system configuration, and help with understanding the sometimes-complex tax laws. These units also conduct some work that has a tangential effect on enforcement activities, however, this is not their primary focus.

The section continuously strives to improve compliance strategies, processes, and tools to ensure taxpayers are filing and paying their taxes on

time. Enforcement work to ensure compliance is another important aspect of administering corporation and estate programs. This starts when the return is filed. Staff identify potential errors and correct them before the return is processed. The return processing adjustments safeguard accurate reporting at the earliest point so that issues can be resolved quickly. Refund requests are also analyzed in the system by risk score so that large or unusual refunds are reviewed for accuracy. This protects the program revenue streams by eliminating fraudulent or erroneous refunds. Following this, federal tax information and a discovery system are used to identify returns for audit and corporations that have not filed but are required to. By using the discovery system and generating results, the section continues to refine and update its methods of selecting cases to ensure it is reviewing returns with the highest potential for noncompliance.

Filing enforcement leads are separated by domestic (in-state corporations) and out-of-state corporations. With domestic corporations, the obligation to file is automatic and these leads are somewhat easier to process. These leads are handled by the Administrative Support Unit. 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. Continued relationships with other states, the IRS, Multistate Tax Commission, Federation of Tax Administrators, and others have aided in this effort. However, this is one of the areas where there is an opportunity for growth as more data is gathered and produced 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, the size of the corporation, and the amount of documentation required. Many 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.

Most recently, regarding the COVID-19 pandemic, the agency's normal audit plan and related practices have required adjustment. Most of the corporate audit function has historically been conducted on site at the taxpayer's corporate office location. With travel bans in place across the nation, activities have shifted to focus on correspondence audits. This shift will undoubtedly result in lower audit assessments as access to vital records will be compromised. Additionally, this interruption to normal travel activities may also impact the section's ability to complete audits within the statute of limitations. This has caused a shift in audit strategy to focus on single-year audits to ensure years that are near the statute of limitations are addressed and staff are working with taxpayers to extend the timeline if they are willing. This will allow staff to perform correspondence audits on the most critical tax years while preserving the ability to conduct on-site audits for later years that aren't in jeopardy. This may increase the number of audits closed, but those closed audits may result in fewer periods within the audit cycle.

The first path for appeal is an administrative appeal with the department and offers the chance to take a second look at the application of the statutes to the individual facts and circumstances of the taxpayer's audit. Auditors and conference officers in our policy unit fulfill this role for the programs administered within the section. 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

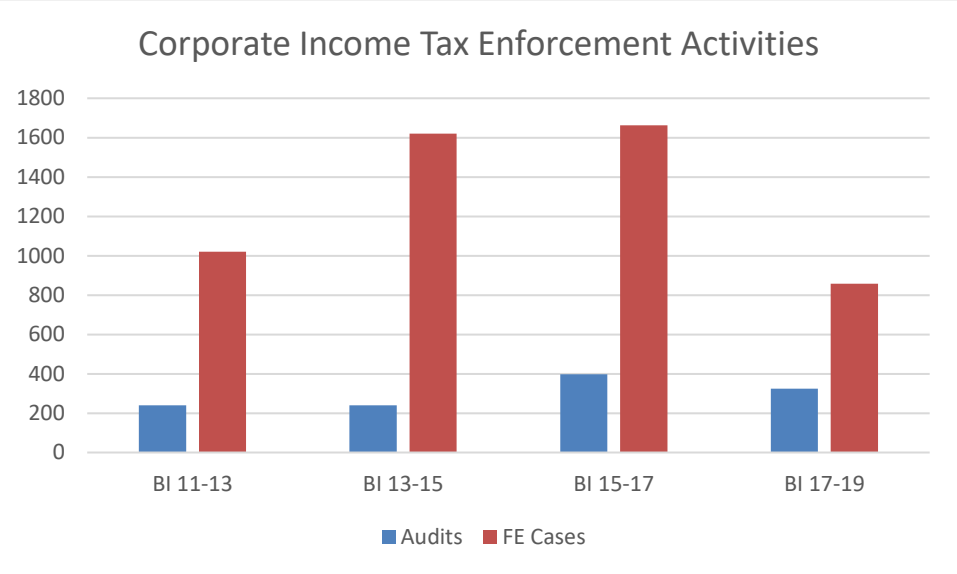
appealed to the Magistrate Division of Oregon Tax Court. At this stage, the department is very involved in the appeal. However, representation by an assistant attorney general from the Department of Justice is generally sought. Appeals at this level can take a year or more to resolve depending on the number and complexity of issues involved.

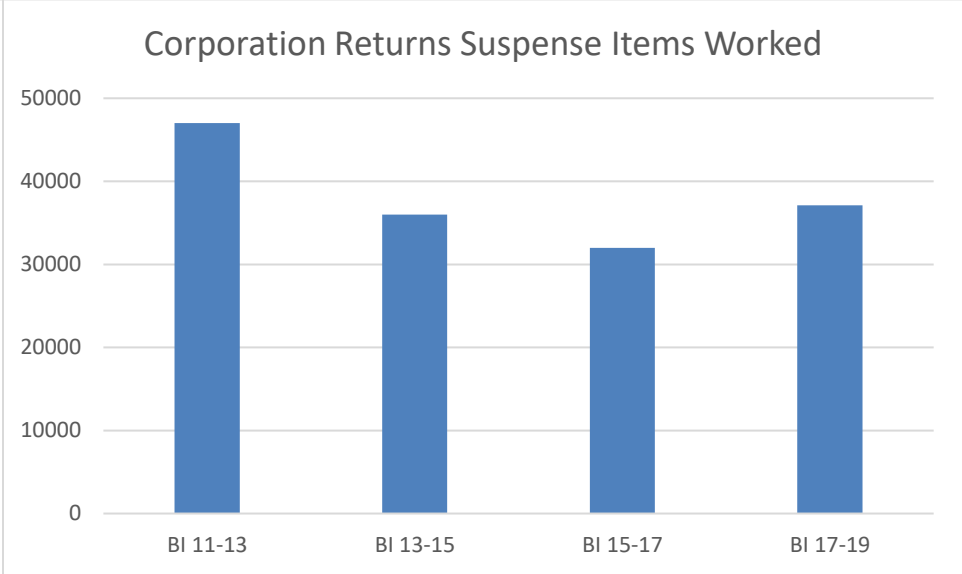
The predominant expenditures for the section are personal services required to complete the work necessary to administer effectively and efficiently the six tax programs. Other costs include training, travel to educational conferences, and travel for out-of-state audits. The section continues to evaluate opportunities for improved effectiveness in determining which audits necessitate a field visit to the taxpayer. The goal is to find ways to reduce audit travel without negatively impacting the revenue generated from tax assessments made through the audit activities.

**Program Justification and Link to Long-Term Outcomes**

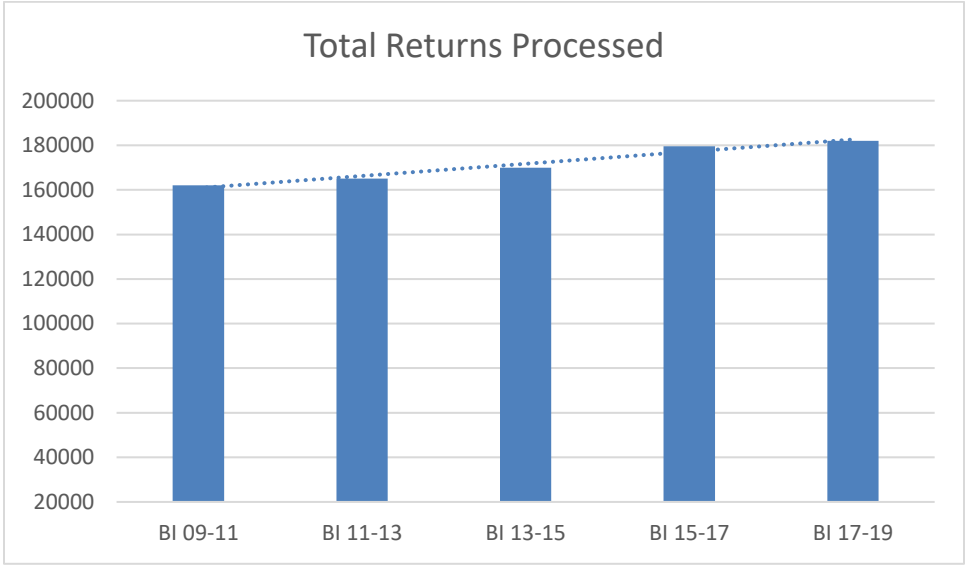
The Corporation and Estate Section supports the long-term focus area of excellence in state government through administration of six different tax programs. Collectively, these programs recently provided $1.8 billion to the General Fund for the biennium, while costing only a fraction of that, about $12 million in General Fund. These funds support many public services that are vital to enhancing the quality of life for Oregonians. Continuing to assess performance helps the section find better ways of doing business. It continues to pursue initiatives that improves service to taxpayers by leveraging more efficient ways to interact with staff. It also enhances and improves its workflows to ensure the correct work is reaching the correct person in the most efficient manner.

**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 directly impacted by resource levels, including when staff are deployed for special projects, such as implementation of a new system. The number of audit cases remains consistent over time, and that is expected to continue. Filing enforcement cases are more volatile as resources may be shifted away from time to time, and due to the complexity of identifying out of state nonfilers. The spike of cases in the 2013–15 biennium is directly related to the implementation of GenTax and the subsequent effort to resume normal workload levels. Resources had previously been shifted to support the successful implementation of GenTax. Since then, there have been periods when resources were diverted to other priorities such as taxpayer assistance and correctly processing returns. These methods continue to be evaluated to accomplish this work effectively, perhaps through greater information gathering, which may allow for a more automated system for enforcing compliance.



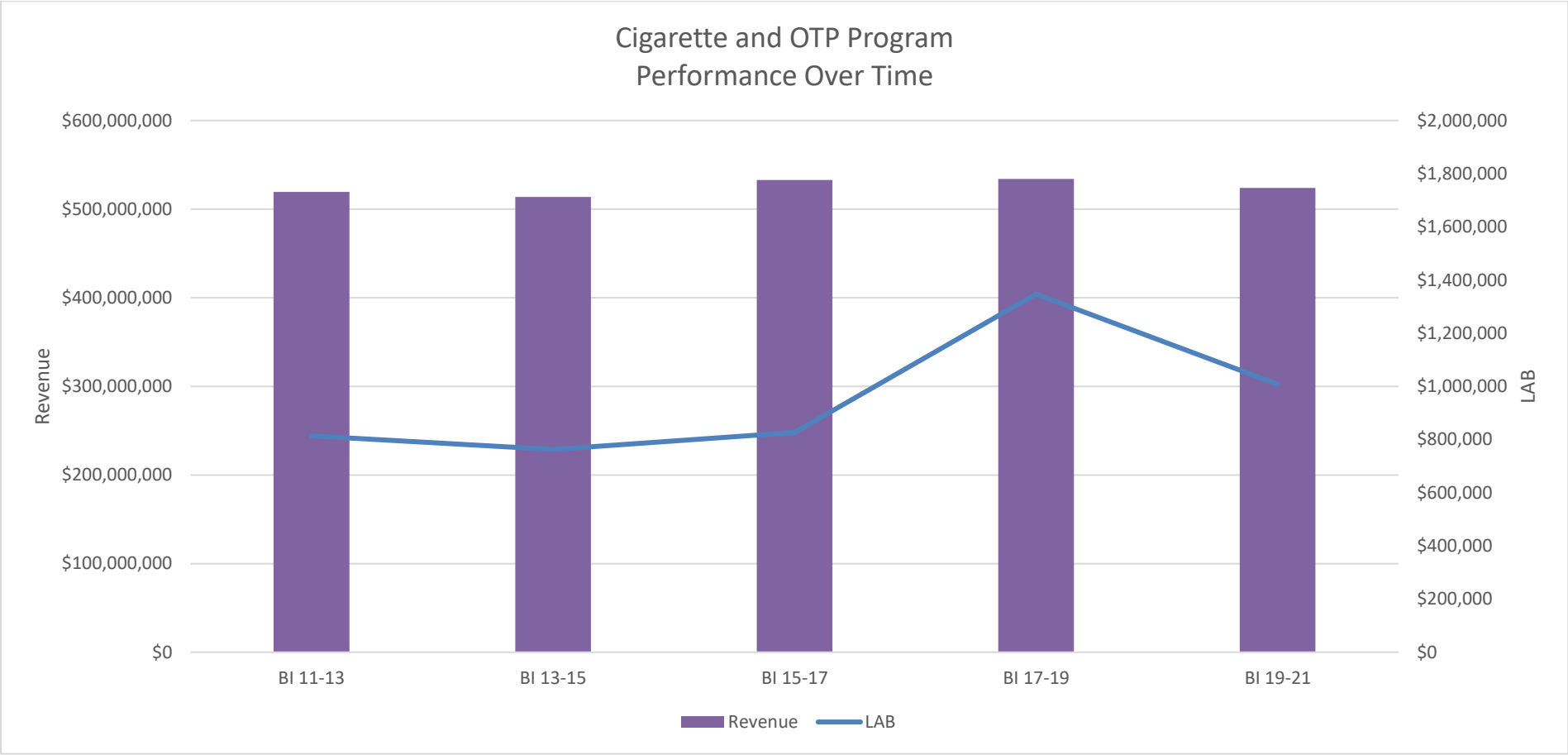

For smaller programs, as the revenue streams are inherently volatile, performance is best described by the number of returns processed. Prior to GenTax implementation, these returns were processed manually and predominantly by section resources. Currently, they are all processed through GenTax, and resources only work those that cannot be processed automatically. The number of returns is trending upward for the most part and one of the section's goals is to minimize the number of returns that require manual intervention through clearer returns, instructions, and system configuration.

**Enabling Legislation/Program Authorization**
Oregon Revised Statutes (ORS) Chapters 118, 305, 314, 316, 317, and 318 require the department to administer the taxes for which the Corporation and Estate Section is responsible. These chapters contain the requirements to provide forms for taxpayers to file, methods, 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 the General Fund for corporate, estate, and fiduciary taxes. A small portion of its budget for administration of transit district self-employment taxes is Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
None.

## Cigarette and Other Tobacco Program, Business Division




**Long-term focus areas:** Excellence in state government

**Primary program contact**: John Galvin, Withholding and Payroll Tax section manager

# BUDGET NARRATIVE

**Program Overview**

The Cigarette and Other Tobacco Products (OTP) program (jointly, Tobacco Program) area is included within the Special Program Administration (SPA) in the Business Division. These two programs represent two of the 12 programs within SPA.

The Office of Economic Analysis projection suggests that the Tobacco Program could continue to produce as much as $500 million in the 2019–21 biennium. However, activities beyond program control may impact final biennium revenues. According to the Oregon Health Authority's publication *Oregon Tobacco Facts (2018),* overall cigarette use has decreased 28 percent in Oregon over the past two decades. A continued decrease in cigarette use and corresponding drop in purchases could impact the revenue generated from the cigarette tax. Consumer shifts from smoking cigarettes to other products may also impact the revenue generated by the Tobacco Program.

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 of the staff and associated work connected to the administration of the Tobacco Program is performed in the SPA. The retailer inspections performed by three compliance specialist 1 inspectors, however, is performed within the Withholding and Payroll Tax Section, which includes SPA.

The Tobacco Program received approval from the December 2020 Emergency Board to increase Other Funds limitation during the 2019–21 biennium to support the agency work necessitated by HB 2270 (2019), approved by voters in the November general election. The workload of the Tobacco Program has increased substantially with the passage of this measure. The department has prepared policy option package 104 to continue funding for the permanent positions needed by the significant changes to the cigarette and tobacco tax programs, which are described more fully in the program description below.

**Program Funding Request**

The Tobacco Program will continue to conduct tax return processing and other activities associated with revenue collection. The Tobacco Program will also perform compliance activities, consistent with budgeted position authority in the cigarette and OTP tax programs.

| Tobacco Program | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 1,008,125 | $ 1,008,125 | 2 | 2.00 |
| CSL 21-23 | $ - | $ 1,085,047 | $ 1,085,047 | 2 | 2.00 |
| ARB 21-23 | $ - | $ 935,504 | $ 935,504 | 2 | 2.00 |
| GB 21-23 | $ - | $ 2,241,474 | $ 2,241,474 | 13 | 10.50 |
| LAB 21-23 | $ - | $ 3,439,969 | $ 3,439,969 | 13 | 12.50 |
| Difference | $ - | $ 2,431,844 | $ 2,431,844 | 11 | 10.50 |
| % change | 0.0% | 241.2% | 241.2% | 550.0% | 525.0% |

**Program Description**

The cigarette taxation program began in 1966 and 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, return processing and revenue collection, and filing enforcement and associated compliance. Staff complete this work in partnership with key stakeholders.

The cigarette program differs from most other tax programs in that revenue is pre-collected through the sale of 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. Previously, cigarettes were taxed at $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 20th of the month following the end of the calendar quarter. 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 distributors that ship cigarettes and roll-your-own products into Oregon. These are due by the 10th 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. Previously, the OTP tax was 65 percent of the wholesale price for certain other tobacco products, with cigars capped at $.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.

HB 2270 (2019) proposed a referral in the 2020 general election, where it was approved by voters, imposing an additional 100 mill increase to the cigarette tax ($2 per pack of 20, $2.50 per pack of 25). The bill increased the cigarette tax to $3.33 per pack of 20. Additionally, HB 2270 imposed a

floor, or inventory, tax for inventories in the possession or control of a cigarette retailer, as well as stamped cigarettes and unaffixed stamps held by cigarette distributors. The bill increased the OTP tax cap on cigars to $1 per cigar and defines little cigars as cigarettes. The bill also imposes the OTP tax on the sale of inhalant delivery systems. Finally, the bill requires cigarettes to be sold in sealed packages of at least 20. These changes are projected to raise an additional $115 million of revenue in the 2019–21 biennium, and $350 million in revenue in the 2021–23. The department began core systems configuration prior to the November vote because the project is anticipated to take a minimum of three months to complete. The department also undertook policy development work and instituted a communications plan to perform outreach, beginning in the summer of 2020. These changes are now fully implemented, allowing taxpayers to report and pay the additional taxes.

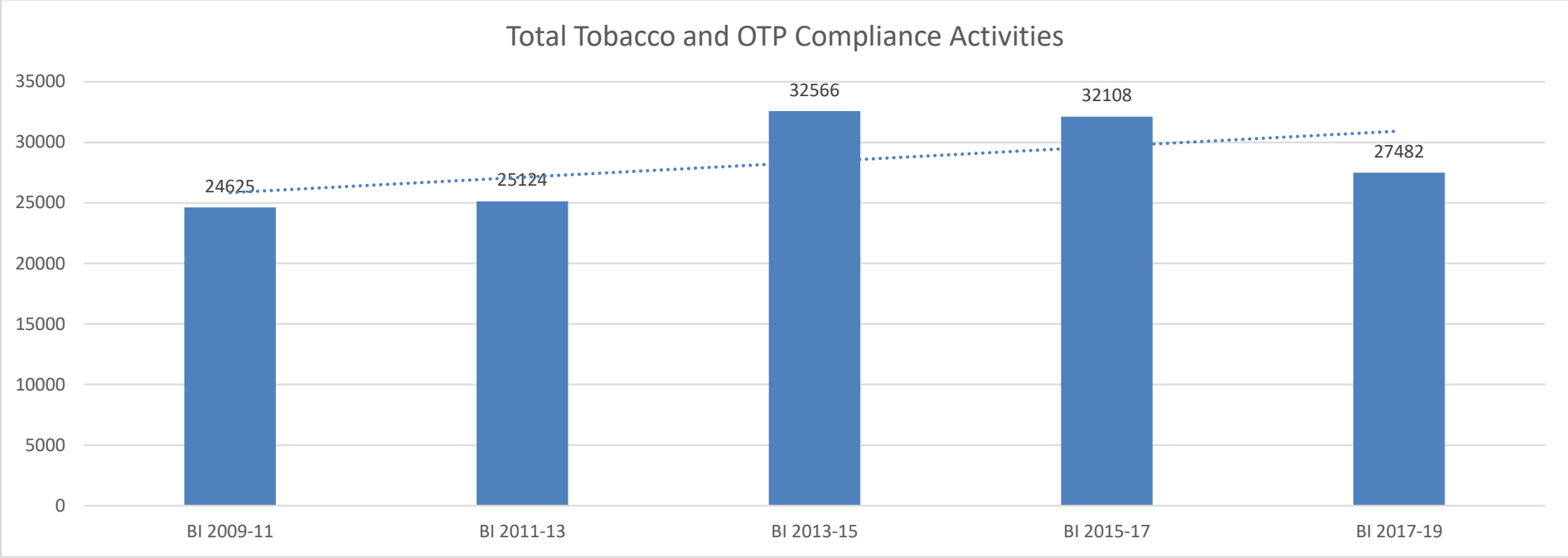
Although the Tobacco Program team expends significant effort to facilitate voluntary compliance, the enforcement of tax payment requirements is also an important component of tax administration. Here, the Tobacco Program conducts activities that support voluntary compliance, including retailer inspections, 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 tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and multiple states, including Oregon under which Oregon receives about $70 million per year. The MSA requires Oregon to enact and diligently enforce a set of statutes regulating the sale of cigarettes. DOR and DOJ work together to enforce these statutes.

Key stakeholders and compliance partners, in addition to those discussed above, include:

- **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 through tax refund agreements related to tobacco sales on tribal land. Nine of Oregon's 10 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:** The department partners with OHA on tobacco initiatives.
- **Federation of Tax Administrators:** 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.

**Program Justification and Link to Long-Term Outcomes**

Program staff provide a diverse array of services to 200 distributors, 175 wholesalers, and more than 3,800 retailers. These business entities reflect every corner of the state, as well as large multinational corporations headquartered outside the state. The following table summarizes the compliance activities of program staff over the last several biennia.




The compliance activities in the above table consist of inspections, audits, demand-to-file letters, failure to file assessments, and the assessment of civil penalties. The increase in activities in the 2013–15 and 2015–17 biennia were 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 it 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 use other noncompliance 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 program is reflected in the collection of about $500 million in General Fund and Other Funds 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 decrease in the revenue-to-expense ratio during the 2017–19 biennium can be attributed to an increase in LAB during the 2015–17 biennium, as well as an overall decrease in smoking rates in the state.

| Tobacco Program Revenue to Expense Ratios | | | | |
|---|---|---|---|---|
| BI 09-11 | BI 11-13 | BI 13-15 | BI 15-17 | BI 17-19 |
| 614 : 1 | 575 : 1 | 746 : 1 | 700 : 1 | 524:1 |

**Enabling Legislation/Program Authorization**

Authority for administering the cigarette taxation program is Oregon Revised Statutes 323.005-323.482, 323.740, and 823.850-823.862, and MSA ORS 180.400-180.494. The OTP authority is located in ORS 323.500-323.645.

**Funding Streams**

The cigarette and OTP programs are funded by Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

The Tobacco Program has requested limitation and position authority to continue to implement the provisions of HB 2270 (2019). The addition of inhalant delivery systems to the OTP tax marks the first time this product has been taxable in the state. Changes to the cigarette and OTP taxes will require the Tobacco Program to perform significant outreach and education to these new tobacco distributors. The Tobacco Program expects additional tribal rebate negotiations and agreements due to the addition of inhalant delivery systems to the OTP tax. Currently, eight of nine tribes have an agreement for a cigarette rebate, but only one tribe currently has an agreement for a similar rebate of OTP tax.

## 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 34 states participate in a variety of ways with the MTC, just not as full members. The Department of Revenue's membership and continuing participation have 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 nonfiler and audit efforts that support corporate income 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.

| Multistate Tax Commission | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 306,717 | $ 306,717 | - | - |
| CSL 21-23 | $ - | $ 319,906 | $ 319,906 | - | - |
| ARB 21-23 | $ - | $ 319,906 | $ 319,906 | - | - |
| GB 21-23 | $ - | $ 319,906 | $ 319,906 | - | - |
| LAB 21-23 | $ - | $ 319,906 | $ 319,906 | - | - |
| Difference | $ - | $ 13,189 | $ 13,189 | - | - |
| % change | 0.0% | 4.3% | 4.3% | 0.0% | 0.0% |

**Program Description**

As an MTC member state, the Oregon Legislature 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:

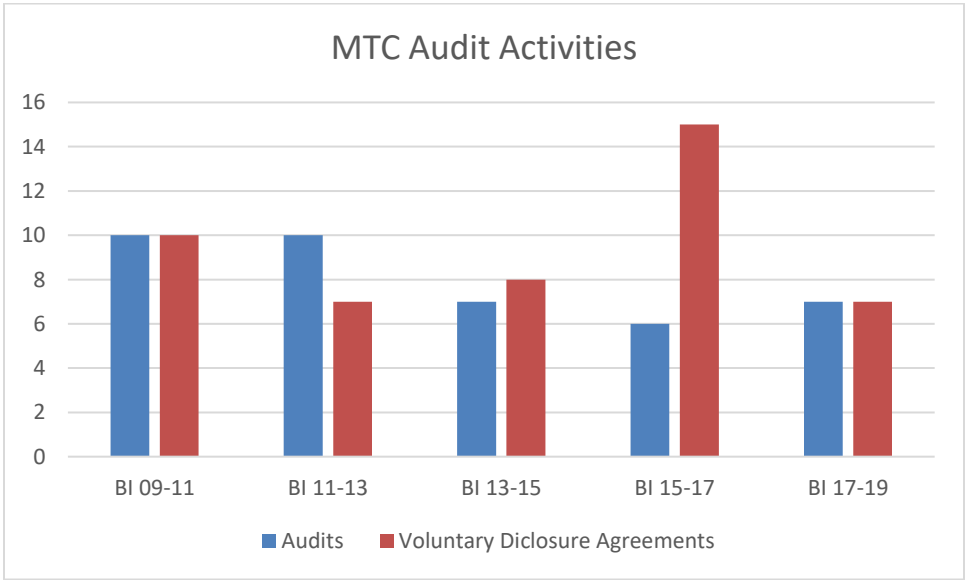
- Develops and recommends uniform statutes and regulations for application to special industries and situations.

- Conducts joint audits of multistate corporations on behalf of the states in which the corporations operate.
- 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.
- 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 MTC is an intergovernmental state tax agency whose mission is to promote uniform and consistent tax policy and administration among the states, assist taxpayers in achieving compliance with existing tax laws, and advocate for state and local sovereignty in the development of tax policy. The MTC program supports the long-term outcome of excellence in state government and supports the work of the department's corporate income tax program, which contributes 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 and federal tax law 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**



The 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 number of resources the state uses to assess these taxes after MTC conducts its work is small, compared to a case of the department's own undertaking.

The MTC completes an average of seven to 10 audits and voluntary disclosure cases per biennium and the minimum return on investment is substantial. Revenue from these cases is generally $2 million to $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. 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.

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 taxes paid as a result of MTC enforcement activities. These receipts more than pay for the cost of their services. Revenues received from MTC enforcement activities are deposited into an MTC revolving account (ORS 305.685), and MTC assessment payments are withdrawn. Historically, account balances more than $150,000 are transferred to the General Fund on June 30 of each year. The MTC assessment has recently increased to over $180,000 and therefore the MTC fund requires an adjustment moving forward. This adjustment should be accomplished through a technical change.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
None.

## 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). 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 4.3 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 | $ 81,137 |
| Other Funds | $ 179,304 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $ 81,137 |
| Other Funds | $ 179,304 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 81,137 |
| Other Funds | $ 179,304 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Business 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 for the 2019–21 biennium.

**How Achieved**
This package phases out one-time funds approved in the 2019–21 biennium associated with FIDM.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($190,013) |

**2023–25 Fiscal Impact**
None.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($190,013) |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($190,013) |

**2023–25 Fiscal Impact**
None.

## 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 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 2021–23 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 | $ 401,350 |
| Other Funds | $ 158,184 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 401,350 |
| Other Funds | $ 158,184 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 401,350 |
| Other Funds | $ 158,184 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Business Division

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with CFO and LFO, the Department of Revenue adjusted specific budget line items to more accurately reflect its operations and current spending.

**How Achieved**
The department adjusted specific budget line items to more accurately reflect its operations and current spending. In addition, the department eliminated payroll processing within the department and now uses DAS shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 31,413 |
| Other Funds | $ 15,728 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 31,413 |
| Other Funds | $ 15,728 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 31,413 |
| Other Funds | $ 15,728 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Business Division

**Essential Package 089—Post-September 2020 Legislative Actions**

**Package Description**

**Purpose**
This package updates legislative actions after the September 2020 Emergency Board.

**How Achieved**
The department adjusted based on legislative action at the December 2020 Emergency Board to provide Other Funds expenditure limitation of $634,463 and authorized the establishment of six permanent full-time positions (1.67 FTE) for the implementation of Ballot Measure 108 (2020) which increased the cigarette tax, imposed a cigarette floor tax, increased the cap on the cigar tax, and imposed a tax on inhalant delivery systems.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 6 |
| FTE | 1.67 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 634,463 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Business Division

### Essential Package 090—Analyst Adjustments

**Package Description**

**Purpose**
This package makes modifications recommended by the CFO analyst.

**How Achieved**
The following expenditures were added on appeal: ITN EITC administration total funds of $733,548, including $696,872 General Fund and $36,676 Other Funds from an intrafund transfer with the Clearinghouse SCR. ITN EITC expenditures include $435,554 General Fund and $22,922 Other Funds for personal services, $201,173 General Fund, $10,588 Other Funds for services and supplies (S&S), $60,145 General Fund, and $3,166 Other Funds for capital outlay. Twelve positions for 2.95 FTE included.

Also, in this package is Other Funds from Tobacco Retail Licensure, per SB1577 (2020), funded with an intrafund transfer from the Clearinghouse SCR. This adds $1,113.633 total funds, which are all Other Funds. This includes $950,422 for personal services, and $163,211 for S&S. Five positions for 2.50 FTE included.

Another element in this package is administrative expenditures for Measure 109, passed during the November 2020 general election. This adds $546,491 General Fund and two positions for 2.00 FTE, $396,017 for personal services, $132,385 for S&S, and $18,089 for capital outlay.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 19 |
| FTE | 9.35 |

**Revenue Source**

| | |
|---|---|
| General Fund | $1,243,363 |
| Other Funds | $1,076,957 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**
None

## Business Division

### Essential Package 091—Elimination of S&S Inflation

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected services and supplies accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($102,082) |
| Other Funds | ($ 57,245) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Business Division

### Essential Package 096—Statewide Adjustment DAS Charges

**Package Description**

**Purpose**
This package represents adjustments to state government service charges and DAS pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($42,561) |
| Other Funds | ($21,925) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Business Division

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces Attorney General rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the Attorney General budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($108,597) |
| Other Funds | ($ 37,710) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Business Division

### Policy Package 104—Cigarette Tax / Other Tobacco Products Tax

**Purpose**
The Department of Revenue is requesting continued Other Funds limitation and position authority to ensure that the department may continue to implement the provisions of HB 2270 (2019) which was approved in the November 2020 general election. Additionally, this policy option package will ensure the department is complying with state and federal sales regulations and with settling state obligations under the Master Settlement Agreement to ensure Oregon receives approximately $70 million in MSA payments annually.

**What would this policy option package (POP) do and how would it be implemented?**
This POP request continues Other Funds limitation and position authority to allow the Department of Revenue to implement the changes included in HB 2270. Since the changes take effect in January 2021, Revenue will need resources continuously. This POP includes the following permanent, full-time positions and their projected start date:

| Position Title | Projected Start Date |
|---|---|
| Compliance Specialist 1 | September 2020 |
| Compliance Specialist 1 | September 2020 |
| Compliance Specialist 3 | September 2020 |
| Tax Auditor 1 | January 2021 |
| Tax Auditor 2 | January 2021 |
| PEMC | July 2020 |

The agency requested and received Other Funds limitation increase from the December Emergency Board of $634,463 for resource needs during the 2019–21 biennium.

**Why does Revenue propose this POP?**
This policy option package is requested because position authority and an increase to the Other Funds limitation for the cigarette and tobacco programs was not increased with the passage of HB 2270 (2019). This legislation included a referral to the ballot during the November 2020 general election, with the tax increase and floor tax effective January 1, 2021. The legislation includes inhalant delivery systems in the definition of tobacco products.

The fiscal impact consideration process was followed during the legislative session. However, the final Fiscal Impact Statement issued by the Legislative Fiscal Office noted that because the legislation included a referral to the ballot through the initiative and referendum process, a financial impact committee would be created.

The addition of new products subject to the tobacco products tax, as well as the minimum wholesale price for cigars, will extend the length of time to perform a single inspection. Therefore, additional compliance specialists are needed to maintain the current inspection level. Maintaining inspection levels ensures retailers of cigarettes and tobacco products are complying with state and federal sales regulations and the state is complying with the settling state obligations under the Master Settlement Agreement. This ensures that Oregon receives approximately $70 million in MSA payments annually. Additional tobacco product tax returns will be audited as a result of the addition of inhalant delivery systems to the existing taxable products. Additional cigarette and tobacco product tax returns will also be audited as a result of the increase to the Cigarette Tax and modification to taxation of cigars and reclassification of "little cigars" as cigarettes to ensure taxpayers are complying with the new law.

Centralizing management of all staff included in the existing cigarette and tobacco programs will ensure that the program succeeds, especially given the five new, permanent full-time positions required to ensure the department meets the mandates of HB 2270. The unit will have additional audit responsibilities and additional staff for compliance investigations given the addition of inhalant delivery systems and the large increase to the tax rate. Cigarette and tobacco tax enforcement, including auditing distributors, is critical for Oregon to ensure compliance with the MSA.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes, or strategy?**
This POP is necessary to ensure that the department complies with the provisions of HB 2270 (2019). This conforms to the department's mission of making revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens.

The Cigarette Tax increase was proposed as part of the Governor's 2019–21 budget to deal with a projected funding shortfall for the Oregon Health Authority.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
This POP can be measured by several key performance measures: KPM No. 4–Customer Service, KPM No. 5–Effective Taxpayer Assistance, and KPM No. 8–Direct Enforcement Dollars Cost of Funds. The additional positions requested with this POP are predominately customer facing, direct enforcement positions in the form of compliance specialists and tax auditors. These positions will be directly assisting taxpayers with their filing obligations and ensuring compliance with the cigarette and tobacco laws. With the addition of inhalant delivery systems to the Tobacco Products Tax, new taxpayers not previously subject to the Tobacco Products Tax, will need education and guidance to ensure they are complying with the new law.

Indirectly, this policy option package will support KPM No. 11–Employee Engagement, as workload can be shifted to these new resources to provide current employees with growth opportunities and a more reasonable workload.

**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.**
It is not anticipated that existing statutes would be impacted or a need for a new statute by the addition of these positions.

**What alternatives were considered and what were the reasons for rejecting them?**
Revenue considered rotating existing staff into these permanent, full-time positions but ultimately rejected that option as it will create the unintended consequence of decreasing performance and accountability on other existing programs. Reducing investment in other taxes administered by the unit may have negative compliance impacts on Other Funds tax programs, which may also create downstream revenue impacts for the recipients of those programs. The need for these resources is permanent based on the permanent increases and additions to the tobacco tax programs.

**What would be the adverse effects of not funding this POP?**
If the policy option package is not funded as requested, the department will not be able to continue to implement the requirements of HB 2270.

Without the additional funding, the department will be forced to limit compliance, outreach, and education efforts, jeopardizing the revenue available from the floor tax.

The permanent positions requested as part of the policy option package reflect the additional work given to the department as a result of the provisions of HB 2270. Should the agency not receive those additional positions and prioritize floor tax compliance over other compliance efforts, the department will need to stop doing work for other tax programs, creating a negative impact on the recipient of those other program funds. The department would need to ensure ongoing compliance with the cigarette floor tax, Cigarette Tax increase, and tax on inhalant delivery systems to show the state is complying with all the settling state obligations required by the MSA.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
The cigarette and tobacco tax programs are Other Funds programs and the downstream revenue impacts, if the department is unable to meet the mandates of HB 2270, could be substantial. Projections for the 2019–21 biennium are that the Cigarette Tax rate would increase revenues by $109 million, and the tax on inhalant delivery systems would bring in an additional $6 million in revenue. The increase to the cap on cigars is projected to bring in an additional $0.3 million.

The department also provides a rebate to tribes in Oregon for cigarette taxes. It is anticipated that additional tribes will seek to enter into agreements with the department to provide a rebate for the tax on tobacco products, once inhalant delivery systems are added to the definition of tobacco products.

Oregon is also a participant in the Master Settlement Agreement. The department partners with the Oregon Department of Justice to enforce the cigarette and tobacco tax laws of the state, which is critical to ensure the state is upholding its obligations with the requirements of that agreement. The state is projected to receive $132.4 million during the 2019–21 biennium from the agreement.

**What other agencies, programs or stakeholders are collaborating on this POP?**
No other agencies, programs, or stakeholders are collaborating on this policy option package.

**What is your equity analysis?**
Fully funding this policy option package and staffing the cigarette and tobacco programs will generate revenue necessary to fund equity initiatives in the state, consistent with the provisions of HB 2270.

The revenue generated from the increase to the Cigarette Tax and from the addition of inhalant delivery systems to the Tobacco Products Tax will be distributed to the Oregon Health Authority. Ten percent of this revenue is to be distributed to tribal health providers, Urban Indian Health programs, regional health equity coalitions, culturally specific and community-specific health programs, and state and local public health programs that address prevention and cessation of tobacco and nicotine use by youth and adults, tobacco-related health disparities, and the prevention and management of chronic disease related to tobacco and nicotine.

If the policy option package is not funded, the department will not be able to continue to implement the requirements of HB 2270.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 2020-January 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? Specify which program area(s) and describe their new responsibilities.**
No new responsibilities, however, there will be significant additional responsibilities for Revenue within the cigarette and tobacco tax programs. These responsibilities include additional inspections, audits, and return and payment processing for distributors of Inhalant Delivery Systems as well as the added inspections and audits necessary to ensure compliance with the significant increase in the cigarette tax rate.

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 anticipated.

c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**
No significant changes anticipated.

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.**

| Position Title | Months in the 2021-23 biennium |
|---|---|
| Compliance Specialist 1 | 24 |
| Compliance Specialist 1 | 24 |
| Compliance Specialist 3 | 24 |
| Tax Auditor 1 | 24 |
| Tax Auditor 2 | 24 |
| PEMC | 24 |

e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**
Start-up costs include significant core system configuration to implement the changes to the cigarette and tobacco tax programs, and a communications plan for direct outreach to stakeholders, including 4,000 retailers of cigarette and tobacco products. It is anticipated that time will be needed to train existing staff on the changes to the programs, as well as significant time necessary to train new staff members.

f. **What are the ongoing costs?**
Ongoing costs are primarily personal services charges for the permanent positions requested above. Other ongoing costs include the service and supplies costs including travel associated with the compliance and audit positions requested.

g. **What are the potential savings?**
Protection of the revenue stream received through the Master Settlement Agreement and less litigation and Attorney General costs with increased compliance and outreach efforts.

h. **Based on these answers, is there a fiscal impact?**
Yes.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 6 |
| FTE | 6.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 1,319,851 |

**2023–25 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 6 |
| FTE | 6.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 1,330,419 |

**2023–25 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 0 |
| FTE | 4.33 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 695,956 |

**2023–25 Fiscal Impact**

The actions included in this package will become part of the base budget for 2023–25.

## Business Division

**Consolidate Collections—Policy Option Package 106**

**Purpose**
This POP consolidates the budget for positions and expenses related to the department's collection functions from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the collections budget would reside across three different divisions, making it more difficult to track expenses related to the department's collection functions.

**What would this policy option package do and how would it be implemented?**
This POP proposes the transfer of the budget related to positions and expenses identified by the department to fall under the department's Collections Division. These positions and expenses currently form part of the budget for the department's Personal Tax and Compliance and Business divisions. Once transferred, all positions and expenses associated to the department's collection function would be allocated as part of the Collections Division budget.

**Why does Revenue propose this POP?**
In 2017, the department was directed to submit a feasibility study related to the establishment of a combined collections division (HB 5535). In 2018, the timeline for submitting the study was extended to early 2019 (HB 5201). The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions within a single division. Based on the department's feasibility analysis, the consolidation would occur over the course of the following two biennia, subject to legislative review and approval. This request is an extension of the consolidation efforts that are currently ongoing.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes or strategy?**
Consolidating the collection functions most closely aligns with the department's strategic priorities by creating an agency-wide collections vision, strengthening the ability to establish and enforce performance standards, streamlining communication, leveraging IT staff resources and system capabilities, and establishing consistent, standardized policies and procedures.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
The performance measure most closely related to this POP is Collection Dollars Cost of Funds. The department will demonstrate efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds for every dollar collected

by the agency. Consolidating the department's collection functions is expected to enhance the department's ability to control collection dollars cost of funds, while improving collections performance.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
The department's feasibility study on consolidating the department's collection functions considered five organizational structures (see table below) and were evaluated for alignment with the department's strategic priorities. Options 1 through 4 represent stages between a very programmatic, fully decentralized model, and a less specialized, fully centralized model. Option 5 involves outsourcing all debts through private collection firms. The department concluded that centralizing collection functions most closely aligns with its strategic priorities.

| | |
|---|---|
| *Option 1* | *Current structure as presented in the 2019-21 Agency Request Budget* |
| *Option 2* | *Current structure, with collections administrator establishing collections metrics and performance standards for all collections areas* |
| *Option 3* | *Centralized division with programmatic focus* |
| *Option 4* | *Centralized division without programmatic focus* |
| *Option 5* | *Private collection firm outsourcing* |

**What would be the adverse effects of not funding this POP?**
Although the department's collection functions without consolidation is strong and robust, the department believes that centralizing collection activity under a single division is the best structure. Without an agency-wide approach to collections, including setting and compiling metrics and performance standards that will help guide operational decision-making, department collections will not be as efficient, effective, or consistent as it can be under a centralized model.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
A unified Collections Division will allow the department to provide equitable services and reduce disparities with the aim of eliminating disparities across collection programs. Additionally, a unified Collections Division will enable the department to study the impact of collection activity as it applies to diverse taxpayers, such as language access, and modify policies and practices. In addition, a unified Collections Division will yield increased collections which will provide increased funding for public services.

**What assumptions affect the pricing of this POP?**
The pricing is calculated on the current number of positions and expenditures related to collections that currently reside in the Personal Tax and Compliance and Business division budgets. This POP will be a zero-sum adjustment within the department.

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? 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.

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?**
All positions and expenses identified by the department as related to collection functions. This POP will be a zero-sum adjustment within the department.

g. **What are the potential savings?**
N/A

h. **Based on these answers, is there a fiscal impact?**
No.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | (28) |
| FTE | (27.56) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,387,096) |
| Other Funds | ($1,926,047) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | (28) |
| FTE | (27.56) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,387,096) |
| Other Funds | ($1,926,047) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | (28) |
| FTE | (27.56) |

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,387,096) |
| Other Funds | ($1,926,047) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Business Division

### Package 810—Statewide Adjustments

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($ 158,912) |
| Other Funds | ($ 58,963) |

**2023–25 Fiscal Impact**
Fully phased in.

## Business Division

### Package 813—Policy Bills

**Package Description**

**Purpose**
This package is from the passage of SB 587 which requires the Department to issue license to qualified retailers of tobacco products and inhalant delivery systems that do not hold license or other authorization issued by city or local public health authority.

**How Achieved**
This package funds five positions (4.50 FTE) for:

- Two Compliance Specialist 1 positions to investigate licensed retailers for compliance with existing state, federal and local tobacco retail sales laws and to seize contraband inhalant delivery system and tobacco products.
- . One Program Analyst 1 position to perform license maintenance and respond to requests for information from retailers regarding the retailer licensing program.
- . Two Public Service Representative 4 positions to handle suspended payments, assist with Revenue Online Registration and outreach, handle account maintenance, process new applications, and test new GenTax configuration of licensing and retail dealer accounts.

These positions will work with existing staff to develop a communications plan to provide information to approximately 4,000 retailers of cigarette, tobacco, and inhalant delivery system products; write administrative rules; and develop and implement the licensing program.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 5 |
| FTE | 4.50 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 1,174,046 |

**2023–25 Fiscal Impact**
The costs of this package becomes part of the base budget for 2023-25 biennia.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 81,137 | - | - | - | - | - | 81,137 |
| Transfer In - Intrafund | - | - | 179,304 | - | - | - | 179,304 |
| **Total Revenues** | **$81,137** | **-** | **$179,304** | **-** | **-** | **-** | **$260,441** |
| **Personal Services** | | | | | | | |
| Temporary Appointments | - | - | 1,483 | - | - | - | 1,483 |
| Overtime Payments | 2,011 | - | - | - | - | - | 2,011 |
| All Other Differential | 982 | - | - | - | - | - | 982 |
| Public Employees' Retire Cont | 513 | - | - | - | - | - | 513 |
| Pension Obligation Bond | 44,643 | - | 132,657 | - | - | - | 177,300 |
| Social Security Taxes | 229 | - | 113 | - | - | - | 342 |
| Unemployment Assessments | 1,078 | - | 5 | - | - | - | 1,083 |
| Mass Transit Tax | 3,304 | - | 4,459 | - | - | - | 7,763 |
| Vacancy Savings | 28,377 | - | 40,587 | - | - | - | 68,964 |
| **Total Personal Services** | **$81,137** | **-** | **$179,304** | **-** | **-** | **-** | **$260,441** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 81,137 | - | 179,304 | - | - | - | 260,441 |
| **Total Expenditures** | **$81,137** | **-** | **$179,304** | **-** | **-** | **-** | **$260,441** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | (190,013) | - | - | - | (190,013) |
| **Total Revenues** | **-** | **-** | **($190,013)** | **-** | **-** | **-** | **($190,013)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | (150) | - | - | - | (150) |
| Employee Training | - | - | (1,600) | - | - | - | (1,600) |
| Office Expenses | - | - | (1,547) | - | - | - | (1,547) |
| Telecommunications | - | - | (2,900) | - | - | - | (2,900) |
| Data Processing | - | - | (608) | - | - | - | (608) |
| Professional Services | - | - | (26,790) | - | - | - | (26,790) |
| IT Professional Services | - | - | (137,164) | - | - | - | (137,164) |
| Attorney General | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | (8,640) | - | - | - | (8,640) |
| IT Expendable Property | - | - | (3,300) | - | - | - | (3,300) |
| **Total Services & Supplies** | **-** | **-** | **($182,699)** | **-** | **-** | **-** | **($182,699)** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | (7,314) | - | - | - | (7,314) |
| **Total Capital Outlay** | **-** | **-** | **($7,314)** | **-** | **-** | **-** | **($7,314)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | (190,013) | - | - | - | (190,013) |
| **Total Expenditures** | **-** | **-** | **($190,013)** | **-** | **-** | **-** | **($190,013)** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 401,350 | - | - | - | - | - | 401,350 |
| Transfer In - Intrafund | - | - | 158,184 | - | - | - | 158,184 |
| **Total Revenues** | **$401,350** | **-** | **$158,184** | **-** | **-** | **-** | **$559,534** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 2,659 | - | 2,940 | - | - | - | 5,599 |
| Out of State Travel | 13,053 | - | 527 | - | - | - | 13,580 |
| Employee Training | 4,379 | - | 2,039 | - | - | - | 6,418 |
| Office Expenses | 8,243 | - | 1,507 | - | - | - | 9,750 |
| Telecommunications | 11,900 | - | 2,679 | - | - | - | 14,579 |
| Data Processing | 662 | - | 300 | - | - | - | 962 |
| Publicity and Publications | 1,492 | - | 926 | - | - | - | 2,418 |
| Professional Services | 15,707 | - | 11,191 | - | - | - | 26,898 |
| IT Professional Services | - | - | - | - | - | - | - |
| Attorney General | 298,943 | - | 87,291 | - | - | - | 386,234 |
| Employee Recruitment and Develop | - | - | 12 | - | - | - | 12 |
| Dues and Subscriptions | 334 | - | 8 | - | - | - | 342 |
| Facilities Rental and Taxes | 325 | - | 459 | - | - | - | 784 |
| Fuels and Utilities | - | - | 191 | - | - | - | 191 |
| Facilities Maintenance | 242 | - | 79 | - | - | - | 321 |
| Other Services and Supplies | 40,621 | - | 27,881 | - | - | - | 68,502 |
| Expendable Prop 250 - 5000 | 1,066 | - | 494 | - | - | - | 1,560 |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | - | - | 1,784 | - | - | - | 1,784 |
| **Total Services & Supplies** | **$399,626** | **-** | **$140,308** | **-** | **-** | **-** | **$539,934** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 1,097 | - | 4,687 | - | - | - | 5,784 |
| Telecommunications Equipment | 627 | - | - | - | - | - | 627 |
| **Total Capital Outlay** | **$1,724** | **-** | **$4,687** | **-** | **-** | **-** | **$6,411** |
| **Special Payments** | | | | | | | |
| Dist to Non-Gov Units | - | - | 13,189 | - | - | - | 13,189 |
| **Total Special Payments** | **-** | **-** | **$13,189** | **-** | **-** | **-** | **$13,189** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 401,350 | - | 158,184 | - | - | - | 559,534 |
| **Total Expenditures** | **$401,350** | **-** | **$158,184** | **-** | **-** | **-** | **$559,534** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 31,413 | - | - | - | - | - | 31,413 |
| Transfer In - Intrafund | - | - | 15,728 | - | - | - | 15,728 |
| **Total Revenues** | **$31,413** | **-** | **$15,728** | **-** | **-** | **-** | **$47,141** |
| **Services & Supplies** | | | | | | | |
| Intra-agency Charges | 31,413 | - | 15,728 | - | - | - | 47,141 |
| **Total Services & Supplies** | **$31,413** | **-** | **$15,728** | **-** | **-** | **-** | **$47,141** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 31,413 | - | 15,728 | - | - | - | 47,141 |
| **Total Expenditures** | **$31,413** | **-** | **$15,728** | **-** | **-** | **-** | **$47,141** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 089 - Post-September 2020 Leg. Actions**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | 634,463 | - | - | - | 634,463 |
| **Total Revenues** | **-** | **-** | **$634,463** | **-** | **-** | **-** | **$634,463** |
| **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 | - | - | - | - | - | - | - |
| Reconciliation Adjustment | - | - | 292,817 | - | - | - | 292,817 |
| **Total Personal Services** | **-** | **-** | **$292,817** | **-** | **-** | **-** | **$292,817** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 46,505 | - | - | - | 46,505 |
| Out of State Travel | - | - | 20,764 | - | - | - | 20,764 |
| Employee Training | - | - | 9,888 | - | - | - | 9,888 |
| Office Expenses | - | - | 36,379 | - | - | - | 36,379 |
| Telecommunications | - | - | 17,922 | - | - | - | 17,922 |
| Data Processing | - | - | 3,756 | - | - | - | 3,756 |
| Attorney General | - | - | 18,375 | - | - | - | 18,375 |
| Facilities Rental and Taxes | - | - | 45,981 | - | - | - | 45,981 |
| Agency Program Related S and S | - | - | 130,179 | - | - | - | 130,179 |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 089 - Post-September 2020 Leg. Actions**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Expendable Prop 250 - 5000 | - | - | 1,700 | - | - | - | 1,700 |
| IT Expendable Property | - | - | 10,197 | - | - | - | 10,197 |
| **Total Services & Supplies** | **-** | **-** | **$341,646** | **-** | **-** | **-** | **$341,646** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 634,463 | - | - | - | 634,463 |
| **Total Expenditures** | **-** | **-** | **$634,463** | **-** | **-** | **-** | **$634,463** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 6 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **6** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 1.67 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **1.67** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | - | - | - | - | - |
| Overtime Payments | - | - | - | - | - | - | - |
| Empl. Rel. Bd. Assessments | - | - | - | - | - | - | - |
| Public Employees' Retire Cont | - | - | - | - | - | - | - |
| Social Security Taxes | - | - | - | - | - | - | - |
| Worker's Comp. Assess. (WCD) | - | - | - | - | - | - | - |
| Flexible Benefits | - | - | - | - | - | - | - |
| Reconciliation Adjustment | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Attorney General | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Business Division**

**Pkg: 090 - Analyst Adjustments** **Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | - |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | - |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Publicity and Publications | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| Employee Recruitment and Develop | - | - | - | - | - | - | - |
| Dues and Subscriptions | - | - | - | - | - | - | - |
| Fuels and Utilities | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Telecommunications Equipment | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 092 - Personal Services Adjustments**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Vacancy Savings | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 096 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 104 - Bus Cig Tax, Vape**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | 695,956 | - | - | - | 695,956 |
| **Total Revenues** | **-** | **-** | **$695,956** | **-** | **-** | **-** | **$695,956** |
| | | | | | | | |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | 673,992 | - | - | - | 673,992 |
| Empl. Rel. Bd. Assessments | - | - | 348 | - | - | - | 348 |
| Public Employees' Retire Cont | - | - | 115,455 | - | - | - | 115,455 |
| Social Security Taxes | - | - | 51,561 | - | - | - | 51,561 |
| Worker's Comp. Assess. (WCD) | - | - | 276 | - | - | - | 276 |
| Mass Transit Tax | - | - | 4,404 | - | - | - | 4,404 |
| Flexible Benefits | - | - | 229,392 | - | - | - | 229,392 |
| Reconciliation Adjustment | - | - | (293,177) | - | - | - | (293,177) |
| **Total Personal Services** | **-** | **-** | **$782,251** | **-** | **-** | **-** | **$782,251** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Attorney General | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| Agency Program Related S and S | - | - | (130,179) | - | - | - | (130,179) |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 104 - Bus Cig Tax, Vape**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **($130,179)** | **-** | **-** | **-** | **($130,179)** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 43,884 | - | - | - | 43,884 |
| **Total Capital Outlay** | **-** | **-** | **$43,884** | **-** | **-** | **-** | **$43,884** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 695,956 | - | - | - | 695,956 |
| **Total Expenditures** | **-** | **-** | **$695,956** | **-** | **-** | **-** | **$695,956** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | - |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 104 - Bus Cig Tax, Vape**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| Description | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 4.33 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **4.33** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (3,387,096) | - | - | - | - | - | (3,387,096) |
| Transfer In - Intrafund | - | - | (1,926,047) | - | - | - | (1,926,047) |
| **Total Revenues** | **($3,387,096)** | **-** | **($1,926,047)** | **-** | **-** | **-** | **($5,313,143)** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | (1,790,704) | - | (980,862) | - | - | - | (2,771,566) |
| Empl. Rel. Bd. Assessments | (973) | - | (627) | - | - | - | (1,600) |
| Public Employees' Retire Cont | (306,749) | - | (168,023) | - | - | - | (474,772) |
| Social Security Taxes | (136,987) | - | (75,036) | - | - | - | (212,023) |
| Worker's Comp. Assess. (WCD) | (771) | - | (498) | - | - | - | (1,269) |
| Mass Transit Tax | (10,744) | - | (5,885) | - | - | - | (16,629) |
| Flexible Benefits | (640,508) | - | (414,058) | - | - | - | (1,054,566) |
| Vacancy Savings | - | - | - | - | - | - | - |
| **Total Personal Services** | **($2,887,436)** | **-** | **($1,644,989)** | **-** | **-** | **-** | **($4,532,425)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | (8,801) | - | (2,986) | - | - | - | (11,787) |
| Out of State Travel | (3,041) | - | (1,711) | - | - | - | (4,752) |
| Employee Training | (17,937) | - | (10,089) | - | - | - | (28,026) |
| Office Expenses | (9,874) | - | (3,671) | - | - | - | (13,545) |
| Telecommunications | (34,414) | - | (19,358) | - | - | - | (53,772) |
| Professional Services | (2,349) | - | (1,321) | - | - | - | (3,670) |
| Attorney General | (151,940) | - | (85,466) | - | - | - | (237,406) |
| Facilities Rental and Taxes | - | - | (1,883) | - | - | - | (1,883) |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Other Services and Supplies | (271,304) | - | (149,543) | - | - | - | (420,847) |
| Expendable Prop 250 - 5000 | - | - | (3,065) | - | - | - | (3,065) |
| IT Expendable Property | - | - | (1,965) | - | - | - | (1,965) |
| **Total Services & Supplies** | **($499,660)** | **-** | **($281,058)** | **-** | **-** | **-** | **($780,718)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (3,387,096) | - | (1,926,047) | - | - | - | (5,313,143) |
| **Total Expenditures** | **($3,387,096)** | **-** | **($1,926,047)** | **-** | **-** | **-** | **($5,313,143)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | (28) |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **(28)** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | (27.56) |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **(27.56)** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (158,912) | - | - | - | - | - | (158,912) |
| Transfer In - Intrafund | - | - | (58,963) | - | - | - | (58,963) |
| **Total Revenues** | **($158,912)** | **-** | **($58,963)** | **-** | **-** | **-** | **($217,875)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | (5,637) | - | (2,842) | - | - | - | (8,479) |
| Attorney General | (102,349) | - | (29,886) | - | - | - | (132,235) |
| Other Services and Supplies | (50,926) | - | (26,235) | - | - | - | (77,161) |
| **Total Services & Supplies** | **($158,912)** | **-** | **($58,963)** | **-** | **-** | **-** | **($217,875)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (158,912) | - | (58,963) | - | - | - | (217,875) |
| **Total Expenditures** | **($158,912)** | **-** | **($58,963)** | **-** | **-** | **-** | **($217,875)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 813 - Policy Bills**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | 1,174,046 | - | - | - | 1,174,046 |
| **Total Revenues** | **-** | **-** | **$1,174,046** | **-** | **-** | **-** | **$1,174,046** |
| | | | | | | | |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | 406,092 | - | - | - | 406,092 |
| Empl. Rel. Bd. Assessments | - | - | 261 | - | - | - | 261 |
| Public Employees' Retire Cont | - | - | 69,564 | - | - | - | 69,564 |
| Social Security Taxes | - | - | 31,066 | - | - | - | 31,066 |
| Worker's Comp. Assess. (WCD) | - | - | 207 | - | - | - | 207 |
| Mass Transit Tax | - | - | 2,437 | - | - | - | 2,437 |
| Flexible Benefits | - | - | 172,044 | - | - | - | 172,044 |
| Reconciliation Adjustment | - | - | (2) | - | - | - | (2) |
| **Total Personal Services** | **-** | **-** | **$681,669** | **-** | **-** | **-** | **$681,669** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 28,450 | - | - | - | 28,450 |
| Employee Training | - | - | 8,000 | - | - | - | 8,000 |
| Office Expenses | - | - | 7,735 | - | - | - | 7,735 |
| Telecommunications | - | - | 14,500 | - | - | - | 14,500 |
| Data Processing | - | - | 3,039 | - | - | - | 3,039 |
| IT Professional Services | - | - | 283,800 | - | - | - | 283,800 |
| Attorney General | - | - | 45,000 | - | - | - | 45,000 |
| Facilities Rental and Taxes | - | - | 37,201 | - | - | - | 37,201 |
| Agency Program Related S and S | - | - | 1,800 | - | - | - | 1,800 |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 813 - Policy Bills**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Other Services and Supplies | - | - | 7,032 | - | - | - | 7,032 |
| Expendable Prop 250 - 5000 | - | - | 2,750 | - | - | - | 2,750 |
| IT Expendable Property | - | - | 16,500 | - | - | - | 16,500 |
| **Total Services & Supplies** | **-** | **-** | **$455,807** | **-** | **-** | **-** | **$455,807** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 36,570 | - | - | - | 36,570 |
| **Total Capital Outlay** | **-** | **-** | **$36,570** | **-** | **-** | **-** | **$36,570** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 1,174,046 | - | - | - | 1,174,046 |
| **Total Expenditures** | **-** | **-** | **$1,174,046** | **-** | **-** | **-** | **$1,174,046** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 5 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **5** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 813 - Policy Bills**

**Cross Reference Name: Business Division**
**Cross Reference Number: 15000-006-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 4.50 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **4.50** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-006-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Admin and Service Charges | 16,211,514 | - | - | - | - | - |
| Transfer In - Intrafund | - | 12,038,864 | 12,038,864 | 12,729,503 | 13,700,148 | 13,855,154 |
| **Total Other Funds** | **$16,211,514** | **$12,038,864** | **$12,038,864** | **$12,729,503** | **$13,700,148** | **$13,855,154** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-015-00-00-00000**

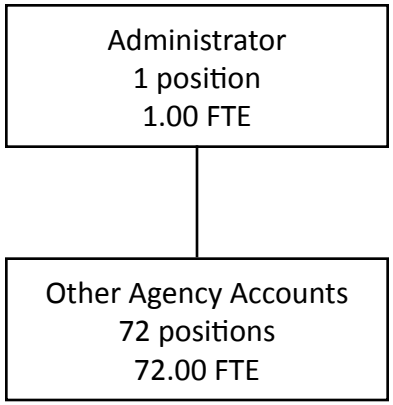
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Admin and Service Charges | 139,472 | - | - | - | - | - |
| Other Revenues | 146,293 | - | - | - | - | - |
| **Total Other Funds** | **$285,765** | **-** | **-** | **-** | **-** | **-** |

# Collection Division

Organizational chart

2019–21 Legislatively Adopted Budget

73 positions 73.00 FTE

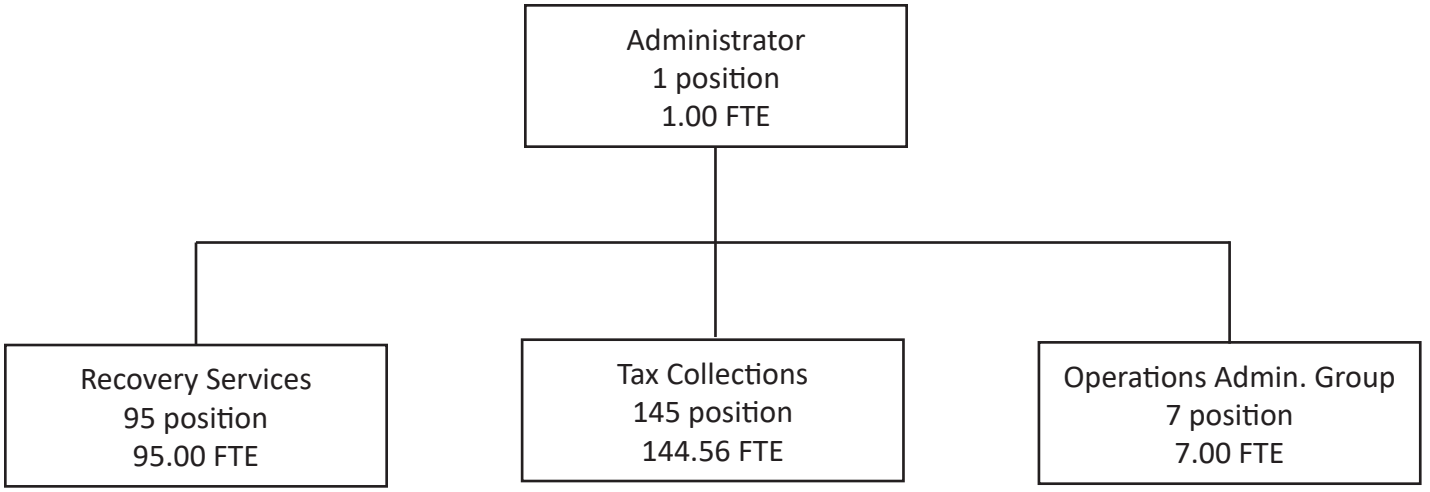


# Collections Division

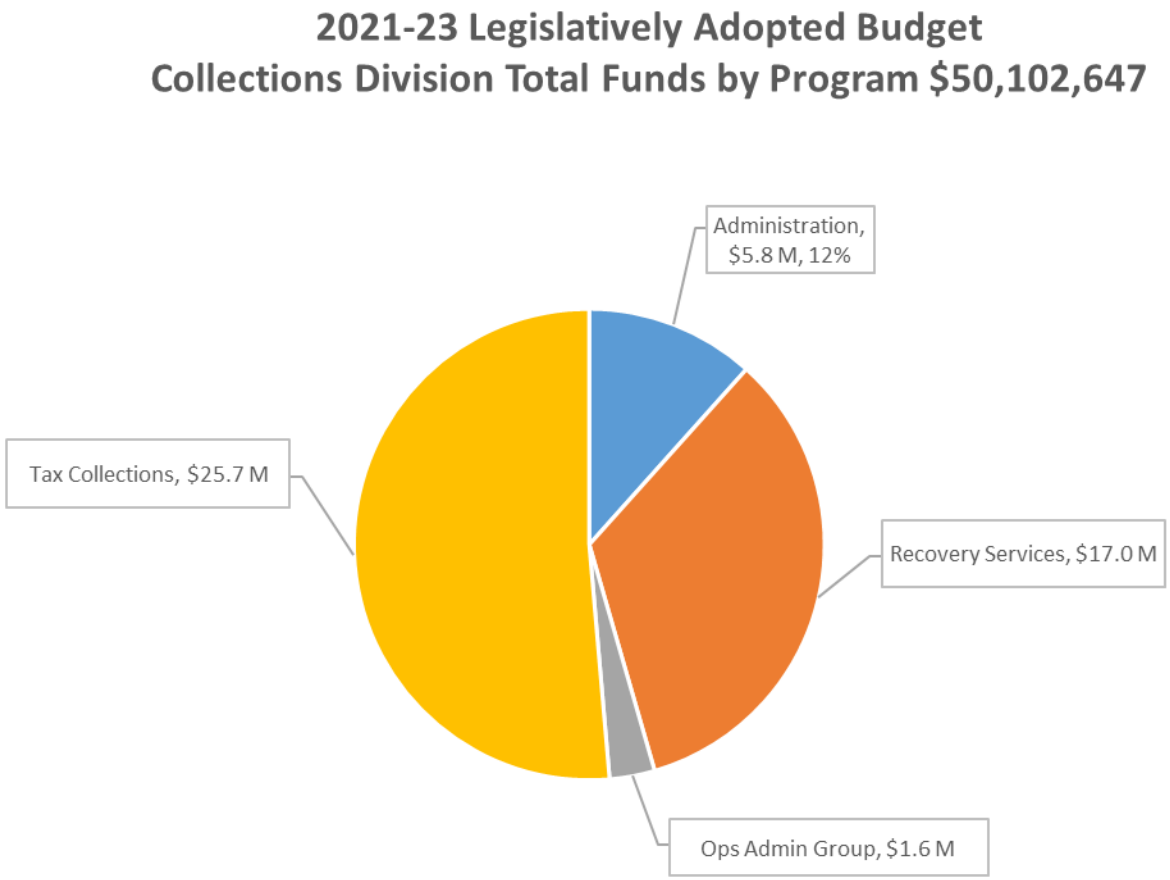
Organizational chart

2021–23 Legislatively Adopted Budget

248 positions 247.56 FTE

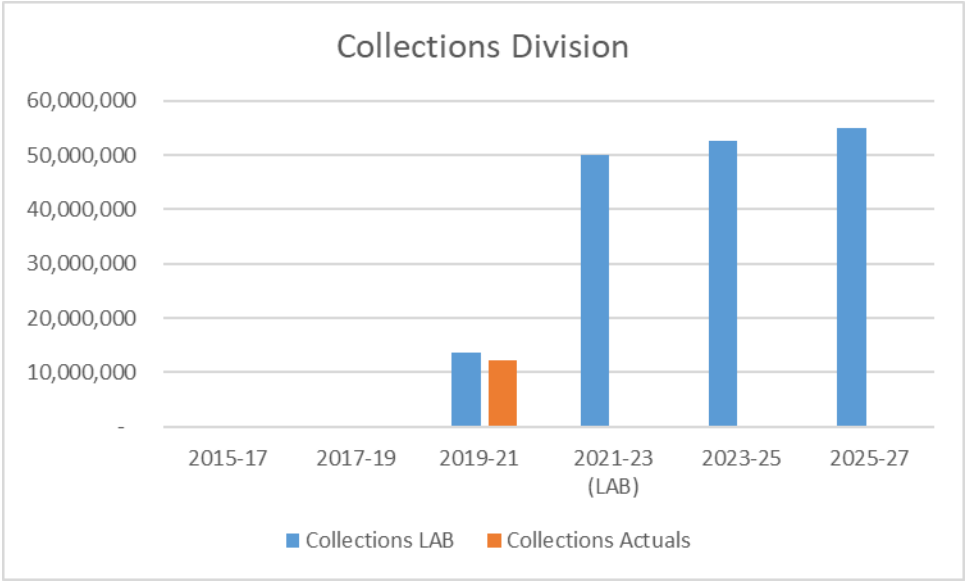


## Collections Division

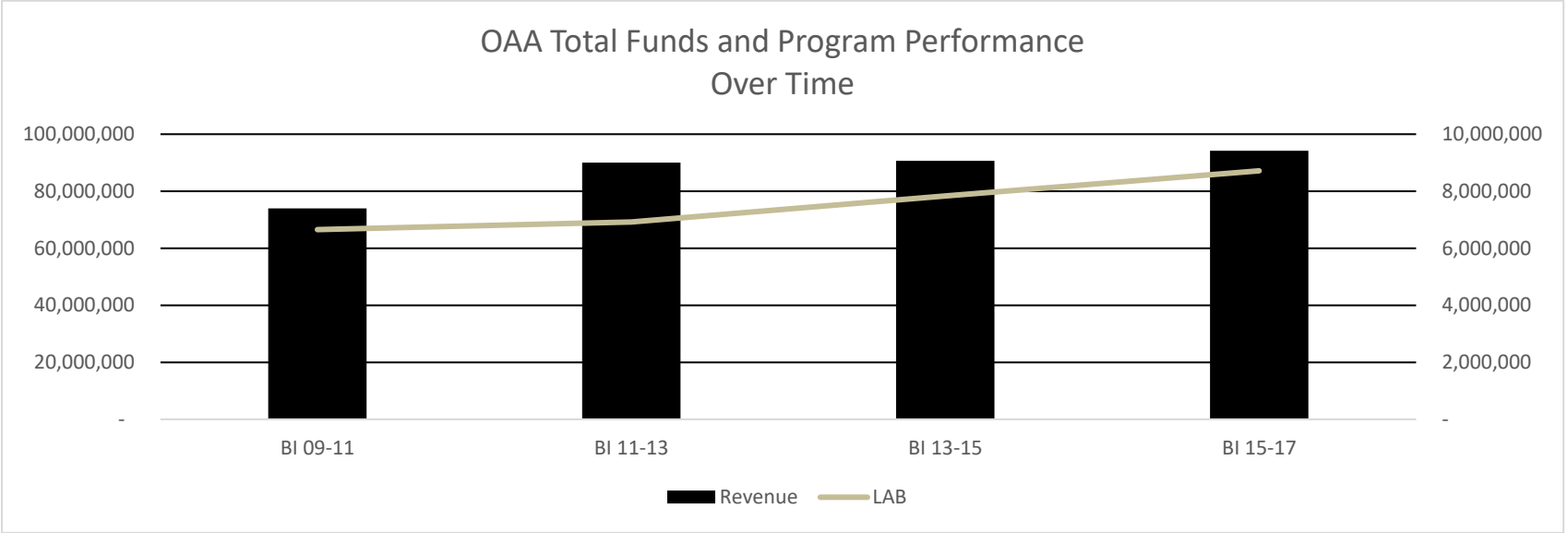



**Long-term focus areas:** Excellence in state government

**Primary program contact**: Deanna Mack, Collections Division administrator




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Collections** | LAB | | | $ 13,626,145 | $ 50,102,647 | $ 52,518,224 | $ 55,091,561 |
| | Actuals | | | $ 12,323,681 | | | |




**Program Overview**

Other Agency Accounts (OAA) is the centralized debt collection agency for Oregon. OAA currently manages debts and associated collections activities for 185 government agencies. OAA's work produces about $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.

In 2017, the Department of Revenue (DOR) was directed to submit a feasibility study related to the establishment of a combined collections division (House Bill 5535). In 2018, the timeline for submitting the study was extended to early 2019 (House Bill 5201). The department submitted the collections structure feasibility study to the 2019 Joint Committee on Ways and Means Subcommittee on General Government. The study recommended centralizing the department's collections activity into a Collections Division, while still allowing for specialization of the collection of debts and debtors with differing characteristics. The department is continuing with the formation of the Collections Division for the 2021–23 biennium. As a result, the current tax collections FTEs and associated funding that support their work within the Business and Personal Tax and Compliance divisions will formally be moved into the new division's budget structure. Policy Option Package 106 is the agency's request to consolidate formally all collections into the Collections Division.

**Program Funding Request**

| Collections Division | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 13,326,479 | $ 13,326,479 | 73 | 73.00 |
| CSL 21-23 | $ - | $ 14,801,885 | $ 14,801,885 | 73 | 73.00 |
| ARB 21-23 | $ 32,829,626 | $ 17,382,758 | $ 50,212,384 | 248 | 247.56 |
| GB 21-23 | $ 32,829,626 | $ 17,280,730 | $ 50,110,356 | 248 | 247.56 |
| LAB 21-23 | $ 32,759,938 | $ 17,342,709 | $ 50,102,647 | 248 | 247.56 |
| Difference | $ 32,759,938 | $ 4,016,230 | $ 36,776,168 | 175 | 174.56 |
| % change | --- | 30.1% | 276.0% | 239.7% | 239.1% |

**Program Description**

OAA was formed in 1971 and serves as the state's centralized collections unit. As of May 2020, OAA collects delinquent debt for 185 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 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. 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.

In 2018, OAA implemented the centralized debt collection components of SB 1067, a cost containment bill enacted by the 2017 Legislature. One of the key new centralized collection services provided by OAA is the management of debt assigned to private collection firms (PCFs). Executive branch agencies are now required to assign debts only to OAA. OAA will manage the debts by assigning PCFs per the time frames in the statute. This process, which was previously managed by customer agencies, is now completely handled by OAA. The 185 agencies served by OAA include 61 executive branch agencies.

OAA uses feedback received by customers to continuously update the agency's collection strategies and tactics. Also supporting OAA's pursuit of continuous improvement are partnerships with the Department of Administrative Services (DAS) and the Statewide Accounts Receivable Management (SWARM) team. DAS serves as an accounts receivable oversight, collection training, and guidance capacity for executive branch agencies. The SWARM team frequently partners with OAA to tackle emerging collection challenges and improvement opportunities.

**Program Justification and Link to Long-term Outcomes**
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:

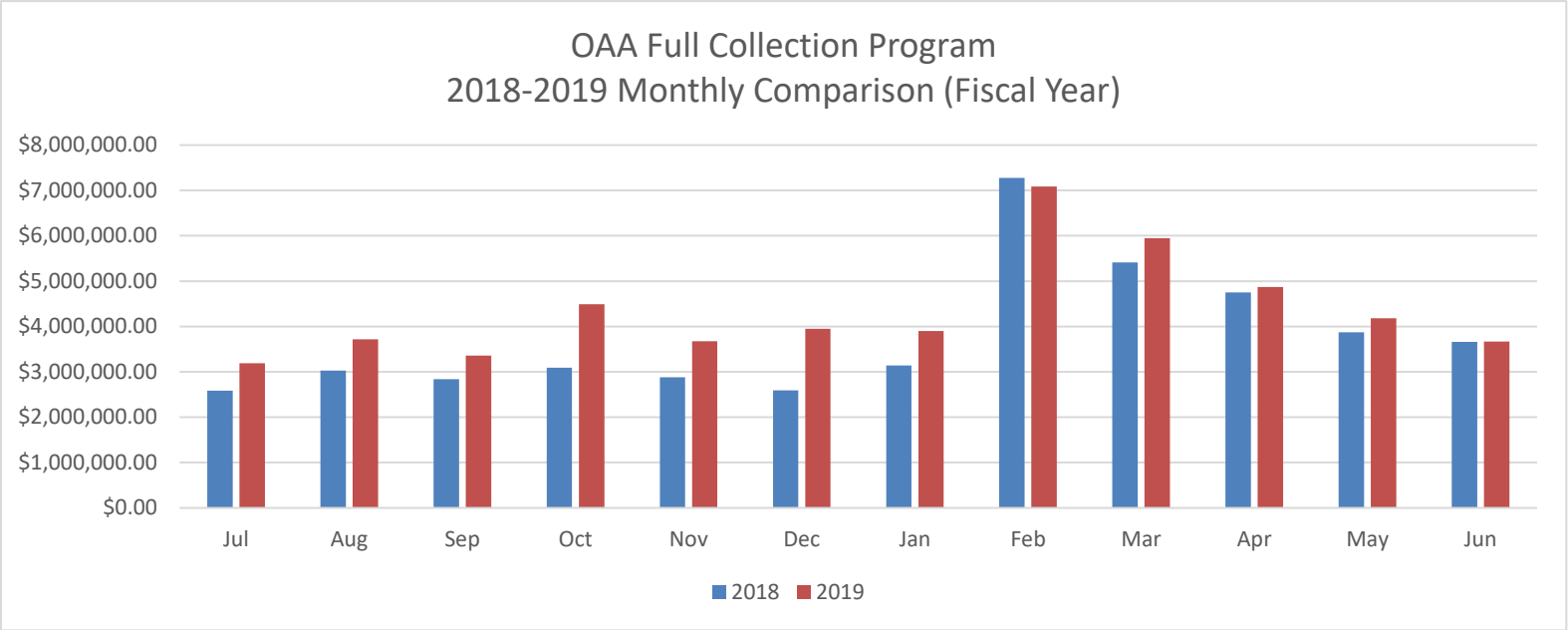
- SB 1067 stabilization: The 2017 legislation increased the services OAA provides to executive branch agencies, increasing revenues for customer agencies and expanding responsibility for reports and management of account assignments to private collection firms. OAA will continue to evaluate and improve related reports and processes for impacted executive branch agencies.

- Collections consolidation: OAA is officially the first program in the new Collections Division. During the 2019–21 biennium, the agency completed an initiative to evaluate functions and processes that affect all DOR collections to identify where teams and processes should be consolidated. During the 2021–23 biennium, the consolidation will be complete if POP 106 is approved and implemented.

- Customer service improvements: OAA leadership is dedicated to improving customer experience. OAA is in the process of standardizing collection guidelines and documentation standards. With the department's initiative to centralize collections into one division through consolidation, OAA understands the importance of updating collection guidelines and documentation standards. Where appropriate, it will mirror similar processes of the Tax Collections Section for consistency across the division. Consistent documentation standards make collection account documentation more consistent, thorough, and easy to follow when reviewing accounts to assist customers.

- Leveraging technology: OAA's implementation of SB 1067 included an opportunity to update the department's core technology system to enable improved collection operations with a more vigorous rating and analysis of the debts within OAA's portfolio. OAA and tax collections added system functionality to generate garnishments based on debt risk factors and data sources, using business rules determined by program. This allows revenue agents to focus on the accounts that require more research and human intervention. Although this system functionality was implemented in late February 2020, it was quickly turned off when the coronavirus pandemic (COVID-19) emerged in March 2020 and large numbers of Oregonians became unemployed or underemployed. As a result, OAA will strategically adjust business rules to reflect the current economic environment before resuming system-generated garnishments.

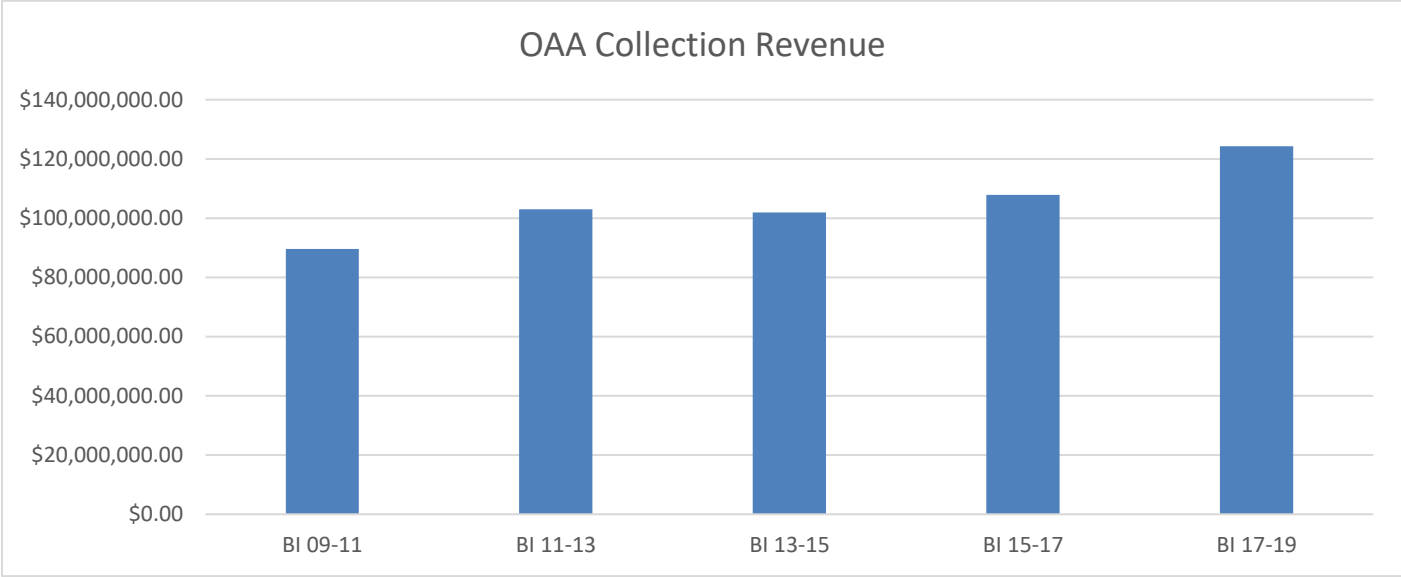
- Collection revenue increases: OAA will continue to focus on activities that lead to increased collection effectiveness. Over the last year, OAA has increased its collection revenues and improved its performance over the prior year. The graphs below highlight OAA's increasing revenues in FY 2019 compared to FY 2018, nearly every month of the fiscal year.




Funding will enable OAA to continue its cost-effective collection activity on behalf of its 185 customer agencies. This is in direct support of the long-term focus area of excellence in state government.

**Program Performance**

OAA has increased its collection revenues over the last several biennia, exceeding $120 million in the 2017–19 biennium as reflected below.




Additionally, the OAA revenue to expense ratio has ranged from 14.9 : 1 to 11.8 : 1 over the last five biennia, as reflected below.

| OAA Revenue to Expense Ratios | | | | |
|---|---|---|---|---|
| BI 09–11 | BI 11–13 | BI 13–15 | BI 15–17 | BI 17-19 |
| 14.3 : 1 | 14.9 : 1 | 13.9 : 1 | 11.8 : 1 | 12.2 : 1 |

**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 in ORS 190.240, supplement this authority.

**Funding Streams**
OAA's funding source consists of the Other Funds resulting from collection fees.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
Due to COVID-19, nearly all the workforce in the Collections Division has been working from home since mid-March 2020. The phone contact center remains fully staffed by employees answering customer questions and making outgoing collection calls from temporary telework locations.

Collection-related relief options are available to impacted debtors whose households are affected by COVID-19. For example, one-time skip a payment, one-time 30-day wage garnishment hold, temporary wage garnishment reductions, and reduced and extended payment plan options are available, depending on the needs and situation of the debtor.

**Consolidating Collections—Policy Option Package 106**

This POP consolidates the budget for positions and expenses related to the department's collections function from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collections functions into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the collections budget would reside across three different divisions, making it more difficult to track expenses related to the department's collections function.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 175 |
| FTE | 174.56 |

**Revenue Source**

| | |
|---|---|
| General Fund | $32,615,126 |
| Other Funds | $ 2,509,373 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 175 |
| FTE | 174.56 |

**Revenue Source**

| | |
|---|---|
| General Fund | $32,615,126 |
| Other Funds | $ 2,509,373 |

**Legislatively Adopted Budget**

**Staff Impact**
Position 175
FTE 174.56

**Revenue Source**
General Fund $32,615,126
Other Funds $ 2,509,373

**FIDM Ongoing Costs—Policy Option Package 107**

This POP funds the ongoing expenses of the financial institution data matching (FIDM) system. The Legislature previously funded the startup of this system and the 2019–21 ongoing costs. The ongoing funding provides statutorily required reimbursement for financial institutions and costs associated with a third party that performs data aggregation for the department and provides cost effectiveness and efficiencies for the program. Not funding this package would require the department to use otherwise directed budget funds or to discontinue the use of the system.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**
General Fund $214,500
Other Funds $ 71,500

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $214,500 |
| Other Funds | $ 71,500 |

**Legislatively Adopted Budget**

**Staff Impact**

None.

**Revenue Source**

| | |
|---|---|
| General Fund | $214,500 |
| Other Funds | $ 71,500 |

## Collections 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). 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 4.3 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 | $46,987 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $46,987 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $46,987 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Collections 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 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 2021–23 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 | $0 |
| Other Funds | $79,892 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $79,892 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $79,892 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Collections Division

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with CFO and LFO, the Department of Revenue adjusted specific budget line items to more accurately reflect its operations and current spending.

**How Achieved**
The department adjusted specific budget line items to more accurately reflect its operations and current spending. In addition, the department eliminated payroll processing within the department and now uses DAS shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $20,073 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $20,073 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $20,073 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Collections Division

### Essential Package 091—Elimination of S&S Inflation

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected services and supplies accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($67,343) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Collections Division

### Essential Package 096—Statewide Adjustment DAS Charges

**Package Description**

**Purpose**
This package represents adjustments to state government service charges and DAS pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($30,282) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Collections Division

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces Attorney General rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the Attorney General budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($4,403) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Collections Division

**Consolidate Collections—Policy Option Package 106**

**Purpose**
This POP consolidates the budget for positions and expenses related to the department's collection functions from the Personal Tax and Compliance and Business divisions to the Collections Division. The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions into a single division. Not funding this package would mean the department's collections activity would operate under the Collections Division, but the collections budget would reside across three different divisions, making it more difficult to track expenses related to the department's collection functions.

**What would this policy option package do and how would it be implemented?**
This POP proposes the transfer of the budget related to positions and expenses identified by the department to fall under the department's Collections Division. These positions and expenses currently form part of the budget for the department's Personal Tax and Compliance and Business divisions. Once transferred, all positions and expenses associated to the department's collection function would be allocated as part of the Collections Division budget.

**Why does Revenue propose this POP?**
In 2017, the department was directed to submit a feasibility study related to the establishment of a combined collections division (HB 5535). In 2018, the timeline for submitting the study was extended to early 2019 (HB 5201). The 2019 Legislature acknowledged receipt of the department's report on the feasibility of consolidating all collection functions within a single division. Based on the department's feasibility analysis, the consolidation would occur over the course of the following two biennia, subject to legislative review and approval. This request is an extension of the consolidation efforts that are currently ongoing.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes or strategy?**
Consolidating the collection functions most closely aligns with the department's strategic priorities by creating an agency-wide collections vision, strengthening the ability to establish and enforce performance standards, streamlining communication, leveraging IT staff resources and system capabilities, and establishing consistent, standardized policies and procedures.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
The performance measure most closely related to this POP is Collection Dollars Cost of Funds. The department will demonstrate efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds for every dollar collected

by the agency. Consolidating the department's collection functions is expected to enhance the department's ability to control collection dollars cost of funds, while improving collections performance.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
The department's feasibility study on consolidating the department's collection functions considered five organizational structures (see table below) and were evaluated for alignment with the department's strategic priorities. Options 1 through 4 represent stages between a very programmatic, fully decentralized model, and a less specialized, fully centralized model. Option 5 involves outsourcing all debts through private collection firms. The department concluded that centralizing collection functions most closely aligns with its strategic priorities.

| | |
|---|---|
| *Option 1* | *Current structure as presented in the 2019-21 Agency Request Budget* |
| *Option 2* | *Current structure, with collections administrator establishing collections metrics and performance standards for all collections areas* |
| *Option 3* | *Centralized division with programmatic focus* |
| *Option 4* | *Centralized division without programmatic focus* |
| *Option 5* | *Private collection firm outsourcing* |

**What would be the adverse effects of not funding this POP?**
Although the department's collection functions without consolidation is strong and robust, the department believes that centralizing collection activity under a single division is the best structure. Without an agency-wide approach to collections, including setting and compiling metrics and performance standards that will help guide operational decision-making, department collections will not be as efficient, effective, or consistent as it can be under a centralized model.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
A unified Collections Division will allow the department to provide equitable services and reduce disparities with the aim of eliminating disparities across collection programs. Additionally, a unified Collections Division will enable the department to study the impact of collection activity as it applies to diverse taxpayers, such as language access, and modify policies and practices. In addition, a unified Collections Division will yield increased collections which will provide increased funding for public services.

**What assumptions affect the pricing of this POP?**
The pricing is calculated on the current number of positions and expenditures related to collections that currently reside in the Personal Tax and Compliance and Business division budgets. This POP will be a zero-sum adjustment within the department.

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? 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.

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?**
All positions and expenses identified by the department as related to collection functions. This POP will be a zero-sum adjustment within the department.

g. **What are the potential savings?**
N/A

h. **Based on these answers, is there a fiscal impact?**
No.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 175 |
| FTE | 174.56 |

**Revenue Source**

| | |
|---|---|
| General Fund | $32,615,126 |
| Other Funds | $ 2,509,373 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 175 |
| FTE | 174.56 |

**Revenue Source**

| | |
|---|---|
| General Fund | $32,615,126 |
| Other Funds | $ 2,509,373 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 175 |
| FTE | 174.56 |

**Revenue Source**

| | |
|---|---|
| General Fund | $32,615,126 |
| Other Funds | $ 2,509,373 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Collections Division

**Policy Package 107—Financial Institution Data Match (FIDM) ongoing costs**

**Purpose**
This POP funds the ongoing expenses of the Financial Institution Data Matching system. The Legislature previously funded the startup of this system and the 2019–21 ongoing costs. The ongoing funding provides statutorily required reimbursement for financial institutions and costs associated with a third party who performs data aggregation for the department, as well as cost effectiveness and efficiencies for the program. Not funding this package would require the department to use otherwise directed budget funds or to discontinue the matching.

**What would this policy option package do and how would it be implemented?**
This POP will cover the reimbursement, required by statute, to financial institutions in order to perform quarterly data matching of the department's delinquent debtor list with the financial institution's account holder list. Financial institutions report this matched data to the department through a third-party data aggregator. The POP will also provide for payment to the third-party data aggregator for the cost of their services, up to the amount statutorily allowed, in the data matching process on an ongoing quarterly basis. The department uses the matched data to issue garnishments to banks that have matched with department delinquent debtors. Without this process, the department spends significant resources trying to determine where a delinquent debtor may or may not have an account and may issue garnishments to several financial institutions where it is possible the delinquent debtor may have an account.

**Why does Revenue propose this POP?**
ORS 305.084 requires the department to reimburse financial institutions for quarterly data matching. The 2017 Joint Committee on Ways and Means Subcommittee on General Government approved the funding for the startup costs for a third-party aggregator and the initial fees for the financial institutions. The department was allocated one-time funding for these external ongoing costs during the 2019–21 budget process. Both the financial institutions and the third-party aggregator have ongoing quarterly costs associated with the data matching.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes or strategy?**
FIDM directly aligns with the agency's strategic priority of optimizing collection efforts. Matched data in the system optimizes collection efforts by allowing the department to focus Collections staff on activities more directly related to generating revenue. The department can achieve this by leveraging automated system functions for recommending or issuing a garnishment. This removes the need for a collector to do in-depth research to locate a bank source.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
Performance measure: Collection Dollars Cost of Funds–the Collections Division will demonstrate their efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds for every dollar collected by the agency. The ongoing use of the FIDM system will enhance the department's ability to control collection dollars cost of funds.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
Originally, Senate Bill 254 included a provision allowing the department 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. The reimbursement to the financial institutions is mandated in ORS 305.084, and as there is no longer the opportunity to collect these expenses from delinquent debtors, the department needs this POP for ongoing funding. As an alternative to the use of an external aggregator, the department considered in-house programming and maintenance of a program to match financial institution account holder lists to the department delinquent debtor lists. The constraint of department resources, and the presence of an existing third-party aggregator process, made this option less cost effective and less likely to be implemented timely for continuation of the program.

**What would be the adverse effects of not funding this POP?**
The department would have to absorb the costs. The reimbursements are statutorily required, and the use of the third-party aggregator is essential for operational effectiveness of the program. The alternative adverse effect of not funding the POP would be the possibility of discontinuing the financial institution data matching and revert to the less efficient process in place prior to implementation of the FIDM system.

**What other agencies (state, tribal, and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
Having a consistent methodology to collect data increases our ability to provide consistent and equitable services, reduce disparities and control the costs of this program. By controlling costs and increasing the efficiencies in this program area, resources can be used elsewhere to meet the needs of Oregonians.

# BUDGET NARRATIVE

**What assumptions affect the pricing of this POP?**
The pricing is calculated on the current number of financial institutions conducting business in Oregon and the assumption that all 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, 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? Specify which program area(s) and describe their new responsibilities.**
None. This POP is for funding of ongoing expense for a system that has already been implemented.

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.**
N/A

c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**
N/A

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. This POP is for ongoing costs of an implemented system. The ongoing costs will be paid to financial institutions to reimburse their quarterly expenses for data matching. This amount of reimbursement is statutorily provided. The other costs will be to pay the third-party aggregator, which provides administrative efficiencies.

e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**
None. This POP is for ongoing costs of an implemented system. The cost of implementation was provided through an earlier package. The ongoing costs will be paid to financial institutions to reimburse their quarterly expenses for data matching. This amount of reimbursement is statutorily provided. The other costs will be to pay the third-party aggregator, which provides administrative efficiencies.

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. Additionally, there is a cost of $68 per quarter, per financial institution to use the third-party aggregator. Currently there are 125 financial institutions. This number fluctuates through closings, mergers, acquisitions, and openings.

g. **What are the potential savings?**
Potential savings are difficult to quantify, yet there are several areas in which the department anticipates savings through the use of matched data in automated and manual processes:

- **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 as the time spent performing this research can now be spent on other collection activity.
- **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.
- **Enhancing automation in the department:** Matching bank data to a specific customer enhances the automated garnishment processes. This means the department can get to the account subject to garnishment, in a timelier manner. It also removes the manual processing from staff and leverages the system's ability to monitor garnishment outcomes. This frees up staff to deal more directly with the public, encouraging voluntary compliance, and getting taxpayers into repayment plans.

h. **Based on these answers, is there a fiscal impact?**
Yes. In the 2018 legislative session, the statute implementing financial institution data matching was modified to eliminate the ability for the department to add a fee to delinquent debtors to offset the cost of the program. Therefore, the ongoing costs create a fiscal impact for the department. The fiscal impact should be significantly smaller than the revenue impact from increased collections and improved voluntary compliance.

**Agency Request Budget**

**Staffing Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 214,500 |
| Other Funds | $ 71,500 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staffing Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 214,500 |
| Other Funds | $ 71,500 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staffing Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 214,500 |
| Other Funds | $ 71,500 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Collections Division

### Package 810—Statewide Adjustments

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($ 69,688) |
| Other Funds | ($ 40,049) |

**2023–25 Fiscal Impact**
Fully phased in.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Charges for Services | - | - | 46,987 | - | - | - | 46,987 |
| **Total Revenues** | **-** | **-** | **$46,987** | **-** | **-** | **-** | **$46,987** |
| **Personal Services** | | | | | | | |
| Pension Obligation Bond | - | - | (4,786) | - | - | - | (4,786) |
| Unemployment Assessments | (346) | - | 346 | - | - | - | - |
| Mass Transit Tax | (747) | - | 5,839 | - | - | - | 5,092 |
| Vacancy Savings | 1,093 | - | 45,588 | - | - | - | 46,681 |
| **Total Personal Services** | **-** | **-** | **$46,987** | **-** | **-** | **-** | **$46,987** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 46,987 | - | - | - | 46,987 |
| **Total Expenditures** | **-** | **-** | **$46,987** | **-** | **-** | **-** | **$46,987** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Charges for Services | - | - | 79,892 | - | - | - | 79,892 |
| **Total Revenues** | **-** | **-** | **$79,892** | **-** | **-** | **-** | **$79,892** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 298 | - | - | - | 298 |
| Out of State Travel | - | - | 1,159 | - | - | - | 1,159 |
| Employee Training | - | - | 1,657 | - | - | - | 1,657 |
| Office Expenses | - | - | 3,096 | - | - | - | 3,096 |
| Telecommunications | - | - | 9,288 | - | - | - | 9,288 |
| Data Processing | - | - | 1,168 | - | - | - | 1,168 |
| Attorney General | - | - | 12,119 | - | - | - | 12,119 |
| Employee Recruitment and Develop | - | - | 52 | - | - | - | 52 |
| Dues and Subscriptions | - | - | 37 | - | - | - | 37 |
| Facilities Rental and Taxes | - | - | 430 | - | - | - | 430 |
| Facilities Maintenance | - | - | 354 | - | - | - | 354 |
| Other Services and Supplies | - | - | 48,519 | - | - | - | 48,519 |
| Expendable Prop 250 - 5000 | - | - | 792 | - | - | - | 792 |
| IT Expendable Property | - | - | 608 | - | - | - | 608 |
| **Total Services & Supplies** | **-** | **-** | **$79,577** | **-** | **-** | **-** | **$79,577** |
| | | | | | | | |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 315 | - | - | - | 315 |
| **Total Capital Outlay** | **-** | **-** | **$315** | **-** | **-** | **-** | **$315** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 79,892 | - | - | - | 79,892 |
| **Total Expenditures** | **-** | **-** | **$79,892** | **-** | **-** | **-** | **$79,892** |
| | | | | | | | |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Charges for Services | - | - | 20,073 | - | - | - | 20,073 |
| **Total Revenues** | **-** | **-** | **$20,073** | **-** | **-** | **-** | **$20,073** |
| **Services & Supplies** | | | | | | | |
| Intra-agency Charges | - | - | 20,073 | - | - | - | 20,073 |
| Other Services and Supplies | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **$20,073** | **-** | **-** | **-** | **$20,073** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 20,073 | - | - | - | 20,073 |
| **Total Expenditures** | **-** | **-** | **$20,073** | **-** | **-** | **-** | **$20,073** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Charges for Services | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Employee Recruitment and Develop | - | - | - | - | - | - | - |
| Dues and Subscriptions | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 092 - Personal Services Adjustments**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Vacancy Savings | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 096 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 32,615,126 | - | - | - | - | - | 32,615,126 |
| Charges for Services | - | - | (14,801,885) | - | - | - | (14,801,885) |
| Transfer In - Intrafund | - | - | 17,311,258 | - | - | - | 17,311,258 |
| **Total Revenues** | **$32,615,126** | **-** | **$2,509,373** | **-** | **-** | **-** | **$35,124,499** |
| **Transfers Out** | | | | | | | |
| Transfer Out - Intrafund | - | - | - | - | - | - | - |
| **Total Transfers Out** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 17,167,471 | - | 1,269,183 | - | - | - | 18,436,654 |
| Temporary Appointments | 5,844 | - | 33,370 | - | - | - | 39,214 |
| Overtime Payments | 1,526 | - | - | - | - | - | 1,526 |
| Shift Differential | - | - | - | - | - | - | - |
| All Other Differential | 1,548 | - | - | - | - | - | 1,548 |
| Empl. Rel. Bd. Assessments | 9,363 | - | 763 | - | - | - | 10,126 |
| Public Employees' Retire Cont | 2,941,312 | - | 217,415 | - | - | - | 3,158,727 |
| Pension Obligation Bond | 954,464 | - | 18,642 | - | - | - | 973,106 |
| Social Security Taxes | 1,314,008 | - | 99,655 | - | - | - | 1,413,663 |
| Unemployment Assessments | 19,525 | - | 692 | - | - | - | 20,217 |
| Worker's Comp. Assess. (WCD) | 7,398 | - | 633 | - | - | - | 8,031 |
| Mass Transit Tax | 103,058 | - | 7,816 | - | - | - | 110,874 |
| Flexible Benefits | 6,157,338 | - | 517,332 | - | - | - | 6,674,670 |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Personal Services** | | | | | | | |
| Vacancy Savings | (321,712) | - | (62,928) | - | - | - | (384,640) |
| **Total Personal Services** | **$28,361,143** | **-** | **$2,102,573** | **-** | **-** | **-** | **$30,463,716** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 32,243 | - | 3,238 | - | - | - | 35,481 |
| Out of State Travel | 19,980 | - | 1,711 | - | - | - | 21,691 |
| Employee Training | 113,655 | - | 10,089 | - | - | - | 123,744 |
| Office Expenses | 363,300 | - | 51,528 | - | - | - | 414,828 |
| Telecommunications | 368,420 | - | 35,225 | - | - | - | 403,645 |
| Data Processing | 14,068 | - | 1,384 | - | - | - | 15,452 |
| Publicity and Publications | 7,392 | - | - | - | - | - | 7,392 |
| Professional Services | 313,732 | - | 6,048 | - | - | - | 319,780 |
| Attorney General | 1,189,054 | - | 87,417 | - | - | - | 1,276,471 |
| Employee Recruitment and Develop | 4,944 | - | 131 | - | - | - | 5,075 |
| Dues and Subscriptions | 6,105 | - | - | - | - | - | 6,105 |
| Facilities Rental and Taxes | 6,740 | - | 2,018 | - | - | - | 8,758 |
| Facilities Maintenance | 3,561 | - | - | - | - | - | 3,561 |
| Agency Program Related S and S | 595,448 | - | 39,938 | - | - | - | 635,386 |
| Intra-agency Charges | - | - | - | - | - | - | - |
| Other Services and Supplies | 1,006,853 | - | 158,272 | - | - | - | 1,165,125 |
| Expendable Prop 250 - 5000 | 563 | - | 4,155 | - | - | - | 4,718 |
| IT Expendable Property | - | - | 1,965 | - | - | - | 1,965 |
| **Total Services & Supplies** | **$4,046,058** | **-** | **$403,119** | **-** | **-** | **-** | **$4,449,177** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 106 - Consolidate Collections**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 128,029 | - | 3,280 | - | - | - | 131,309 |
| Telecommunications Equipment | 77,314 | - | 401 | - | - | - | 77,715 |
| Data Processing Hardware | 2,582 | - | - | - | - | - | 2,582 |
| **Total Capital Outlay** | **$207,925** | **-** | **$3,681** | **-** | **-** | **-** | **$211,606** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 32,615,126 | - | 2,509,373 | - | - | - | 35,124,499 |
| **Total Expenditures** | **$32,615,126** | **-** | **$2,509,373** | **-** | **-** | **-** | **$35,124,499** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 175 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **175** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 174.56 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **174.56** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 107 - FIDM ongoing costs**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 214,500 | - | - | - | - | - | 214,500 |
| Transfer In - Intrafund | - | - | 71,500 | - | - | - | 71,500 |
| **Total Revenues** | **$214,500** | **-** | **$71,500** | **-** | **-** | **-** | **$286,000** |
| **Services & Supplies** | | | | | | | |
| Agency Program Related S and S | 214,500 | - | 71,500 | - | - | - | 286,000 |
| **Total Services & Supplies** | **$214,500** | **-** | **$71,500** | **-** | **-** | **-** | **$286,000** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 214,500 | - | 71,500 | - | - | - | 286,000 |
| **Total Expenditures** | **$214,500** | **-** | **$71,500** | **-** | **-** | **-** | **$286,000** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Collections Division**
**Cross Reference Number: 15000-007-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (69,688) | - | - | - | - | - | (69,688) |
| Transfer In - Intrafund | - | - | (40,049) | - | - | - | (40,049) |
| **Total Revenues** | **($69,688)** | **-** | **($40,049)** | **-** | **-** | **-** | **($109,737)** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | (69,688) | - | (35,900) | - | - | - | (105,588) |
| Attorney General | - | - | (4,149) | - | - | - | (4,149) |
| **Total Services & Supplies** | **($69,688)** | **-** | **($40,049)** | **-** | **-** | **-** | **($109,737)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (69,688) | - | (40,049) | - | - | - | (109,737) |
| **Total Expenditures** | **($69,688)** | **-** | **($40,049)** | **-** | **-** | **-** | **($109,737)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-007-00-00-00000**

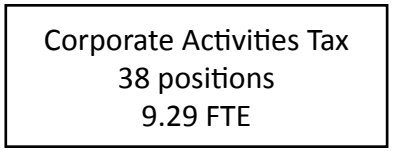
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Charges for Services | - | 20,311,377 | 20,311,377 | 20,458,329 | 20,390,986 | 1,589,998 |
| Transfer In - Intrafund | - | - | - | 2,580,873 | 2,546,188 | 17,342,709 |
| Transfer Out - Intrafund | - | (1,589,998) | (1,589,998) | (1,589,998) | (1,589,998) | - |
| **Total Other Funds** | **-** | **$18,721,379** | **$18,721,379** | **$21,449,204** | **$21,347,176** | **$18,932,707** |

# Corporate Activities Tax Program

Organizational chart

2019–21 Legislatively Adopted Budget

38 positions 9.29 FTE

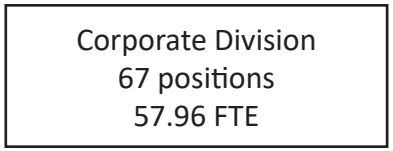


# Corporate Division

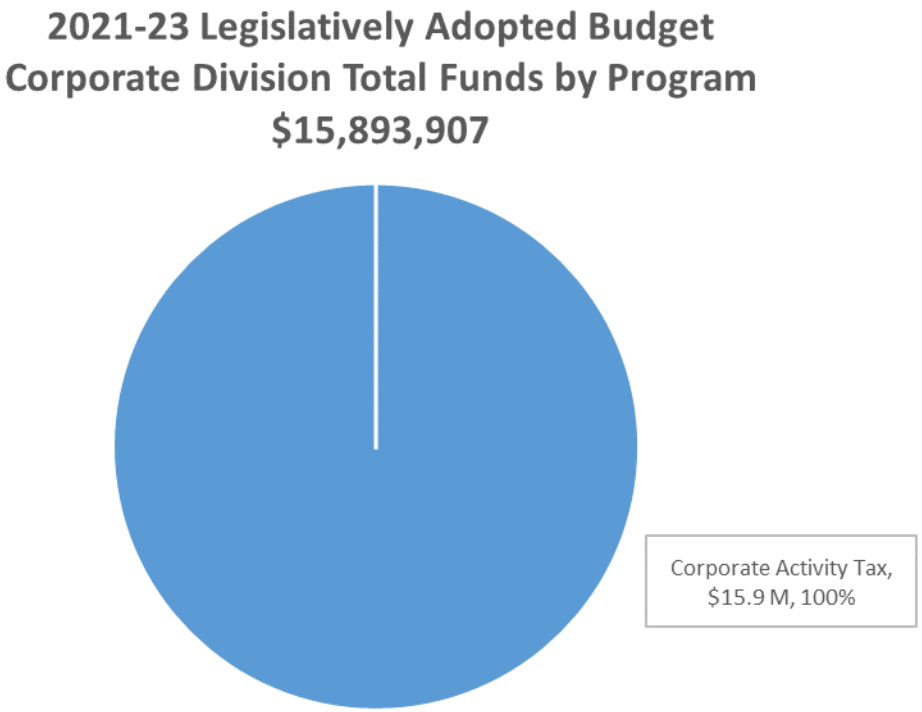
Organizational chart

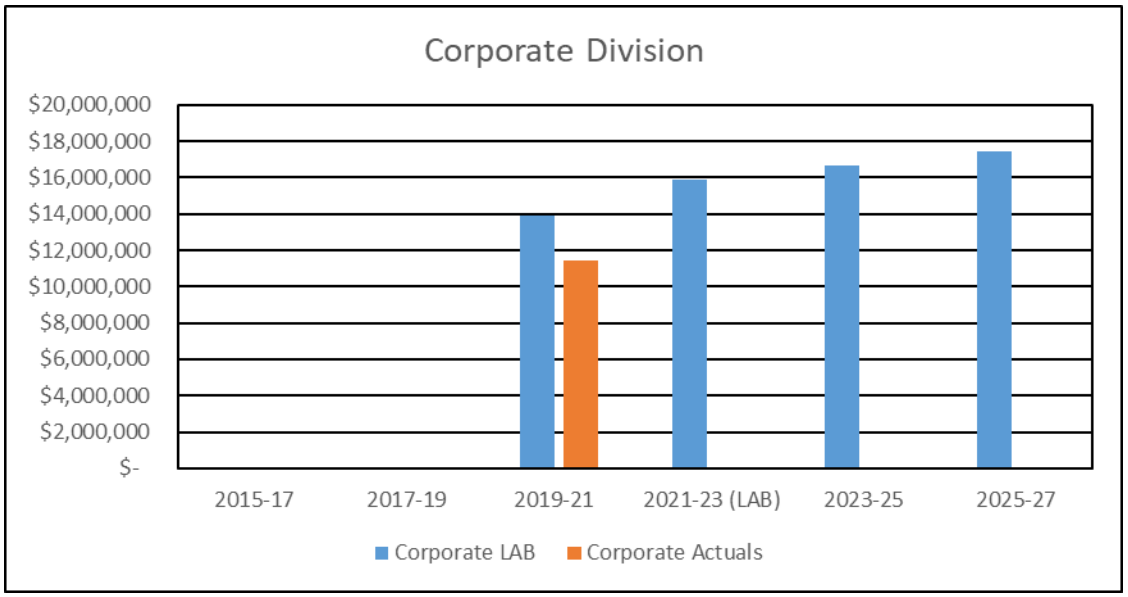
2021–23 Legislatively Adopted Budget

67 positions 57.96 FTE



## Corporate Division






| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Corporate** | LAB | | | $ 13,945,315 | $ 15,893,907 | $ 16,648,195 | $ 17,449,536 |
| | Actuals | | | $ 11,441,708 | | | |

**Program Overview**

ORS Chapter 317A establishes the Corporate Activity Tax (CAT) of $250 plus 0.57 percent on Oregon commercial activity over $1 million after a 35 percent subtraction for either cost inputs or labor. Revenue from the CAT is required to be deposited into the Fund for Student Success after certain administrative and operating expenses. The CAT is the only tax program in the Department of Revenue (DOR) Corporate Division.

**Program Funding Request**

| Corporate Division | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 2,789,362 | $ 1 | $ 2,789,363 | 38 | 9.29 |
| CSL 21-23 | $ - | $ 20,682 | $ 20,682 | 0 | - |
| ARB 21-23 | $ - | $ 5,145,514 | $ 5,145,514 | 21 | 17.76 |
| GB 21-23 | $ - | $ 4,668,812 | $ 4,668,812 | 21 | 17.76 |
| LAB 21-23 | $ - | $ 15,893,907 | $ 15,893,907 | 67 | 57.96 |
| Difference | $ (2,789,362) | $ 15,893,906 | $ 13,104,544 | 29 | 48.67 |
| % change | -100.0% | 100.0% | 469.8% | 76.3% | 523.9% |

**Program Description**

Initial Legislative Revenue Office estimates gathered during the 2019 legislative session projected there will be about 40,000 taxpayers subject to the CAT. These returns do not follow federal or state income or excise tax laws and therefore generally will not tie to precedents or trends from those tax laws. Instead, the CAT will stand alone, and over time, will create its own set of precedents through data from returns filed and court decisions.

Most of the taxes DOR administers are reported and paid voluntarily by taxpayers. A critical role of division resources is to support voluntary compliance for this stream of revenue by developing forms, assisting taxpayers and representatives, interpreting laws and rules, and processing tax returns. A large part of this work involves getting forms and systems ready for filing season, partnering 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 will manually process returns that can’t be processed by the system due to incomplete or mismatched information. Many times, the issue may be resolved without notifying the taxpayer, though in some instances, it will be necessary to contact the taxpayer for more information to complete processing of the return. These circumstances are assumed based on current tax programs. However, since CAT is a new program heading into its first processing season, there is some element of the unknown. Staff are ready to identify and handle any new issues that may arise.

Customer service is a key to supporting voluntary compliance. The Corporate Division has a direct phone number for taxpayers or representatives with questions. The division also has a direct email and its own webpage on the department’s website for helpful information for taxpayers and representatives.

The policy unit plays a vital role in administering the tax program by being a resource for the rest of the division, providing assistance to taxpayers, monitoring federal and state legislation for impacts on programs, and updating and promulgating administrative rules. The focus during the first biennia of this tax program is on developing administrative rules, other written guidance, forms, publications, instructions, and stakeholder outreach. Starting at the end of the first biennia and into the future, this unit will also be responsible for holding conference-level appeals that stem from enforcement.

To ensure knowledge of best practices and uniformity initiatives while using the best data possible, the section partners with other states and the IRS, as well as the Federation of Tax Administrators and Multi-State Tax Commission. These relationships provide leads for enforcement work, opportunities to learn from what other states are doing, and the ability to follow concepts from uniform model statutes and rules, where appropriate. Uniform model statutes and rules are not in place for taxes other than income and sales taxes at this time, but much can still be learned and adopted from the concepts therein. Overall, these resources will provide the opportunity to share and learn from other tax agencies.

Enforcement work to ensure compliance is another important aspect to administering this tax program. This will start when the return is filed. Staff will identify potential errors and correct them before the return is processed. Refund requests will also be analyzed by risk score so that large or unusual refunds are reviewed for accuracy. Following this, the plan is to analyze and use available information such as federal tax information and Oregon tax information, along with the department's discovery system, to identify returns for audit and taxpayers who have not filed but are required to do so. As staff continue to use the discovery system and generate results, they will refine and update their methods of selecting cases and determine what tax information offers the best information for these functions. Much of this is still unknown at this time since the CAT has a different tax base from federal and other state taxes. Processes will be adjusted as lessons are learned about what works best for this new program.

Filing enforcement leads will be more complicated with the CAT, because the tax base is different from federal and other state taxes. Thus, auditors initially will be needed 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 where there is an opportunity for growth as more data is gathered and produced for the discovery system to use.

Oregon CAT audits will focus on issues specific to this new program. These issues may include, but not be limited to, apportionment, nexus, commercial activity, and exclusions. 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 audits may be conducted at the taxpayer's business headquarters, both in and outside of Oregon, 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. Staff will adjust processes to what fits this new program best as lessons are learned.

The first path for appeal is an administrative appeal with the department and provides the chance to take a second look at the application of the statutes to the individual facts and circumstances. Auditors and conference officers in the policy unit will fill this role. They will 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 the Department of Justice will generally be sought. Appeals at the court level will likely take a year or more to resolve depending on the number and complexity of issues involved.

Starting in the 2021–23 biennium, collections resources for this program will be in the Collections Division and will follow the policies and procedures in place for all tax program collections.

Implementation of the CAT required partnering with many other areas of the department including collections, other tax program policy and management groups, Finance, Human Resources, IT, Communications, and more. Staff worked with collections and other tax program policy and management groups to gather input to ensure the system is built in a way that optimizes the success of the processes and policies in place and that decisions made for the CAT didn't have adverse downstream effects on these areas. The team worked with the department's Finance Division to help track its budget projections and expenditures and to ensure the financial data in department systems was developed in a way that supports finance's activities, such as the transfer of CAT funds to the Department of Education and the Fund for Student Success. Human Resources recruited the positions funded by the CAT, while IT made sure all new staff have the equipment necessary to do their jobs. Communications helped flesh out the expansive communications plan, which included meetings around the state, news releases, Twitter activity, and more. The partnerships with both of those areas, whose staff expanded due to CAT-funded positions and those areas who did not, have been key to the successful implementation of the program.

The predominant costs for the section are personal services that are needed to complete the effective and efficient administration of the tax program. Other costs include training, travel to educational conferences, and travel for out-of-state audits.

**Program Justification and Link to Long-Term Outcomes**

Taken together, the division's work follows the agency priorities as described below and is in line with the governor's long-term focus of excellence in state government. The CAT program has put a large emphasis on partnering and outreach. Management and policy staff have worked closely with industry leaders and representatives on multiple policy issues and administrative rule development. The program has used many tools to reach as many affected parties as possible. These are just a couple of examples of the partnering and outreach by the CAT program. The section is striving to provide the tools and information necessary for taxpayers to comply with the CAT program, check compliance when necessary, make needed improvements to taxpayer assistance, and ensure staff and managers have what they need to provide top-notch service to taxpayers, stakeholders, and partners. The CAT program also links to the governor's long-term priority of a seamless system of education as all receipts from this program, less administrative costs, go to the Fund for Student Success.

The Corporate Division supports the agency's strategic priorities of optimizing collection efforts, enhancing taxpayer assistance, and cultivating operational excellence. After implementation is complete, this program is estimated to provide approximately $2.2 billion to the Fund for Student Success each biennium, supporting state school systems, while costing only a fraction of that, approximately $18.3 million paid directly from CAT

receipts. This program supports the department's mission of making revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. This program supports optimizing collection efforts by establishing effective enforcement processes and tools and continuing to evaluate them for any enhancement, thereby improving results.

This program supports enhancing taxpayer assistance in many ways. Establishing a direct phone line and email addresses to program staff ensures timely receipt of questions from the public. Staff implemented standards for response times and will continue to add to those as the program continues to mature. There is a great amount of information on the Department of Revenue website to help taxpayers find the information they need. Forms of communication for our outreach include, but are not limited to, in-person presentations around the state, webinars, phone conferences, social media, a direct email box to receive questions, a listserv to send information to subscribers, and more. New information is published and shared as soon as possible, while continuing to be open to new ideas to get information to the public in ways that best meet their needs.

The department supports cultivating operational excellence through the successful implementation of the CAT program. The CAT program also supports this priority through implementation of agency and industry best practices, as well as promoting a mindset of continuous improvement. The section is focused on developing measures and reports for the program that provide meaningful information. Time and energy are being invested in staff to create and support a healthy, productive work environment through positive, regular communication and building a safe environment for open discussion and idea sharing.

**Program Performance**
The CAT program is new and therefore there is currently no program performance to report. The first returns are due on April 15, 2021 and taxpayers can request a six-month extension of time to file. Until the filing deadlines have passed and the returns have been processed, there will not be official revenue dollars to report.

**Enabling Legislation/Program Authorization**
Oregon Revised Statutes (ORS) Chapter 317A require the department to administer the taxes for which this section is responsible. This ORS chapter contains 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 Corporate Division is funded directly from collected CAT revenues.

**Significant Proposed Program Changes from 2019–21**

**Policy Package 105—Remaining Corporate Activity Tax Positions**

This POP is intended to request the positions that were described in the 2019 legislative session as a part of the CAT legislation that had start dates of July 2021 or later. During the 2019 legislative session, House Bills 3427 and 2164 were passed creating the Corporate Activity Tax program. House Bill 5047 passed a General Fund budget for the new tax program, including positions to be hired between the dates of July 1, 2019 and April 30, 2020. The department was asked to return in the 2020 short session to finalize a budget request for Other Fund limitation covering additional positions and expenditures for the rest of the biennium: May 1, 2020 through June 30, 2021. The Corporation Division is now taking the last step of requesting the additional positions that start on or after July 1, 2021 to complete staffing for the CAT program.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 21 |
| FTE | 17.76 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $5,118,048 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 21 |
| FTE | 17.76 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $4,642,013 |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 39 |
| FTE | 29.50 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $4,349,727 |

**Quick Modules Maintenance and Support—Policy Option Package 113**

In 2017 and 2019, the Legislature funded the Processing Center Modernization Project. The project rolled out over three years, 2018–21, and successfully replaced the agency's front-end paper return and payment processing systems. The old systems were unsupported and past their life expectancy. The project procured and configured the high-speed, more efficient system called Quick Modules. Combining technologies such as high-speed scanning, optical and intelligent character recognition (OCR/ICR), and guided key-from-image data entry, the agency largely has been able to eliminate the need to retain paper copies of documents and increase control over taxpayer information. This package seeks permanent funding for ongoing contracted vendor support costs and data processing costs at ETS for Quick Modules.

**Agency Request Budget**

**Staff Impact**

None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $6,784 |

**Governor's Budget**

**Staff Impact**

None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $6,784 |

**Legislatively Adopted Budget**

**Staff Impact**

None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $6,784 |

## Corporate 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 for the 2019–21 biennium.

**How Achieved**
This package phases out one-time funds approved in the 2019–21 biennium associated with the implementation of the Corporate Activity Tax.

**Agency Request Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,136,653) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
None.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,136,653) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,136,653) |
| Other Funds | $ 0 |

**2023–25 Fiscal Impact**
None.

## Corporate Division

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with the Chief Financial Office and Legislative Fiscal Office, the Department of Revenue (DOR) adjusted specific budget line items to reflect its operations and current spending more accurately.

**How Achieved**
The department adjusted specific budget line items to more accurately reflect its operations and current spending. In addition, the department eliminated payroll processing within the department and now uses the Department of Administrative Services shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None

**Revenue Source**
General Fund
Other Funds 20,681

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**
General Fund
Other Funds 20,681

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**
General Fund
Other Funds 20,681

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Corporate Division

**Essential Package 087—August 2020 Special Session**

**Package Description**

**Purpose**
This package updates legislative actions from the 2020 Second Special Session.

**How Achieved**
The department adjusted based on legislative action at 2020 Second Special Session to provide supplemental resources for the implementation of the Corporate Activities Tax program by increasing the Other Funds expenditures limitation by $11,536,915 and authorizing the establishment of 28 positions (28.46 FTE) for the Corporate Division which houses the program.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 28 |
| FTE | 28.46 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $ 11,536,915 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Corporate Division

**Essential Package 096—Statewide Adjustment DAS Charges**

**Package Description**

**Purpose**
This package represents adjustments to state government service charges and Department of Administrative Services pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($ 667) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None

## Corporation Division

**Policy Package 105—Remaining Corporate Activity Tax Positions**

**Purpose**
This policy options package (POP) is intended to request the positions that were described in the 2019 legislative session as a part of the Corporate Activity Tax (CAT) legislation that had start dates of July 2021 or later. During the 2019 legislative session, House Bills 3427 and 2164 were passed creating the CAT program. House Bill 5047 passed a General Fund budget for the new tax program, including positions to be hired between the dates of July 1, 2019 and April 30, 2020. The department was asked to return in the 2020 short session to finalize a budget request for Other Funds limitation covering additional positions and expenditures for the rest of the biennium: May 1, 2020 through June 30, 2021. The Corporation Division is now taking the last step of requesting the additional positions that start on or after July 1, 2021 to complete staffing for the CAT program.

**What would this POP do and how would it be implemented?**
This POP will allow the agency to hire the remaining positions needed to administer the CAT program. This request includes the following:

- One permanent principal executive manager D (PEMD) audit manager.
- Two permanent operations and policy analyst 3 (OPA3) positions to perform program analytics and discovery functions.
- Eight permanent tax auditor 2 (TA2) positions to conduct audits of the CAT program returns.
- Four permanent TA2 positions to work as conference officers.
- Two permanent TA2 positions to conduct filing enforcement work.
- Two permanent revenue agent 1 (RA1) positions to conduct first-level collections work.
- Two permanent revenue agent 2 (RA2) positions to conduct second-level collections work.

The PEMD, two OPA3s, and 14 TA2 positions would be hired into the CAT program in the Business Division. The four revenue agent positions would be hired into the Tax Collection Section of the Collections Division.

**Why does Revenue propose this POP?**
The purpose of this POP is to complete the request that was originally submitted in the 2019 legislative session. These positions are necessary to perform enforcement activities for the CAT program. They were not requested to be funded until CAT program work existed for them. With the first tax return due on April 15, 2021, these positions need to be hired by October 1 and December 1, 2021 to complete training in time for compliance activity to be at full capacity by April and June 2022.

The PEMD position will manage audit staff and the program OPA3s. This position will coordinate the audit program and audit policy decisions for the CAT.

The OPA3 positions will focus on audit and filing enforcement operations for the CAT program. They will coordinate enforcement discovery work in GenTax to ensure enforcement staff have appropriate leads to work. They will also take the lead on data reporting for the audit and filing enforcement activities for the section.

The TA2 CAT audit positions will conduct audits for the new and complex CAT program. They will communicate with taxpayers and professionals to ensure accurate reporting on the CAT returns.

The TA2 conference officer positions will work appeals generated from audit deficiencies or complex issues arising from return processing adjustments. The department is expecting a high number of appeals, especially in the first few years as it works through policy issues related to this new and complex tax program.

Two of the TA2 positions will work filing enforcement cases for the program. These positions will locate taxpayers who are unwilling to comply with, or unaware of, their filing obligations under this new tax and educate them on their filing requirements. They will also establish estimated return assessments when true returns are not filed, per the department's statutory authority.

The RA1 and RA2 positions will perform collections activities on delinquent amounts for the CAT program. The department is estimating roughly the same number of delinquent accounts for the CAT program as exists for the corporate income and excise tax programs.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes or strategy?**
This policy option package will impact three of the agency's goals within two of the agency's three priority areas: optimize collection efforts and cultivate operational excellence. Agency goal one focuses on enforcement processes and compliance activities, goal three focuses on collection activities, and goal seven focuses on successfully implementing new programs while promoting a mindset of continuous improvement.

Goal one focuses on compliance areas with the greatest risk, which include filing enforcement and collections activities. This POP will provide dedicated resources for these activities so the resources that are focused on other activities within the CAT program, as well as those in other tax programs, are able to continue focusing on the work for other activities and programs.

Goal three focuses on integrating the CAT program into the overall Collections Division processes. This creates consistency and efficiencies that allow CAT taxpayers to experience the same collections processes as they would with any other tax program's collections processes. This also allows for the collection of CAT accounts to be combined with other accounts currently under collection for the same taxpayer.

Goal seven focuses on the implementation of new tax programs, such as the CAT. Hiring these final positions will bring resources together that are required for full implementation of all activities related to this large and complex tax program. Without these positions, changes to the

implementation are necessary to account for the gap in resources. Other tax programs and other activities within the current CAT program may be impacted.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
This POP is not linked to a specific performance measure. The department will measure the success of this POP through measuring the work output, examining quality and quantity as appropriate.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
The department considered having an earlier start date for these 21 positions but rejected that alternative because there would not be work for these positions during the 2019–21 biennium. The first return for CAT is due April 15, 2021 and there is a potential six-month extension to file. Assumptions are that many taxpayers will request this for the first year. Because of this timing, these positions need to be hired by October 1 and December 1, 2021 to complete training in time for compliance activity to be at full capacity by April and June 2022.

The department considered hiring most tax auditors in 2023 in order to begin compliance activity after two to three returns had been filed by taxpayers. This alternative was rejected because with a tax that is so new and complex, it was determined it would be better to start auditing early. By beginning audits shortly after the first returns have been filed, the department has the opportunity to provide early guidance to taxpayers and professionals, and to work with them while their documentation is easy to access.

**What would be the adverse effects of not funding this POP?**
Not funding this POP would leave a gap in the compliance efforts for the CAT program. The department would need to divert previously authorized TA2 positions from conducting audits to responding to appeals. Filing enforcement work would not have any dedicated positions and therefore would either not be completed or would require diverting more positions away from audits to complete this workload. In addition, the number of auditors available for audits would be significantly less than what is needed to provide adequate enforcement coverage for a program of this size.

Without the program OPA3s and the audit manager, the task of audit and filing enforcement discovery would fall to other audit staff or the policy and systems manager, reducing the amount of time available to focus on policy work and audits. The quality of audit and filing enforcement leads could be reduced without dedicated trained staff to do the work. In addition, policy or systems OPA3s would have to take time away from their normal workload to work on program-related operations and data analysis activities.

There would be no additional collections positions to work the CAT collection cases. This would put a greater burden on the Collections Division, resulting in fewer cases in active collections for other General Fund and Other Funds tax programs, in order to handle the workload from the CAT program.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
The Department of Education, Oregon school districts, and early learning providers and tribal nations would be impacted as the costs for these positions would likely be taken from the CAT receipts, therefore reducing the amount transferred into the Student Success Fund.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
This POP provides the final requested resources needed by the department to successfully support HB 3427 (2017), which established the CAT. Funds raised by the CAT are dedicated to the Fund for Student Success. This provides funding for equity based investments such as: increasing learning time, decreasing class size, offering a well-rounded education, student health or safety, establishing an American Indian or Alaskan Native education plan, establishing a Latinx education plan, establishing summer learning programs, increasing educator diversity, and establishing the Early Childhood Equity Fund. If this POP is not approved, these programs are in danger of not being funded in whole or in part, affecting the equity goals established in the implementing legislation.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? 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.**
Funding 21 new positions will impact Central Services. These positions will need computers, chairs, phones, and other items related to new positions. No new facilities will be required as there is enough space in the current offices for these positions. The PEMD and TA2 positions could be located in any of the Department of Revenue locations, including field offices. The remaining positions will be

located in the main Salem office. However, additional staffing in the central services units will not be necessary as funding for positions in those areas was previously allocated in the 2019–21 biennium.

c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**
None.

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.**
Estimated number of positions:

| Title | # of Positions | Number of Months in 2021-23 biennium | Position Type | Focus |
|---|---|---|---|---|
| TA2 | 4 | 21 | Permanent | Conference appeals |
| TA2 | 2 | 21 | Permanent | Filing enforcement |
| TA2 | 8 | 18 | Permanent | Audit |
| PEMD | 1 | 21 | Permanent | Audit manager |
| OPA3 | 2 | 18 | Permanent | Program operations |
| RA1 | 2 | 21 | Permanent | Collection |
| RA2 | 2 | 21 | Permanent | Collection |

These will be new full-time positions. Each position is expected to be permanent and will work either 18 or 21 months of the biennium.

e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**
There will be no modifications to computer systems or processes due to these positions, and no additional outreach will be needed. The training program and materials will have been created during the 2019–21 biennium. There may be a need for additional technical support depending into what office the positions are hired. The assumption is collection positions will be hired into the Salem office, but the audit positions will be hired into the office where the best candidate is located.

The auditor positions will take approximately 12 months, with the remaining positions taking approximately six months to be proficient at the duties they will perform.

f. **What are the ongoing costs?**
Ongoing costs include salaries for 21 additional permanent positions. Revenue anticipates the potential for additional travel costs and overtime for the audit and collection positions. Additional vehicles might need to be secured to allow for the increased travel expected from the collectors and filing enforcement auditors. Supplies for the staff and additional mailing costs for the increased number of assessments, liens, garnishments, etc., will also be necessary.

g. **What are the potential savings?**
There will be increased tax revenues due to increased compliance work of the new staff. In addition, increased contact with taxpayers will result in increased voluntary compliance. In terms of budget, there would not be increased savings. Funding this POP would result in assigning additional Other Funds limitation to the department.

h. **Based on these answers, is there a fiscal impact?**
Yes.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 21 |
| FTE | 17.76 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $5,118,048 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 21 |
| FTE | 17.76 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $4,642,013 |

**2023–25 Fiscal Impact**

Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 39 |
| FTE | 29.50 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $4,349,727 |

**2023–25 Fiscal Impact**

Actions approved in this package will be part of the base budget for 2023–25.

## Corporate Division

**Policy Package 113— Quick Modules Maintenance and Support**

**Purpose**
In 2017 and 2019, the Legislature funded the Processing Center Modernization Project (PCM). The project rolled out over three years, 2018 through 2021, and successfully replaced the agency's front-end paper return and payment processing systems. The old systems were unsupported and past their life expectancy. The project procured and configured the high speed and more efficient system called Quick Modules. Combining technologies such as high-speed scanning, optical and intelligent character recognition (OCR/ICR), and guided key-from-image data entry has allowed the agency to largely eliminate the need to retain paper copies of documents and increase its control over taxpayer information. This package seeks permanent funding for ongoing contracted vendor support costs and data processing costs at ETS for Quick Modules.

**What would this policy option package (POP) do and how would it be implemented?**
The Department of Revenue (DOR) administers more than 40 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 Processing Center handles more than 3 million paper tax returns and payments annually. Reliable systems, trained staff, and efficient processes are critical to completing this work successfully.

In 2017 and 2019, the Legislature funded the Processing Center Modernization 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 created security risks and information technology support difficulties because Microsoft no longer supports Windows XP. The project replaced the aging systems, automated some processes, and improved processing efficiency.

The project was implemented in three phases from 2018 through 2021. The agency managed this project with its primary partner, Fairfax Imaging Inc., the producer and implementer of the Quick Modules system. In addition, DOR had a PCM project team led by a project manager and business analyst who worked closely with the Office of the State Chief Information Officer to manage the project through the stage gate process. The agency also hired a quality assurance vendor, Hittner and Associates, who actively monitored and reported on the execution of the project. The project is nearly complete with its last major implementation milestone scheduled for August 24, 2020.

This POP requests funding for ongoing support services and data processing costs. Permanent funding is requested for ongoing contracted vendor support payments and Enterprise Information Services (EIS) charges for Quick Modules. Vendor support costs include system support, 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 the system continues to operate efficiently and effectively.

**Why does DOR propose this POP?**
The agency is proposing this POP to provide ongoing support and maintenance for the front-end system in which the Legislature has invested. With ongoing support and maintenance, this new system will be up to date and meet the tax processing needs of the state into the foreseeable future.

**How does this further the agency's mission or goals? How does this further the program funding team outcomes or strategies?**
This POP 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 increases processing speed and adds technological advancements such as intelligent character and optical recognition. It also reduces the need to retain paper copies of documents and ensures a higher-level control over taxpayer information. These represent a few of the anticipated improvements in effectiveness.

**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.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
The alternative to funding maintenance and support for Quick Modules would be to discontinue these services at the end of the current contract. Within a few years the agency will then find itself in a similar situation to where it was before seeking the new system. The version of software currently in use will become outdated and eventually unsupported. Additionally, most of the funding requested in this POP is for EIS data usage costs. To eliminate these costs, the agency would need to discontinue use of Quick Modules altogether. This would mean discontinuing the processing of all check payments received by the agency, about 26 percent of the total dollars received, and moving all paper tax return processing to a direct-key process into GenTax, the agency's core accounting system.

**What would be the adverse effects of not funding this POP?**
If funding is not continued for support services, the agency will be left with an unsupported system. As updates and upgrades become available, the agency won't be able to install them, or it will be costly at the time they are available. This would result in the agency falling back to the same situation that sparked the PCM project. Failure of the front-end system, due to outdated technology, could cause check payment and return processing to be slowed, if not stalled. Such a failure of the payment and 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 with the solution vendor.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
Having a current and optimally performing system to track and collect taxes will help to ensure that all taxpayers are treated with the same care and consideration. In addition, maximizing efficient revenue collection increases funding for services for Oregonians.

**What assumptions affect the pricing of this POP?**
Support services from Fairfax Imaging Inc. have already been contracted. Data processing costs are estimates based on expected EIS rates.

**Implementation Date(s):** July 1, 2021

**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.**
No.

**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 costs include vendor support services and state Data Center charges.

| Support Costs | | | | |
|---|---|---|---|---|
| Quarter | Software Maintenance | Software Maintenance (CAT) | SDC Costs | Costs by Quarter |
| Sep – 21 | | | $ 39,664 | $ 39,664 |
| Dec – 21 | $ 51,353 | $ 3,342 | $ 39,664 | $ 94,359 |
| Mar – 22 | | | $ 39,664 | $ 39,664 |
| Jun – 22 | | | $ 39,664 | $ 39,664 |
| Sep – 22 | | | $ 39,664 | $ 39,664 |
| Dec – 22 | $ 52,893 | $ 3,442 | $ 39,664 | $ 95,999 |
| Mar – 23 | | | $ 39,664 | $ 39,664 |
| Jun – 23 | | | $ 39,664 | $ 39,664 |
| **Expense Totals** | **$ 104,246** | **$ 6,784** | **$ 317,312** | **$ 428,342** |

**g. What are the potential savings?**
None.

**h. Based on these answers, is there a fiscal impact?**
Yes.

**Agency Request Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $6,784 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $6,784 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | $6,784 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

## Corporate Division

### Package 810—Statewide Adjustments

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($ 20,201) |

**2023–25 Fiscal Impact**
Fully phased in.

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Personal Services** | | | | | | | |
| Mass Transit Tax | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 022 - Phase-out Pgm & One-time Costs**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (1,136,653) | - | - | - | - | - | (1,136,653) |
| **Total Revenues** | **($1,136,653)** | **-** | **-** | **-** | **-** | **-** | **($1,136,653)** |
| **Personal Services** | | | | | | | |
| Mass Transit Tax | (6,393) | - | - | - | - | - | (6,393) |
| **Total Personal Services** | **($6,393)** | **-** | **-** | **-** | **-** | **-** | **($6,393)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | (3,591) | - | - | - | - | - | (3,591) |
| Employee Training | (16,128) | - | - | - | - | - | (16,128) |
| Office Expenses | (313,341) | - | - | - | - | - | (313,341) |
| Telecommunications | (29,232) | - | - | - | - | - | (29,232) |
| Data Processing | (6,126) | - | - | - | - | - | (6,126) |
| Attorney General | (365,274) | - | - | - | - | - | (365,274) |
| Facilities Rental and Taxes | (150,448) | - | - | - | - | - | (150,448) |
| Agency Program Related S and S | (118,800) | - | - | - | - | - | (118,800) |
| Expendable Prop 250 - 5000 | (5,544) | - | - | - | - | - | (5,544) |
| IT Expendable Property | (33,264) | - | - | - | - | - | (33,264) |
| **Total Services & Supplies** | **($1,041,748)** | **-** | **-** | **-** | **-** | **-** | **($1,041,748)** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | (88,512) | - | - | - | - | - | (88,512) |
| **Total Capital Outlay** | **($88,512)** | **-** | **-** | **-** | **-** | **-** | **($88,512)** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Corporate Division**

**Pkg: 022 - Phase-out Pgm & One-time Costs** **Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (1,136,653) | - | - | - | - | - | (1,136,653) |
| **Total Expenditures** | **($1,136,653)** | **-** | **-** | **-** | **-** | **-** | **($1,136,653)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 031 - Standard Inflation**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Office Expenses | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 060 - Technical Adjustments**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Corporate Activity Tax | - | - | 20,681 | - | - | - | 20,681 |
| **Total Revenues** | **-** | **-** | **$20,681** | **-** | **-** | **-** | **$20,681** |
| **Services & Supplies** | | | | | | | |
| Intra-agency Charges | - | - | 20,681 | - | - | - | 20,681 |
| **Total Services & Supplies** | **-** | **-** | **$20,681** | **-** | **-** | **-** | **$20,681** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 20,681 | - | - | - | 20,681 |
| **Total Expenditures** | **-** | **-** | **$20,681** | **-** | **-** | **-** | **$20,681** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 087 - August 2020 Special Session**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Corporate Activity Tax | - | - | 11,536,915 | - | - | - | 11,536,915 |
| **Total Revenues** | **-** | **-** | **$11,536,915** | **-** | **-** | **-** | **$11,536,915** |
| | | | | | | | |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | 5,822,704 | - | - | - | 5,822,704 |
| Empl. Rel. Bd. Assessments | - | - | 2,318 | - | - | - | 2,318 |
| Public Employees' Retire Cont | - | - | 997,430 | - | - | - | 997,430 |
| Social Security Taxes | - | - | 445,446 | - | - | - | 445,446 |
| Worker's Comp. Assess. (WCD) | - | - | 1,837 | - | - | - | 1,837 |
| Flexible Benefits | - | - | 1,527,687 | - | - | - | 1,527,687 |
| Reconciliation Adjustment | - | - | (1,164,128) | - | - | - | (1,164,128) |
| **Total Personal Services** | **-** | **-** | **$7,633,294** | **-** | **-** | **-** | **$7,633,294** |
| | | | | | | | |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 37,804 | - | - | - | 37,804 |
| Out of State Travel | - | - | 169,866 | - | - | - | 169,866 |
| Employee Training | - | - | 125,928 | - | - | - | 125,928 |
| Office Expenses | - | - | 1,015,950 | - | - | - | 1,015,950 |
| Telecommunications | - | - | 174,715 | - | - | - | 174,715 |
| Data Processing | - | - | 36,626 | - | - | - | 36,626 |
| Publicity and Publications | - | - | 57,429 | - | - | - | 57,429 |
| Professional Services | - | - | 48,500 | - | - | - | 48,500 |
| Attorney General | - | - | 963,302 | - | - | - | 963,302 |
| Facilities Rental and Taxes | - | - | 624,570 | - | - | - | 624,570 |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 087 - August 2020 Special Session**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Agency Program Related S and S | - | - | 118,800 | - | - | - | 118,800 |
| Other Services and Supplies | - | - | 36,950 | - | - | - | 36,950 |
| Expendable Prop 250 - 5000 | - | - | 33,136 | - | - | - | 33,136 |
| IT Expendable Property | - | - | 125,664 | - | - | - | 125,664 |
| **Total Services & Supplies** | **-** | **-** | **$3,569,240** | **-** | **-** | **-** | **$3,569,240** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 334,381 | - | - | - | 334,381 |
| **Total Capital Outlay** | **-** | **-** | **$334,381** | **-** | **-** | **-** | **$334,381** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 11,536,915 | - | - | - | 11,536,915 |
| **Total Expenditures** | **-** | **-** | **$11,536,915** | **-** | **-** | **-** | **$11,536,915** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 28 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **28** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 087 - August 2020 Special Session**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 28.46 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **28.46** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 096 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Other Services and Supplies | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 105 - CAT**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Corporate Activity Tax | - | - | 4,349,727 | - | - | - | 4,349,727 |
| **Total Revenues** | **-** | **-** | **$4,349,727** | **-** | **-** | **-** | **$4,349,727** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | 2,101,995 | - | - | - | 2,101,995 |
| Empl. Rel. Bd. Assessments | - | - | 1,018 | - | - | - | 1,018 |
| Public Employees' Retire Cont | - | - | 360,068 | - | - | - | 360,068 |
| Social Security Taxes | - | - | 160,807 | - | - | - | 160,807 |
| Worker's Comp. Assess. (WCD) | - | - | 808 | - | - | - | 808 |
| Mass Transit Tax | - | - | 12,612 | - | - | - | 12,612 |
| Flexible Benefits | - | - | 677,025 | - | - | - | 677,025 |
| Vacancy Savings | - | - | (381,665) | - | - | - | (381,665) |
| Reconciliation Adjustment | - | - | 1,242,299 | - | - | - | 1,242,299 |
| **Total Personal Services** | **-** | **-** | **$4,174,967** | **-** | **-** | **-** | **$4,174,967** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 37,804 | - | - | - | 37,804 |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| IT Professional Services | - | - | - | - | - | - | - |
| Attorney General | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 105 - CAT**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| Agency Program Related S and S | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | 236,936 | - | - | - | 236,936 |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **$274,740** | **-** | **-** | **-** | **$274,740** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | (99,980) | - | - | - | (99,980) |
| **Total Capital Outlay** | **-** | **-** | **($99,980)** | **-** | **-** | **-** | **($99,980)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 4,349,727 | - | - | - | 4,349,727 |
| **Total Expenditures** | **-** | **-** | **$4,349,727** | **-** | **-** | **-** | **$4,349,727** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 39 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **39** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 105 - CAT**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 29.50 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **29.50** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 113 - Proc Ctr Quick Modules**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Corporate Activity Tax | - | - | 6,784 | - | - | - | 6,784 |
| **Total Revenues** | **-** | **-** | **$6,784** | **-** | **-** | **-** | **$6,784** |
| **Services & Supplies** | | | | | | | |
| Professional Services | - | - | 6,784 | - | - | - | 6,784 |
| **Total Services & Supplies** | **-** | **-** | **$6,784** | **-** | **-** | **-** | **$6,784** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 6,784 | - | - | - | 6,784 |
| **Total Expenditures** | **-** | **-** | **$6,784** | **-** | **-** | **-** | **$6,784** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Corporate Division**
**Cross Reference Number: 15000-008-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Corporate Activity Tax | - | - | (20,201) | - | - | - | (20,201) |
| **Total Revenues** | **-** | **-** | **($20,201)** | **-** | **-** | **-** | **($20,201)** |
| **Services & Supplies** | | | | | | | |
| Facilities Rental and Taxes | - | - | (16,160) | - | - | - | (16,160) |
| Other Services and Supplies | - | - | (4,041) | - | - | - | (4,041) |
| **Total Services & Supplies** | **-** | **-** | **($20,201)** | **-** | **-** | **-** | **($20,201)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | (20,201) | - | - | - | (20,201) |
| **Total Expenditures** | **-** | **-** | **($20,201)** | **-** | **-** | **-** | **($20,201)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-008-00-00-00000**

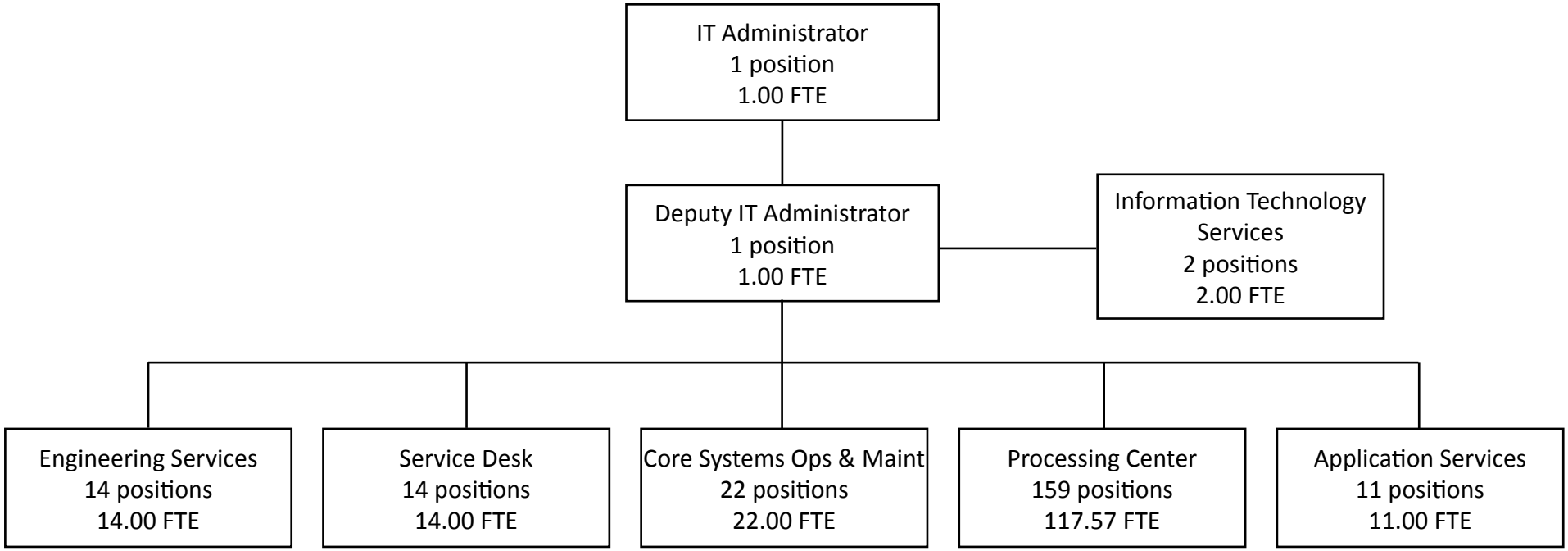
| *Source* | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Corporate Activity Tax | - | - | - | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| Other Taxes | - | 909,450,923 | 909,450,923 | - | - | - |
| Tsfr To Education, Dept of | - | (908,986,836) | (908,986,836) | (2,187,970,000) | (2,217,125,000) | (2,349,097,000) |
| **Total Other Funds** | **-** | **$464,087** | **$464,087** | **$19,220,681** | **$19,220,803** | **$19,200,000** |

# Information Technology Services Division

Organizational chart

2019–21 Legislatively Adopted Budget

224 positions 182.57 FTE

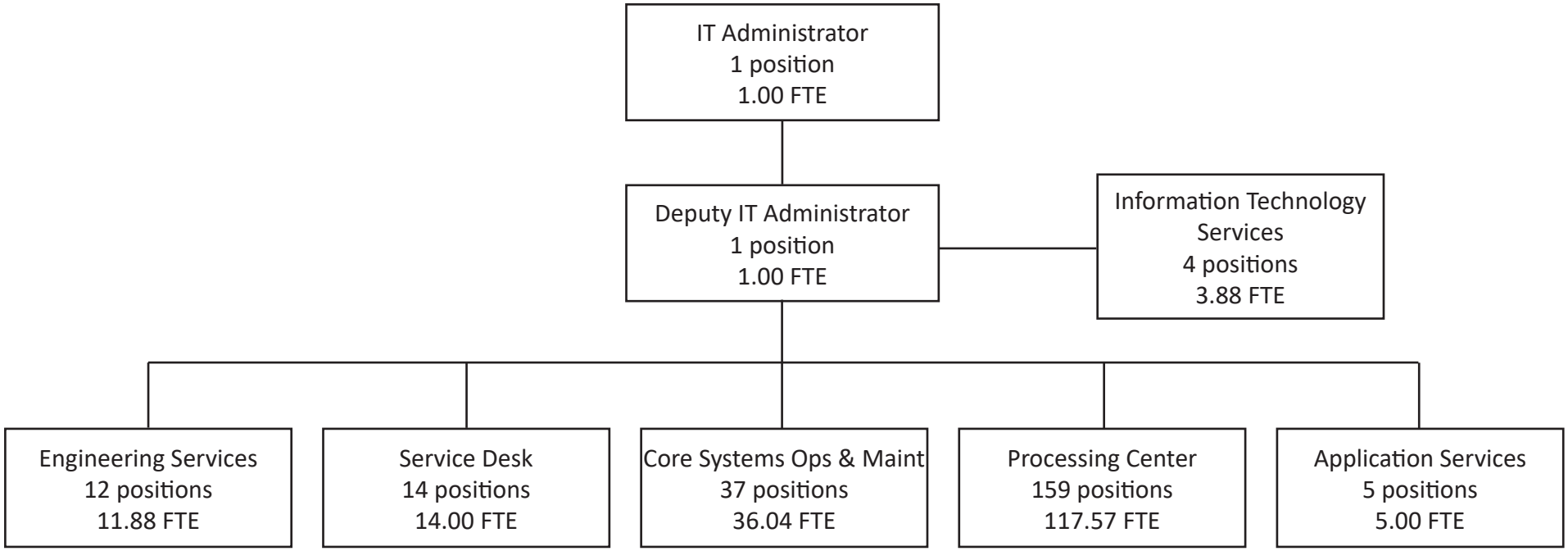


# Information Technology Services Division

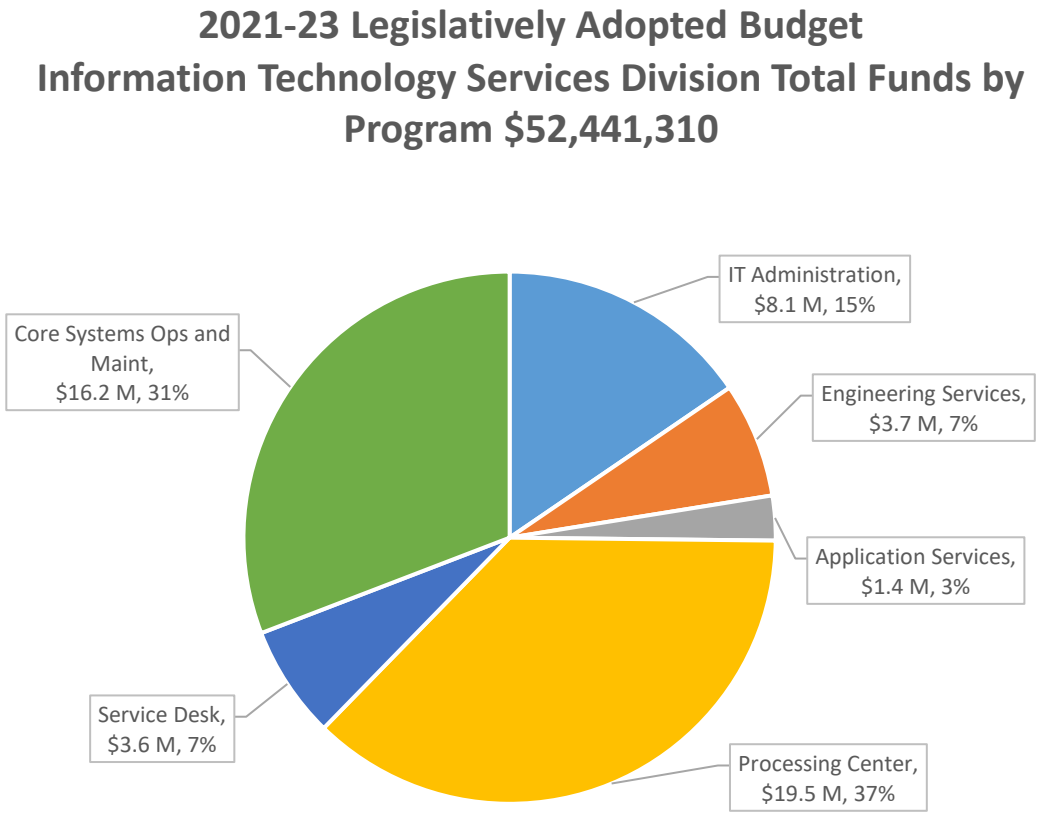
Organizational chart

2021–23 Legislatively Adopted Budget

233 positions 190.37 FTE

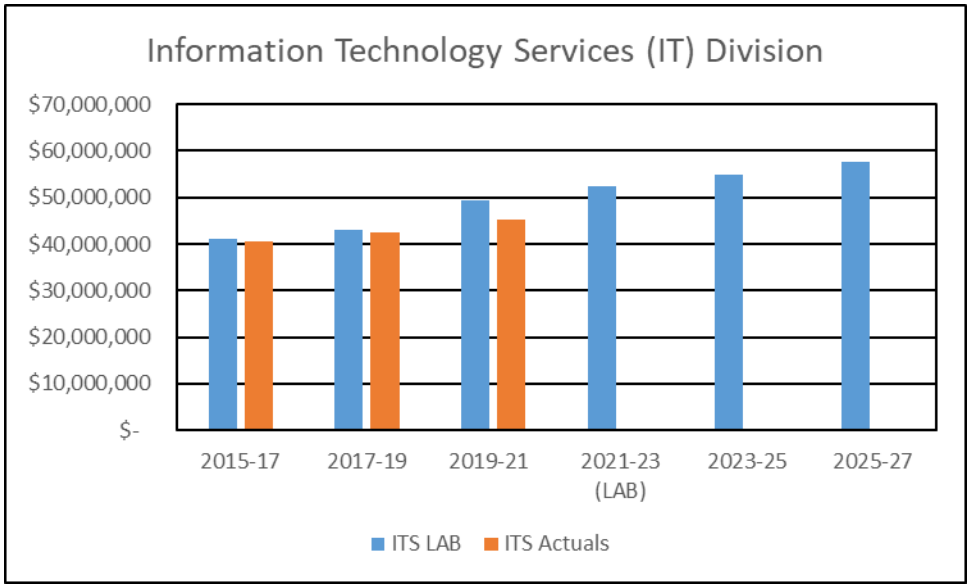


## Information Technology Services Division




**Long-term focus area:** Excellence in state government

**Primary program contact**: Kathleen Terman, Information Technology Services Division administrator




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| ITS | LAB | $ 41,092,069 | $ 43,140,866 | $ 49,375,280 | $ 52,441,310 | $ 54,928,475 | $ 57,570,501 |
| | Actuals | $ 40,538,882 | $ 42,371,872 | $ 45,358,763 | | | |

**Program Overview**

The Information Technology Services (ITS) Division supports the Department of Revenue (DOR) by providing technology-based business solutions, technical support and processing of all paper returns and correspondence sent to the agency, with more than 1,000 employees working with nearly 40 tax programs. ITS also processes and deposits all payments for the agency.

**Program Funding Request**

| Information Technology Services Division | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 41,524,773 | $ 7,036,887 | $ 48,561,660 | 224 | 182.57 |
| CSL 21-23 | $ 37,194,466 | $ 5,421,723 | $ 42,616,189 | 212 | 170.57 |
| ARB 21-23 | $ 45,620,848 | $ 7,515,350 | $ 53,136,198 | 233 | 190.37 |
| GB 21-23 | $ 44,590,120 | $ 7,321,387 | $ 51,911,507 | 232 | 189.49 |
| LAB 21-23 | $ 45,027,503 | $ 7,413,807 | $ 52,441,310 | 233 | 190.37 |
| Difference | $ 3,502,730 | $ 376,920 | $ 3,879,650 | 9 | 7.80 |
| % change | 8.4% | 5.4% | 8.0% | 4.0% | 4.3% |

**Program Description**

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, 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, support for desktops and laptops, configuration and support of mobile phones and devices (iPad), user account creation and management, and general support for productivity applications.

**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.

**Processing Center**—Assists the agency by processing all incoming mail, including correspondence, payments, and returns in a timely manner. Responsibilities include depositing more than $15 billion in tax payments each year, processing more than 2.5 million pieces of mail including all paper filed returns, and providing the essential functions for return and payment processing for most of the agency's programs.

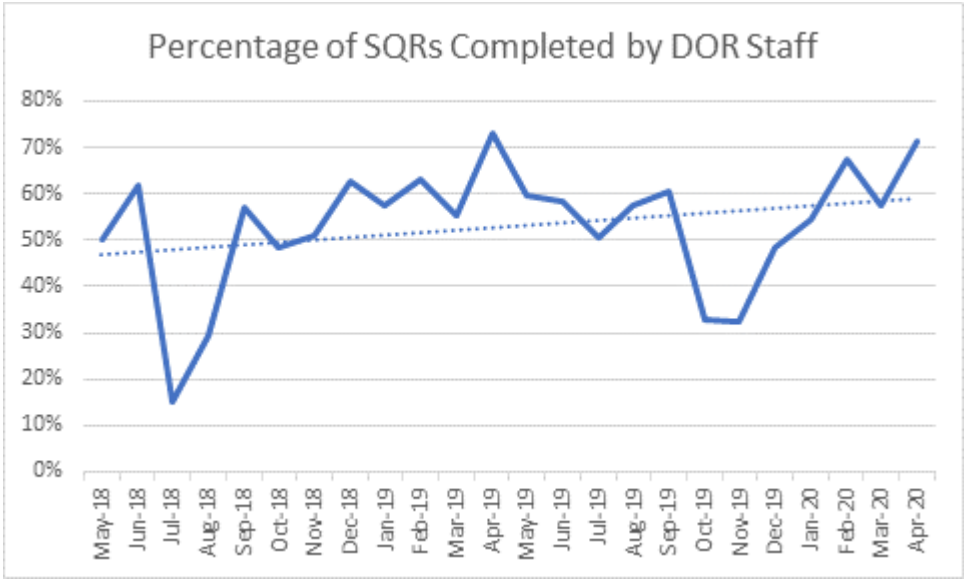
**Program Justification and Link to Long-Term Outcomes**

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 GenTax, the agency's core computer system, through which most 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, the 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.

**Program Performance**

ITS has made great strides in incorporating its new core system, GenTax, into the ongoing operational model of the IT department. In addition, DOR business analysts and developers have significantly increased their knowledge of the new system. The graph below shows the percentage of solution requests (SQRs) that DOR employees were able to complete without help from the vendor. DOR IT resources also completed a number of major initiatives on their own, without support from the vendor.



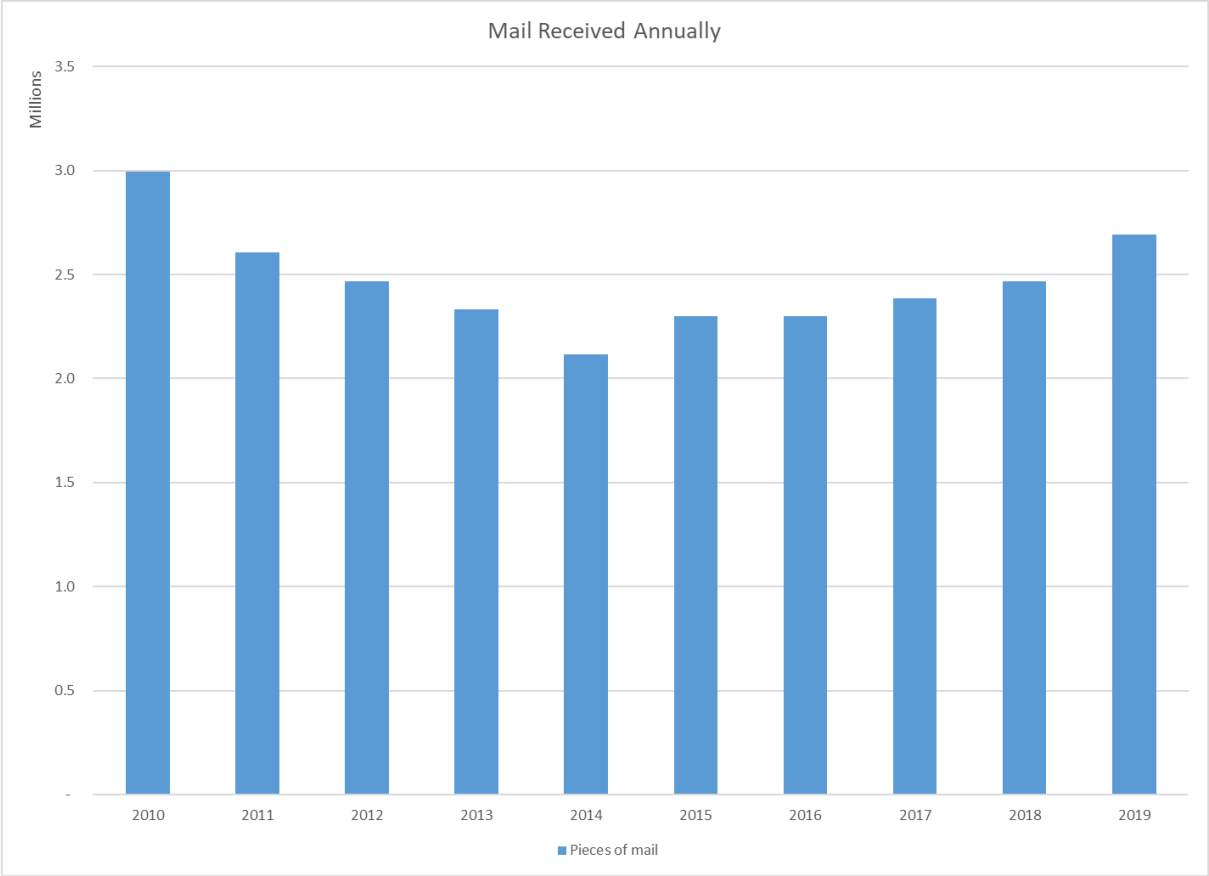

| Year | Initiatives completed by DOR staff |
|---|---|
| 2018 | Season-Up |
| 2019 | Season-Up<br>CAT phase 1<br>Tobacco Uniformity<br>Auto-garnishments for Collections<br>Financial Institution Data Match<br>Transient Lodging Tax Data Sharing<br>High Hazard Oil Train *<br>Delinquent Debtors, a.k.a., Public Notification*<br><br>*Still in progress |

ITS is currently developing metrics to show the section's performance in the areas of timeliness, rework, and cost per service unit. In 2020, ITS began implementing quarterly "SQR" (service request) planning. SQRs are analogous to a service ticket and are used to document all changes to the GenTax application. Prior to creating the quarterly plan, Revenue divisions prioritize their work requests for GenTax, representatives then come together to create the agency's top 20 SQRs. ITS estimates the work effort involved in the top 20 SQRs and creates a quarterly plan of what discretionary work IT will perform. Non-discretionary work, such as legal mandates and operations work, are scheduled as well to create the final plan for the quarter. ITS then runs the SQR plan like a project, with weekly tracking and status reporting that is available to all stakeholders. First quarter 2020 was the first implementation of this quarterly planning. The department will continue to refine this process to ensure the work that IT performs is of the highest value to the agency.

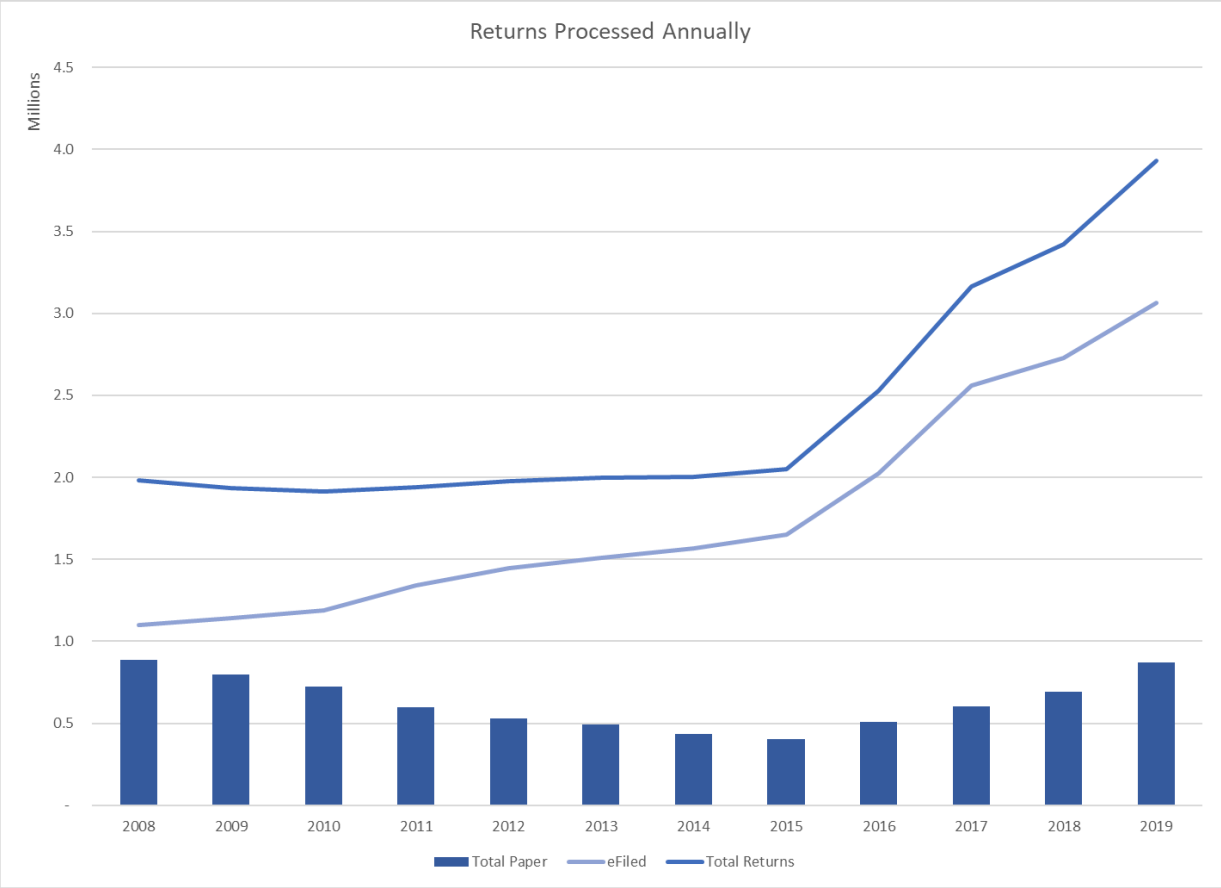
ITS started implementing the  framework for the Service Desk Unit and Engineering Services Unit in 2020. ITS plans to roll out standard processes for incident management and problem management in the 2021–23 biennium. Once the processes are codified, ITS will measure its performance over a six-month period and establish a baseline. From there, yearly continuous improvement targets will be established.

The Application Services Unit measures the number of corrections or rework needed to resolve problems that they may have introduced or missed during testing. The unit established a baseline in 2020 and has a continuous improvement target of a 10 percent reduction in rework per year.

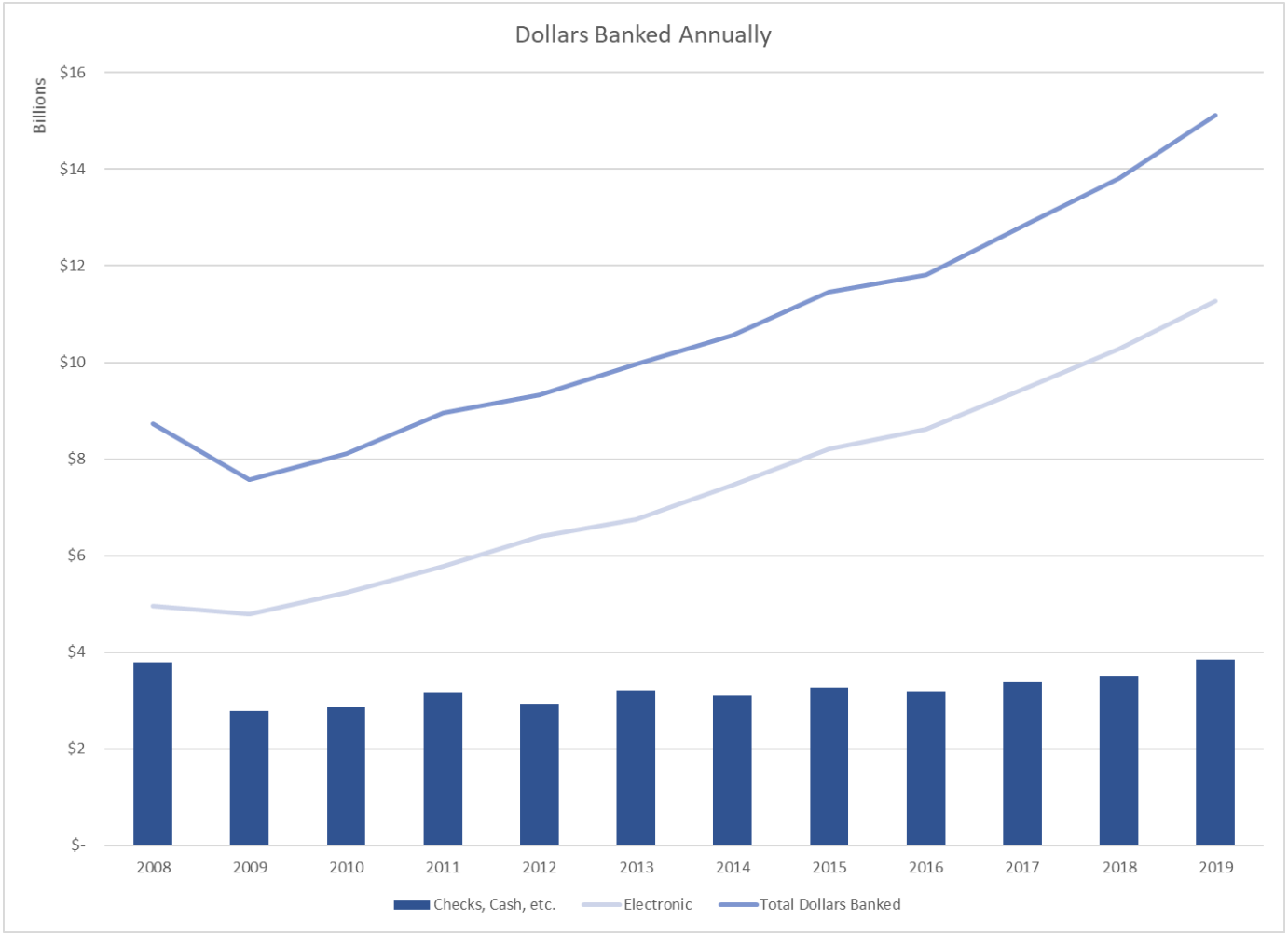
The Processing Center helps the agency provide excellence in state government by processing all incoming mail, including correspondence, payments, and returns in a timely manner. This chart displays the total pieces of mail that were received by and processed through the center over the past 10 years. This volume is expected to remain constant over the next five years.


Mail Received Annually
Millions
3.5
3.0
2.5
2.0
1.5
1.0
0.5
-
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
Pieces of mail

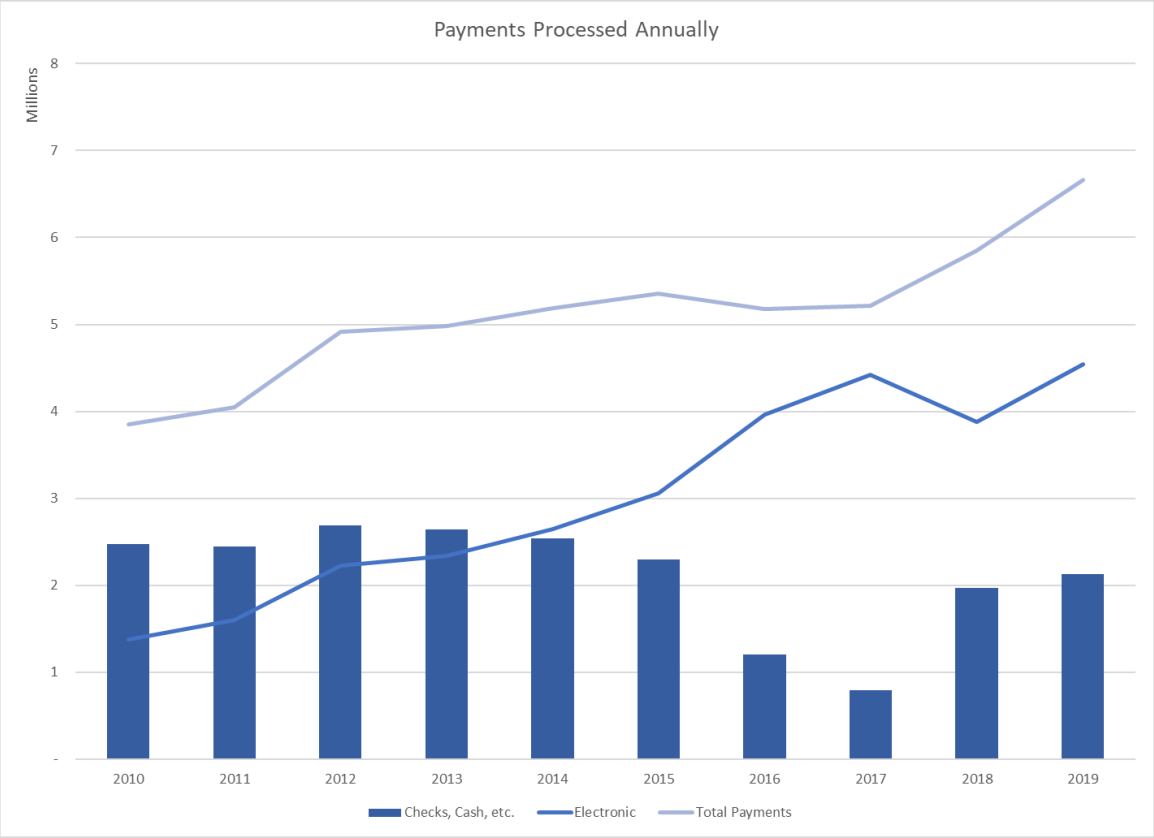
The chart below displays the total volume of returns and electronic volume as lines and the total paper returns, which includes 2-D and traditional paper, as stacked bars. The stacked bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017. This paper increased again in 2018 and 2019 by about 90,000 due to the Statewide Transit Tax.



The chart below displays the total dollars and the dollars that are banked electronically as lines. The bars display the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Services units. The total dollars banked will continue to increase due to the implementation of the Statewide Transit Tax and the Corporate Activity Tax.



This chart displays the total number of payments and number of payments that are made electronically as lines. The bars display the payments made, using a paper method, that were received and processed. Again, these bars correspond to the work items processed in the Payment Services units. The paper payment count experienced a drastic decline through 2017 due to the increased adoption of electronic methods. However, the implementation of the Statewide Transit Tax nearly reversed this progress. The paper volume is expected to decline again as the Statewide Transit Tax reporting program is added into the combined payroll return (Form-OQ) and as taxpayers return to making a single electronic payment for all their withholding payroll-related taxes.



**Enabling Legislation/Program Authorization**
The ITS division is not mandated. However, it provides the technologies needed to administer successfully the many DOR agency programs that are mandated.

**Funding Streams**
ITS is funded by 86 percent General Fund and 14 percent Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

**GenTax Maintenance & Support—Policy Option Package 109**
This package provides resources to ensure effective maintenance and support of the agency's core systems for the 2021–23 biennium and beyond. The agency completed the Core Systems Replacement Project during the 2017–19 biennium. As part of this project, the agency indicated that there would be ongoing operation 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 a vendor service agreement that is based on other states' experiences and what the agency has learned during 2019–21 about workload management.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $5,571,002 |
| Other Funds | $ 484,435 |

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $5,571,002 |
| Other Funds | $ 484,435 |

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $5,571,002 |
| Other Funds | $ 484,435 |

**Core Systems Operations and Maintenance—Policy Option Package 110**

This package provides the resources for Revenue's ITS to transition support of GenTax to primarily ITS resources rather than depending on vendor support. Revenue currently depends on FAST Enterprises personnel to augment Revenue's ITS staff to perform the work needed to ensure the agency can fulfill its mission. The shortfall in terms of staff resources is primarily in the Projects group, where ITS lacks the resources to do all of the legislatively mandated work that is currently outsourced to FAST, as well as the SQRs that consume more than 400 hours of work time. Currently, the Projects team has four developers and two business analysts. Right-sizing this team will require another four developers (one ISS7 and three ISS6 positions) and two additional business analysts (OPA3s). In terms of technical support, ITS has one FTE spread across two people performing system administration and database support. ITS relies heavily on the FAST technical team for day-to-day operations. ITS needs an additional technical resource (ISS6) to accomplish this workload itself.

ITS currently lacks a professional quality assurance and testing team. Testing is performed in an ad hoc manner and often is not comprehensive. This can lead to errors as code is moved into production, which may break other areas of code. The impact of this cycle is more SQRs, which drive up the backlog and lead to user frustration and a poor taxpayer experience. To date, ITS has not adequately addressed this deficiency due to a lack of resources. Revenue currently has one tester devoted to GenTax. Developing a testing strategy for GenTax, setting up the templates, and creating test scripts, test cases, and the automation will require one test lead at an ISS7 level. Running the tests for each release will require an additional tester at an ISS5 level.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 9 |
| FTE | 7.92 |

**Revenue Source**

| | |
|---|---|
| General Fund | $2,217,434 |
| Other Funds | $ 192,818 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 9 |
| FTE | 7.92 |

**Revenue Source**

| | |
|---|---|
| General Fund | $2,217,434 |
| Other Funds | $ 192,818 |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 9 |
| FTE | 7.92 |

**Revenue Source**

| | |
|---|---|
| General Fund | $2,217,434 |
| Other Funds | $ 192,818 |

**Compliance and Risk Mitigation—Policy Option Package 111**

The package mitigates agency compliance risk by addressing a critical compliance gap. The gap was created by Senate Bill 90 (2017), which authorized the redeployment of agency information security staff to the Enterprise Security Office. Unfortunately, few of the agency's compliance activities designed to ensure the agency complies with the data security requirements of IRS Publication 1075 Federal Tax Information (FTI)

transited with those positions, so the compliance risk is significantly impacted by the resource redeployment. This POP adds back one of the three transferred positions (ISS7).

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 1 |
| FTE | 0.88 |

**Revenue Source**

| | |
|---|---|
| General Fund | $243,871 |
| Other Funds | $ 21,206 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 0 |
| FTE | 0.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $243,871 |
| Other Funds | $ 21,206 |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 1 |
| FTE | 0.88 |

**Revenue Source**

| | |
|---|---|
| General Fund | $243,871 |
| Other Funds | $ 21,206 |

**Transportation Tax Processing Support—Policy Option Package 112**

The Processing Center is requesting funding for 11 limited duration positions to support implementation of House Bill 2017 (2017), the Statewide Transit Tax (STT). Limited duration positions were provided by the 2018 and 2019 Legislature for mail opening and processing of paper returns, with the expectation that the agency would return to request permanent funding. However, Revenue and the Oregon Employment Department plan to add reporting of this tax to the existing combined payroll tax return. So, limited duration positions are being requested until this plan is implemented.

During 2019, the center processed more than 338,000 paper STT returns, which is more than 84,000 each quarter. For comparison, we processed over 341,000 paper personal income tax returns during the same year.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 11 |
| FTE | 11.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,367,685 |

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 11 |
| FTE | 11.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,367,685 |

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 11 |
| FTE | 11.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,367,685 |

**Quick Modules Maintenance and Support—Policy Option Package 113**

In 2017 and 2019, the Legislature funded the Processing Center Modernization Project. The project rolled out over three years, 2018–21, and successfully replaced the agency's front-end paper return and payment processing systems. The old systems were unsupported and past their life expectancy. The project procured and configured the high-speed, more efficient system called Quick Modules. Combining technologies such as high-speed scanning, optical and intelligent character recognition (OCR/ICR), and guided key-from-image data entry, the agency largely has been able to eliminate the need to retain paper copies of documents and increase control over taxpayer information. This package seeks permanent funding for ongoing contracted vendor support costs and data processing costs at EIS for Quick Modules.

**Agency Request Budget**

**Staff Impact**

None.

**Revenue Source**

| | |
|---|---|
| General Fund | $394,075 |
| Other Funds | $ 27,483 |

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $394,075 |
| Other Funds | $ 27,483 |

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $394,075 |
| Other Funds | $ 27,483 |

## Information Technology Services (ITS) Administration Section

**Program Overview**

The ITS Administration Section contains the administration portion of the division and includes some of the software and consultant budget.

**Program Funding Request**

| IT Administration | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 6,906,767 | $ 1,312,295 | $ 8,219,062 | 4 | 4.00 |
| CSL 21-23 | $ 7,034,167 | $ 1,378,575 | $ 8,412,742 | 5 | 5.00 |
| ARB 21-23 | $ 7,278,038 | $ 1,399,781 | $ 8,677,819 | 6 | 5.88 |
| GB 21-23 | $ 6,389,827 | $ 1,219,688 | $ 7,609,515 | 5 | 5.00 |
| LAB 21-23 | $ 6,805,380 | $ 1,306,687 | $ 8,112,067 | 6 | 5.88 |
| Difference | $ (101,387) | $ (5,608) | $ (106,995) | 2 | 1.88 |
| % change | -1.5% | -0.4% | -1.3% | 50.0% | 47.0% |

## 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 19-21 | $ 3,246,499 | $ 452,853 | $ 3,699,352 | 14 | 14.00 |
| CSL 21-23 | $ 3,057,103 | $ 378,179 | $ 3,435,282 | 11 | 11.00 |
| ARB 21-23 | $ 3,299,238 | $ 399,235 | $ 3,698,473 | 12 | 11.88 |
| GB 21-23 | $ 3,262,614 | $ 396,858 | $ 3,659,472 | 12 | 11.88 |
| LAB 21-23 | $ 3,266,421 | $ 398,386 | $ 3,664,807 | 12 | 11.88 |
| Difference | $ 19,922 | $ (54,467) | $ (34,545) | (2) | (2.12) |
| % change | 0.6% | -12.0% | -0.9% | -14.3% | -15.1% |

### 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 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 units are also responsible for keeping server operating systems and applications patched and current.

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

For the agency to demonstrate excellence in state government in the 21st century and fulfill its mission, all 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 highly reliable, mission-critical systems. On a daily basis, this unit is responsible for the wired network in all agency offices, from switches to network endpoints (phones, computers, security cameras, etc.).

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.

Lastly, 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 relevant. One way to illustrate this is by looking at the agency's new core system, GenTax. The legacy systems that GenTax replaced 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 about 185 x86 servers in the state Data Center and that number is expected to continue to rise due to constant changes in system architecture.

One way to view performance 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 2019 for all GenTax servers, and many others where legacy software does not prohibit the upgrade.

Because the number of service units has increased, the measurable 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 another 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 Fund and 13 percent Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

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.

**Core Systems Operations and Maintenance—Policy Option Package 110**

This package provides the resources for Revenue IT to transition support of GenTax to primarily Revenue IT resources rather than depending on vendor support. Revenue currently depends on FAST Enterprises personnel to augment Revenue IT staff to perform the work needed to ensure the agency can fulfill its mission. The shortfall in terms of staff resources is primarily in the GenTax projects group, where Revenue IT lacks the resources to do all the legislatively mandated work currently outsourced to FAST, as well as change requests that are greater than 400 development hours. Currently, the GenTax projects team has four developers and two business analysts. Right-sizing this team will require four additional developers (one ISS7 and three ISS6s) and two additional business analysts (OPA3s). In terms of technical support, Revenue IT has one FTE spread across two positions performing system administration and database support. Revenue IT relies heavily on the FAST technical team for day-to-day operations. IT needs one more additional technical resource (ISS6) to accomplish this workload itself.

Revenue IT currently lacks a professional quality assurance and testing team. Testing is performed in an ad hoc manner and often is not comprehensive. This can lead to errors as code is moved into production, which may break other areas of code. The impact of this cycle is more SQRs, which drive up the backlog and lead to user frustration and a poor taxpayer experience. To date, Revenue IT has not adequately addressed this deficiency due to a lack of resources. Revenue currently has one tester devoted to GenTax. Developing a testing strategy for GenTax, setting up the templates, creating test scripts and test cases, and later automation will require one test lead at an ISS7 level. To run the tests for each release will require an additional tester at an ISS5 level.

## 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 19-21 | $ 2,412,990 | $ 285,317 | $ 2,698,307 | 11 | 11.00 |
| CSL 21-23 | $ 1,302,684 | $ 157,550 | $ 1,460,234 | 5 | 5.00 |
| ARB 21-23 | $ 1,302,684 | $ 157,550 | $ 1,460,234 | 5 | 5.00 |
| GB 21-23 | $ 1,265,985 | $ 156,786 | $ 1,422,771 | 5 | 5.00 |
| LAB 21-23 | $ 1,268,537 | $ 157,550 | $ 1,426,087 | 5 | 5.00 |
| Difference | $ (1,144,453) | $ (127,767) | $ (1,272,220) | (6) | (6.00) |
| % change | -47.4% | -44.8% | -47.1% | -54.5% | -54.5% |

**Program Description**
The Information Technology Services' Application Services Unit continually works to 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 26 applications that need to be modernized.

**Program Justification and Link to Long-Term Outcomes**
The link between this unit 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 of which are aging or decreasing in value. 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 several security vulnerabilities as the vendors who originally supplied the platforms that they were built on no longer support or supply security updates for them.

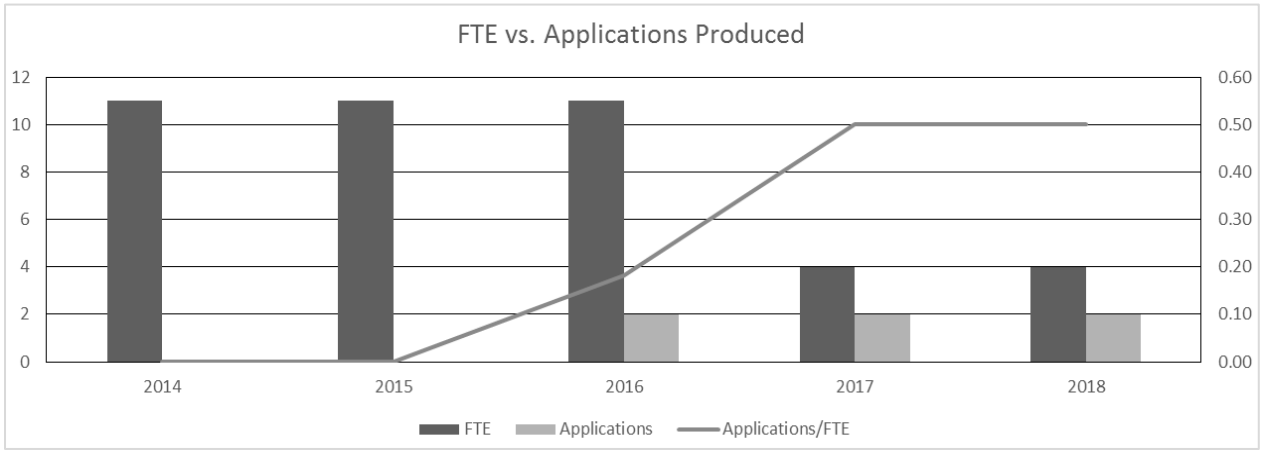
It is also becoming increasingly difficult to find the skills in the workforce to support these aging technologies. Moreover, the available talent with the skills for these older technologies is generally more experienced and more costly. In addition, working with these older technologies is not attractive to the 2020+ workforce, resulting in difficulty retaining talent in the public sector. The disparate nature of the inventory has also led to an 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 initiative 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 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 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, with the consideration of 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.



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 reallocated 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, nimble team would be more productive. The results in fiscal year 2017 and beyond met those expectations. In fiscal year 2019, the unit has produced four 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 speed has increased, and the qualitative feedback has been positive. The original team size before reorganization was 10 FTE plus one principal executive/manager D. The current size is 5 FTE.

**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 90 percent from the General Fund and 10 percent from Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
The Application Services Unit is transitioning ongoing support of the Quick Modules product from Fairfax that is being implemented by the Processing Center Modernization project. In addition, the team increased from 4 to 5 FTE to support the Corporate Activity Tax.

## 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 $15 billion in tax payments are banked and over 800,000 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 19-21 | $ 15,123,994 | $ 3,076,329 | $ 18,200,323 | 159 | 117.57 |
| CSL 21-23 | $ 15,971,130 | $ 1,712,062 | $ 17,683,192 | 148 | 106.57 |
| ARB 21-23 | $ 16,365,205 | $ 3,107,230 | $ 19,472,435 | 159 | 117.57 |
| GB 21-23 | $ 16,356,672 | $ 3,106,402 | $ 19,463,074 | 159 | 117.57 |
| LAB 21-23 | $ 16,365,205 | $ 3,107,230 | $ 19,472,435 | 159 | 117.57 |
| Difference | $ 1,241,211 | $ 30,901 | $ 1,272,112 | - | - |
| % change | 8.2% | 1.0% | 7.0% | 0.0% | 0.0% |

### Program Description

The Processing Center's activities are carried out in a high-volume environment that relies heavily on technology and automation. The department deposits more than $15 billion in tax payments each year. For calendar year 2019, the department banked about $15.11 billion from 6,666,802 transactions. Of those amounts, 74.5 percent of the total dollars and 68.1 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 25.5 percent of the dollars and 31.9 percent of the transactions. Annually, the Processing Center processes more than 2.5 million pieces of mail, including all Oregon paper filed tax returns. We provide the essential functions for return and payment processing for most of the agency's programs. All check payments, and approximately 96 percent of paper tax returns are imaged in the section, and data is captured in a combination of automated and semi-automated processes. The following functional units help achieve the Processing Center's objectives.

The Mail Processing Unit is responsible for opening, sorting, routing, or preparing all incoming mail for imaging. They use mail extracting equipment 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.

The Imaging, Review, and Files team scans incoming tax returns and payments for processing. They are responsible for imaging all returns and documents needed by other parts of the agency, such as audit or suspense. Original paper documents are then retained for the short-term, in Files. The review team researches missing or invalid information that is needed to complete processing of payments and returns for the various units within the Processing Center.

The Payment Processing Unit is responsible for processing all check payments received by the department. A significant portion of their work consists of researching payments received without a usable payment voucher and providing electronic payment direction for posting in the department's accounting system. All check payments are imaged and processed using optical and image character recognition. The work in this unit is fairly steady all year with quarterly cycles and a slight seasonal impact during the peak tax processing season.

The Payment Center 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 made in cash. The average monthly cash received for all cash payments is about $4.83 million.

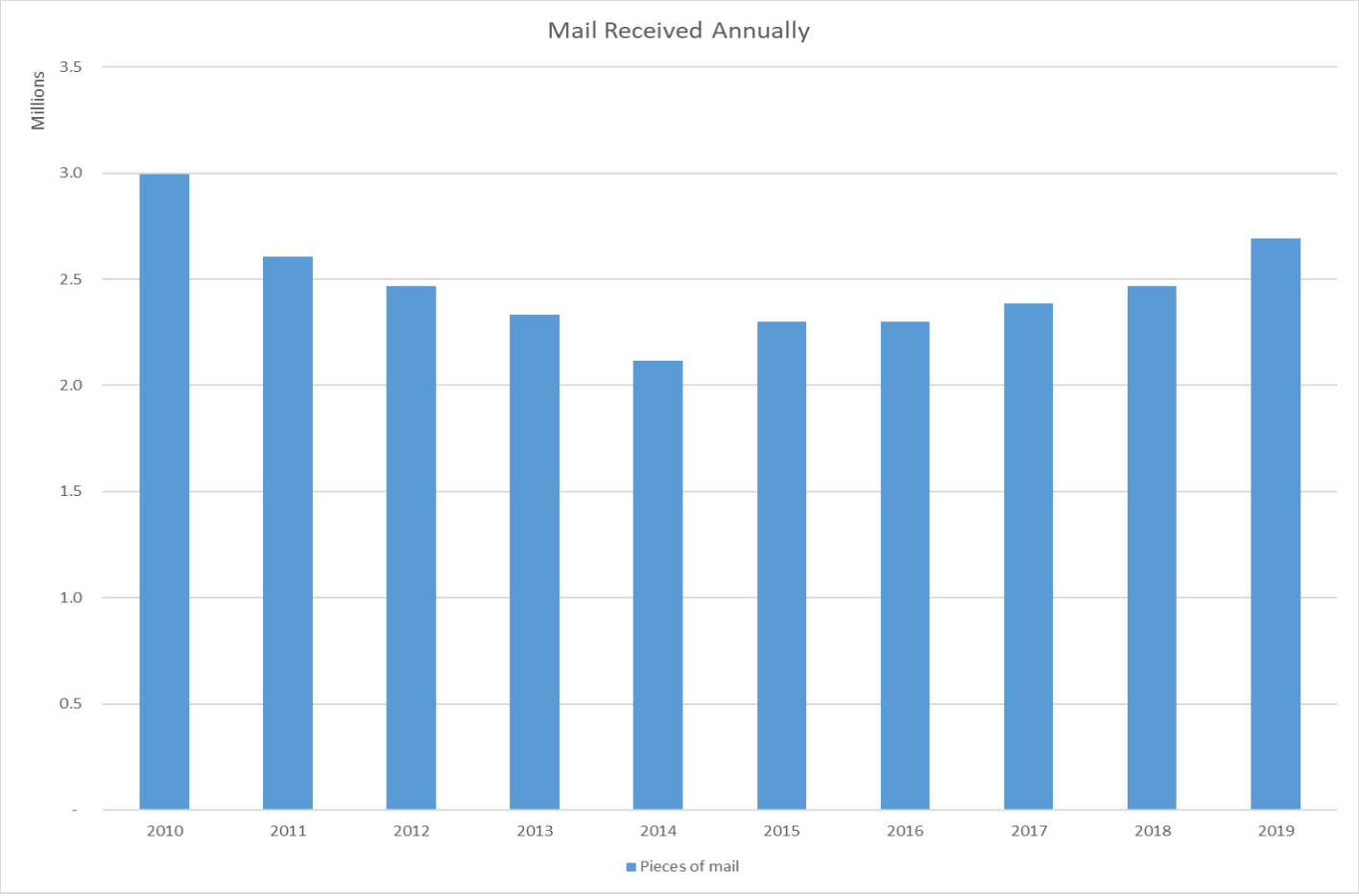
The Information Transcription Unit is responsible for capturing data primarily from tax returns. This data is captured through an automated key-from-image process displayed on a computer screen. The work in this unit is highly seasonal, especially from February to May, so seasonal workers are used during this time. Additionally, the Statewide Transit Tax (STT) has created quarterly seasons for this unit in the months of February, May, August, and November. In each of these months, approximately 70,000 to 80,000 paper STT returns are processed. The process of capturing data has been streamlined by using more automated systems such as 2D barcodes, optical and image character recognition (OCR/ICR), and guided key-from-image technology. The unit is 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 on paper. These errors occur when there are missing or erroneous names, address, and identification numbers. The work in this unit has a slight seasonal impact during the peak of the tax processing season.

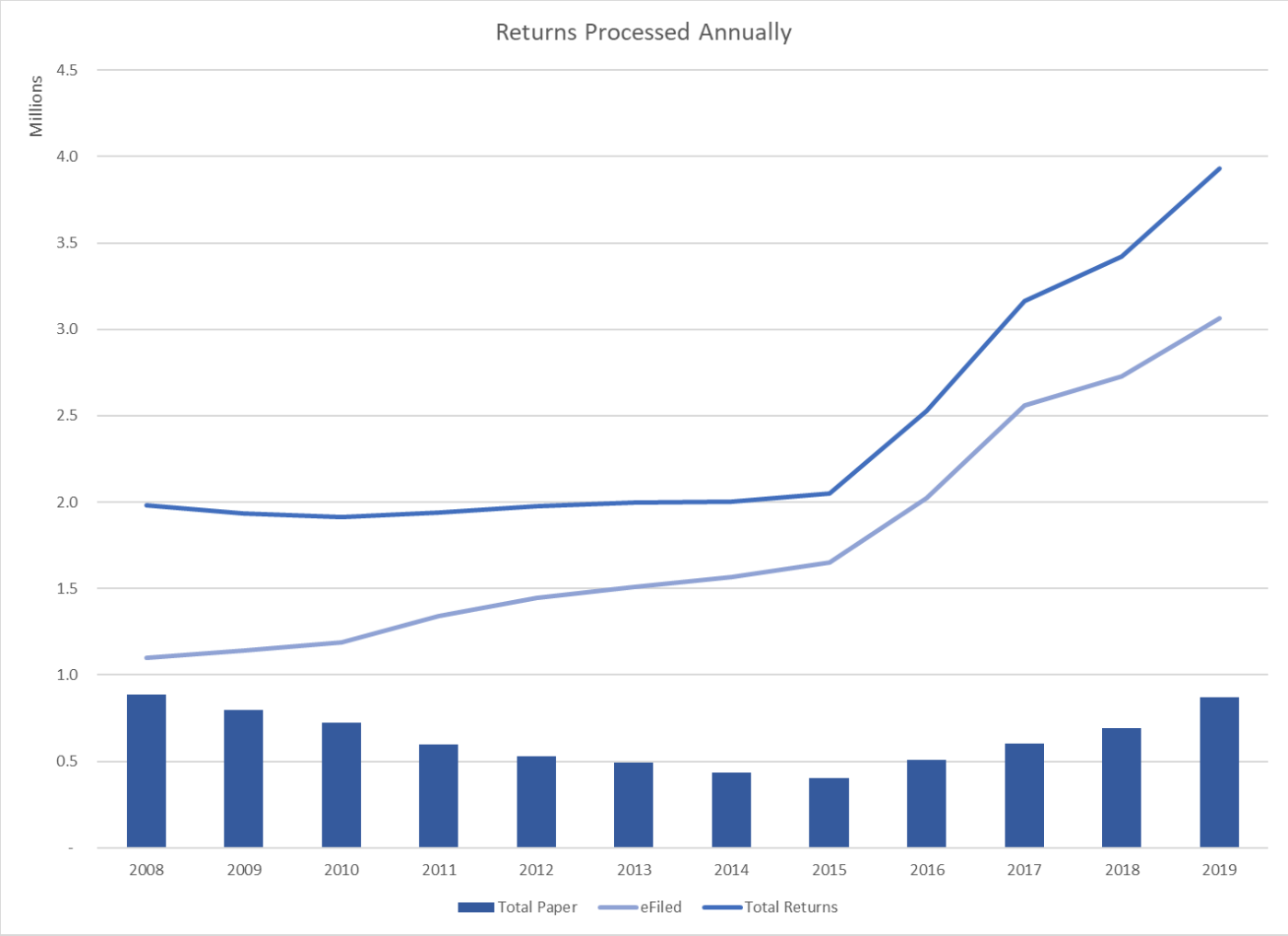
The Processing Center Operations Unit is responsible for researching, troubleshooting, and resolving issues during day-to-day operations throughout the Processing Center. The unit ensures compliance with national banking standards, provides support and research during Secretary of State audits, and conducts daily reconciliation of deposited funds. 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 Outcomes**
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 800,000 paper tax returns and deposits more than $15 billion each year.

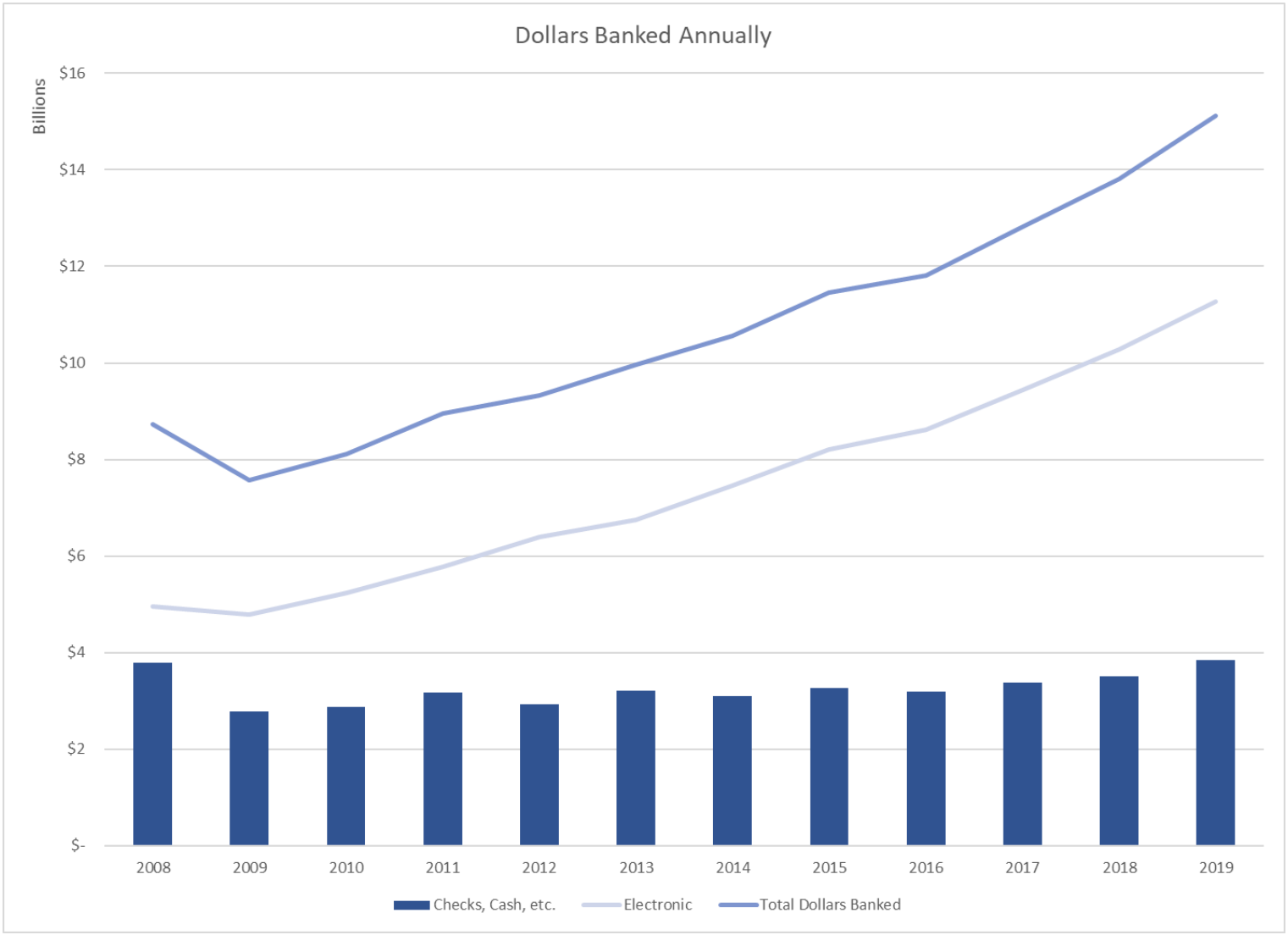
**Program Performance**
This chart displays the total pieces of mail that were received by, and processed through, mail processing over the past 10 years. This volume is expected to remain relatively constant for the next five years.



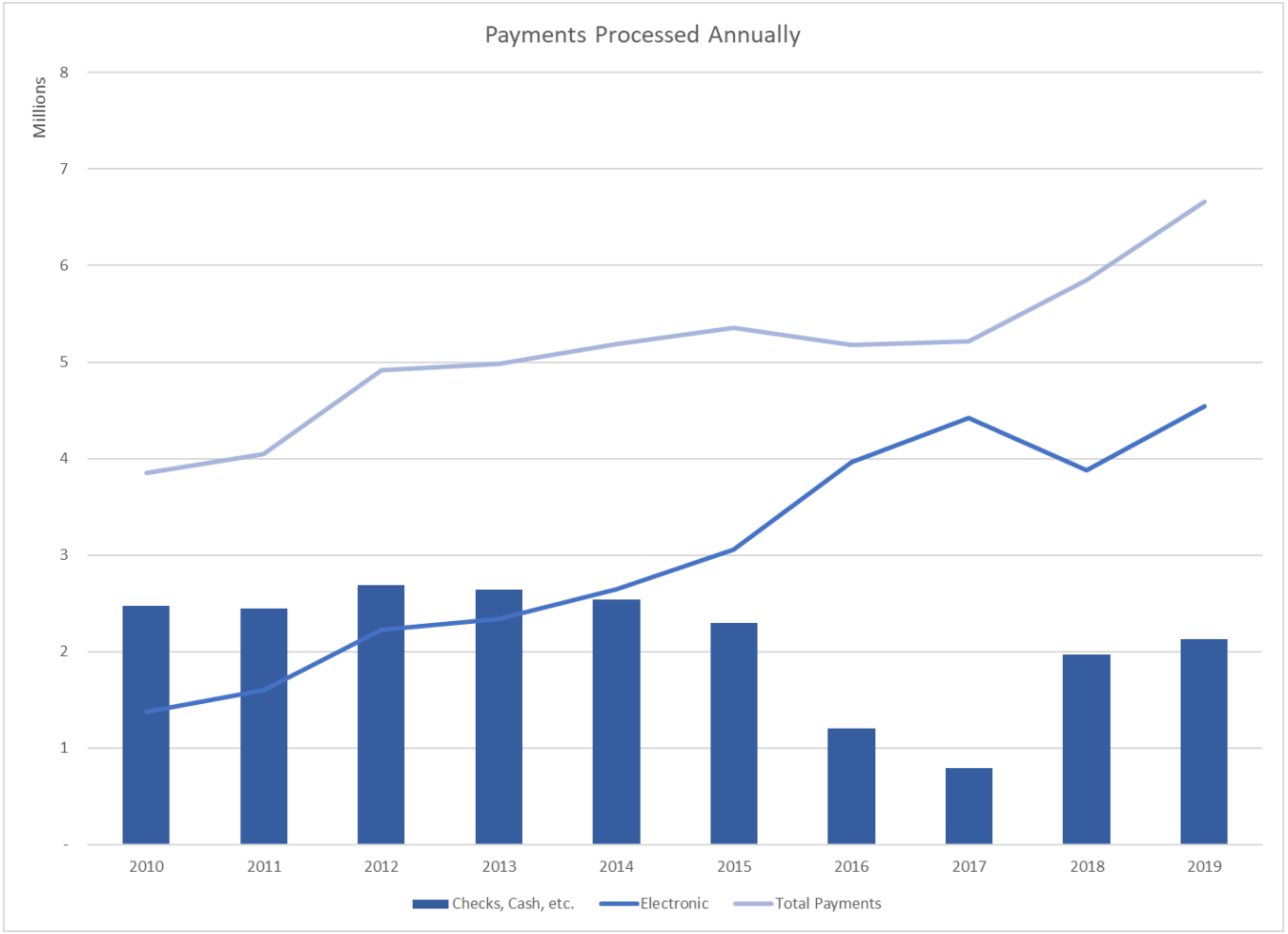
This chart displays the total returns and electronic returns as lines, and the total paper returns as bars, which includes 2D and traditional paper. The bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017, Form OR-WR. It increased again in 2018 and 2019 due to the new Statewide Transit Tax. Beginning in 2020, the volume of paper returns should gradually decrease as e-filing increases.



The next chart displays the total dollars and dollars banked electronically as lines. The bars display the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Services units. The total dollars banked will continue to increase due to the implementation of the Statewide Transit Tax and the Corporate Activity Tax.



This chart displays the total number of payments and number of payments that are made electronically as lines. The bars display the payments made using a paper method that were received and processed. Again, these bars correspond to the work items processed in the Payment Services units. The paper payment count experienced a drastic decline through 2017 due to the increased adoption of electronic methods. However, the implementation of the Statewide Transit Tax nearly reversed this progress. The paper volume is expected to decline again as the statewide transit reporting program is added into the withholding combined returns and taxpayers transition back to making a single electronic payment for all their withholding payroll-related taxes.



**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 by banking all tax dollars and processing and posting incoming paper documents into the agency's back-end 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 Fund and 10 percent Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

**Transportation Tax Processing Support—Policy Option Package 112**
The Processing Center is requesting funding for 11 limited duration positions to support implementation of House Bill 2017 (2017), the Statewide Transit Tax (STT). Limited duration positions were provided by the 2018 and 2019 legislative body for mail opening and return processing of paper returns, with the expectation that the agency would return to request permanent funding. However, the Department of Revenue and Oregon Employment Department plan to add reporting of this tax to the existing combined payroll tax return. So, limited duration positions are being requested until this plan is implemented.

During 2019, the Processing Center processed more than 338,000 paper STT returns, more than 84,000 each quarter. For comparison, we processed over 341,000 paper personal income tax returns during the same year.

**Quick Modules Maintenance and Support—Policy Option Package 113**
In 2017 and 2019, the Legislature funded the Processing Center Modernization Project. The project rolled out over three years, 2018–21, and successfully replaced the agency's front-end paper return and payment processing systems. The old systems were unsupported and past their life expectancy. The project procured and configured the high-speed, more efficient system called Quick Modules. Combining technologies such as high-speed scanning, optical and intelligent character recognition (OCR/ICR), and guided key-from-image data entry, the agency largely has been able to eliminate the need to retain paper copies of documents and increase control over taxpayer information. This package seeks permanent funding for ongoing contracted vendor support costs and data processing costs at EIS for Quick Modules.

## Service Desk

### Program Overview

The Information Technology Services' (ITS) Service Desk and Support Services Unit provides critical, first-contact support to more than 1,000 department employees. Technicians in this area strive to solve most 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 19-21 | $ 2,751,339 | $ 405,686 | $ 3,157,025 | 14 | 14.00 |
| CSL 21-23 | $ 3,162,987 | $ 431,431 | $ 3,594,418 | 14 | 14.00 |
| ARB 21-23 | $ 3,162,987 | $ 431,431 | $ 3,594,418 | 14 | 14.00 |
| GB 21-23 | $ 3,156,828 | $ 430,496 | $ 3,587,324 | 14 | 14.00 |
| LAB 21-23 | $ 3,162,987 | $ 431,431 | $ 3,594,418 | 14 | 14.00 |
| Difference | $ 411,648 | $ 25,745 | $ 437,393 | - | - |
| % change | 15.0% | 6.3% | 13.9% | 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 Outcomes

For the department to demonstrate excellence in state government in the 21st 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 is 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 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.

**Program Performance**
The Service Desk and Support Services Unit use a service management tool to track incidents, service requests, and contacts (the sum of incidents and service requests). It was installed in August 2016, but corresponding service management processes were not created and documented.

ITS began implementing the ITIL, formerly known as the Information Technology Infrastructure Library framework, for the Support Services and Engineering Services Units in 2020. ITS plans to rollout standard processes for incident management and problem management in the 2021–23 biennium. Once the processes are codified, ITS will measure its performance over a six-month period and establish a baseline. From there, yearly continuous improvement targets will be established.

Long term, there are four key metrics that are meaningful to the unit's work that will be tracked and reported on in the future.

The four key metrics are:
- Number of contacts per supported user
- Cost per contact
- Time to resolve a contact
- Percentage of contacts resolved by the Service Desk and Support Services Unit on first contact

In 2018, the unit began rolling out the Windows 10 operating system to the agency. In late 2018 and early 2019, the unit focused on creating the standard Windows 10 image for the desktops at the agency, ensuring that it met IRS guidelines. From there, the unit worked with the application support groups to test and remediate all the applications used by the agency to ensure the applications would work with Windows 10. Finally, the unit began deploying the Windows 10 desktop to the agency starting mid-year 2019. This took 3 FTE off the Service Desk for a good portion of 2019 and early 2020. This led to longer-than-optimal resolution times.

**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 87 percent by General Fund and 13 percent Other Funds.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

ITS plans to roll out standard processes for incident management and problem management in the 2021–23 biennium. Once the processes are codified, ITS will measure its performance over a six-month period and establish a baseline. From there, yearly continuous improvement targets will be established. In addition, the unit plans to begin self-audits six months after the baselining period to ensure processes are being followed.

## 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 19-21 | $ 11,083,184 | $ 1,504,407 | $ 12,587,591 | 22 | 22.00 |
| CSL 21-23 | $ 6,666,395 | $ 1,363,926 | $ 8,030,321 | 29 | 29.00 |
| ARB 21-23 | $ 14,212,696 | $ 2,020,123 | $ 16,232,819 | 37 | 36.04 |
| GB 21-23 | $ 14,158,194 | $ 2,011,157 | $ 16,169,351 | 37 | 36.04 |
| LAB 21-23 | $ 14,158,973 | $ 2,012,523 | $ 16,171,496 | 37 | 36.04 |
| Difference | $ 3,075,789 | $ 508,116 | $ 3,583,905 | 15 | 14.04 |
| % change | 27.8% | 33.8% | 28.5% | 68.2% | 63.8% |

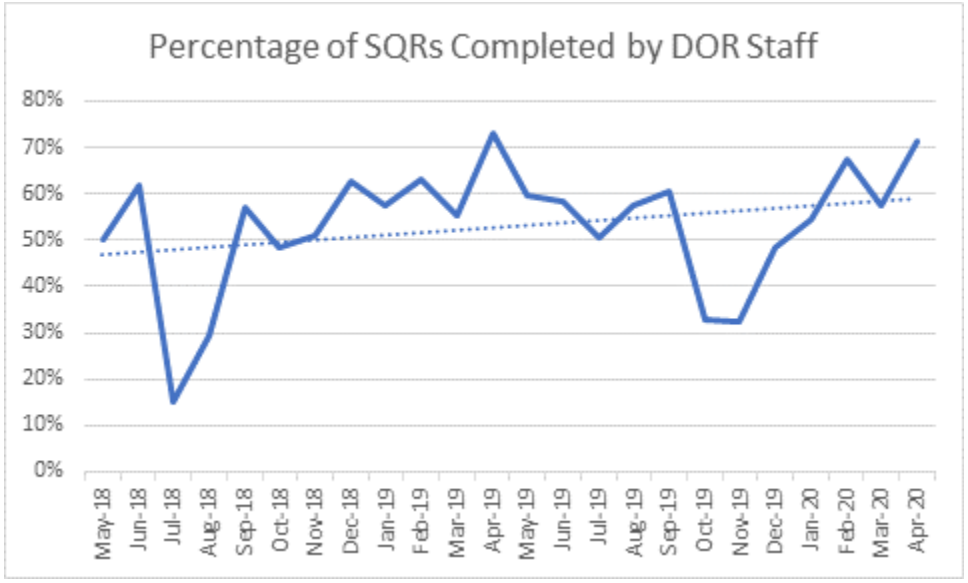
**Program Description**
The purpose of this unit is to analyze, plan, develop, and coordinate work and activities that support operations, maintenance, installation, and construction of information systems. This unit works with multiple vendors and state agencies.

The 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 40 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 Outcomes**
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 the department's 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.

The unit functions symbiotically with the agency program areas to make 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 understanding tax and revenue programs, as well as the technical tools and approaches required to modify the system.

**Program Performance**




The above 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 where major software changes were made.

The GenTax Support Services Unit has been increasing its capability in configuring, enhancing, and developing new functionality for GenTax since the beginning of the Core Systems Replacement project. The unit has independently completed several large initiatives indicated in the table below:

| Year | Initiatives completed by DOR staff |
|---|---|
| 2018 | Season-Up |

| | |
|---|---|
| 2019 | Season-Up<br>CAT phase 1<br>Tobacco Uniformity<br>Auto-garnishments for Collections<br>Financial Institution Data Match<br>Transient Lodging Tax Data Sharing<br>High Hazard Oil Train*<br>Delinquent Debtors, a.k.a., Public Notification*<br>*Still in progress |

Previously, Revenue has measured relative productivity between vendor and Revenue resources by the number of migrations performed by each type of resource and the relative cost per migration. Upon review, this does not appear to be an adequate key performance measure (KPM). It is easily subject to manipulation. For instance, a party could perform one migration of a hundred objects or 100 migrations each with one object. Currently, Revenue IT is consulting with the agency's internal audit unit to determine a better measure of SQR (solution request) throughput. Revenue IT will continue to refine its internal KPMs over the 2021-23 biennium to assess its productivity accurately and to identify improvement areas.

**Enabling Legislation/Program Authorization**
Although this program itself is not mandated, it provides essential support to programs that are.

**Funding Streams**
Funding for this unit is composed of both General Fund and Other Funds. Most of the funding for this unit comes from the General Fund. However, work associated with legislative mandates has been funded through various Other Funds streams, such as implementation of the transportation package tax programs (House Bill 2017) and centralized collections (Senate Bill 1067).

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
Information Technology Services (ITS) is currently developing metrics to show the section's performance in areas of timeliness, rework, and cost per service unit. In 2020, ITS implemented quarterly SQR planning. SQRs are analogous to a service ticket and are used to document all changes to the GenTax application. Prior to creating the quarterly plan, Revenue divisions prioritize their work requests for GenTax. Representatives then come together to create the agency's top 20 SQRs. ITS estimates the work effort involved in the top 20 SQRs and creates the quarterly plan of what discretionary work IT will perform for the quarter. Nondiscretionary work, such as legal mandates and operations work, are scheduled as well to create the final plan for the quarter. ITS then runs the SQR plan like a project, with weekly tracking and status reporting that is available to all

stakeholders. First quarter 2020 was the first implementation of this quarterly planning. The department will continue to refine this process to ensure the work that IT performs is of the highest value to the agency.

**GenTax Maintenance and Support—Policy Option Package 109**

This package provides resources to ensure effective maintenance and support of the agency's core systems for the 2021–23 biennium and beyond. The agency completed a core systems replacement project during the 2017–19 biennium. As part of this project, the agency indicated there would be ongoing operations maintenance costs of about $8 million per biennium. The agency has identified staffing and a vendor service agreement as two components of ongoing costs. The package proposes a funding level for a vendor service agreement that is based on other states' experiences and what the agency has learned during 2019–21 about workload management.

**Core Systems Operations and Maintenance—Policy Option Package 110**

This package provides the resources for Revenue IT to transition support of GenTax to primarily Revenue IT resources rather than depending on vendor support. Revenue currently depends on FAST Enterprises personnel to augment Revenue IT staff to perform all the work that is needed to ensure the agency can fulfill its mission. The shortfall in terms of staff resources is primarily in the Projects group, where Revenue IT lacks the resources to do all of the legislatively mandated work that is currently outsourced to FAST, as well as the SQRs that are greater than 400 hours. Currently, the Projects team has four developers and two business analysts. Right-sizing this team will require four more developers (one ISS7 and three ISS6s) and two more business analysts (OPA3s). In terms of technical support, Revenue IT has one FTE spread across two positions performing system administration and database support. Revenue IT relies heavily on the FAST technical team for day-to-day operations. IT needs one more technical resource (ISS6) to accomplish this workload itself.

Revenue IT currently lacks a professional QA and testing team. Testing is performed in an ad hoc manner and is often not comprehensive. This can lead to errors as code is moved into production, which may break other areas of code. The impact of this cycle is more SQRs, which drive up the backlog and lead to user frustration and a poor taxpayer experience. To date, Revenue IT has not adequately addressed this deficiency due to a lack of resources. Revenue currently has one tester devoted to GenTax. Developing a GenTax testing strategy, setting up templates, creating the test scripts and test cases, and later the automating it, will require one test lead at an ISS7 level. To run the tests for each release will require an additional tester at an ISS5 level.

## 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-Position Information Control System (PICS) accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by PICS. 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 4.3 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 | $320,064 |
| Other Funds | $ 29,940 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $320,064 |
| Other Funds | $ 29,940 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $320,064 |
| Other Funds | $ 29,940 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## 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 for the 2019–21 biennium.

**How Achieved**
This package phases out one-time funds approved in the 2019–21 biennium Processing Center LDs, the PCM Project and GenTax Maintenance and Support.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($7,268,930) |
| Other Funds | ($ 829,736) |

**2023–25 Fiscal Impact**
None.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($7,268,930) |
| Other Funds | ($ 829,736) |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($7,268,930) |
| Other Funds | ($ 829,736) |

**2023–25 Fiscal Impact**
None.

## 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 percent for facility rental and taxes. Also included in this package for this division is a Chief Finance Office approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2021–23 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 | $278,348 |
| Other Funds | $ 60,174 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $278,348 |
| Other Funds | $ 60,174 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $278,348 |
| Other Funds | $ 60,174 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Information Technology Services Division

### Essential Package 060—Technical Adjustments

**Package Description**

**Purpose**
In consultation with the Chief Finance Office and Legislative Fiscal Office, the Department of Revenue adjusted specific budget line items to reflect its operations and current spending more accurately.

**How Achieved**
The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department eliminated payroll processing within the department and now uses the Department of Administrative Services shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $58,005 |
| Other Funds | $10,122 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $58,005 |
| Other Funds | $10,122 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $58,005 |
| Other Funds | $10,122 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Information Technology Services Division

### Essential Package 091—Elimination of Service and Supplies (S&S) Inflation

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected S&S accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($208,199) |
| Other Funds | ($ 41,848) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Information Technology Services Division

### Essential Package 096—Statewide Adjustment Department of Administrative Services (DAS) Charges

**Package Description**

**Purpose**
This package represents adjustments to state government service charges and DAS pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($188,762) |
| Other Funds | ($ 40,274) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Information Technology Services Division

### Essential Package 099—Microsoft 365 Consolidation

**Package Description**

**Purpose**
This package represents an adjustment to fund the Microsoft 365 Consolidation within the Office of the State Chief Information Officer (OSCIO).

**How Achieved**
Microsoft 365 is being consolidated within the OSCIO at the E5 level of service. This cost is built into the state government service charge for every agency as a cost increase for the 2021–23 biennium. This package makes a corresponding reduction to the agency's base budget in an amount equivalent to what the agency should be paying in the current 2019–21 biennium for Microsoft 365 at the E3 level of service.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($633,767) |
| Other Funds | ($111,841) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($633,767) |
| Other Funds | ($111,841) |

**2023–25 Fiscal Impact**

Actions approved in this package will be part of the base budget for 2023–25.

## Information Technology Services Division

**Policy Package 109—GenTax Maintenance and Support**

**Purpose**
This package provides resources to ensure effective maintenance and support of the agency's core systems for the 2021–23 biennium and beyond. The agency completed the Core Systems Replacement Project (CSR) during the 2017–19 biennium. As part of this project, the agency indicated there would be ongoing operations maintenance costs of about $8 million per biennium. The agency has identified staffing and a vendor service agreement as two components of ongoing costs. The package proposes a funding level for a vendor service agreement that is based on other state's experiences and what the agency has learned during 2019–21 about workload management.

**What would this policy option package (POP) do and how would it be implemented?**
The agency completed the Core Systems Replacement Project during the 2017–19 biennium. This package establishes a service level of maintenance and support for the core systems to ensure effective maintenance during the 2021–23 biennium and beyond. The critical component of any software support process is to ensure that the software is kept up to date. Software vendors embed the cost of service packs and upgrades into the cost of their maintenance agreements. Therefore, the department needs to purchase the vendor service level that will keep the software up to date on an ongoing basis.

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 ongoing maintenance and support:

**Level 1**—Annual product maintenance (no on-site 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 Revenue to get support during nonstandard hours
- Assignment of a customer support account manager
- Membership and participation in user group

**Level 2**—In addition to what is included in Level 1, this level provides on-site FAST Enterprises 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 on-site FAST Enterprises 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 commercial off the shelf solution (COTS) vendor for ongoing maintenance and support, with the most common investment being Level 3.

**Why does Revenue propose this POP?**
During the Core Systems Replacement Project, the agency identified ongoing expenses for system operations and maintenance of about $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 maintenance and support. 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 toward less reliance on the vendor. The agency anticipates continuing this trend into future biennia.

| Year | Initiatives completed by DOR staff |
|---|---|
| 2018 | Season-up |
| 2019 | Season-up<br>Corporate Activity Tax phase 1<br>Tobacco Uniformity<br>Auto-garnishments for Collections<br>Financial Institution Data Match<br>Transient Lodging Tax data sharing<br>High Hazard Oil Train*<br>Delinquent Debtors, a.k.a., Public Notification*<br><br>*Still in progress |

The chart above displays the number of major initiatives undertaken by Revenue developers only. Since January 2018, after the last project rollout, agency developers' work output has increased, while reliance on the vendor has decreased. The goal in the 2021–23 biennium and beyond is to take over all routine maintenance of the software except for service packs, upgrades, and large development efforts that exceed the capacity of the current Revenue development staff.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes, or strategy?**
This is the core foundation and system of record for Revenue's 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.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
Many key performance measures in 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: service packs installed, GenTax upgrades completed, portfolio management reporting, and surveys.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
Revenue considered two other options examined below.

Option 1: Level 1 support without optional services
This option is the leanest option in terms of FAST Enterprises support. It licenses an organization to use the GenTax product and provides telephone support during working hours only. It does not provide emergency support off hours and assumes an organization will support the application with only minimal vendor support. No other state is on this service level without staff augmentation from the vendor. Revenue IT does not feel this is a viable option for the agency.

Option 2: Level 2 support without optional services
This option provides all the services of Level 1 support, as well as on-site contractor personnel to ensure defects in site code, extensions, and configurations are resolved. It is, in effect, an extension of the warranty period that Revenue had for one year after each of the four project rollouts.

The disadvantage of this option is that FAST Enterprises will only correct site code defects that FAST Enterprises developers put into production. As Revenue IT takes over more and more of the system programming, this option loses its value. In addition, this option assumes that agency staff will install service packs without relying on the vendor. It will be difficult to keep up with service packs and version upgrades without a significant increase in both Revenue IT staff and FAST Enterprises staff, when the department upgrades to a new version of GenTax. Option 2 is a viable option for Revenue only if the agency contracts for additional FAST Enterprises resources through the optional services feature. Revenue does not feel optional services is the most cost-effective way to go for the state, as detailed below.

As Revenue brings GenTax into its ongoing support model and moves its support structure to a more sustainable long-term model, so too is FAST Enterprises moving to a different support model. During the CSR project, FAST Enterprises brought in highly experienced resources to ensure the project was a success. As FAST Enterprises has transitioned the Revenue account to long-term maintenance, it has changed its support model. The personnel that FAST Enterprises plans to bring in under the optional services category are, for the most part, less experienced resources. Their personnel will work at Revenue for 1 to 1.5 years before moving on to other accounts or projects. While Revenue will receive a lot of productivity from these resources, there will also be costs associated with training these resources and having such a high turnover rate. Revenue feels that Oregon will receive better value if the agency increases the knowledge of its own developer resources, so the state retains the knowledge of the application and gets a greater return on the training it provides.

**What would be the adverse effects of not funding this POP?**
If the vendor services support agreement is not funded, the system will age, not perform as expected or needed, and result in an increased risk of impacting revenue collection and distribution. As a result, Revenue will find it difficult to meet new statutory requirements and agency strategic initiatives involving GenTax, properly maintain the solution and keep it current, and apply service pack and software upgrades in a timely manner. At some point in the future, the system may become so out of date (legacy) that the agency will be required to take on another major project to upgrade the system. This will be costly and time consuming, and will adversely impact business operations.

**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 and Business Services, Oregon Department of Transportation, and Oregon Treasury Department, to mention a few. These agencies are impacted by how quickly Revenue accommodates 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. Revenue's goal is not to have any other state agency's performance negatively impacted by Revenue's information technology capabilities or capacity.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
This POP supports the basic operations and maintenance of the department's core tax system. This system supports nearly 40 tax programs that the agency administers. This investment is necessary to keep the system in good repair and maintain daily operations throughout the biennium. Without this POP, tax collections are at risk and funding for programs Oregonians rely on may not be available.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** N/A

a. **Will there be new responsibilities for Revenue? 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.

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?**
There are ongoing costs for vendor service agreement.

g. **What are the potential savings?**
None.

h. **Based on these answers, is there a fiscal impact?**
Yes.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 5,571,002 |
| Other Funds | $ 484,435 |

**2023–25 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 5,571,002 |
| Other Funds | $ 484,435 |

**2023–25 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 5,571,002 |
| Other Funds | $ 484,435 |

**2023–25 Fiscal Impact**
The actions included in this package will become part of the base budget for 2023–25.

## Information Technology Services Division

### Policy Package 110 - Staffing POP IAW 2020 January JICWM proposal

**Purpose**
This policy option package (POP) will expand the GenTax support team to gain independence from the vendor for ongoing maintenance and support of the GenTax system. It will also increase the business analyst and developer resources to allow agency resources to implement large tax programs, such as the Corporate Activities Tax. Finally, it will add two staff member resources to the testing team so that the agency can develop and maintain regression test scripts for GenTax that will minimize the number of errors introduced into the code when releases are implemented. This will, in turn, decrease the number of change requests the agency has in its backlog.

**What would this POP do and how would it be implemented?**
One of Revenue's long-term goals coming out of the Core Systems Replacement Project was to build up the GenTax knowledge of the Department of Revenue (DOR) GenTax support team so the department can minimize the use of vendor staff to support the product. The department has significantly increased its capacity to maintain GenTax over the past two years: It has developed a new governance process for change requests and brought GenTax into the ongoing IT operating model of the agency. In addition, DOR business analysts and developers have expanded their knowledge of the application, executed annual tax year preparations, implemented change requests, and completed several new tax initiatives legislated by the state. However, the agency has had to outsource the development of new large tax initiatives such as the Corporate Activity Tax to the vendor because DOR does not have enough resources to do the work. If the Legislature continues to add new tax programs each biennium, it will be much more expensive to continue to have the vendor implement the required system changes than to have DOR resources do the work.

GenTax business analysts work with DOR's program areas to determine requirements for medium to large systems changes, build test cases to test the application for proposed changes, and test the changes to make sure they function as expected. This package right-sizes the number of business analysts to also allow the agency to support development of large new tax programs.

The GenTax developers take the business requirements as defined by the business analysts and design and build the code to execute the desired functionality. This package adds four new developers to expand the current GenTax project team so that the agency has the capacity to develop large tax programs like the Corporate Activity Tax.

Currently, the ability of DOR to provide technical support for the application is understaffed. The agency depends heavily on the vendor technical team to provide the basic, ongoing technical needs of the product. The department needs to add one more technical resource to be able to support the application with minimal reliance on the vendor. This resource will supplement the existing partial FTE that currently provides GenTax administration support. This technical resource will add to the GenTax database and system administration capacity.

In addition, there is a big gap in the desired regression testing capabilities at the agency. Long term, the agency needs to build out the regression testing capacity so it has a standard regression test suite that tests all changes before they move into production. This will ensure the new release does not introduce errors into the code base. Ideally, this regression test suite would be automated so that it would run with little human intervention. The agency needs the capacity first to build the regression test bed, automate it, and continually keep the test suite current as changes are made to the system. The agency currently has two testers representing one full-time equivalent capacity. With such a low number, the department cannot make any headway on this goal. Testers can barely keep up with testing small changes as they are completed. Expanding the testing group will allow the development, maintenance, and execution of regression test scripts and cases. This, in turn, will increase the quality of the code moving into production. The result will be an increase in taxpayer satisfaction, as there will be fewer delays in tax return processing.

**Why does DOR propose this POP?**
One of the goals the agency has had since the implementation of the Core Systems Replacement Project is to minimize its use of the vendor for ongoing operations of the system. This POP will give the agency the increase in resources it needs to fully support the system itself. In the long run, this will reduce the cost to implement new tax programs. In addition, adding more testing capacity to the agency will increase the quality of code going into production. The long-term effect of providing this additional capacity will reduce the ongoing cost of operating the system, because it will catch errors before they hit the production environment. This will free up developer capacity to focus on high-value change requests that further the agency's mission.

**How does this further the agency's mission or goals? How does this further the program funding team outcomes or strategies?**
This policy option package will lower the cost of implementing new tax programs, because it will allow more cost-effective staffing of new tax program initiatives (DOR developer vs. vendor resources). In addition, the code that moves into production will be higher quality, because it will have been tested more thoroughly. This will allow the developers to focus on high-value change requests that bring in more revenue for the state rather than fixing errors in code.

**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 policy option package will reduce the cost of implementing new tax programs and increase the quality of code moving to the production environment. It will also reduce overall costs by catching errors earlier in the cycle when it is less expensive to fix problems in the code, rather than waiting after the fact. Because of this, the department's resources will be able to focus more on performing high-value change requests that may bring in more revenue.

The ITS Division is implementing new metrics this biennium based on industry best practices. It currently has a target of reducing developers' rework by 10 percent each year. The division took a baseline mid-biennium and is striving to reduce rework by 10 percent by the end of 2020. The ITS Division plans on implementing additional metrics, such as measuring errors introduced into production and errors found in user acceptance

testing, in 2021. The goal is to increase the quality of the code moving to production by giving feedback to the developers on where they need to improve. It will also allow management to understand additional training needs better for each developer.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
DOR analyzed four options other than the full policy option package:

- Option 1: Do nothing. Revenue will continue to rely on the vendor for ongoing support needs and new large tax programs where it does not have the resources to implement the required changes itself. The current business analysts and testers will continue testing changes as best they can.
- Option 2: Increase the size of the technical team by one full-time equivalent to achieve a basic operational capacity to support the application.
- Option 3: Increase the testing capability of the ITS Division by adding two additional testers. The additional testers will create and maintain a regression test suite for GenTax. Eventually, the regression testing will be automated to allow for minimal human intervention once the test data is created for each release.
- Option 4: Increase the size of the developer and business analyst teams to create the capacity for the development of new large tax programs using internal resources.

These options build on each other, each one allowing more independence from the vendor and/or allowing higher quality code to move to production. They may be implemented in combination or individually. Options 2 and 3 may be implemented together or separately. However, it would not make sense to implement option 4 without implementing options 2 and 3 at the same time. Implementing an increase in programming capacity does not make sense if the division cannot test the resulting output efficiently or implement any technical changes to the system at the same time.

In decreasing order of costs, the options may be ranked as follows:

- The full policy option package, a.k.a., options 2, 3 and 4: This will achieve full independence from the vendor once these resources are fully trained and up to speed.
- Options 2 and 3 in combination: This will achieve technical independence from the vendor as well as a higher level of quality than what Revenue can achieve today with current resources.
- Option 3: This does not achieve technical independence but allows Revenue to increase its testing capability so that higher-quality code moves into production. Revenue will then be able to focus on higher-value changes that bring in more revenue or achieves operational excellence for the agency.
- Option 2: This achieves technical independence from the vendor but does not advance the other goals the agency would like to accomplish.

Option 4 assumes that the Legislature will continue to create new tax programs, either for the state or by mandating that the department implement local government tax programs. If this assumption is not valid—i.e., the Legislature does not continue to mandate new, large tax programs—then option 4 should not be selected.

**What would be the adverse effects of not funding this POP?**
Not funding this POP will maintain the status quo. The agency will remain dependent on the GenTax vendor for ongoing operational support. It will continue to outsource new, large tax programs to the vendor.

**What other agencies (state, tribal and or local government) would be affected by this POP? How would they be affected?**
Other agencies will be affected by the full implementation of this POP through increased quality of code moving to production and lower costs associated with implementing new, large tax programs.

**What other agencies, programs, or stakeholders are collaborating on this POP**
None.

**What is your equity analysis?**
This POP will give the agency resources to support its core tax system with internal staff rather than contractors. In the long run, this will reduce the cost to implement new tax programs. This system supports nearly 40 tax programs that the agency administers. This investment will allow the department to better meet new legislative changes and collect the funds to serve Oregonians.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021
**End Date (if applicable):** No end date

**a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**
DOR IT will be able to develop and implement new large tax programs that are currently outsourced to the vendor.

**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.**
This POP will impact ITS only.

**c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**
This POP is internal to DOR only.

**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. Below shows the number and classification of each requested position. These positions would be permanent.

| Classification | Number of positions | Function | Number of Months |
|---|---|---|---|
| ISS7 | 1 | Developer | 21 |
| ISS6 | 3 | Developers | 21 |
| OPA3 | 2 | Business analysts | 21 |
| ISS7 | 1 | Tester | 21 |
| ISS5 | 2 | Testers | 21 |
| ISS6 | 1 | Technical resource | 21 |

**e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**
Recruiting costs as necessary.

**f. What are the ongoing costs?**
$1,469,910

**g. What are the potential savings?**
Significant reduction in the cost of implementing new, large tax programs.

**h. Based on these answers, is there a fiscal impact?**
Yes.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 9 |
| FTE | 7.92 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 2,217,434 |
| Other Funds | $ 192,818 |

**2023-25 Fiscal Impact**

Actions approved in this package will be part of the base budget for 2023-25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 9 |
| FTE | 7.92 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 2,217,434 |
| Other Funds | $ 192,818 |

**2023-25 Fiscal Impact**

Actions approved in this package will be part of the base budget for 2023-25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 9 |
| FTE | 7.92 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 2,217,434 |
| Other Funds | $ 192,818 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

## Information Technology Services Division

### Policy Package 111—Compliance Risk Mitigation

**Purpose**
The package mitigates agency compliance risk by addressing a critical compliance gap. The gap was created by Senate Bill 90 (2017), which authorized the redeployment of agency information security staff to the Enterprise Security Office (now Cybersecurity Services). Unfortunately, few of the agency's compliance activities designed to ensure the agency complies with the data security requirements of IRS Publication 1075 Federal Tax Information (FTI) transited with those positions, so the compliance risk is significantly impacted by the resource redeployment. The POP adds back one of the three transferred positions, an ISS7.

**What would this policy option package (POP) do and how would it be implemented?**
Compliance to IRS standards is one of the highest priorities for the department to ensure Oregon's continued access to federal tax information. Protecting taxpayer data and confidential information is of paramount importance. The agency manages its compliance risk by ensuring that Oregon meets the provisions of IRS Publication 1075. This compliance function needs to be adequately resourced with trained staff to ensure effective mitigation of data security risk.

New legislation, improved monitoring available within GenTax, and new federal data security compliance standards have increased the agency's compliance workload and risk. This POP closes this emerging compliance gap to ensure confidential information is appropriately protected.

SB 90 (2017) required that the information security positions of all the executive branch agencies be unified under the Office of the State Chief Information Officer, Enterprise Security Office. The agency's information security office was established in 2012 and was staffed by a team of three FTE (one PEMD ISO, one ISS7 and one ISS6). The agency is unique from other state agencies because effective tax collection requires access to federal tax data. This is done through an agreement that requires the agency to remain compliant with IRS Publication 1075 Federal Tax Information (FTI). 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. The POP requests funding to replace one of the three transferred positions to ensure the ongoing data security risk is effectively resourced and managed to state and FTI standards.

**Why does DOR propose this POP?**
Ensuring the security of taxpayer information is one of the agency's highest priorities. As Oregon's tax collector, the agency is a steward for Oregon taxpayer information as well as the FTI data it receives 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 taxpayer data. The transfer of security staff to the ESO under SB 90 has put the agency information compliance function at risk. The agency is proposing this POP to ensure the agency's ongoing compliance with IRS standards.

**How does this further the agency's mission or goals? How does this further the program funding team outcomes or strategies?**
Voluntary compliance—taxpayers filing and paying what they owe on time—is mission critical to ensuring efficient and effective collection of state-mandated taxes. Taxpayers are more motivated to voluntarily comply when they are confident their information will be safeguarded.

**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 POP is not tied to an agency key performance measure (KPM). The agency's compliance with IRS standards is evaluated every three years when the IRS audits the agency, which may produce findings that need to be addressed. The department will measure the success of this POP by sustaining its high reputation with the IRS and ensuring its continued compliance with the IRS guidelines.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
Doing nothing to address the identified compliance gap was considered. However, leadership has affirmed that 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.

**What would be the adverse effects of not funding this POP?**
Not funding this POP will leave the agency vulnerable to potential noncompliance with the FTI agreement, federal information exchange, and data protection protocols. This would significantly impact 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.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
The POP consistently addresses compliance gaps across the entire agency and ensures that taxpayers are also protected. This POP will ensure that the system is properly supported with the appropriate staff to support and maintain the integrity and delivery of current services to all Oregon taxpayers.

**What assumptions affect the pricing of this POP?**
Assumptions are as follows:

- Adds one position for 24 months (1 FTE) with standard services and supplies.

**Implementation Date(s):** July 1, 2021

**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 POP:

| Classification | # of positions | Type | # of months | Purpose |
|---|---|---|---|---|
| ISS7 | 1 | PF | 21 | |

**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 above listed position.

**g. What are the potential savings?**
Not applicable.

**h. Based on these answers, is there a fiscal impact?**
Yes. Necessary funds are requested in the POP.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 1 |
| FTE | 0.88 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 243,871 |
| Other Funds | $ 21,206 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 0 |
| FTE | 0.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 243,871 |
| Other Funds | $ 21,206 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 1 |
| FTE | 0.88 |

**Revenue Source**

| | |
|---|---|
| General Fund | $ 243,871 |
| Other Funds | $ 21,206 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

## Information Technology Services Division

### Policy Package 112—Transportation Tax Processing Support

**Purpose**

The Processing Center is requesting funding for 11 limited duration positions to support implementation of House Bill 2017 (2017), the Statewide Transit Tax. Limited duration positions were provided by the Legislature in the 2018 and 2019 sessions for mail opening and return processing of paper returns, with the expectation that the agency would return to request permanent funding. However, the Department of Revenue (DOR) and Oregon Employment Department (OED) plan to add reporting of this tax to the existing combined payroll tax return. So, limited duration positions are being requested until this plan is implemented.

During 2019, the Processing Center processed more than 338,000 paper STT returns, more than 84,000 each quarter. For comparison, they processed over 341,000 paper personal income tax returns during the same year.

**What would this policy option package do and how would it be implemented?**

The POP requests limited duration positions for increased workload resulting from the implementation of new transportation taxes resulting from HB 2017 (2017). During the 2019 regular session, the Legislature funded 11 limited duration positions to support this work. One office specialist 1 (OS1) for mail opening/scanning and 10 data entry operators (DEO) for keying data from returns. At that time, it was understood that the agency would be submitting a POP during the 2021 budget development process for continued funding of the staffing need for increased workload resulting from administration of HB 2017.

2019 was the first full year of tax return filing for this new program. The Processing Center processed more than 338,000 paper Statewide Transit Tax returns. The resources provided during the 2019–21 biennium were adequate to accomplish this work. DOR is requesting the same resources for the 2021–23 biennium, and is requesting they continue as limited duration positions. Working with the OED, DOR plans to add reporting of this tax to the existing combined payroll tax return. Limited duration positions will meet the department's needs until this plan is implemented.

**Why does DOR propose this POP?**

The POP establishes resources needed to continue processing the paper returns and payments related to HB 2017 (2017) in a timely and accurate manner. In 2019, the Processing Center processed more than 338,000 STT returns. For comparison, it processed just over 341,000 paper personal income tax returns in the same year. DOR's goal is to process all STT returns within four weeks of each quarterly due date. Without these resources the department won't be able to process many of these returns before even the next filing cycle.

# BUDGET NARRATIVE

**How does this further the agency's mission or goals? How does this further the program funding team outcomes or strategies?**
This POP 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, which supports payments being available for distribution to other entities in a timely manner.

**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. DOR will measure the success of this POP by its ability to process paper STT returns within four weeks of each quarterly due date.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
One other alternative that is expected to be implemented in the future is incorporating the reporting for the Statewide Transit Tax into the existing Form OQ, which is processed by OED. This transition is waiting on OED's modernization effort. When this happens, the need for these resources at DOR will be eliminated. Returns will be processed at the Employment Department. Until then, DOR needs the positions requested to continue processing the volume of paper returns it receives.

**What would be the adverse effects of not funding this POP?**
Not funding this POP will leave the Processing Center short on necessary staff to process STT returns associated with HB 2017. DOR time to process an STT return will increase. Currently, DOR processes these returns on average within 13 days of receipt. Without the requested staff, or fewer staff, this average will likely increase to 30 to 60 days since the agency would not have enough permanent data entry resources to process all these returns within the quarterly filing periods.

**What other agencies (state, tribal, and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
This POP allows a dedicated workforce for the processing of Statewide Transit Tax returns, which allows other DOR resources to focus on processing returns and issuing refunds in a timely manner and meet the needs of families that depend on these funds.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021

**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. More than 338,000 paper returns are received and processed in the processing center. The work includes opening mail, batching work for imaging, scanning, and keying data from returns and payments for posting in our accounting system and banking funds.

**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.**
Limited duration staff requested in this POP:

| Classification | # of positions | Type | # of months | Purpose |
|---|---|---|---|---|
| **OS1** | 1 | LD seasonal | 24 | Mail Opening – open/sort mail, prep returns and payments for processing. |
| **DEO** | 10 | LD seasonal | 24 | ITU – perform data entry from 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 personal services costs for the positions listed above.

**g. What are the potential savings?**
N/A.

**h. Based on these answers, is there a fiscal impact?**
Yes. Necessary funds are requested in the POP.

**Agency Request Budget**

**Staff Impact**

| | |
|---|---|
| Position | 11 |
| FTE | 11.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,367,685 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Governor's Budget**

**Staff Impact**

| | |
|---|---|
| Position | 11 |
| FTE | 11.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,367,685 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Position | 11 |
| FTE | 11.00 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,367,685 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

## Information Technology Services Division

### Policy Package 113—Quick Modules Maintenance and Support

**Purpose**
In 2017 and 2019, the Legislature funded the Processing Center Modernization (PCM) Project. The project rolled out over three years, 2018–21, and successfully replaced the agency's front-end paper return and payment processing systems. The old systems were unsupported and past their life expectancy. The project procured and configured the high speed and more efficient system called Quick Modules. Combining technologies such as high-speed scanning, optical and intelligent character recognition (OCR/ICR), and guided key-from-image data entry has allowed the agency to largely eliminate the need to retain paper copies of documents and increase its control over taxpayer information. This package seeks permanent funding for ongoing contracted vendor support costs and data processing costs at ETS for Quick Modules.

**What would this policy option package (POP) do and how would it be implemented?**
The Department of Revenue (DOR) administers more than 40 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 Processing Center handles more than 3 million paper tax returns and payments annually. Reliable systems, trained staff, and efficient processes are critical to completing this work successfully.

In 2017 and 2019, the Legislature funded the Processing Center Modernization 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 created security risks and information technology support difficulties because Microsoft no longer supports Windows XP. The project replaced the aging systems, automated some processes, and improved processing efficiency.

The project was implemented in three phases from 2018 through 2021. The agency managed this project with its primary partner, Fairfax Imaging Inc., the producer and implementer of the Quick Modules system. In addition, DOR had a PCM project team led by a project manager and business analyst who worked closely with the Office of the State Chief Information Officer to manage the project through the stage gate process. The agency also hired a quality assurance vendor, Hittner and Associates, who actively monitored and reported on the execution of the project. The project is nearly complete with its last major implementation milestone scheduled for August 24, 2020.

This POP requests funding for ongoing support services and data processing costs. Permanent funding is requested for ongoing contracted vendor support payments and Enterprise Information Services (EIS) charges for Quick Modules. Vendor support costs include system support, updates,

patches, and upgrades. So, 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 the system continues to operate efficiently and effectively.

**Why does DOR propose this POP?**
The agency is proposing this POP to provide ongoing support and maintenance for the front-end system in which the Legislature has invested. With ongoing support and maintenance, this new system will be up to date and meet the tax processing needs of the state into the foreseeable future.

**How does this further the agency's mission or goals? How does this further the program funding team outcomes or strategies?**
This POP 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 increases processing speed and adds technological advancements such as intelligent character and optical recognition. It also reduces the need to retain paper copies of documents and ensures a higher-level control over taxpayer information. These represent a few of the anticipated improvements in effectiveness.

**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.

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
The alternative to funding maintenance and support for Quick Modules would be to discontinue these services at the end of the current contract. Within a few years the agency will then find itself in a similar situation to where it was before seeking the new system. The version of software currently in use will become outdated and eventually unsupported. Additionally, most of the funding requested in this POP is for EIS data usage costs. To eliminate these costs, the agency would need to discontinue use of Quick Modules altogether. This would mean discontinuing the processing of all check payments received by the agency, about 26 percent of the total dollars received, and moving all paper tax return processing to a direct-key process into GenTax, the agency's core accounting system.

**What would be the adverse effects of not funding this POP?**
If funding is not continued for support services, the agency will be left with an unsupported system. As updates and upgrades become available, the agency won't be able to install them or it will be costly at the time they are available. This would result in the agency falling back to the same situation that sparked the PCM project. Failure of the front-end system, due to outdated technology, could cause check payment and return processing to be slowed, if not stalled. Such a failure of the payment and 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 with the solution vendor.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
None.

**What other agencies, programs or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
Having a current and optimally performing system to track and collect taxes will help to ensure that all taxpayers are treated with the same care and consideration. In addition, maximizing efficient revenue collection increases funding for services for Oregonians.

**What assumptions affect the pricing of this POP?**
Support services from Fairfax Imaging Inc., have already been contracted. Data processing costs are estimates based on expected EIS rates.

**Implementation Date(s):** July 1, 2021

**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.**
No.

**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 costs include vendor support services and state Data Center charges.

| Support Costs | | | | |
|---|---|---|---|---|
| Quarter | Software Maintenance | Software Maintenance (CAT) | SDC Costs | Costs by Quarter |
| Sep – 21 | | | $ 39,664 | $ 39,664 |
| Dec – 21 | $ 51,353 | $ 3,342 | $ 39,664 | $ 94,359 |
| Mar – 22 | | | $ 39,664 | $ 39,664 |
| Jun – 22 | | | $ 39,664 | $ 39,664 |
| Sep – 22 | | | $ 39,664 | $ 39,664 |
| Dec – 22 | $ 52,893 | $ 3,442 | $ 39,664 | $ 95,999 |
| Mar – 23 | | | $ 39,664 | $ 39,664 |
| Jun – 23 | | | $ 39,664 | $ 39,664 |
| **Expense Totals** | **$ 104,246** | **$ 6,784** | **$ 317,312** | **$ 428,342** |

**g. What are the potential savings?**
None.

**h. Based on these answers, is there a fiscal impact?**
Yes.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $ 394,075 |
| Other Funds | $ 27,483 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Governor's Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 394,075 |
| Other Funds | $ 27,483 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 394,075 |
| Other Funds | $ 27,483 |

**2023-25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023-25.

## Information Technology Services Division

### Package 810—Statewide Adjustments

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 40,422 |
| Other Funds | $ 10,298 |

**2023–25 Fiscal Impact**
Fully phased in.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 320,064 | - | - | - | - | - | 320,064 |
| Transfer In - Intrafund | - | - | 29,940 | - | - | - | 29,940 |
| **Total Revenues** | **$320,064** | **-** | **$29,940** | **-** | **-** | **-** | **$350,004** |
| **Transfers Out** | | | | | | | |
| Tsfr To Human Svcs, Dept of | - | - | - | - | - | - | - |
| **Total Transfers Out** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Pension Obligation Bond | 83,974 | - | 12,599 | - | - | - | 96,573 |
| Unemployment Assessments | 5,204 | - | 89 | - | - | - | 5,293 |
| Mass Transit Tax | 4,152 | - | (3,100) | - | - | - | 1,052 |
| Vacancy Savings | 226,734 | - | 20,352 | - | - | - | 247,086 |
| **Total Personal Services** | **$320,064** | **-** | **$29,940** | **-** | **-** | **-** | **$350,004** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| IT Professional Services | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 320,064 | - | 29,940 | - | - | - | 350,004 |
| **Total Expenditures** | **$320,064** | **-** | **$29,940** | **-** | **-** | **-** | **$350,004** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (7,268,930) | - | - | - | - | - | (7,268,930) |
| Transfer In - Intrafund | - | - | (829,736) | - | - | - | (829,736) |
| **Total Revenues** | **($7,268,930)** | **-** | **($829,736)** | **-** | **-** | **-** | **($8,098,666)** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | (2,000) | - | - | - | (2,000) |
| Out of State Travel | (15,800) | - | - | - | - | - | (15,800) |
| Employee Training | (30,000) | - | (17,600) | - | - | - | (47,600) |
| Office Expenses | (150,000) | - | (27,017) | - | - | - | (177,017) |
| Telecommunications | - | - | (41,900) | - | - | - | (41,900) |
| Data Processing | (273,000) | - | (44,692) | - | - | - | (317,692) |
| Professional Services | (20,297) | - | (7,686) | - | - | - | (27,983) |
| IT Professional Services | (6,688,923) | - | (591,616) | - | - | - | (7,280,539) |
| Other Services and Supplies | (70,910) | - | (6,166) | - | - | - | (77,076) |
| Expendable Prop 250 - 5000 | (20,000) | - | (5,916) | - | - | - | (25,916) |
| IT Expendable Property | - | - | (4,689) | - | - | - | (4,689) |
| **Total Services & Supplies** | **($7,268,930)** | **-** | **($749,282)** | **-** | **-** | **-** | **($8,018,212)** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | (80,454) | - | - | - | (80,454) |
| **Total Capital Outlay** | **-** | **-** | **($80,454)** | **-** | **-** | **-** | **($80,454)** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (7,268,930) | - | (829,736) | - | - | - | (8,098,666) |
| **Total Expenditures** | **($7,268,930)** | **-** | **($829,736)** | **-** | **-** | **-** | **($8,098,666)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 278,348 | - | - | - | - | - | 278,348 |
| Transfer In - Intrafund | - | - | 60,174 | - | - | - | 60,174 |
| **Total Revenues** | **$278,348** | **-** | **$60,174** | **-** | **-** | **-** | **$338,522** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 445 | - | 188 | - | - | - | 633 |
| Out of State Travel | 351 | - | 64 | - | - | - | 415 |
| Employee Training | 9,752 | - | 1,729 | - | - | - | 11,481 |
| Office Expenses | 4,506 | - | 2,102 | - | - | - | 6,608 |
| Telecommunications | 12,123 | - | 5,004 | - | - | - | 17,127 |
| Data Processing | 119,248 | - | 26,467 | - | - | - | 145,715 |
| Publicity and Publications | 449 | - | - | - | - | - | 449 |
| Professional Services | 12,718 | - | 3,162 | - | - | - | 15,880 |
| IT Professional Services | 69,870 | - | 18,303 | - | - | - | 88,173 |
| Employee Recruitment and Develop | 40 | - | - | - | - | - | 40 |
| Dues and Subscriptions | 349 | - | 19 | - | - | - | 368 |
| Facilities Rental and Taxes | 279 | - | 23 | - | - | - | 302 |
| Facilities Maintenance | 1,281 | - | 324 | - | - | - | 1,605 |
| Other Services and Supplies | 369 | - | 136 | - | - | - | 505 |
| Expendable Prop 250 - 5000 | 1,350 | - | 53 | - | - | - | 1,403 |
| IT Expendable Property | 42,885 | - | 2,523 | - | - | - | 45,408 |
| **Total Services & Supplies** | **$276,015** | **-** | **$60,097** | **-** | **-** | **-** | **$336,112** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 1,329 | - | 77 | - | - | - | 1,406 |
| Data Processing Software | 370 | - | - | - | - | - | 370 |
| Other Capital Outlay | 634 | - | - | - | - | - | 634 |
| **Total Capital Outlay** | **$2,333** | **-** | **$77** | **-** | **-** | **-** | **$2,410** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 278,348 | - | 60,174 | - | - | - | 338,522 |
| **Total Expenditures** | **$278,348** | **-** | **$60,174** | **-** | **-** | **-** | **$338,522** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 58,005 | - | - | - | - | - | 58,005 |
| Transfer In - Intrafund | - | - | 10,122 | - | - | - | 10,122 |
| **Total Revenues** | **$58,005** | **-** | **$10,122** | **-** | **-** | **-** | **$68,127** |
| **Services & Supplies** | | | | | | | |
| Intra-agency Charges | 58,005 | - | 10,122 | - | - | - | 68,127 |
| **Total Services & Supplies** | **$58,005** | **-** | **$10,122** | **-** | **-** | **-** | **$68,127** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 58,005 | - | 10,122 | - | - | - | 68,127 |
| **Total Expenditures** | **$58,005** | **-** | **$10,122** | **-** | **-** | **-** | **$68,127** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Publicity and Publications | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| Employee Recruitment and Develop | - | - | - | - | - | - | - |
| Dues and Subscriptions | - | - | - | - | - | - | - |
| Facilities Maintenance | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| Data Processing Software | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Other Capital Outlay | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 096 - Statewide Adjustment DAS Chgs**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 099 - Microsoft 365 Consolidation**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (633,767) | - | - | - | - | - | (633,767) |
| Transfer In - Intrafund | - | - | (111,841) | - | - | - | (111,841) |
| **Total Revenues** | **($633,767)** | **-** | **($111,841)** | **-** | **-** | **-** | **($745,608)** |
| **Services & Supplies** | | | | | | | |
| Telecommunications | - | - | (585) | - | - | - | (585) |
| Data Processing | - | - | (45,258) | - | - | - | (45,258) |
| Facilities Rental and Taxes | - | - | (4,681) | - | - | - | (4,681) |
| IT Expendable Property | (633,767) | - | (61,317) | - | - | - | (695,084) |
| **Total Services & Supplies** | **($633,767)** | **-** | **($111,841)** | **-** | **-** | **-** | **($745,608)** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (633,767) | - | (111,841) | - | - | - | (745,608) |
| **Total Expenditures** | **($633,767)** | **-** | **($111,841)** | **-** | **-** | **-** | **($745,608)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 102 - ELVIS Bond Funding**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | - | - | - | - | - |
| Empl. Rel. Bd. Assessments | - | - | - | - | - | - | - |
| Public Employees' Retire Cont | - | - | - | - | - | - | - |
| Social Security Taxes | - | - | - | - | - | - | - |
| Worker's Comp. Assess. (WCD) | - | - | - | - | - | - | - |
| Flexible Benefits | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | - |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | - |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 109 - Gen Tax Ops & Maint**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 5,571,002 | - | - | - | - | - | 5,571,002 |
| Transfer In - Intrafund | - | - | 484,435 | - | - | - | 484,435 |
| **Total Revenues** | **$5,571,002** | **-** | **$484,435** | **-** | **-** | **-** | **$6,055,437** |
| **Services & Supplies** | | | | | | | |
| IT Professional Services | 5,571,002 | - | 484,435 | - | - | - | 6,055,437 |
| **Total Services & Supplies** | **$5,571,002** | **-** | **$484,435** | **-** | **-** | **-** | **$6,055,437** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 5,571,002 | - | 484,435 | - | - | - | 6,055,437 |
| **Total Expenditures** | **$5,571,002** | **-** | **$484,435** | **-** | **-** | **-** | **$6,055,437** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 110 - Core Systems Ops & Maint**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 2,217,434 | - | - | - | - | - | 2,217,434 |
| Transfer In - Intrafund | - | - | 192,818 | - | - | - | 192,818 |
| **Total Revenues** | **$2,217,434** | **-** | **$192,818** | **-** | **-** | **-** | **$2,410,252** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 1,382,540 | - | 120,220 | - | - | - | 1,502,760 |
| Empl. Rel. Bd. Assessments | 414 | - | 36 | - | - | - | 450 |
| Public Employees' Retire Cont | 236,828 | - | 20,596 | - | - | - | 257,424 |
| Social Security Taxes | 105,767 | - | 9,197 | - | - | - | 114,964 |
| Worker's Comp. Assess. (WCD) | 333 | - | 27 | - | - | - | 360 |
| Flexible Benefits | 276,993 | - | 24,084 | - | - | - | 301,077 |
| **Total Personal Services** | **$2,002,875** | **-** | **$174,160** | **-** | **-** | **-** | **$2,177,035** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 1,242 | - | 108 | - | - | - | 1,350 |
| Employee Training | 13,248 | - | 1,152 | - | - | - | 14,400 |
| Office Expenses | 12,809 | - | 1,114 | - | - | - | 13,923 |
| Telecommunications | 24,012 | - | 2,088 | - | - | - | 26,100 |
| Data Processing | 5,034 | - | 438 | - | - | - | 5,472 |
| Facilities Rental and Taxes | 65,776 | - | 5,720 | - | - | - | 71,496 |
| Expendable Prop 250 - 5000 | 4,554 | - | 396 | - | - | - | 4,950 |
| IT Expendable Property | 27,324 | - | 2,376 | - | - | - | 29,700 |
| **Total Services & Supplies** | **$153,999** | **-** | **$13,392** | **-** | **-** | **-** | **$167,391** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 110 - Core Systems Ops & Maint**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 60,560 | - | 5,266 | - | - | - | 65,826 |
| Telecommunications Equipment | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **$60,560** | **-** | **$5,266** | **-** | **-** | **-** | **$65,826** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 2,217,434 | - | 192,818 | - | - | - | 2,410,252 |
| **Total Expenditures** | **$2,217,434** | **-** | **$192,818** | **-** | **-** | **-** | **$2,410,252** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 9 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **9** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 7.92 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **7.92** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 111 - IT Compliance Risk Mitigation**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 243,871 | - | - | - | - | - | 243,871 |
| Transfer In - Intrafund | - | - | 21,206 | - | - | - | 21,206 |
| **Total Revenues** | **$243,871** | **-** | **$21,206** | **-** | **-** | **-** | **$265,077** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | 151,604 | - | 13,183 | - | - | - | 164,787 |
| Empl. Rel. Bd. Assessments | 46 | - | 4 | - | - | - | 50 |
| Public Employees' Retire Cont | 25,970 | - | 2,258 | - | - | - | 28,228 |
| Social Security Taxes | 11,598 | - | 1,008 | - | - | - | 12,606 |
| Worker's Comp. Assess. (WCD) | 37 | - | 3 | - | - | - | 40 |
| Flexible Benefits | 30,777 | - | 2,676 | - | - | - | 33,453 |
| **Total Personal Services** | **$220,032** | **-** | **$19,132** | **-** | **-** | **-** | **$239,164** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | 138 | - | 12 | - | - | - | 150 |
| Employee Training | 1,472 | - | 128 | - | - | - | 1,600 |
| Office Expenses | 1,423 | - | 124 | - | - | - | 1,547 |
| Telecommunications | 2,668 | - | 232 | - | - | - | 2,900 |
| Data Processing | 559 | - | 49 | - | - | - | 608 |
| Facilities Rental and Taxes | 7,308 | - | 636 | - | - | - | 7,944 |
| Expendable Prop 250 - 5000 | 506 | - | 44 | - | - | - | 550 |
| IT Expendable Property | 3,036 | - | 264 | - | - | - | 3,300 |
| **Total Services & Supplies** | **$17,110** | **-** | **$1,489** | **-** | **-** | **-** | **$18,599** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 111 - IT Compliance Risk Mitigation**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | 6,729 | - | 585 | - | - | - | 7,314 |
| **Total Capital Outlay** | **$6,729** | **-** | **$585** | **-** | **-** | **-** | **$7,314** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 243,871 | - | 21,206 | - | - | - | 265,077 |
| **Total Expenditures** | **$243,871** | **-** | **$21,206** | **-** | **-** | **-** | **$265,077** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 1 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **1** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 0.88 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **0.88** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 112 - Proc Ctr Trans Tax Processing**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | 1,367,685 | - | - | - | 1,367,685 |
| **Total Revenues** | **-** | **-** | **$1,367,685** | **-** | **-** | **-** | **$1,367,685** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | 744,480 | - | - | - | 744,480 |
| Empl. Rel. Bd. Assessments | - | - | 638 | - | - | - | 638 |
| Public Employees' Retire Cont | - | - | 127,534 | - | - | - | 127,534 |
| Social Security Taxes | - | - | 56,958 | - | - | - | 56,958 |
| Worker's Comp. Assess. (WCD) | - | - | 506 | - | - | - | 506 |
| Flexible Benefits | - | - | 420,552 | - | - | - | 420,552 |
| **Total Personal Services** | **-** | **-** | **$1,350,668** | **-** | **-** | **-** | **$1,350,668** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | - | - | 17,017 | - | - | - | 17,017 |
| **Total Services & Supplies** | **-** | **-** | **$17,017** | **-** | **-** | **-** | **$17,017** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 1,367,685 | - | - | - | 1,367,685 |
| **Total Expenditures** | **-** | **-** | **$1,367,685** | **-** | **-** | **-** | **$1,367,685** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 112 - Proc Ctr Trans Tax Processing**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 11 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **11** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 11.00 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **11.00** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 113 - Proc Ctr Quick Modules**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 394,075 | - | - | - | - | - | 394,075 |
| Transfer In - Intrafund | - | - | 27,483 | - | - | - | 27,483 |
| **Total Revenues** | **$394,075** | **-** | **$27,483** | **-** | **-** | **-** | **$421,558** |
| **Services & Supplies** | | | | | | | |
| Data Processing | 291,927 | - | 25,385 | - | - | - | 317,312 |
| Professional Services | 102,148 | - | 2,098 | - | - | - | 104,246 |
| **Total Services & Supplies** | **$394,075** | **-** | **$27,483** | **-** | **-** | **-** | **$421,558** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 394,075 | - | 27,483 | - | - | - | 421,558 |
| **Total Expenditures** | **$394,075** | **-** | **$27,483** | **-** | **-** | **-** | **$421,558** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Information Technology Services Division**
**Cross Reference Number: 15000-009-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 40,422 | - | - | - | - | - | 40,422 |
| Transfer In - Intrafund | - | - | 10,298 | - | - | - | 10,298 |
| **Total Revenues** | **$40,422** | **-** | **$10,298** | **-** | **-** | **-** | **$50,720** |
| **Services & Supplies** | | | | | | | |
| Office Expenses | (2,612) | - | (227) | - | - | - | (2,839) |
| Data Processing | 47,948 | - | 10,525 | - | - | - | 58,473 |
| Facilities Rental and Taxes | (4,914) | - | - | - | - | - | (4,914) |
| **Total Services & Supplies** | **$40,422** | **-** | **$10,298** | **-** | **-** | **-** | **$50,720** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 40,422 | - | 10,298 | - | - | - | 50,720 |
| **Total Expenditures** | **$40,422** | **-** | **$10,298** | **-** | **-** | **-** | **$50,720** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-009-00-00-00000**

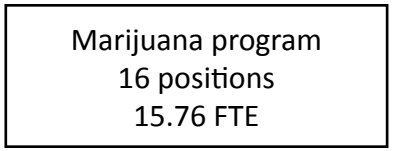
| *Source* | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Transfer In - Intrafund | - | 7,036,888 | 7,036,888 | 7,515,350 | 7,433,228 | 7,413,807 |
| **Total Other Funds** | **-** | **$7,036,888** | **$7,036,888** | **$7,515,350** | **$7,433,228** | **$7,413,807** |

# Marijuana Program

Organizational chart

2019–21 Legislatively Adopted Budget

16 positions 15.76 FTE

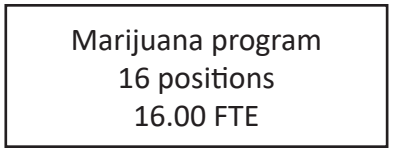


# Marijuana Program

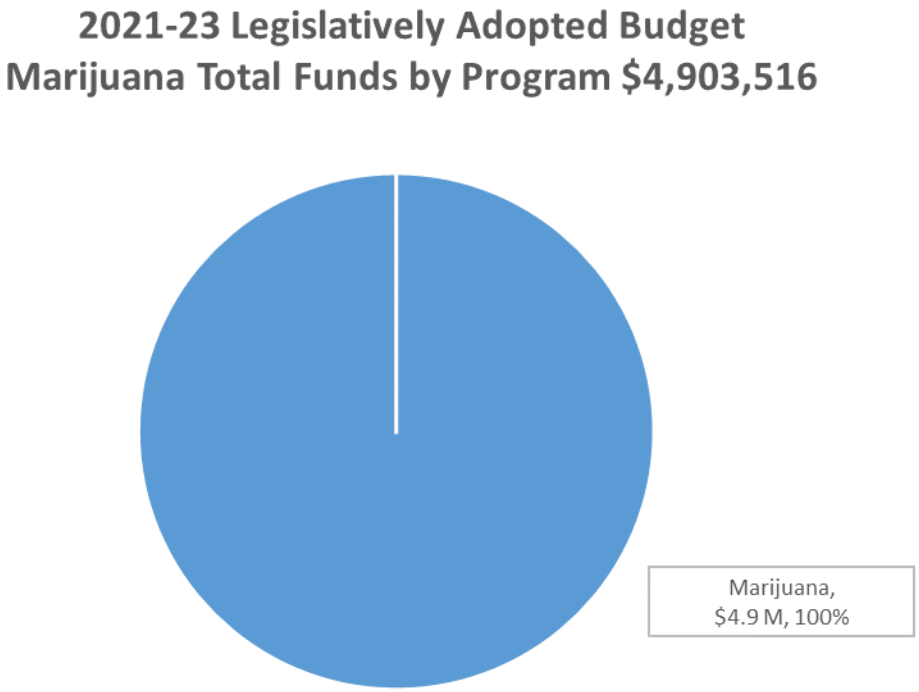
Organizational chart

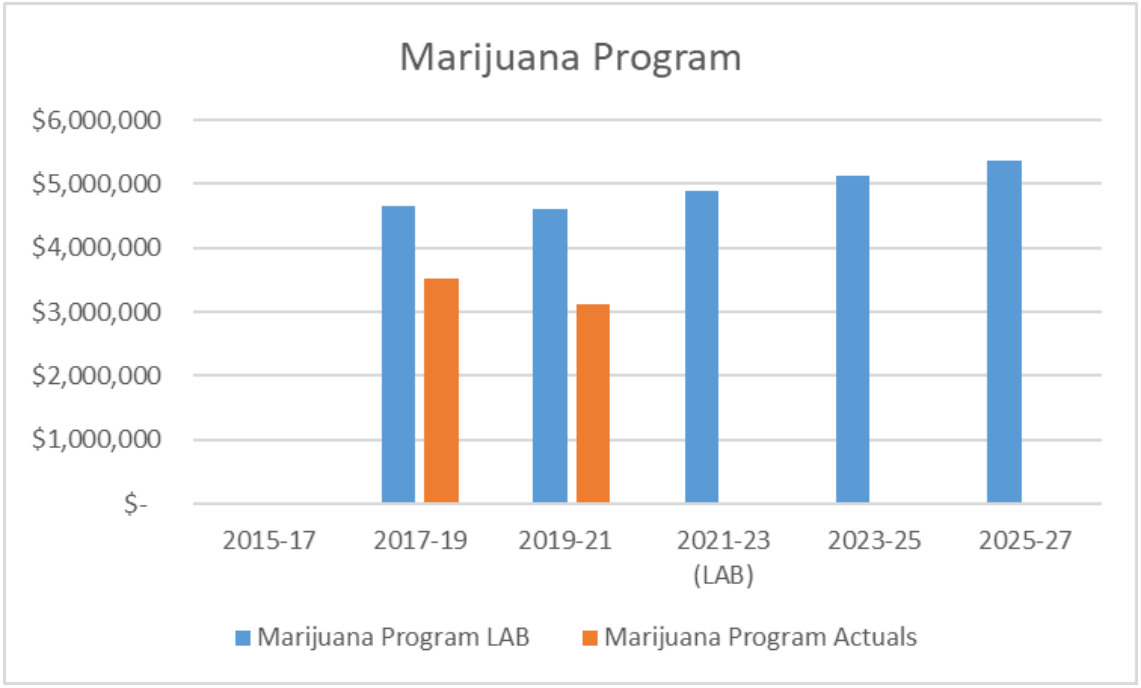
2021–23 Legislatively Adopted Budget

16 positions 16.00 FTE

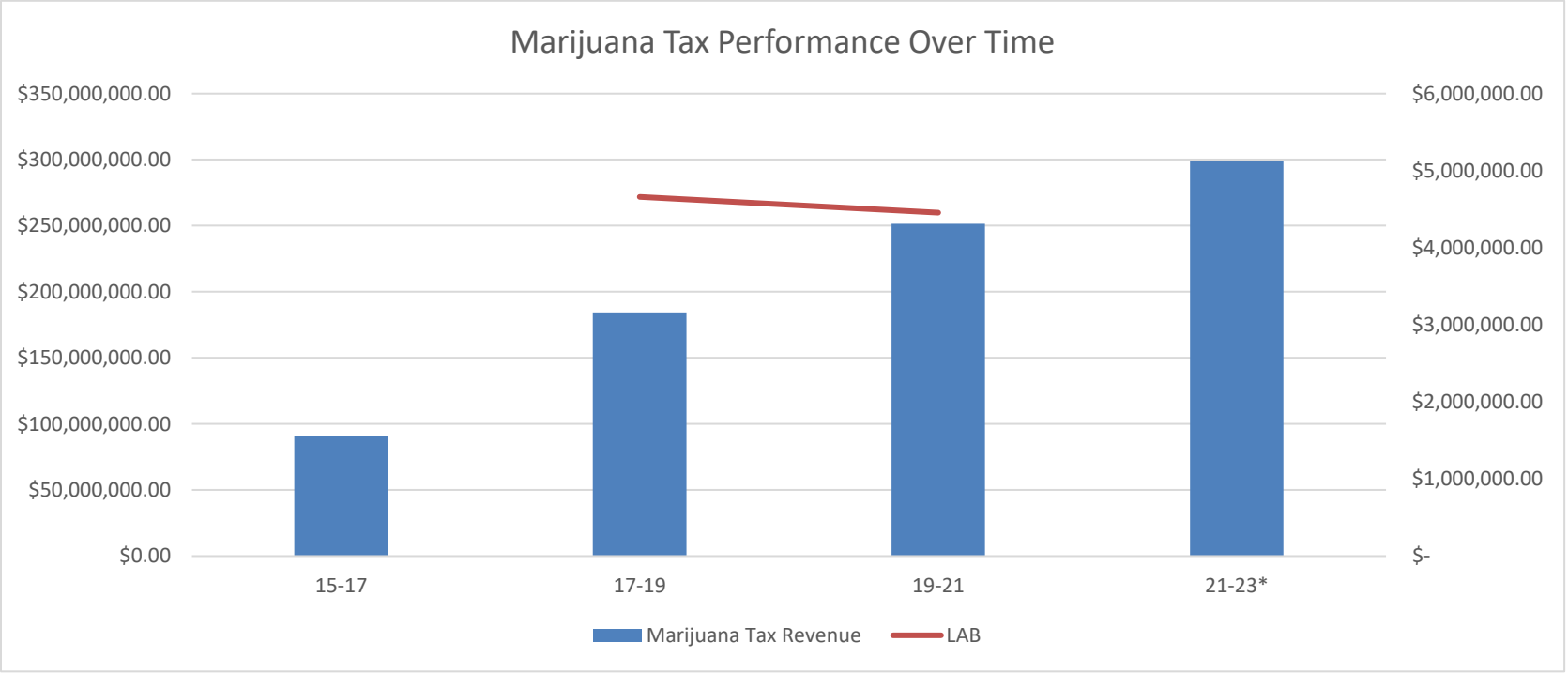


## Marijuana Retail Tax Program






| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Marijuana Program** | LAB | | $ 4,659,957 | $ 4,609,158 | $ 4,903,516 | $ 5,133,144 | $ 5,376,522 |
| | Actuals | | $ 3,513,553 | $ 3,117,014 | | | |




**Long-term focus areas:** Excellence in state government

**Primary program contact**: John Galvin, Withholding and Payroll Tax section manager

**Program Overview**

Marijuana tax revenues contribute a projected $125 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 (OHA) for mental health treatment or for alcohol and drug abuse prevention, early intervention, and treatment services; 15 percent to the Oregon State Police (OSP); 5 percent to OHA for funding drug-use prevention programs; 10 percent to cities; and 10 percent to counties. In November 2020, voters passed Ballot Measure 110, which modified marijuana tax distributions. Going forward, the first $11,250,000 per quarter is distributed as stated, the remainder is then transferred to the Drug Services Fund. Local governments may 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 Marijuana Retail Tax Program, the program is also under contract with 89 municipalities to administer their local option marijuana taxes. The program has an agreement with two 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 from a producer or processor located on tribal land when there is an active agreement and the producer or processor qualifies for the rebate.

Program staff perform the tasks necessary to administer the program so that taxpayers can comply with tax reporting and payment regulations. The program 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.

**Program Funding Request**

| Marijuana | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 4,455,308 | $ 4,455,308 | 16 | 15.76 |
| CSL 21-23 | $ - | $ 4,926,318 | $ 4,926,318 | 16 | 16.00 |
| ARB 21-23 | $ - | $ 4,926,318 | $ 4,926,318 | 16 | 16.00 |
| GB 21-23 | $ - | $ 4,840,400 | $ 4,840,400 | 16 | 16.00 |
| LAB 21-23 | $ - | $ 4,903,516 | $ 4,903,516 | 16 | 16.00 |
| Difference | $ - | $ 448,208 | $ 448,208 | - | 0.24 |
| % change | 0.0% | 10.1% | 10.1% | 0.0% | 1.5% |

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 assistance with processing registrations, returns, payment adjustments, collections, and enforcement activities. During the 2019 legislative session, the Legislature provided funding for two tax auditor 2 positions. Both positions were filled in 2019, but ultimately staff turnover and the COVID-19 pandemic has restricted the field audit activity by those positions. Initial field audit activity conducted prior to turnover indicates that tax reporting and Oregon Cannabis Tracking System (seed to sale) reporting for recreational sales data generally align with the records from the point-of-sale systems and financial recordkeeping of the businesses. This correlates to the results of desk audits performed by existing marijuana program staff during the 2017–19 biennium. Field audits for marijuana tax required substantial transactional review of business records, a labor-intensive process that may have added to the turnover of these positions. Initial review of those audits suggests that marijuana retailer validation of Oregon Medical Marijuana Program (OMMP) cardholder information and the associated recordkeeping will be the primary source of audit adjustments. However, initial audits indicate only a small minority of OMMP tax-exempt transactions are impacted by erroneous or incomplete recordkeeping compliance, as required by OAR

150-475-2050 and OAR 150-475-2090. This may be a result of the highly regulated nature of the Oregon marijuana industry, as well as significant outreach efforts by marijuana program staff.

The program also requires support from a separate cash handling unit and security to process payments. The 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 and other taxes paid by marijuana businesses.

**Program Description**

In 2015, House Bill 2041 established a 17 percent tax on the sale price of usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products sold for recreational purposes. The Retail Marijuana Tax has a quarterly filing and monthly payment requirement. The Withholding and Payroll Tax Section (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 89 municipalities and distributes those revenues quarterly.

The Marijuana Retail Tax Program has a relatively small team and relies on strong partnerships 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 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 enhance taxpayer education and enforce 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 the Director’s Office, Communications, Processing Center, Disclosure Office, and PTAC Collections. Externally, the program partners with the Governor’s Office, Oregon Department of Justice (DOJ), Oregon Department of Administrative Services, Oregon State Police (OSP), county sheriffs, city and county governments, tribal governments, League of Oregon Cities, Association of Oregon Counties, OLCC, and Oregon Health Authority (OHA).

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 2019–21 biennium are expected to be more than $4 million.

**Program Justification and Link to Long-Term Outcomes**

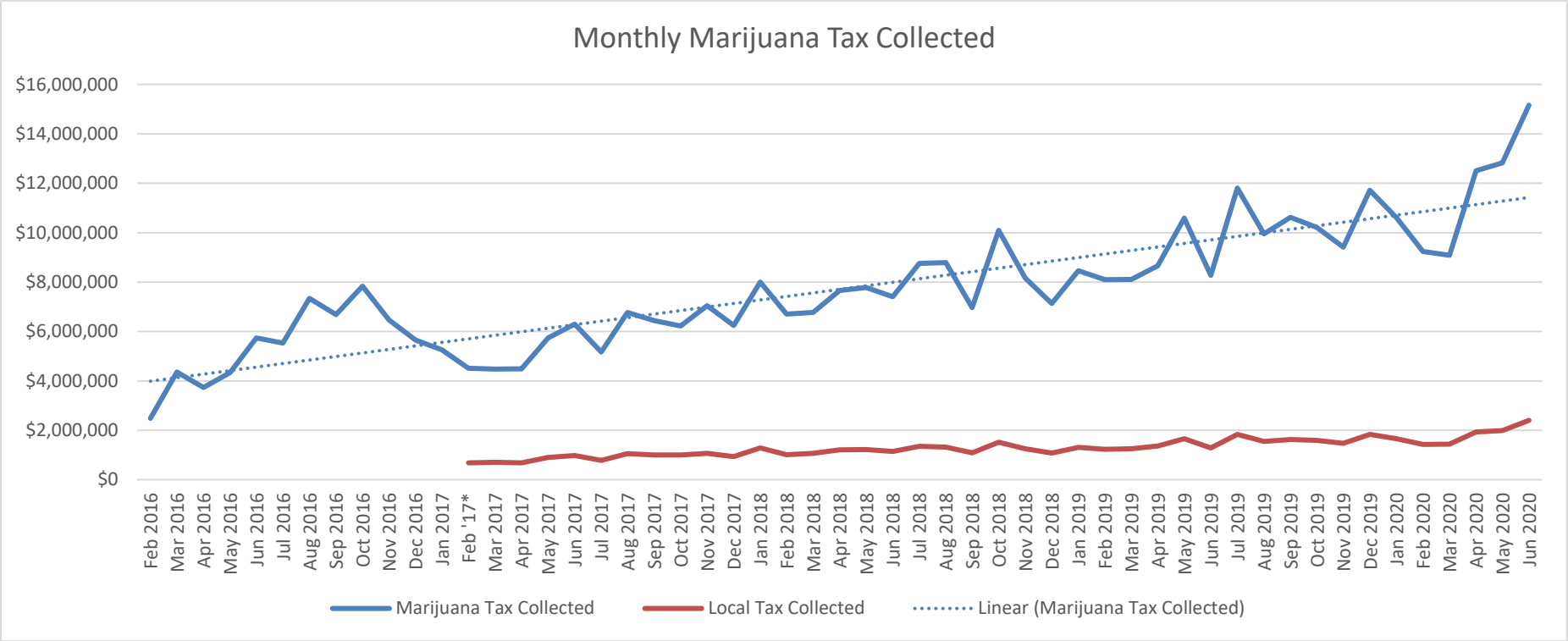
The Marijuana Retail Tax is one of the revenue streams that funds public services that preserve and enhance the quality of life for all Oregonians. As of the second quarter of 2020, the marijuana tax program has distributed $355.1 million to the recipients identified in statute. This has meant an additional:

- $141.5 million to the State School Fund
- $70.8 million for mental health, alcoholism, and drug services
- $53 million for OSP
- $17.7 million to OHA for drug treatment and prevention programs
- $72.1 million to Oregon's cities and counties, with an additional $47.8 million in local taxes

The agency's mission of making the tax systems 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.

**Program Performance**

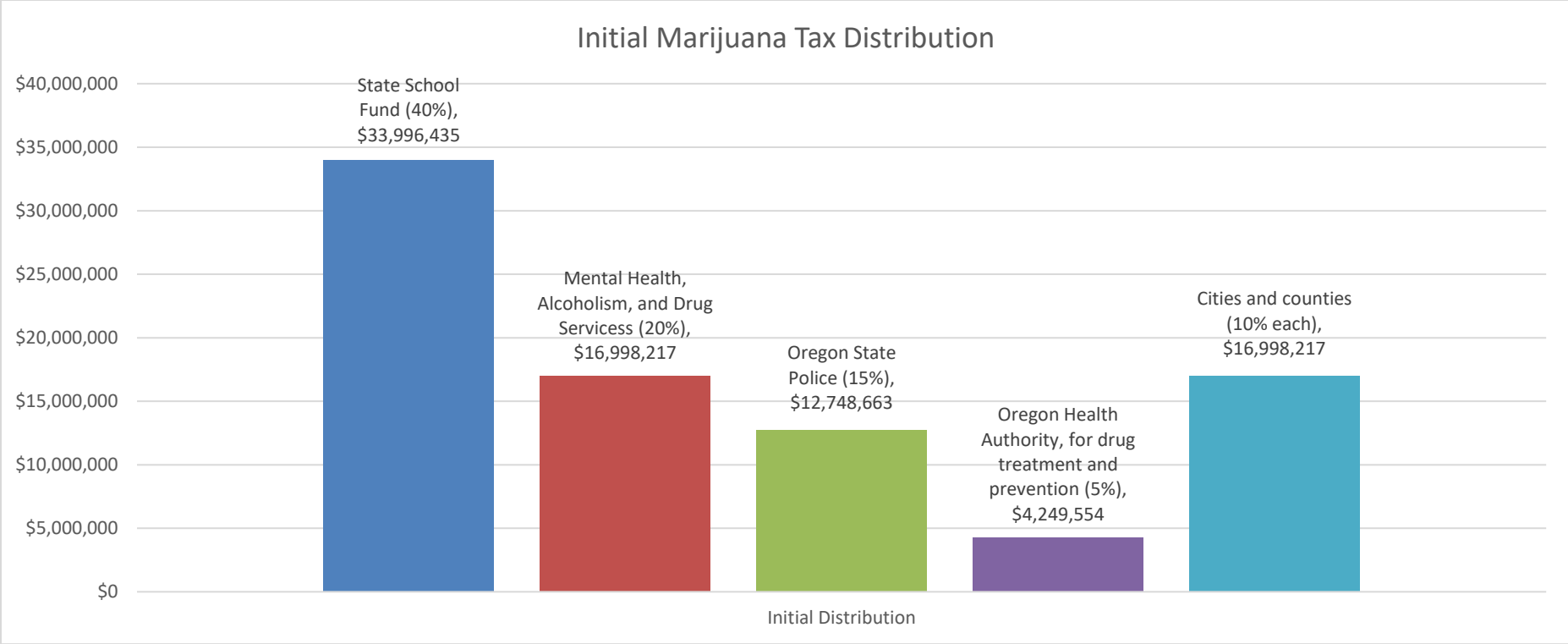
The Marijuana Retail Tax generates about $120 million in Other Funds revenues annually. There are 663 marijuana tax accounts registered as of July 2020, a 26 percent increase from this point during the 2017–19 biennium. Additional licenses granted by OLCC continue to increase the number of marijuana taxpayers. The graph below shows monthly receipts for the marijuana tax since the start of taxation in January 2016.



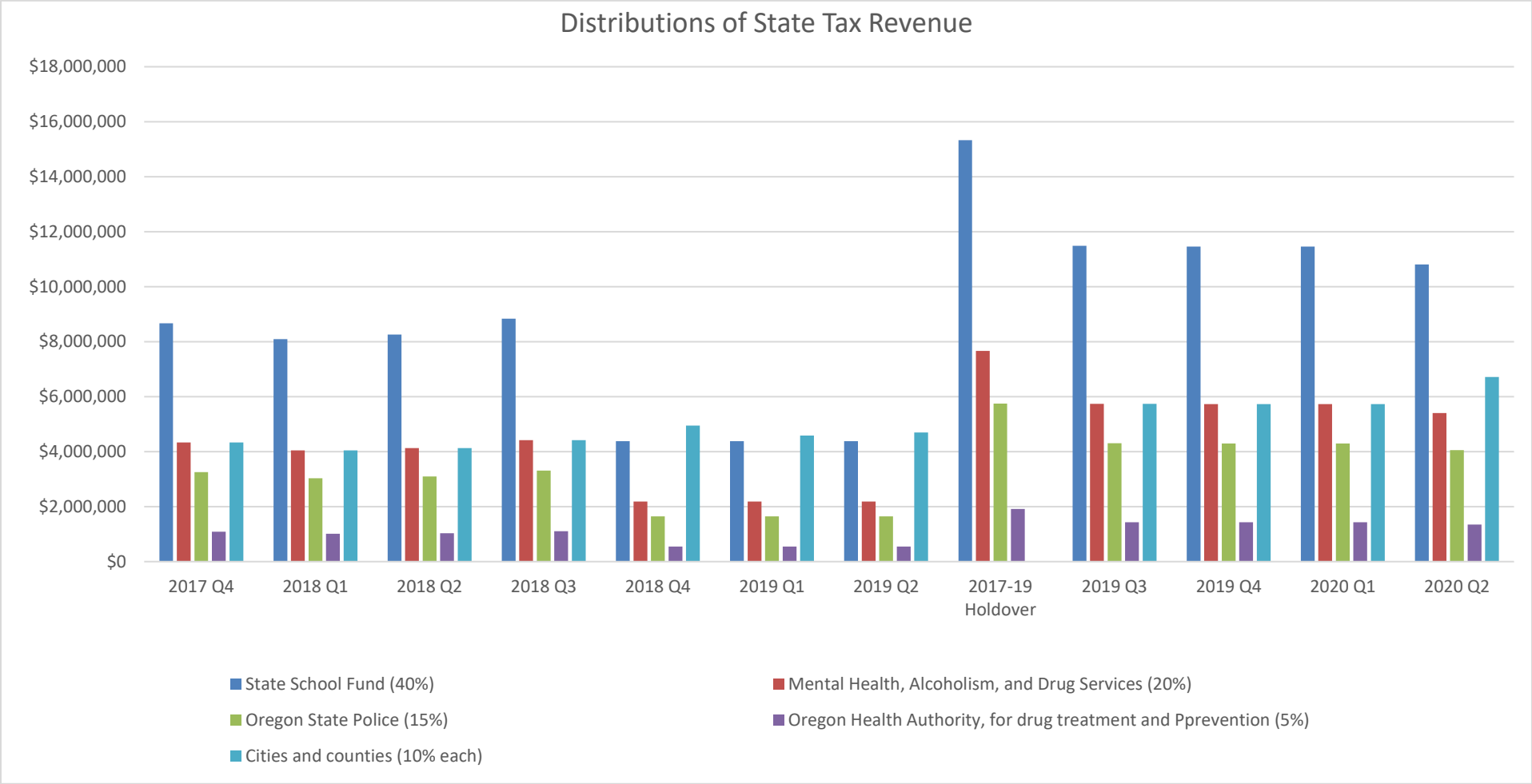

When looking at the graph above, it is important to remember some key points about this tax program:

- 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 sales in January would be due to the department by the end of February and would be included in tax receipts for February above.
- From January through October of 2016, medical marijuana dispensaries were selling recreational marijuana with the tax rate at 25 percent of the sales price under the temporary "early start" program.
- In June 2016, additional categories of marijuana products became taxable.
- OLCC started issuing licenses to recreational marijuana retailers on October 1, 2016. OLCC-licensed retailers' sales were subject to the permanent 17 percent rate, as prescribed in statute.
- From October through December 2016, there were two recreational marijuana tax rates in effect.
- As of January 1, 2017, only OLCC-licensed retailers could sell recreational marijuana at the 17 percent tax rate.

The next graph shows the initial distribution of state marijuana tax receipts. The first distribution included state tax collected from January 4, 2016 through August 31, 2017, minus legislatively mandated transfers, repayment of OLCC's start-up costs, and Revenue administrative costs. The remaining $85 million was distributed as directed under ORS 475B.759.



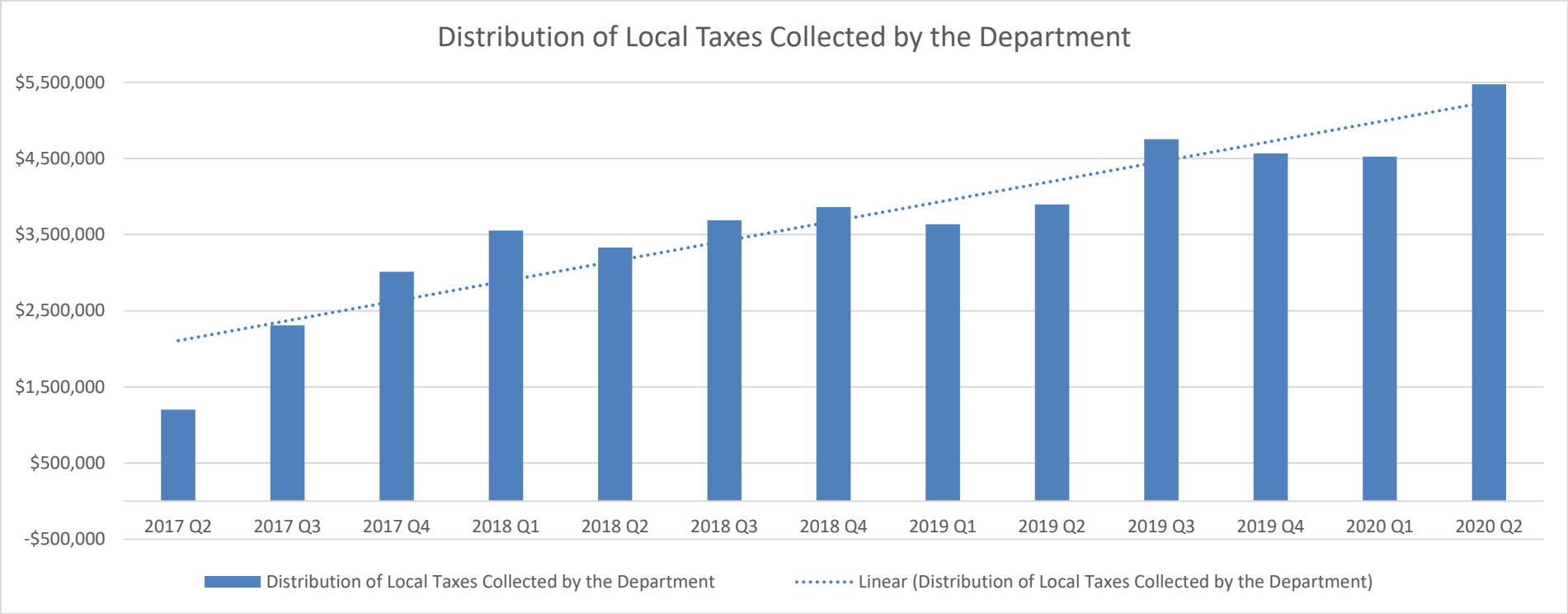

Subsequent distributions included marijuana tax collected in the previous calendar quarter and distributed as directed under ORS 475B.759.




Due to the legislatively adopted budget distribution limitations, distributions to the State School Fund, OSP, and OHA are restricted. During the 2019–21 distribution, House Bill 5029 (2019) will limit these recipients. Cities and counties are not similarly restricted by the provisions of HB 5029 (2019). To the extent that 2019–21 state marijuana tax receipts exceed the amounts allowed to be distributed in the 2019–21 biennium, those amounts will be distributed to the recipients in the 2021–23 biennium. The marijuana program also distributes $825,000 quarterly to OLCC and $325,000 to Oregon Criminal Justice Commission (CJC) Senate Bill 1544 (2018) through 2023, at which point the full $1.25M would be distributed to OLCC based on a formulary issued by them.

| Recipient | 2019–21 Maximum |
|---|---|
| State School Fund (40%) | $103,764,900.00 |
| Mental health, alcoholism, and drug services (20%) | $51,882,500.00 |
| Oregon State Police (15%) | $12,970,600.00 |
| Oregon Health Authority, for drug treatment and prevention (5%) | $38,911,800.00 |

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 89 municipalities. The department has collected $42.3 million on behalf of localities since February 2017. The department administers local taxes concurrently with the administration of the state marijuana tax. The local tax is reported on the same tax return as the state tax, and any deficiency is collected at the same time and in the same manner as the state marijuana tax. The department provides quarterly reports to localities detailing the amount of tax distributed, administration fees charged, and any deficiencies outstanding as well as annual reports to localities detailing legislative changes and program news.




**Enabling Legislation/Program Authorization**

Ballot Measure 91 in 2014 legalized the growth and sale of recreational marijuana in 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 usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products beginning in 2017. HB 2041 also identified that the Department of Revenue would administer that tax. Because the state's retail 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 nonflowering 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. By June 2, 2016, edibles, concentrates, and extracts were added to the list of taxable items.

The 2015 Legislature authorized cities and counties to impose a tax on marijuana retailers of up to 3 percent. In the 2016 session, the Legislature 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. In the 2019 legislative session, the Legislature passed a bill that combines the

tax categories of marijuana flowers and marijuana leaves into the singular category of usable marijuana. The bill also requires the department to notify OLCC of certain categories of noncompliance with Oregon's marijuana tax laws. Also in the 2019 session, the Legislature modified the process by which cities and counties opt-in to receive state-shared marijuana tax revenue under ORS 475B.759.

**Funding Streams**

Currently, the funding proposal for the Marijuana Retail 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.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

There are no significant program changes proposed for the marijuana program.

## Marijuana Retail 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-Position Information Control System (PICS) accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by PICS. 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 4.3 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 | $29,443 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $29,443 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $29,443 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Marijuana Retail 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 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 percent for facility rental and taxes. Also included in this package for this division is a Chief Financial Office approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2021–23 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 | $0 |
| Other Funds | $94,219 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $94,219 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $94,219 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Marijuana Retail Tax Program

**Essential Package 060—Technical Adjustments**

**Package Description**

**Purpose**
In consultation with the Chief Financial Office and Legislative Fiscal Office, the Department of Revenue adjusted specific budget line items to more accurately reflect its operations and current spending.

**How Achieved**
The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department eliminated payroll processing within the department and now uses the Department of Administrative Services shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $4,866 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $4,866 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $4,866 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Marijuana Retail Tax Program

**Essential Package 091—Elimination of Services and Supplies (S&S) Inflation**

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected S&S accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | ($67,610) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Marijuana Retail Tax Program

### Essential Package 096—Statewide Adjustment DAS Charges

**Package Description**

**Purpose**
This package represents adjustments to state government service charges and Department of Administrative Services pricelist charges for services made in the Governor's Budget.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | ($10,457) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Marijuana Retail Tax Program

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces Attorney General rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the Attorney General budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | ($7,851) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Marijuana Retail Tax Program

**Package 810—Statewide Adjustments**

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($ 22,802) |

**2023–25 Fiscal Impact**
Fully phased in.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | 29,443 | - | - | - | 29,443 |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **$29,443** | **-** | **-** | **-** | **$29,443** |
| **Personal Services** | | | | | | | |
| Overtime Payments | - | - | 1,416 | - | - | - | 1,416 |
| Public Employees' Retire Cont | - | - | 243 | - | - | - | 243 |
| Pension Obligation Bond | - | - | 25,300 | - | - | - | 25,300 |
| Social Security Taxes | - | - | 108 | - | - | - | 108 |
| Mass Transit Tax | - | - | 2,376 | - | - | - | 2,376 |
| **Total Personal Services** | **-** | **-** | **$29,443** | **-** | **-** | **-** | **$29,443** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 29,443 | - | - | - | 29,443 |
| **Total Expenditures** | **-** | **-** | **$29,443** | **-** | **-** | **-** | **$29,443** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | 94,219 | - | - | - | 94,219 |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **$94,219** | **-** | **-** | **-** | **$94,219** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 144 | - | - | - | 144 |
| Out of State Travel | - | - | 1,406 | - | - | - | 1,406 |
| Employee Training | - | - | 1,431 | - | - | - | 1,431 |
| Office Expenses | - | - | 1,796 | - | - | - | 1,796 |
| Telecommunications | - | - | 1,978 | - | - | - | 1,978 |
| Data Processing | - | - | 523 | - | - | - | 523 |
| Publicity and Publications | - | - | 28 | - | - | - | 28 |
| Professional Services | - | - | 17,870 | - | - | - | 17,870 |
| Attorney General | - | - | 21,612 | - | - | - | 21,612 |
| Facilities Rental and Taxes | - | - | 4,997 | - | - | - | 4,997 |
| Agency Program Related S and S | - | - | 3,666 | - | - | - | 3,666 |
| Other Services and Supplies | - | - | 10,418 | - | - | - | 10,418 |
| Expendable Prop 250 - 5000 | - | - | 477 | - | - | - | 477 |
| IT Expendable Property | - | - | 2,886 | - | - | - | 2,886 |
| **Total Services & Supplies** | **-** | **-** | **$69,232** | **-** | **-** | **-** | **$69,232** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 8,019 | - | - | - | 8,019 |
| Telecommunications Equipment | - | - | 937 | - | - | - | 937 |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Capital Outlay** | | | | | | | |
| Other Capital Outlay | - | - | 16,031 | - | - | - | 16,031 |
| **Total Capital Outlay** | **-** | **-** | **$24,987** | **-** | **-** | **-** | **$24,987** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 94,219 | - | - | - | 94,219 |
| **Total Expenditures** | **-** | **-** | **$94,219** | **-** | **-** | **-** | **$94,219** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | 4,866 | - | - | - | 4,866 |
| **Total Revenues** | **-** | **-** | **$4,866** | **-** | **-** | **-** | **$4,866** |
| **Services & Supplies** | | | | | | | |
| Intra-agency Charges | - | - | 4,866 | - | - | - | 4,866 |
| **Total Services & Supplies** | **-** | **-** | **$4,866** | **-** | **-** | **-** | **$4,866** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 4,866 | - | - | - | 4,866 |
| **Total Expenditures** | **-** | **-** | **$4,866** | **-** | **-** | **-** | **$4,866** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Marijuana Program**
**Cross Reference Number: 15000-014-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Out of State Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Data Processing | - | - | - | - | - | - | - |
| Publicity and Publications | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| Agency Program Related S and S | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| Telecommunications Equipment | - | - | - | - | - | - | - |
| Other Capital Outlay | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Marijuana Program**
**Cross Reference Number: 15000-014-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of** **Cross Reference Name: Marijuana Program**

**Pkg: 096 - Statewide Adjustment DAS Chgs** **Cross Reference Number: 15000-014-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Facilities Rental and Taxes | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Marijuana Program**
**Cross Reference Number: 15000-014-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Marijuana Program**
**Cross Reference Number: 15000-014-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Marijuana Taxes | - | - | (22,802) | - | - | - | (22,802) |
| **Total Revenues** | **-** | **-** | **($22,802)** | **-** | **-** | **-** | **($22,802)** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | (7,399) | - | - | - | (7,399) |
| Facilities Rental and Taxes | - | - | (10,100) | - | - | - | (10,100) |
| Other Services and Supplies | - | - | (5,303) | - | - | - | (5,303) |
| **Total Services & Supplies** | **-** | **-** | **($22,802)** | **-** | **-** | **-** | **($22,802)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | (22,802) | - | - | - | (22,802) |
| **Total Expenditures** | **-** | **-** | **($22,802)** | **-** | **-** | **-** | **($22,802)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

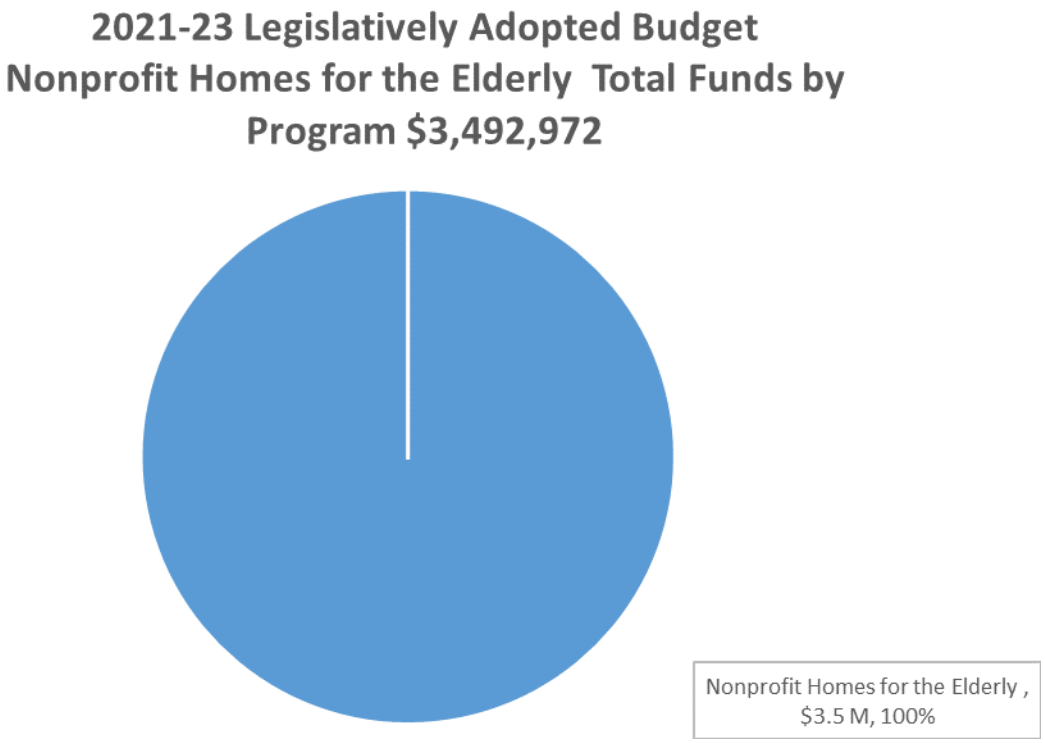
## DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

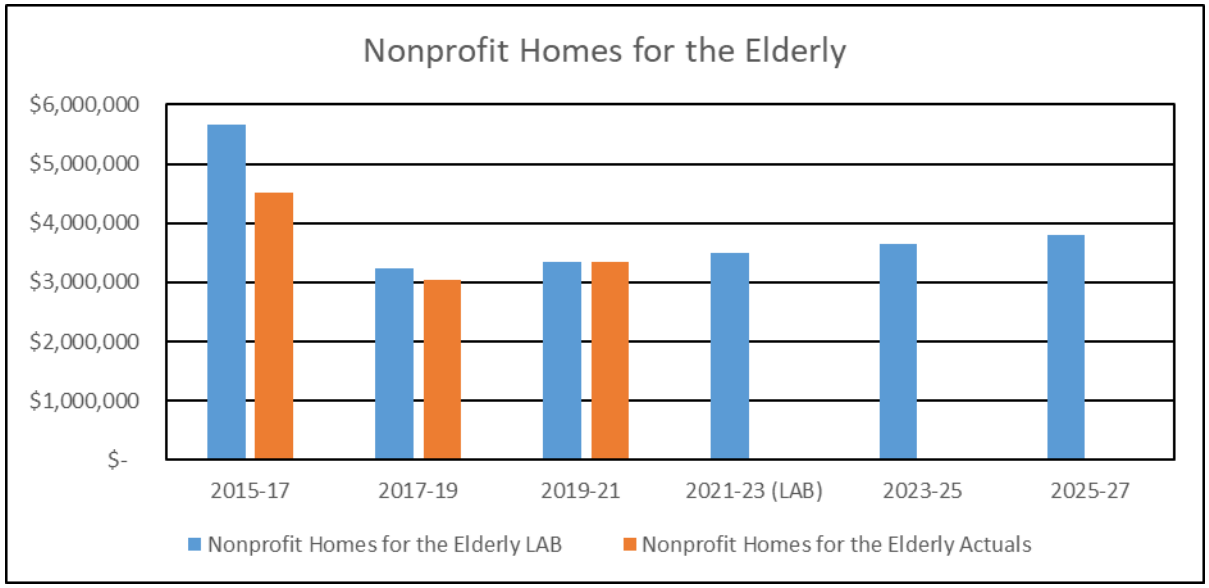
**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-014-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Marijuana Taxes | - | 238,011,002 | 238,011,002 | 286,760,528 | 334,069,574 | 339,360,000 |
| Admin and Service Charges | 3,513,553 | - | - | - | - | - |
| Tsfr To Administrative Svcs | - | (44,691,000) | (44,691,000) | (54,488,000) | (41,272,408) | (18,000,000) |
| Tsfr To Criminal Justice Comm | - | (3,000,000) | (3,000,000) | (3,000,000) | (3,000,000) | (6,000,000) |
| Tsfr To Police, Dept of State | - | (38,912,000) | (38,912,000) | (42,697,200) | (41,339,000) | (13,500,000) |
| Tsfr To Oregon Health Authority | - | (64,853,100) | (64,853,100) | (64,853,100) | (181,517,824) | (271,860,000) |
| Tsfr To Education, Dept of | - | (103,764,900) | (103,764,900) | (118,094,000) | (110,236,043) | (36,000,000) |
| Tsfr To OLCC | - | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) |
| **Total Other Funds** | **$3,513,553** | **($24,209,998)** | **($24,209,998)** | **($3,371,772)** | **($50,295,701)** | **($13,000,000)** |

## Nonprofit Homes for the Elderly






| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Nonprofit Homes for the Elderly** | LAB | $ 5,672,000 | $ 3,226,364 | $ 3,348,966 | $ 3,492,972 | $ 3,643,170 | $ 3,799,826 |
| | Actuals | $ 4,508,575 | $ 3,037,426 | $ 3,348,966 | | | |

**Program Overview**

The Nonprofit Homes for the Elderly Program (NPHE) is a state-funded property tax exemption. It is granted to private, nonprofit 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.

| Nonprofit Homes for the Elderly | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 3,348,966 | $ - | $ 3,348,966 | - | - |
| CSL 21-23 | $ 3,492,972 | $ - | $ 3,492,972 | - | - |
| ARB 21-23 | $ 3,492,972 | $ - | $ 3,492,972 | - | - |
| GB 21-23 | $ - | $ - | $ - | - | - |
| LAB 21-23 | $ 3,492,972 | $ - | $ 3,492,972 | - | - |
| Difference | $ 144,006 | $ - | $ 144,006 | - | - |
| % change | 4.3% | 0.0% | 4.3% | 0.0% | 0.0% |

**Program Description**

The NPHE program was enacted in 1977 to assist private, nonprofit corporations in providing permanent housing to elderly persons.
To qualify for this program, the nonprofit 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 nonprofit 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 for the exemption with the county assessor of the county in which the property is located. The assessor approves or denies the exemption but may request the department's assistance to determine the nonprofit corporation's qualification for 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.

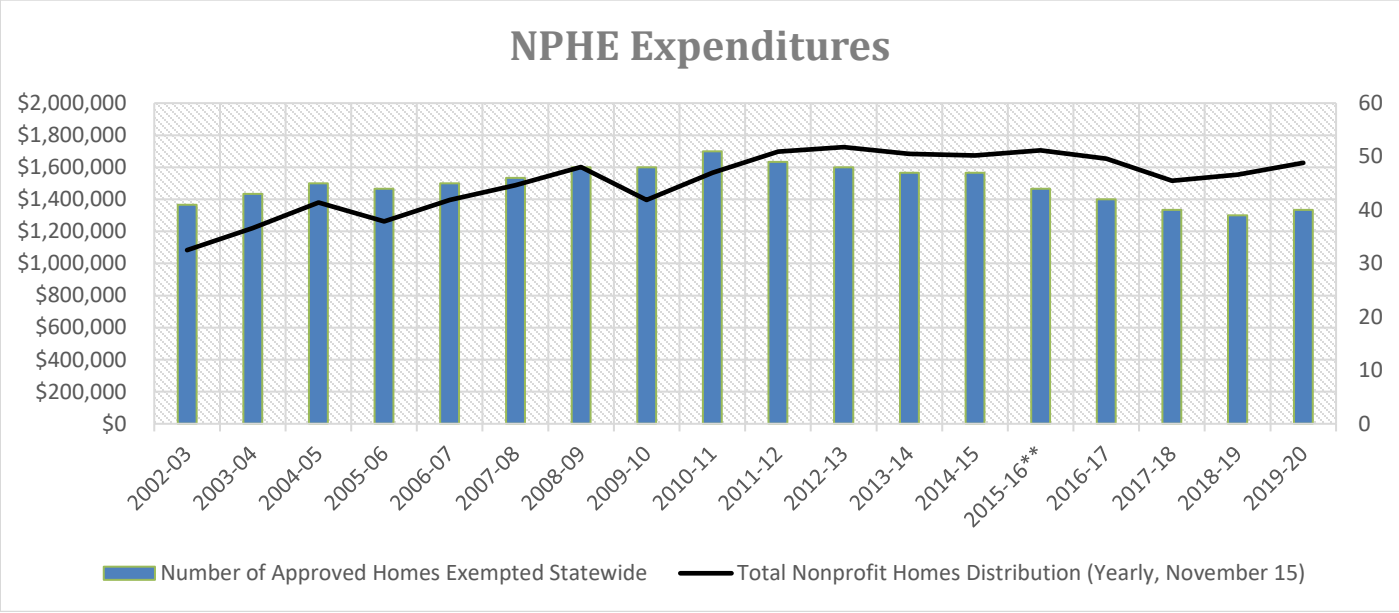
**Program Justification and Link to Long-Term Outcomes**

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 rent for 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 about $1.6 million to 13 counties for 40 eligible nonprofit homes for the elderly for the 2019–20 tax year.

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. NPHE is also responsible for transferring the money to the counties for qualifying properties and sending letters to approved applicants. NPHE can perform all required functions by one person and 40 hours of time annually.

This graph shows the annual expenditure for the exemption and the number of homes participating.




**Enabling Legislation/Program Authorization**
ORS 307.241-245 describes the purpose of the NPHE program and administrative tasks.

**Funding Streams**
The money to carry out the NPHE 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 equalize each year's payments approximately.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**

None.

## Nonprofit 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 the Department of Administrative Service (DAS). The prescribed standard inflation factors were used for all accounts in this division.

**How Achieved**
For 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 percent for facility rental and taxes. Also included in this package for this division is a chief financial officer-approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2021–23 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 | $144,006 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $144,006 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $144,006 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**
Standard inflation actions, approved in this package, will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Nonprofit Homes for the Elderly

### Essential Package 090—Analyst Adjustments

**Package Description**

**Purpose**
This package makes modifications recommended by the Chief Financial Office analyst.

**How Achieved**
This package eliminates the direct payments to counties to reimburse their costs for the program and not to support the nonprofit homes of the elderly directly. The nonprofit homes remain eligible for this property tax exemption regardless of the state's reimbursement of the counties for its cost. This reduction has been recommended in the past only to be added back by the Legislature.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($3,492,972) |
| Other Funds | $0 |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 144,006 | - | - | - | - | - | 144,006 |
| **Total Revenues** | **$144,006** | **-** | **-** | **-** | **-** | **-** | **$144,006** |
| **Special Payments** | | | | | | | |
| Dist to Counties | 144,006 | - | - | - | - | - | 144,006 |
| **Total Special Payments** | **$144,006** | **-** | **-** | **-** | **-** | **-** | **$144,006** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 144,006 | - | - | - | - | - | 144,006 |
| **Total Expenditures** | **$144,006** | **-** | **-** | **-** | **-** | **-** | **$144,006** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Special Payments** | | | | | | | |
| Dist to Counties | - | - | - | - | - | - | - |
| **Total Special Payments** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-019-00-00-00000**

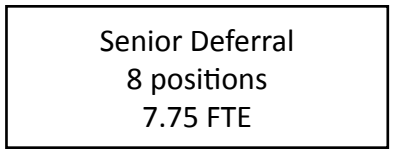
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Transfer from General Fund | 3,037,426 | - | - | - | - | - |
| **Total Other Funds** | **$3,037,426** | **-** | **-** | **-** | **-** | **-** |

# Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2019–21 Legislatively Adopted Budget

8 positions 7.75 FTE

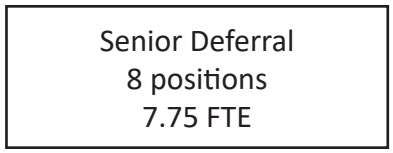


# Senior and Disabled Citizen Property Tax Deferral

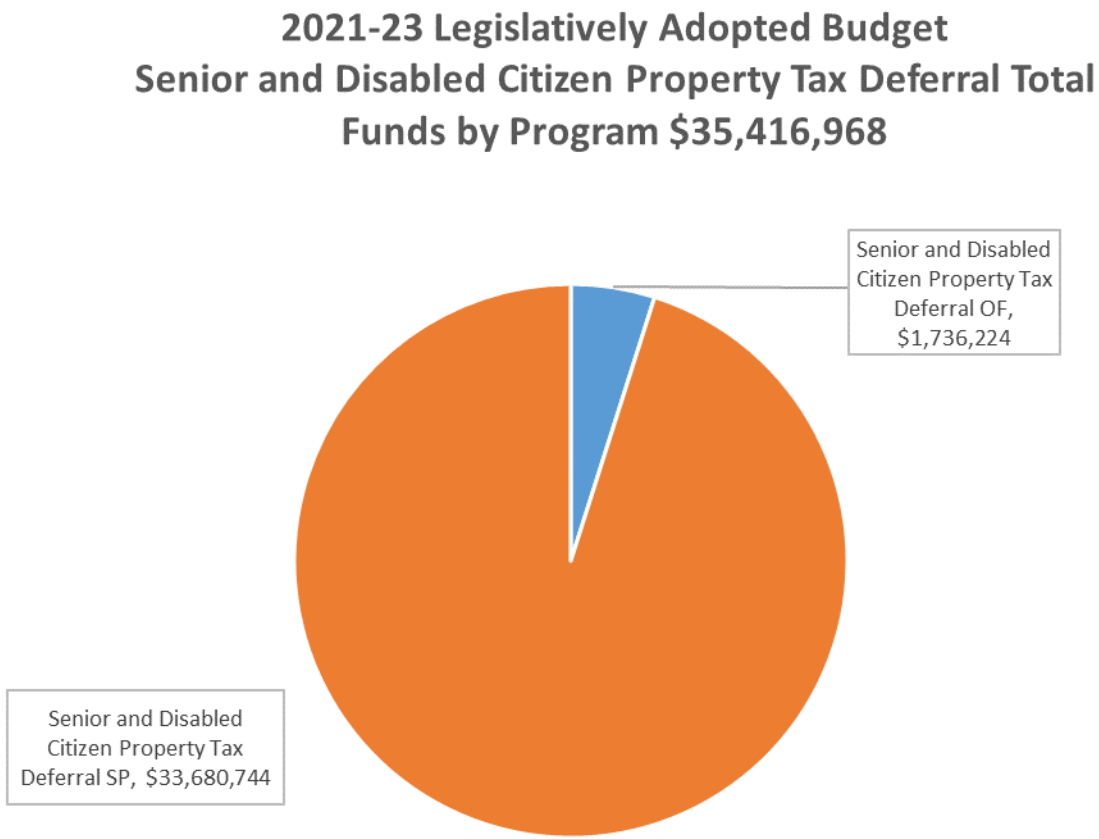
Organizational chart

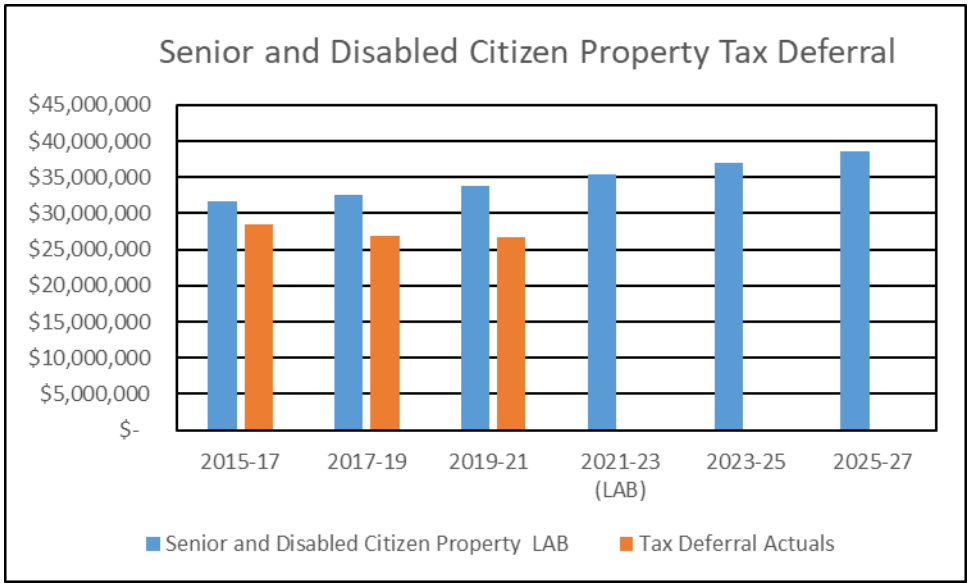
2021–23 Legislatively Adopted Budget

8 positions 7.75 FTE



## Senior and Disabled Citizen Property Tax Deferral






| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Senior and Disabled Citizen Property** | LAB | $ 31,637,204 | $ 32,584,756 | $ 33,822,890 | $ 35,416,968 | $ 36,948,862 | $ 38,548,478 |
| **Tax Deferral** | Actuals | $ 28,421,535 | $ 26,893,888 | $ 26,714,206 | | | |

**Program Overview**

The agency administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program.

**Program Funding Request**

| Senior and Disabled Citizen Property Tax Deferral | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ - | $ 33,764,117 | $ 33,764,117 | 8 | 7.75 |
| CSL 21-23 | $ - | $ 35,426,437 | $ 35,426,437 | 8 | 7.75 |
| ARB 21-23 | $ - | $ 35,426,437 | $ 35,426,437 | 8 | 7.75 |
| GB 21-23 | $ - | $ 35,413,129 | $ 35,413,129 | 8 | 7.75 |
| LAB 21-23 | $ - | $ 35,416,968 | $ 35,416,968 | 8 | 7.75 |
| Difference | $ - | $ 1,652,851 | $ 1,652,851 | - | - |
| % change | 0.0% | 4.9% | 4.9% | 0.0% | 0.0% |

**Program Description**

The department administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This program pay the property taxes for qualified seniors and people with disabilities 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 about $13 million in property taxes to counties for nearly 5,000 program participants in the 2019–20 tax year.

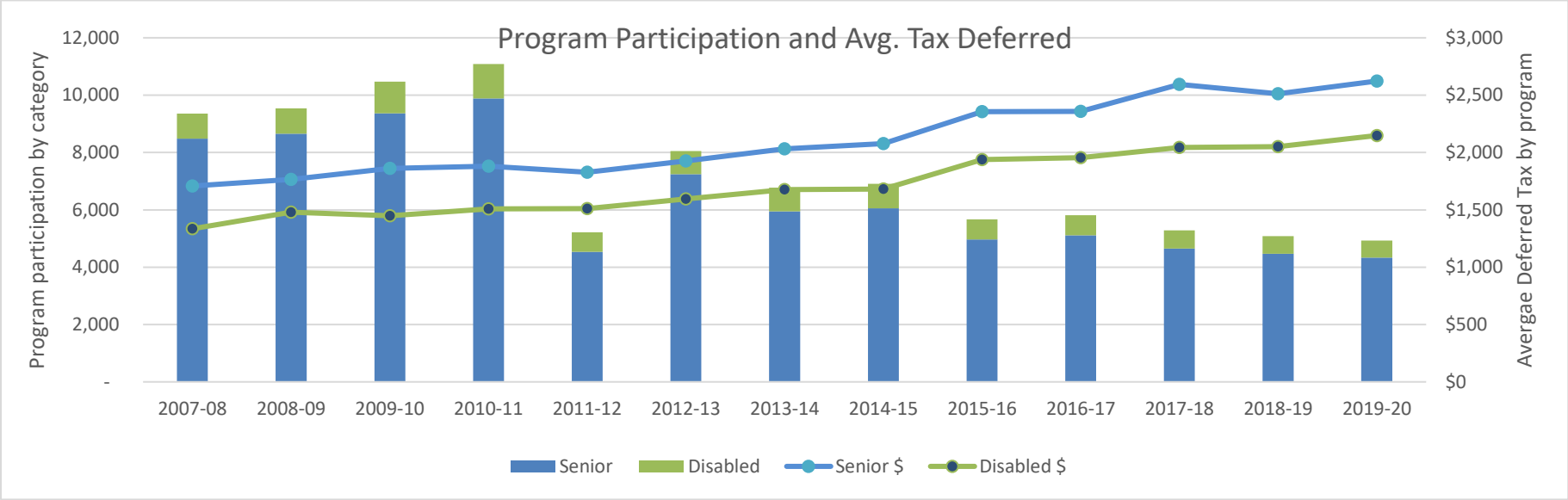
**Program Justification and Link to Long-Term Outcomes**

This program allows seniors and people with disabilities a means to have their property taxes paid by the state, allowing them to remain in their homes. The taxes are repaid to the program when the property sells, allowing this program to be self-funded and sustainable.

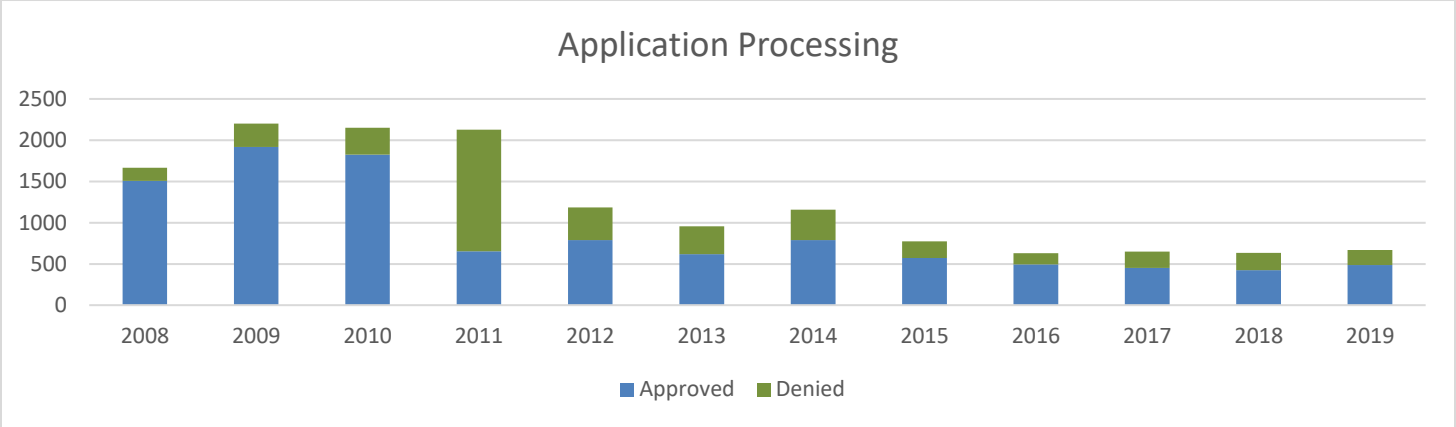
**Program Performance**

The deferral programs have benefited from the replacement of old computer systems with the GenTax product. This has provided quicker access to data and automation of many functions. Some 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 programs.

This graph illustrates program participation. The bars represent the composition of program participants (seniors or people with disabilities). The line shows the average tax amount paid per participant, also split out based on type of participant.




The graph below shows the annual number of applications processed, 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.




**Enabling Legislation/Program Authorization**
ORS 311.666 to 311.701 provides authority to administer the deferral programs.

**Funding Streams**
Expenses related to administration of the deferral programs are reimbursed from the program's Other Funds revolving account.

**Describe how the 2021–23 funding proposal advanced by the agency compares to the program authorized for the agency in 2019–21.**
None.

## Senior and Disabled Citizen Property Tax Deferral

**Essential Package 010—Vacancy Factor and Non-Position Information Control System (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 PICS. 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 4.3 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 | $469 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions approved in this package will become part of the base budget for 2023–25. Vacancy savings are projected again 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 | $469 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions approved in this package will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $469 |

**2023–25 Fiscal Impact**
Non-PICS Personal Services actions approved in this package will become part of the base budget for 2023–25. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

## Senior and Disabled Citizen 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 the Department of Administrative Services. The prescribed standard inflation factors were used for all accounts in this division.

**How Achieved**
For 2021–23, inflation factors are 4.3 percent for standard inflation, 5.7 percent for professional services, 19.4 percent for Attorney General charges, and 22.6 percent for facility rental and taxes. Also included in this package for this division is a chief financial officer-approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2021–23 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 | $0 |
| Other Funds | $1,391,825 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,391,825 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $1,391,825 |

**2023–25 Fiscal Impact**
Standard inflation actions approved in this package will become part of the base budget for 2023–25. State government service charges are projected each biennium based on the statewide price list.

## Senior and Disabled Citizen Property Tax Deferral

**Essential Package 060—Technical Adjustments**

**Package Description**

**Purpose**
In consultation with the Chief Financial Officer and the Legislative Fiscal Office, the Department of Revenue adjusted specific budget line items to reflect its operations and current spending more accurately.

**How Achieved**
The department adjusted specific budget line items to reflect its operations and current spending more accurately. In addition, the department eliminated payroll processing within the department and now uses the Department of Administrative Services shared payroll services. The department eliminated two payroll positions and converted the personal services budget to services and supplies budget to cover the cost of the new service. The budget for those services were spread throughout the agency in this package.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $172,433 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $172,433 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $172,433 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## Senior and Disabled Citizen Property Tax Deferral

**Essential Package 091—Elimination of Service and Supplies (S&S) Inflation**

**Package Description**

**Purpose**
Due to statewide budget constraints, this package eliminates standard inflation on selected S&S accounts and capital outlay.

**How Achieved**
The department adjusted specific budget line items as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | ($3,261) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Senior and Disabled Citizen Property Tax Deferral

### Essential Package 097—Statewide Attorney General Adjustment

**Package Description**

**Purpose**
This package reduces Attorney General rates by 5.91 percent to reflect adjustments in the Governor's Budget.

**How Achieved**
The department adjusted the Attorney General budget line item as instructed.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | ($10,047) |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

This package was removed in the Legislatively Adopted Budget.

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $0 |

**2023–25 Fiscal Impact**

None.

## Senior and Disabled Citizen Property Tax Deferral

**Package 810—Statewide Adjustments**

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund | $ 0 |
| Other Funds | ($ 9,469) |

**2023–25 Fiscal Impact**
Fully phased in.

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Sr Citizen Prop Tax Repayments | - | - | 469 | - | - | - | 469 |
| **Total Revenues** | **-** | **-** | **$469** | **-** | **-** | **-** | **$469** |
| **Personal Services** | | | | | | | |
| Shift Differential | - | - | 755 | - | - | - | 755 |
| Public Employees' Retire Cont | - | - | 129 | - | - | - | 129 |
| Pension Obligation Bond | - | - | (295) | - | - | - | (295) |
| Social Security Taxes | - | - | 58 | - | - | - | 58 |
| Mass Transit Tax | - | - | (178) | - | - | - | (178) |
| **Total Personal Services** | **-** | **-** | **$469** | **-** | **-** | **-** | **$469** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 469 | - | - | - | 469 |
| **Total Expenditures** | **-** | **-** | **$469** | **-** | **-** | **-** | **$469** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# 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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Sr Citizen Prop Tax Repayments | - | - | 1,391,825 | - | - | - | 1,391,825 |
| **Total Revenues** | **-** | **-** | **$1,391,825** | **-** | **-** | **-** | **$1,391,825** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | 35 | - | - | - | 35 |
| Employee Training | - | - | 57 | - | - | - | 57 |
| Office Expenses | - | - | 585 | - | - | - | 585 |
| Telecommunications | - | - | 303 | - | - | - | 303 |
| Other Services and Supplies | - | - | 1,786 | - | - | - | 1,786 |
| Expendable Prop 250 - 5000 | - | - | 62 | - | - | - | 62 |
| IT Expendable Property | - | - | 123 | - | - | - | 123 |
| **Total Services & Supplies** | **-** | **-** | **$2,951** | **-** | **-** | **-** | **$2,951** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | 310 | - | - | - | 310 |
| **Total Capital Outlay** | **-** | **-** | **$310** | **-** | **-** | **-** | **$310** |
| **Special Payments** | | | | | | | |
| Dist to Counties | - | - | 1,388,564 | - | - | - | 1,388,564 |
| **Total Special Payments** | **-** | **-** | **$1,388,564** | **-** | **-** | **-** | **$1,388,564** |

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 1,391,825 | - | - | - | 1,391,825 |
| **Total Expenditures** | **-** | **-** | **$1,391,825** | **-** | **-** | **-** | **$1,391,825** |
| | | | | | | | |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 060 - Technical Adjustments**

**Cross Reference Name: Sr Citizens Prop Tax Deferral**
**Cross Reference Number: 15000-025-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Sr Citizen Prop Tax Repayments | - | - | 172,433 | - | - | - | 172,433 |
| **Total Revenues** | **-** | **-** | **$172,433** | **-** | **-** | **-** | **$172,433** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | 170,000 | - | - | - | 170,000 |
| Intra-agency Charges | - | - | 2,433 | - | - | - | 2,433 |
| **Total Services & Supplies** | **-** | **-** | **$172,433** | **-** | **-** | **-** | **$172,433** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 172,433 | - | - | - | 172,433 |
| **Total Expenditures** | **-** | **-** | **$172,433** | **-** | **-** | **-** | **$172,433** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Sr Citizens Prop Tax Deferral**
**Cross Reference Number: 15000-025-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Sr Citizen Prop Tax Repayments | - | - | - | - | - | - | - |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Instate Travel | - | - | - | - | - | - | - |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Telecommunications | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |
| Expendable Prop 250 - 5000 | - | - | - | - | - | - | - |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Capital Outlay** | | | | | | | |
| Office Furniture and Fixtures | - | - | - | - | - | - | - |
| **Total Capital Outlay** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 091 - Elimination of S&S Inflation**

**Cross Reference Name: Sr Citizens Prop Tax Deferral**
**Cross Reference Number: 15000-025-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 097 - Statewide AG Adjustment**

**Cross Reference Name: Sr Citizens Prop Tax Deferral**
**Cross Reference Number: 15000-025-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Transfer In - Intrafund | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Sr Citizens Prop Tax Deferral**
**Cross Reference Number: 15000-025-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Sr Citizen Prop Tax Repayments | - | - | (9,469) | - | - | - | (9,469) |
| **Total Revenues** | **-** | **-** | **($9,469)** | **-** | **-** | **-** | **($9,469)** |
| **Services & Supplies** | | | | | | | |
| Attorney General | - | - | (9,469) | - | - | - | (9,469) |
| **Total Services & Supplies** | **-** | **-** | **($9,469)** | **-** | **-** | **-** | **($9,469)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | (9,469) | - | - | - | (9,469) |
| **Total Expenditures** | **-** | **-** | **($9,469)** | **-** | **-** | **-** | **($9,469)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-025-00-00-00000**

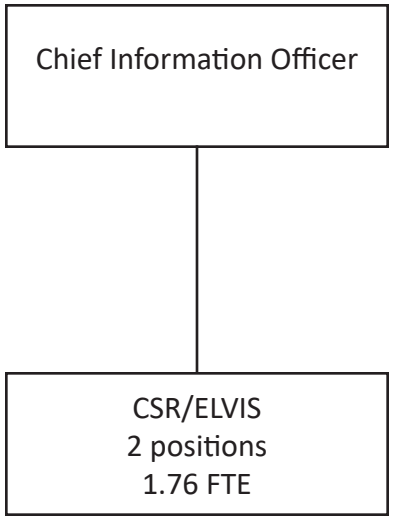
| *Source* | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Admin and Service Charges | 1,372,873 | - | - | - | - | - |
| Sr Citizen Prop Tax Repayments | - | 40,924,836 | 40,924,836 | 42,587,156 | 42,583,895 | 42,577,687 |
| Transfer to Counties | 25,521,015 | - | - | - | - | - |
| **Total Other Funds** | **$26,893,888** | **$40,924,836** | **$40,924,836** | **$42,587,156** | **$42,583,895** | **$42,577,687** |

# Core Systems Replacement / ELVIS

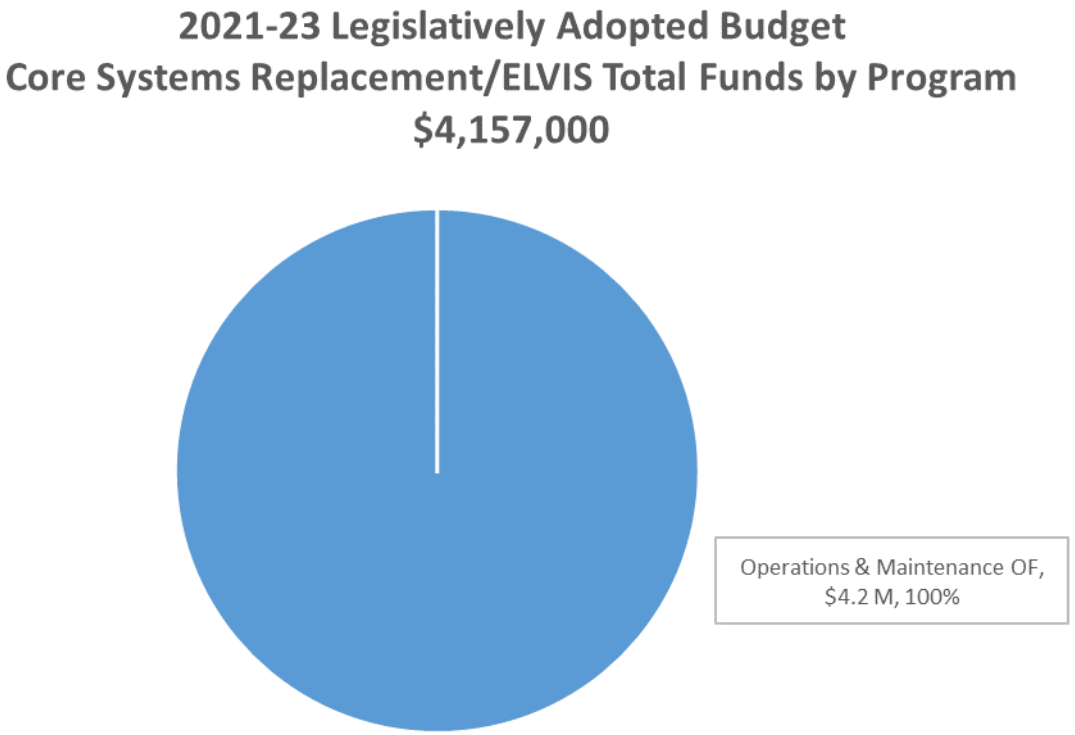
Organizational chart

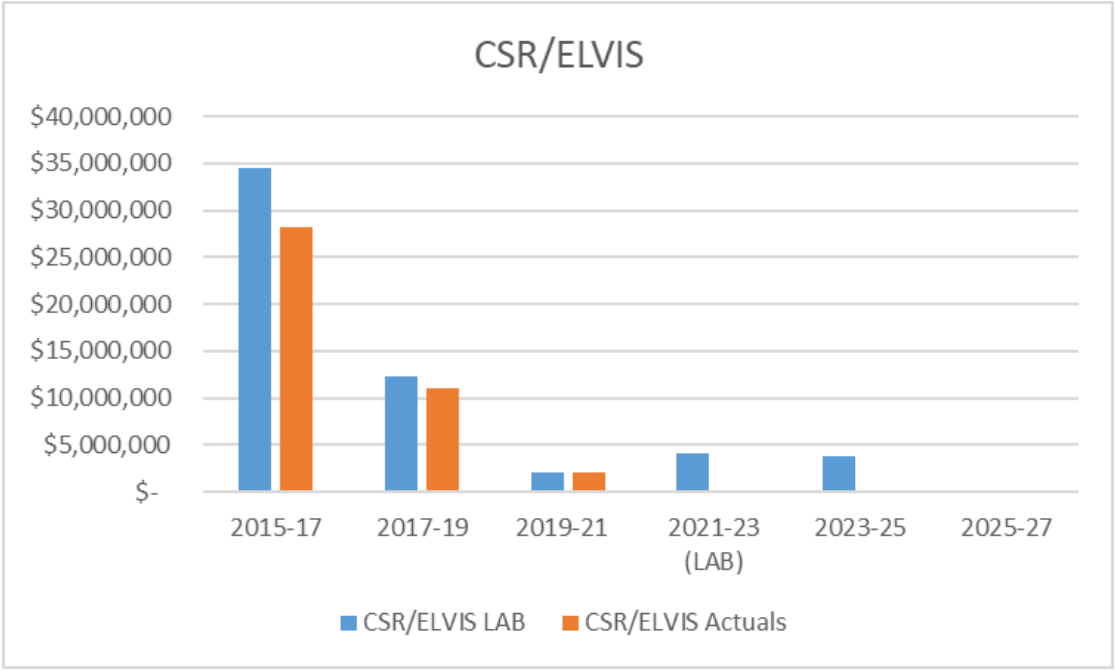
2021–23 Legislatively Adopted Budget

2 positions 1.76 FTE



## Core Systems Replacement






| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **CSR/ELVIS** | LAB | $ 34,523,892 | $ 12,293,110 | $ 2,116,000 | $ 4,157,000 | $ 3,734,493 | $ - |
| | Actuals | $ 28,240,525 | $ 11,109,351 | $ 2,000,000 | | | |

**Program Funding Request**

| Core Systems Replacement/ELVIS | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 1,165,000 | $ 951,000 | $ 2,116,000 | 0 | - |
| CSL 21-23 | $ - | $ - | $ - | 0 | - |
| ARB 21-23 | $ - | $ 9,185,216 | $ 9,185,216 | 5 | 4.40 |
| GB 21-23 | $ - | $ 4,245,000 | $ 4,245,000 | 2 | 1.76 |
| LAB 21-23 | $ - | $ 4,157,000 | $ 4,157,000 | 2 | 1.76 |
| Difference | $ (1,165,000) | $ 3,206,000 | $ 2,041,000 | 2 | 1.76 |
| % change | -100.0% | 337.1% | 96.5% | 0.0% | 0.0% |

## 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 program dollars approved for the 2019–21 biennium.

**How Achieved**
This package phases out one-time funds approved in the 2019–21 biennium for enhancements to GenTax. House Bill 5047 for the Corporate Activity Tax all General Fund $1,165,000. House Bill 3136 Local Lodging Tax Other Funds $416,000. Package 802 for Heavy Equipment Rental Tax (HERT) $535,000.

**Agency Request Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,165,000) |
| Other Funds | ($ 951,000) |

**2023–25 Fiscal Impact**
None.

**Governor's Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,165,000) |
| Other Funds | ($ 951,000) |

**2023–25 Fiscal Impact**
None.

**Legislatively Adopted Budget**

**Staff Impact**
None.

**Revenue Source**

| | |
|---|---|
| General Fund | ($1,165,000) |
| Other Funds | ($ 951,000) |

**2023–25 Fiscal Impact**
None.

## Core Systems Replacement

**Policy Package 102—Electronic Valuation Information System (ELVIS)**
In Agency Request and in Governor's Budget. In Legislatively Adopted Budget became:
**Package 811—Budget Reconciliation Adjustments**

**Purpose**
The objective of this project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section. This will enhance the Property Tax Division's ability to provide equitable real market value (RMV) property appraisals and to improve services provided to the counties and taxpayers of Oregon. Delivery of these improved services is to be achieved through implementation of a modern system with the objective of greatly reducing the reliance on paper filing and record keeping. This will be accomplished with electronic document management, work queues to streamline workflow management processes, an online electronic interface for taxpayer filings, and data analytics reporting for better data analysis and managerial reporting. This will result in a better customer experience that allows the taxpayer to review their tax filings and associated appraisal detail online without having to rely on paper-dependent transmission of information or the need to travel to the Salem office for appraisal file review. Improved data transparency will result in increased customer satisfaction and a reduction of appeals being filed due to a lack of taxpayer understanding regarding their assessed values.

**What would this policy option package do and how would it be implemented?**
This policy option package funds the project to implement a solution to replace the antiquated, manual process-reliant valuation software for the Valuation Section of the Property Tax Division.

The ELVIS project team is currently in the early phases of this project and are basing these estimates on previous request for proposal (RFP) response estimates received in 2017 and request for information (RFI) responses received in July 2020. This project is still in the planning phase, and no vendor has been selected at this point. The next step is to gather the full business requirements to develop an RFP for publication on ORPIN.

This project will follow the EIS oversight process and intends to publish a solution RFP on ORPIN toward the end of the 2019–21 biennium. Based on the previous RFP and RFI responses, implementation is expected to span 36 months, ending in 2024.

**Why does Revenue propose this Policy Option Package (POP)?**
The Valuation Section is responsible for determining RMV for about 4,750 industrial accounts and 600 central assessment companies around the state. As a result of this program's efforts, local taxing districts annually collect about $600 million in tax revenue on more than $60 billion in assessed property. The agency seeks to ensure that revenue systems, such as property tax, are administered appropriately now and into the future.

The Valuation Section currently relies on 20-year-old applications, internally developed databases, spreadsheets, and paper files to manage the complex effort of annually determining the assessed values for Oregon's state appraised industrial manufacturing and centrally assessed companies. The properties that are appraised by the Valuation Section are among the most complex properties in the state, representing nearly 10 percent of Oregon's overall property tax base. The Valuation Section lacks a comprehensive computerized system that integrates all the data necessary to manage and perform its appraisal responsibilities effectively. The Valuation Section is spending significant time on inefficient manual processes and on disparate applications that inhibit its ability to perform appraisals. These inefficiencies are problematic as current staffing levels have not kept pace with the increase in the workload for which the section is responsible. This results in long-term program instability that necessitates the need to reinvest in modern appraisal tools to improve the efficiency, accuracy, and transparency of these complex appraisal programs.

Presently, many customer service and stakeholder expectations are unmet due to technology limitations. The Valuation Section's current applications lack basic elements common in private and public sectors. For example, taxpayers cannot electronically file annual returns or electronically access basic information relating to their property tax assessments. Much of this functionality and online access is available when interacting with Oregon counties, further emphasizing the section's deficiencies. Additionally, substandard internal audit capability and value-review information (using data analytics) make it difficult for the Valuation Section to verify that its appraised values are meeting statutory requirements, or if they are equitable within industry segments, regions, and property classifications. The absence of analytics also hinders the section's ability to use internal resources efficiently, due to a lack of workload management interface or audit case selection tools.

**How does this further the agency's mission or goals? How does this further the program funding, team outcomes, or strategy?**
The ELVIS project is aligned with the agency's strategic priorities, the desire to move away from the older systems architecture, and the dependencies created with these older platforms. The current myriad of systems includes the iSeries mid-range computing platform to process the DB2 databases, Windows servers for the Access databases, plus numerous Excel spreadsheets used to process industrial property returns and centrally assessed returns. Modernizing the property tax appraisal systems with an integrated and seamless solution will enable the Valuation Section to enhance data collection services, maximize employee performance through improved engagement, and develop metrics and tools to enhance program performance. These improvements will, in turn, elevate the customer experience and enhance a critical appraisal function that funds important public services statewide. The project 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.

**Is this POP tied to a Revenue performance measure? If yes, identify the performance measure. If no, how will Revenue measure the success of this POP**?
No. However, the Valuation Section is in the process of proposing a change to its key performance measurements and will be using data collected by the ELVIS project to assist in this proposal. The suggested measure will quantify the root cause and amount of rework and revisions that are made in the section to enhance the level of service and the experience provided to our customers.

# BUDGET NARRATIVE

**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.

**What alternatives were considered and what were the reasons for rejecting them?**
Revenue considered two other options, examined below.

Option 1: No action/status quo
This option is the least expensive, but leaves the Valuation Section with little automation, with most of the processing being completed through Excel worksheets to inventory and value a taxpayer's assets. This option is paper intensive, lacks transparency, and is prone to errors.

Option 2: Build a new custom solution
Custom development involves the execution of a modernization effort from the ground up with little or no use of existing software assets. Typically, the agency and/or the vendor will start with collaboration on definition of requirements and then execute a system development lifecycle approach to building a custom application from the requirements.

A custom solution can be appropriate when a state has very specific business rules, highly specialized business processes, or legislative restrictions that force a custom solution. There also can be a preference for custom work when an agency has a strong business and technical staff who can be assigned to the project.

**What would be the adverse effects of not funding this POP?**
Revenue will continue expending resources to maintain ineffective and obsolete applications and forgoing significant functionality improvements currently used by virtually all of Oregon's county partners. The current system architecture lacks modern cybersecurity standards, which has the potential to put taxpayers' data at risk. A failure to act puts Revenue at risk of being unable to complete statutorily required appraisal work. Revenue's reliance on the current system is such that any failure of the system during processing season would render the agency unable to produce values for the counties in a timely manner, which could result in unrealized property tax revenues.

**What other agencies (state, tribal and/or local government) would be affected by this POP? How would they be affected?**
The Valuation Section works with many stakeholders in the performance of its duties including county assessor offices in all Oregon counties, and local property tax programs in cities and municipalities, to mention a few. These entities are directly impacted by the work the Valuation Section will do with this system. A failure to act puts Revenue at risk of being unable to complete statutorily required appraisal work. Reliance on the current system is such that any failure of the system during processing season would render the section unable to produce values for the counties in a timely manner, which could in turn result in unrealized property tax revenues.

**What other agencies, programs, or stakeholders are collaborating on this POP?**
None.

**What is your equity analysis?**
Over 1,200 local taxing districts rely on property tax dollars as a primary source of revenue for education, police, fire districts, and social services. Our reliance on the current system is such that any failure of the system during processing season would render the agency unable to produce values for the counties in a timely manner, which could result in unrealized property tax revenues. System failure would create revenue shortfalls for local governments resulting in equity impacts to communities that rely on these services.

**What assumptions affect the pricing of this POP?**

**Implementation Date(s):** July 1, 2021

**End Date (if applicable):** Estimated end date, June 30, 2024

a. **Will there be new responsibilities for Revenue? 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 anticipated change in the Valuation Section. However, additional IT staffing is required to support the system.

| Additional Support Staffing | | | | |
|---|---|---|---|---|
| **Position Count** | **# of months in biennium** | **FTE** | **Class Title** | **Class Description** |
| 1 | 24 | 1 | MMS7006IP | Principal Executive/Manager D |
| 1 | 24 | 1 | OAS1487IP | Information Systems Specialist 7 |
| 2 | 24 | 1 | OAS1486IP | Information Systems Specialist 6 |
| 1 | 24 | 1 | OAS1488IP | Information Systems Specialist 8 * |

e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach, and training?**

The project is a significant modification to the Valuation Section's computer systems. The estimated cost to implement the system is contained in the table below.

| Estimated Grand Total Cost | | | |
|---|---|---|---|
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Total Project Costs to Purchase and Implement System | $5,755,678 | $1,183,774 | $6,939,453 |
| Total Ongoing Costs Over the Life of the Project | $2,193,105 | $2,503,458 | $5,811,450 |
| Inflation Factor (7% of Industrial Software Costs) | $204,208 | $72,688 | $276,896 |

| | | | |
|---|---|---|---|
| Contingency (7% of Bond Eligible Costs) | $439,549 | $108,681 | $548,231 |
| **Total of All Costs** | **$8,592,540** | **$3,868,601** | **$13,576,030** |

a. **What are the ongoing costs?**
The following table contains the ongoing costs over the life of the project.

| Estimated Ongoing Costs Over Life of Project | | | |
|---|---|---|---|
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Software Support & Maintenance (From Table: Average Software Costs) | $454,885 | $454,885 | $909,770 |
| GenTax Support Costs CA Component | $150,000 | $300,000 | $600,000 |
| Support Environments: Production | $91,956 | $91,956 | $229,891 |
| Support Environments: Test | $56,942 | $56,942 | $142,355 |
| Support Environments: Staging | $56,942 | $56,942 | $142,355 |
| Support Environments: Development | $56,942 | $56,942 | $142,355 |
| Support Environments: Disaster Recovery | $91,956 | $91,956 | $229,891 |
| Support Staffing | $1,233,482 | $1,393,835 | $3,414,833 |
| **Total Ongoing Costs Over the Life of the Project:** | **$2,193,105** | **$2,503,458** | **$5,811,450** |

b. **What are the potential savings?**
There are potential savings from the sunsetting of the iSeries and possible reductions in physical document storage, purchase of paper and disk media, and postage. The project is in the initiation phase and detailed analysis of these saving is still underway.

c. **Based on these answers, is there a fiscal impact?**
Yes.

| Estimated Total Cost (Tax-Exempt Bond Eligible) | | | |
|---|---|---|---|
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Software, Data Conversion, CA Software, and Third-Party QA | $5,603,128 | $1,182,924 | $6,786,053 |
| Inflation Factor (7% of Software Costs) | $204,208 | $72,688 | $276,896 |
| ISS8 Solely Dedicated to Project | $262,813 | $296,979 | $559,792 |
| Contingency (7% of Tax-Exempt Bond Eligible Costs | $424,910 | $108,681 | $533,592 |
| **Total Tax-Exempt Bond Eligible Costs:** | **$6,495,060** | **$1,661,272** | **$8,156,333** |
| **Estimated Total Cost (Taxable Bond Eligible)** | | | |
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| DAS Procurement Charges | $150,000 | $0 | $150,000 |
| State Data Center Charges During Installation and Development | $59,123 | $0 | $59,123 |
| Contingency (7% of Taxable Bond Eligible Costs | $14,639 | $0 | $14,639 |
| **Total Taxable Bond Eligible Costs** | **$223,762** | **$0** | **$223,762** |
| **Estimated Total Cost (Non-Bond Eligible)** | | | |
| **Description** | **2021–23 Biennium** | **2023–25 Biennium** | **5-Year Cost** |
| Training | $2,550 | $850 | $3,400 |
| Total Ongoing Costs Over the Life of the Project | $1,871,169 | $2,206,479 | $5,192,535 |
| **Total Non-Bond Eligible Costs** | **$1,873,719** | **$2,207,329** | **$5,195,935** |

| Total of All Costs | | | |
|---|---|---|---|
| Description | 2021–23 Biennium | 2023–25 Biennium | 5-Year Cost |
| Total Tax-Exempt Bond Eligible Costs | $6,495,060 | $1,661,272 | $8,156,333 |
| Total Taxable Bond Eligible Costs | $223,762 | $0 | $223,762 |
| Total Non-Bond Eligible Costs | $1,873,719 | $2,207,329 | $5,195,935 |
| Total of All Costs | $8,592,541 | $3,868,601 | $13,576,030 |

**Agency Request Budget**

**Staff Impact**
Positions 5
FTE 4.40

**Revenue Source**
General Fund $0
Other Funds $9,185,216

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Governor's Budget**

**Staff Impact**
Positions 2
FTE 1.76

**Revenue Source**
General Fund $0
Other Funds $4,245,000

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

**Legislatively Adopted Budget**

**Staff Impact**

| | |
|---|---|
| Positions | 2 |
| FTE | 1.76 |

**Revenue Source**

| | |
|---|---|
| General Fund | $0 |
| Other Funds | $4,157,000 |

**2023–25 Fiscal Impact**
Actions approved in this package will be part of the base budget for 2023–25.

## *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**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (1,165,000) | - | - | - | - | - | (1,165,000) |
| Transfer In - Intrafund | - | - | (951,000) | - | - | - | (951,000) |
| **Total Revenues** | **($1,165,000)** | **-** | **($951,000)** | **-** | **-** | **-** | **($2,116,000)** |
| **Services & Supplies** | | | | | | | |
| Professional Services | (165,000) | - | - | - | - | - | (165,000) |
| IT Professional Services | (1,000,000) | - | (951,000) | - | - | - | (1,951,000) |
| **Total Services & Supplies** | **($1,165,000)** | **-** | **($951,000)** | **-** | **-** | **-** | **($2,116,000)** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (1,165,000) | - | (951,000) | - | - | - | (2,116,000) |
| **Total Expenditures** | **($1,165,000)** | **-** | **($951,000)** | **-** | **-** | **-** | **($2,116,000)** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

# ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 102 - ELVIS Bond Funding**

**Cross Reference Name: Core System Replacement**
**Cross Reference Number: 15000-030-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Obligation Bonds | - | - | - | - | - | - | - |
| Other Revenues | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | - | - | - | - | - |
| Overtime Payments | - | - | - | - | - | - | - |
| Shift Differential | - | - | - | - | - | - | - |
| Empl. Rel. Bd. Assessments | - | - | - | - | - | - | - |
| Public Employees' Retire Cont | - | - | - | - | - | - | - |
| Social Security Taxes | - | - | - | - | - | - | - |
| Worker's Comp. Assess. (WCD) | - | - | - | - | - | - | - |
| Mass Transit Tax | - | - | - | - | - | - | - |
| Flexible Benefits | - | - | - | - | - | - | - |
| Reconciliation Adjustment | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Services & Supplies** | | | | | | | |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | - | - | - | - | - |
| Professional Services | - | - | - | - | - | - | - |
| IT Professional Services | - | - | - | - | - | - | - |
| Other Services and Supplies | - | - | - | - | - | - | - |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 102 - ELVIS Bond Funding**

**Cross Reference Name: Core System Replacement**
**Cross Reference Number: 15000-030-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Services & Supplies** | | | | | | | |
| IT Expendable Property | - | - | - | - | - | - | - |
| **Total Services & Supplies** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | - |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | - |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Core System Replacement**
**Cross Reference Number: 15000-030-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Obligation Bonds | - | - | 4,157,000 | - | - | - | 4,157,000 |
| **Total Revenues** | **-** | **-** | **$4,157,000** | **-** | **-** | **-** | **$4,157,000** |
| **Personal Services** | | | | | | | |
| Class/Unclass Sal. and Per Diem | - | - | 273,609 | - | - | - | 273,609 |
| Empl. Rel. Bd. Assessments | - | - | 100 | - | - | - | 100 |
| Public Employees' Retire Cont | - | - | 46,869 | - | - | - | 46,869 |
| Social Security Taxes | - | - | 20,931 | - | - | - | 20,931 |
| Worker's Comp. Assess. (WCD) | - | - | 80 | - | - | - | 80 |
| Flexible Benefits | - | - | 66,906 | - | - | - | 66,906 |
| Reconciliation Adjustment | - | - | - | - | - | - | - |
| **Total Personal Services** | **-** | **-** | **$408,495** | **-** | **-** | **-** | **$408,495** |
| **Services & Supplies** | | | | | | | |
| Employee Training | - | - | - | - | - | - | - |
| Office Expenses | - | - | 111,505 | - | - | - | 111,505 |
| Professional Services | - | - | 150,000 | - | - | - | 150,000 |
| IT Professional Services | - | - | 887,000 | - | - | - | 887,000 |
| Other Services and Supplies | - | - | 400,000 | - | - | - | 400,000 |
| IT Expendable Property | - | - | 2,200,000 | - | - | - | 2,200,000 |
| **Total Services & Supplies** | **-** | **-** | **$3,748,505** | **-** | **-** | **-** | **$3,748,505** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Core System Replacement**
**Cross Reference Number: 15000-030-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | 4,157,000 | - | - | - | 4,157,000 |
| **Total Expenditures** | **-** | **-** | **$4,157,000** | **-** | **-** | **-** | **$4,157,000** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Positions** | | | | | | | |
| Total Positions | | | | | | | 2 |
| **Total Positions** | **-** | **-** | **-** | **-** | **-** | **-** | **2** |
| **Total FTE** | | | | | | | |
| Total FTE | | | | | | | 1.76 |
| **Total FTE** | **-** | **-** | **-** | **-** | **-** | **-** | **1.76** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-030-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| General Fund Obligation Bonds | 7,416,278 | - | - | - | 4,245,000 | 4,157,000 |
| Other Revenues | - | - | - | 9,185,216 | - | - |
| Transfer In - Intrafund | - | 951,000 | 951,000 | - | - | - |
| **Total Other Funds** | **$7,416,278** | **$951,000** | **$951,000** | **$9,185,216** | **$4,245,000** | **$4,157,000** |

## Revenue Clearinghouse

**Overview**
The Revenue Clearinghouse reconciles budgeted General Fund and Other Funds revenue line items with anticipated forecasted revenues.

**Description**
Internal agency transfer of funds from the Revenue Clearinghouse to other divisions in support of the administration of the programs. Funds are transferred to the General Fund, other state agencies, counties, and other entities with which the Department of Revenue has agreements.

**2021—23 Biennium**

Estimated Revenues

| | |
|---|---|
| General Fund | $22,632,170,888 |
| Other Funds | $ 2,689,218,518 |
| Other Funds Debt Svc Ltd | $ 1,340,120 |

## ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Revenue, Dept of**
**Pkg: 090 - Analyst Adjustments**

**Cross Reference Name: Revenue Clearinghouse**
**Cross Reference Number: 15000-070-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| Cigarette Taxes | - | - | - | - | - | - | - |
| Other Tobacco Products Taxes | - | - | - | - | - | - | - |
| Other Taxes | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Transfers Out** | | | | | | | |
| Transfer Out - Intrafund | - | - | - | - | - | - | - |
| Tsfr To Public Emp Ret Sys | - | - | - | - | - | - | - |
| Tsfr To OLCC | - | - | - | - | - | - | - |
| **Total Transfers Out** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-002-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Personal Income Taxes | 18,781,067,937 | - | - | - | - | - |
| Corp Excise and Income Taxes | 1,663,455,066 | - | - | - | - | - |
| Other Employer -Employee Taxes | 210,512,067 | - | - | - | - | - |
| Cigarette Taxes | 400,045,030 | - | - | - | - | - |
| Other Tobacco Products Taxes | 119,040,190 | - | - | - | - | - |
| Marijuana Taxes | 256,243,251 | - | - | - | - | - |
| Amusement Taxes | 1,681,833 | - | - | - | - | - |
| Inheritance Taxes | 381,187,043 | - | - | - | - | - |
| Eastern Oregon Severance Taxes | 5,428 | - | - | - | - | - |
| Western Oregon Severance Taxes | 295,827 | - | - | - | - | - |
| Privilege Taxes | 22,475,878 | - | - | - | - | - |
| Other Taxes | 609,139 | - | - | - | - | - |
| Fines and Forfeitures | 28,560,094 | - | - | - | - | - |
| Other Revenues | 21,868,748 | - | - | - | - | - |
| Transfer In - Intrafund | 4,837,246,973 | - | - | - | - | - |
| Tsfr From OR Business Development | 20,000 | - | - | - | - | - |
| Tsfr From Judicial Dept | 89,097,195 | - | - | - | - | - |
| Transfer Out - Intrafund | (4,837,246,973) | - | - | - | - | - |
| Transfer to General Fund | (20,963,045,415) | - | - | - | - | - |
| Tsfr To Human Svcs, Dept of | (2,758,007) | - | - | - | - | - |
| Tsfr To Administrative Svcs | (94,648,341) | - | - | - | - | - |
| Tsfr To Justice, Dept of | (21,281,875) | - | - | - | - | - |
| Tsfr To Lands, Dept of State | (23,723) | - | - | - | - | - |
| Tsfr To Judicial Dept | (9,549,866) | - | - | - | - | - |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-002-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Tsfr To Criminal Justice Comm | (1,500,000) | - | - | - | - | - |
| Tsfr To Military Dept, Or | (89,820,504) | - | - | - | - | - |
| Tsfr To Police, Dept of State | (27,039,078) | - | - | - | - | - |
| Tsfr To Pub Safety Std/Trng | (36,516,280) | - | - | - | - | - |
| Tsfr To Corrections, Dept of | (4,257,421) | - | - | - | - | - |
| Tsfr To Environmental Quality | (22,452,505) | - | - | - | - | - |
| Tsfr To Oregon Health Authority | (425,190,417) | - | - | - | - | - |
| Tsfr To HECC | (2,159,205) | - | - | - | - | - |
| Tsfr To Education, Dept of | (90,597,143) | - | - | - | - | - |
| Tsfr To Forestry, Dept of | (15,435,725) | - | - | - | - | - |
| Tsfr To Fish/Wildlife, Dept of | (75,237) | - | - | - | - | - |
| Tsfr To Transportation, Dept | (101,353,443) | - | - | - | - | - |
| Tsfr To OLCC | (6,723,539) | - | - | - | - | - |
| Tsfr To Housing and Com Svcs | (53,119,771) | - | - | - | - | - |
| **Total Other Funds** | **$8,617,231** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-070-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Personal Income Taxes | - | 18,705,068,000 | 18,705,068,000 | 18,508,090,000 | 19,661,751,000 | 20,627,298,000 |
| Corp Excise and Income Taxes | - | 1,245,753,673 | 1,245,753,673 | 1,157,616,000 | 1,359,556,000 | 1,290,183,000 |
| Other Employer -Employee Taxes | - | 1,178,032,687 | 1,178,032,687 | 1,198,882,687 | 1,198,882,687 | 1,273,652,335 |
| Cigarette Taxes | - | 395,728,869 | 395,728,869 | 374,614,080 | 826,803,725 | 679,700,000 |
| Other Tobacco Products Taxes | - | 124,576,000 | 124,576,000 | 121,939,058 | 122,217,466 | 140,629,000 |
| Amusement Taxes | - | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 |
| Inheritance Taxes | - | 361,189,000 | 361,189,000 | 315,000,000 | 315,000,000 | 368,932,000 |
| Eastern Oregon Severance Taxes | - | 24,000 | 24,000 | 26,260 | 26,260 | 26,260 |
| Western Oregon Severance Taxes | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,060,000 |
| Other Severance Taxes | - | 150,000 | 150,000 | 150,000 | 150,000 | 100,000 |
| Privilege Taxes | - | 52,350,000 | 52,350,000 | 50,500,000 | 50,500,000 | 54,200,000 |
| Other Taxes | - | 291,825,234 | 291,825,234 | 408,571,406 | 420,475,042 | 403,181,367 |
| Business Lic and Fees | - | 11,597,353 | 11,597,353 | 12,103,704 | 12,103,704 | 12,103,704 |
| Charges for Services | - | - | - | - | - | 20,458,329 |
| Fines and Forfeitures | - | 29,717,207 | 29,717,207 | 32,247,591 | 32,247,591 | 66,447,591 |
| Donations | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| Other Revenues | - | 89,111,954 | 89,111,954 | 92,453,774 | 92,453,774 | 118,355,294 |
| Tsfr From Judicial Dept | - | 121,884,920 | 121,884,920 | 87,482,646 | 87,482,646 | 87,482,646 |
| Transfer Out - Intrafund | - | (72,952,193) | (72,952,193) | (77,171,058) | (77,373,633) | (95,200,150) |
| Transfer to Public Universities | - | (7,966,616) | (7,966,616) | (7,966,616) | (7,966,616) | (7,331,270) |
| Transfer to Other | - | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,141,729,050) |
| Transfer to General Fund | - | (20,507,807,888) | (20,507,807,888) | (20,170,511,215) | (21,594,783,672) | (22,460,740,888) |
| Transfer to Counties | - | (38,226,120) | (38,226,120) | (38,226,120) | (38,226,120) | (37,330,480) |
| Tsfr To Human Svcs, Dept of | - | (2,758,007) | (2,758,007) | (2,876,601) | (2,876,601) | (2,876,601) |

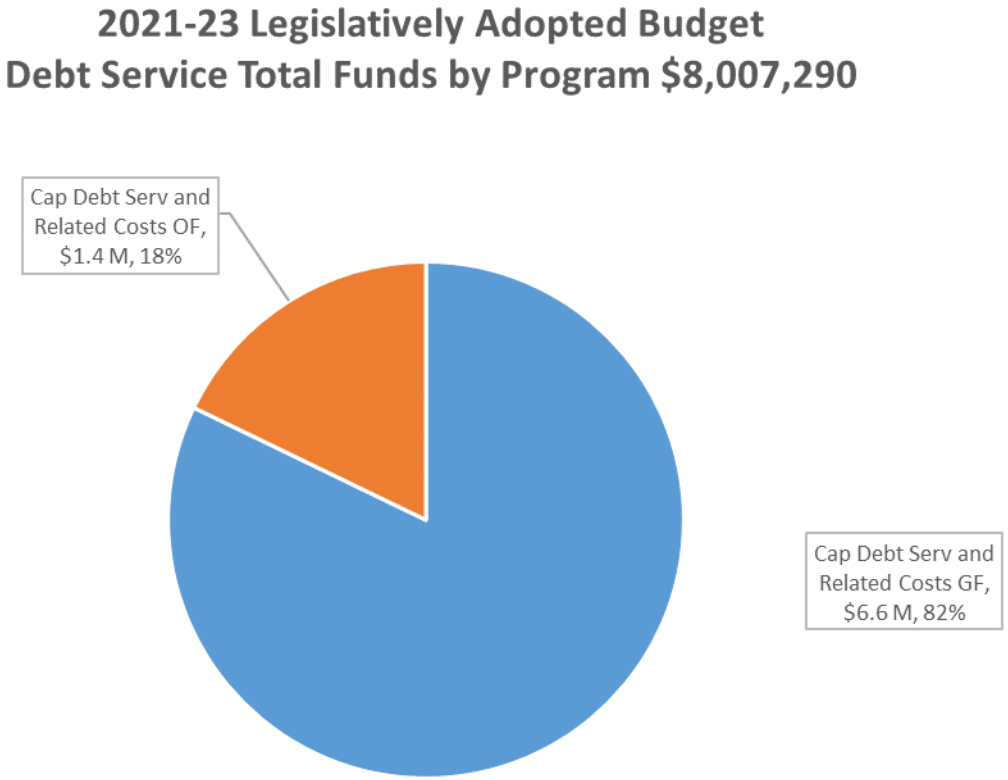
## DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-070-00-00-00000**

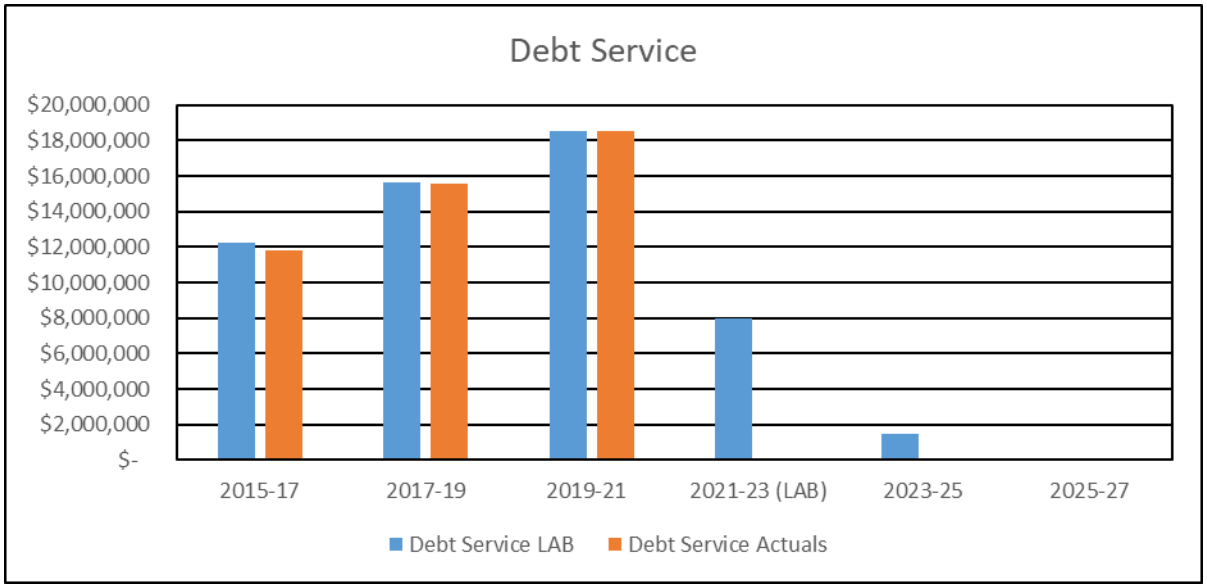
| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Tsfr To Administrative Svcs | - | (15,304,190) | (15,304,190) | (20,819,190) | (20,819,190) | (11,165,524) |
| Tsfr To OR Business Development | - | - | - | - | (12,000,000) | - |
| Tsfr To Justice, Dept of | - | (20,144,307) | (20,144,307) | (23,172,359) | (23,172,359) | (23,172,359) |
| Tsfr To Lands, Dept of State | - | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| Tsfr To Judicial Dept | - | (12,682,392) | (12,682,392) | (11,092,862) | (11,092,862) | (11,092,862) |
| Tsfr To Military Dept, Or | - | (92,235,386) | (92,235,386) | (153,326,228) | (193,335,990) | (153,326,228) |
| Tsfr To Police, Dept of State | - | (10,286,281) | (10,286,281) | (9,491,572) | (9,491,572) | (9,491,572) |
| Tsfr To Pub Safety Std/Trng | - | (37,520,327) | (37,520,327) | (36,691,932) | (41,993,786) | (43,537,104) |
| Tsfr To Corrections, Dept of | - | (4,585,442) | (4,585,442) | (4,846,812) | - | (4,864,812) |
| Tsfr To Environmental Quality | - | (25,780,444) | (25,780,444) | (26,155,444) | (26,155,444) | (26,155,444) |
| Tsfr To Oregon Health Authority | - | (370,776,708) | (370,776,708) | (360,701,708) | (703,558,442) | (702,297,708) |
| Tsfr To HECC | - | (2,093,270) | (2,093,270) | (2,093,270) | (2,116,053) | (2,138,373) |
| Tsfr To Education, Dept of | - | (597,740) | (597,740) | (600,000) | (599,736) | (599,736) |
| Tsfr To Forestry, Dept of | - | (25,741,667) | (25,741,667) | (26,848,559) | (26,848,559) | (26,848,559) |
| Tsfr To Fish/Wildlife, Dept of | - | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| Tsfr To Transportation, Dept | - | (256,884,667) | (256,884,667) | (290,909,667) | (290,909,667) | (290,909,667) |
| Tsfr To OLCC | - | - | - | - | (153,600) | - |
| Tsfr To Housing and Com Svcs | - | (88,765,387) | (88,765,387) | (90,352,414) | (90,352,414) | (90,352,414) |
| **Total Other Funds** | **-** | **$8,076,286** | **$8,076,286** | **-** | **-** | **$10,008,725** |
| **Nonlimited Other Funds** | | | | | | |
| Other Taxes | - | - | - | - | 33,251,000 | - |
| Tsfr To Public Emp Ret Sys | - | - | - | - | (33,251,000) | - |
| **Total Nonlimited Other Funds** | **-** | **-** | **-** | **-** | **-** | **-** |

## Capital Debt Service




**Program Description**

This program is for the Capital Debt Service for the Core Systems Replacement (CSR) project, plus additional Capital Debt Service for the ELVIS project as shown in Policy Option Package 102/Package 811.




| Division | Actual / LAB | 2015-17 | 2017-19 | 2019-21 | 2021-23 (LAB) | 2023-25 | 2025-27 |
|---|---|---|---|---|---|---|---|
| **Debt Service** | LAB | $ 12,238,713 | $ 15,631,160 | $ 18,560,866 | $ 8,007,290 | $ 1,489,750 | $ - |
| | Actuals | $ 11,839,165 | $ 15,577,812 | $ 18,557,326 | | | |

## Program Funding Request

| Debt Service | GF | OF | TF | POS | FTE |
|---|---|---|---|---|---|
| LAB 19-21 | $ 14,980,120 | $ 3,582,831 | $ 18,562,951 | 0 | - |
| CSL 21-23 | $ 6,695,900 | $ 550,120 | $ 7,246,020 | 0 | - |
| ARB 21-23 | $ 6,695,900 | $ 550,120 | $ 7,246,020 | 0 | - |
| GB 21-23 | $ 7,368,170 | $ 550,120 | $ 7,918,290 | 0 | - |
| LAB 21-23 | $ 6,579,170 | $ 1,428,120 | $ 8,007,290 | 0 | - |
| Difference | $ (8,400,950) | $ (2,154,711) | $ (10,555,661) | - | - |
| % change | -56.1% | -60.1% | -56.9% | 0.0% | 0.0% |

## INTEROFFICE MEMO

**DATE:** December 16, 2019

**TO:** Nicole Lewis, Department of Revenue

**FROM:** Sandra Rosier, Chief Financial Office

**SUBJECT:** XI-Q 2019MNPQ Refunding Bonds

On November 5, 2019, during the Article XI-Q 2019 Series MNPQ Bond sale, an opportunity to achieve debt service savings was identified.

**XI-Q General Obligation Bonds that were refunded:**

| Refunded XI-Q Series | Refunding XI-Q Bonds | Type | Partial or Entire Refunding |
|---|---|---|---|
| 2013 Series L | 2019 Series Q | Advance | Full |

Your debt service requirements for the current biennium are reduced. Your agency will be required to make accounting entries to record the new bond series and eliminate the refunded COPs. Contact SFMS to set up a new D23 fund for the refunding bonds and other accounting structures that are necessary for new 2019 Refunding Bonds.

In addition, accounting entries are required to record the disposition of the refunding proceeds, gain, or loss on the transaction, establishment of the new liabilities, payments to the escrow agent, and to record the cost of issuance payments.

Attached are several documents which provide all the information necessary to record this transaction in your accounting records:

A) Original Debt Service Schedule
B) Unrefunded Debt Service Schedule
C) Refunding Debt Service Schedule
D) Savings Information
E) Savings Summary
F) Source and Use Statements for the 2019 Article XI-Q Bonds

I will notify the SABRS section of the need to increase administrative limitations relative to the refunding.

Attachments

**Description:** SABRS Limitation Report
**Program:** XI-Q
**Series:** 2019 MNPQ Refunding
**Date:** 11/5/2019

| | | | | New N/L Limitation Appn. Fund - 3230 | New N/L Limitation Appn. Fund - 3200 | New N/L Limitation Appn. Fund - 3200 | |
|---|---|---|---|---|---|---|---|
| | | | | Refunding Debt Payment to Escrow Agent | Bond Refunding - Debt Payment to Escrow Agent Agency Cash | Costs of Issuance - Bond Costs | |
| **Agency No** | **Agency Name** | **Project Refunded** | **New bond** | **Comp Object - 7050** | **Comp Object - 4051** | **Comp Object - 4050** | **Total** |
| 150 | DOR | XI-Q 2013L Core System Replacement | XI-Q 2019Q | $ 2,246,183.53 | $ - | $ 8,816.47 | $ 2,255,000.00 |
| **Total** | | | | **$ 2,246,183.53** | **$ -** | **$ 8,816.47** | **$ 2,255,000.00** |

**Description:** SABRS Limitation Report
**Program:** XI-Q
**Series:** 2019 MNPQ Refunding
**Date:** 11/5/2019

| | | New N/L Limitation Appn. **Fund - 3230** Refunding Debt Payment to Escrow Agent | New N/L Limitation Appn. **Fund - 3200** Bond Refunding - Debt Payment to Escrow Agent Agency Cash | New N/L Limitation Appn. **Fund - 3200** Costs of Issuance - Bond Costs | |
|---|---|---|---|---|---|
| **Agency No** | **Agency** | **Comp Object - 7050** | **Comp Object - 4051** | **Comp Object - 4050** | **Total** |
| 107 | Department of Administrative Services | $ 3,279,763.95 | $ - | $ 13,965.85 | $ 3,293,729.80 |
| 150 | Department of Revenue | $ 2,246,183.53 | $ - | $ 8,816.47 | $ 2,255,000.00 |
| 156 | Legislative Administration | $ 7,140,572.18 | $ - | $ 29,427.82 | $ 7,170,000.00 |
| 248 | Oregon Military Department | $ 2,233,518.26 | $ - | $ 8,947.84 | $ 2,242,466.10 |
| 291 | Department of Corrections | $ 104,434,803.66 | $ 526,807.01 | $ 390,325.14 | $ 105,351,935.81 |
| 443 | Oregon Health Authority | $ 219,176,520.87 | $ 1,919,380.15 | $ 833,999.63 | $ 221,929,900.65 |
| 525 | Higher Education Coordinating Commission | $ 16,432,568.48 | $ 332,402.52 | $ 58,198.87 | $ 16,823,169.87 |
| **Total** | | **$ 354,943,930.93** | **$ 2,778,589.68** | **$ 1,343,681.62** | **$ 359,066,202.23** |

**Type of Schedule** Original Debt Service
**Program** XI-Q
**Series** 2013L
**Project** Core System Replacement
**Agency Name** Oregon Department of Revenue
**Agency No** 150
**Tax Status** Tax-Exempt
**Fund Source** General/Other

| Date | Principal | Interest | Debt Service | Remaining |
|---|---|---|---|---|
| 11/05/2019 | - | - | - | ########## |
| 05/01/2020 | - | 54,625.00 | 54,625.00 | ########## |
| 11/01/2020 | 2,185,000.00 | 54,625.00 | 2,239,625.00 | - |
| 05/01/2021 | - | - | - | - |
| **Total** | **2,185,000.00** | **109,250.00** | **2,294,250.00** | |

**Original 2019-21 DS** **2,185,000.00** **109,250.00** **2,294,250.00**

**Type of Schedule** New Un-Refunded Debt Service
**Program**
**Series**
**Project**
**Agency Name**
**Agency No**
**Tax Status**
**Fund Source**

NA

| Date | Principal | Interest | Debt Service | Remaining |
|---|---|---|---|---|
| 11/05/2019 | - | - | - | - |
| 05/01/2020 | - | - | - | - |
| 11/01/2020 | - | - | - | - |
| 05/01/2021 | - | - | - | - |
| **Total** | **-** | **-** | **-** | |

**Type of Schedule** New Refunding Debt Service
**Program** XI-Q
**Series** 2019Q
**Project** Core System Replacement
**Agency Name** Oregon Department of Revenue
**Agency No** 150
**Tax Status** Taxable
**Fund Source** General/Other

| Date | Principal | Interest | Debt Service | Remaining | General Fund % | General Fund Principal | General Fund Interest | General Fund Debt Service | Other Fund % | Other Fund Principal | Other Fund Interest | Other Fund Debt Service | Balance Check % | Balance Check Principal | Balance Check Interest | Balance Check Debt Service |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 11/05/2019 | - | - | - | 2,255,000.00 | 0.000000% | - | - | - | 0.000000% | | | | 0.000000% | - | - | - |
| 05/01/2020 | - | 18,366.72 | 18,366.72 | 2,255,000.00 | 92.408083% | - | 16,972.33 | 16,972.33 | 7.591917% | - | 1,394.39 | 1,394.39 | 100.000000% | - | 18,366.72 | 18,366.72 |
| 11/01/2020 | 2,255,000.00 | 18,784.15 | 2,273,784.15 | - | 92.408083% | 2,083,802.28 | 17,358.07 | 2,101,160.36 | 7.591917% | 171,197.72 | 1,426.08 | 172,623.79 | 100.000000% | 2,255,000.00 | 18,784.15 | 2,273,784.15 |
| 05/01/2021 | - | - | - | - | 0.000000% | - | - | - | 0.000000% | - | - | - | 0.000000% | - | - | - |
| **Total** | **2,255,000.00** | **37,150.87** | **2,292,150.87** | | | **2,083,802.28** | **34,330.41** | **2,118,132.69** | | **171,197.72** | **2,820.46** | **174,018.18** | | **2,255,000.00** | **37,150.87** | **2,292,150.87** |

**New 2019-21 DS** **2,255,000.00** **37,150.87** **2,292,150.87**

**Refunded Bond:** XI-Q 2013L
**Refunding Bond:** XI-Q 2019Q
**Project:** Core System Replacement
**Agency:** Oregon Department of Revenue

| Date | Prior Debt Service | Refunding Debt Service | Savings | Present Value to 11/5/2019 @ xxxxx% | Annual Savings |
|---|---|---|---|---|---|
| 11/01/2019 | - | - | - | 0.0000000% | |
| 05/01/2020 | 54,625.00 | 18,366.72 | 36,258.28 | 2.0673903% | 36,258.28 |
| 11/01/2020 | 2,239,625.00 | 2,273,784.15 | (34,159.15) | 2.0673903% | |
| 05/01/2021 | - | - | - | 0.0000000% | (34,159.15) |
| **Total** | **2,294,250.00** | **2,292,150.87** | **2,099.13** | | **2,099.13** |

**Savings Summary**

| | |
|---|---|
| PV of Savings from Cash Flow | 2,424.12 |
| Plus: Refunding Funds on hand | 3.66 |
| Net PV Savings | **2,427.78** |

| | | | |
|---|---|---|---|
| **11/1/2019 - 5/1/2021** | 2,294,250.00 | 2,292,150.87 | 2,099.13 |
| **11/1/2021 - xx/x/xxxx** | - | - | - |
| | **2,294,250.00** | **2,292,150.87** | **2,099.13** |

| | | | |
|---|---|---|---|
| 92.408083% | $ | 1,939.77 | General Fund Savings |
| 7.591917% | $ | 159.36 | Other Fund Savings |
| 100.000000% | $ | 2,099.13 | Total Savings |

Refunding Savings Summary Disclosure Statement
as of: 11/5/2019

**Refunded Bond** XI-Q 2013L
**Refunding Bond** XI-Q 2019Q
**Project:** Core System Replacement
**Agency:** Oregon Department of Revenue

| Principal Savings Summary | | | |
|---|---|---|---|
| | | Date | Amount |
| Original Principal | XI-Q 2013L | on 11/5/2019 | 2,185,000.00 |
| Unrefunded Principal | XI-Q 2013L | on 11/5/2019 | - |
| **Principal Refunded** | | **on 11/5/2019** | **2,185,000.00** |
| Refunding Principal | XI-Q 2019Q | on 11/5/2019 | 2,255,000.00 |
| **Savings on Principal** | | **on 11/5/2019** | **(70,000.00)** |

| Debt Service(P+I) Savings Summary | | | |
|---|---|---|---|
| **Biennial Debt Service Savings** | | Date | Amount |
| Original Debt Service | XI-Q 2013L | 2019-21 | 2,294,250.00 |
| Unrefunded Debt Service | XI-Q 2013L | 2019-21 | - |
| **Biennial Debt Service Sub-Total** | | **2019-21** | **2,294,250.00** |
| Refunding Debt Service | XI-Q 2019Q | 2019-21 | 2,292,150.87 |
| **Biennial Debt Service Savings Total** | | 2019-21 | **2,099.13** |
| **Remaining Debt Service Savings Total** | | | - |
| **Total Debt Service Savings** | | 5/1/2020 -11/1/2020 | **2,099.13** |

| From | To | Years |
|---|---|---|
| 2020 | 2020 | 0 |

| | | |
|---|---|---|
| Net PV Savings (based on "all-in TIC") | $ | 2,427.78 |
| Average coupon of refunded bonds | | 5.000000% |
| Average coupon of the Series replacement coupons | | 1.666000% |
| All-In TIC | | 2.067390% |

# Sources and Uses of Funds

**Refunded Bond:** XI-Q 2013L
**Refunding Bond:** XI-Q 2019Q
**Project:** Core System Replacement
**Agency:** Oregon Department of Revenue

| | | | | |
|---|---|---|---|---|
| Bond Payable: | | | $ | 2,255,000.00 |
| Original Issue Premium | | | $ | - |
| Funds on Hand | | | $ | - |
| Underwriters Discount: | $ | 6,445.68 | | |
| Escrow Account Funds: | $ | 2,246,183.53 | | |
| Reserve Account: | $ | - | | |
| Costs of Issuance: | $ | 2,370.79 | | |
| **Totals** | **$** | **2,255,000.00** | **$** | **2,255,000.00** |

## Escrow Account Funds (Total Deposit)

| | | |
|---|---|---|
| (Funds Held at Union Bank) | | |
| Payment to Escrow Agent from Bond Proceeds -Comptroller Object 7050 | $ | 2,246,183.53 |
| Bond Refunding-Debt Payment to Escrow Agent-Agency Cash-Comptroller Object 4051 | $ | - |
| **Totals** | **$** | **2,246,183.53** |

## Cost of Issuance Summary

| | | |
|---|---|---|
| Underwriter's Discount | $ | 6,445.68 |
| Reserve Deposit Transfer Out to DAS | $ | - |
| Costs of Issuance | $ | 2,370.79 |
| **Total Bond Costs-Comptroller Object 4050** | **$** | **8,816.47** |
| **Total** | **$** | **2,255,000.00** |

**All-In TIC:** 2.067390%

## Capital Debt Service

**Package 810—Statewide Adjustments**

**Package Description**

**Purpose**
This package represents budget reductions and adjustments made in the 2021 legislative session that effect all agencies.

**How Achieved**
DAS Assessments and Charges for Services—Specific Department of Administrative Services (DAS) Assessments to agencies were reduced or adjusted. In addition, DAS modified some of their charges for services to agencies.

AG Rate Adjustment—The Attorney General fee rates were reduced to all agencies.

Debt Service—Debt Service charges were adjusted.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund Debt Serv | ($ 789,000) |
| Other Funds Debt Serv Ltd | $ 790,000 |

**2023–25 Fiscal Impact**
Fully phased in.

## Capital Debt Service

**Package 811—Budget Reconciliation Adjustments**

**Package Description**

**Purpose**
This package represents non-statewide budget reductions or additions made in the 2021 legislative session.

**How Achieved**
Adjustments were made in accordance with the provisions of HB 5006.

For Debt Service, there were two additions made. The first was $672,270 in General Fund Debt Service on the Electronic Valuation Information System (ELVIS) project. The second was for $88,000 in Other Funds for the cost of issuance on Article XI-Q Bonds.

**Legislatively Adopted Budget**

**Staff Impact**
None

**Revenue Source**

| | |
|---|---|
| General Fund Debt Serv | $ 672,270 |
| Other Funds Ltd | $ 88,000 |

**2023–25 Fiscal Impact**
Positions fully phased in and become part of the base for the 2023-25 budget.

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 102 - ELVIS Bond Funding**

**Cross Reference Name: Capital Debt Service and Related Costs**
**Cross Reference Number: 15000-087-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | - | - | - | - | - | - | - |
| **Total Revenues** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Debt Service** | | | | | | | |
| Principal - Bonds | - | - | - | - | - | - | - |
| Interest - Bonds | - | - | - | - | - | - | - |
| **Total Debt Service** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | - | - | - | - | - | - | - |
| **Total Expenditures** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 810 - Statewide Adjustments**

**Cross Reference Name: Capital Debt Service and Related Costs**
**Cross Reference Number: 15000-087-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | (789,000) | - | - | - | - | - | (789,000) |
| Transfer In - Intrafund | - | - | 790,000 | - | - | - | 790,000 |
| **Total Revenues** | **($789,000)** | **-** | **$790,000** | **-** | **-** | **-** | **$1,000** |
| **Debt Service** | | | | | | | |
| Principal - Bonds | (789,000) | - | 790,000 | - | - | - | 1,000 |
| **Total Debt Service** | **($789,000)** | **-** | **$790,000** | **-** | **-** | **-** | **$1,000** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | (789,000) | - | 790,000 | - | - | - | 1,000 |
| **Total Expenditures** | **($789,000)** | **-** | **$790,000** | **-** | **-** | **-** | **$1,000** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

## *ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY*

**Revenue, Dept of**
**Pkg: 811 - Budget Reconciliation Adjustments**

**Cross Reference Name: Capital Debt Service and Related Costs**
**Cross Reference Number: 15000-087-00-00-00000**

| *Description* | General Fund | Lottery Funds | Other Funds | Federal Funds | Nonlimited Other Funds | Nonlimited Federal Funds | All Funds |
|---|---|---|---|---|---|---|---|
| **Revenues** | | | | | | | |
| General Fund Appropriation | 672,270 | - | - | - | - | - | 672,270 |
| Transfer In - Intrafund | - | - | 88,000 | - | - | - | 88,000 |
| **Total Revenues** | **$672,270** | **-** | **$88,000** | **-** | **-** | **-** | **$760,270** |
| **Services & Supplies** | | | | | | | |
| Other Services and Supplies | - | - | 88,000 | - | - | - | 88,000 |
| **Total Services & Supplies** | **-** | **-** | **$88,000** | **-** | **-** | **-** | **$88,000** |
| **Debt Service** | | | | | | | |
| Principal - Bonds | 570,000 | - | - | - | - | - | 570,000 |
| Interest - Bonds | 102,270 | - | - | - | - | - | 102,270 |
| **Total Debt Service** | **$672,270** | **-** | **-** | **-** | **-** | **-** | **$672,270** |
| **Total Expenditures** | | | | | | | |
| Total Expenditures | 672,270 | - | 88,000 | - | - | - | 760,270 |
| **Total Expenditures** | **$672,270** | **-** | **$88,000** | **-** | **-** | **-** | **$760,270** |
| **Ending Balance** | | | | | | | |
| Ending Balance | - | - | - | - | - | - | - |
| **Total Ending Balance** | **-** | **-** | **-** | **-** | **-** | **-** | **-** |

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

**Revenue, Dept of** **Agency Number: 15000**

**2021-23 Biennium** **Cross Reference Number: 15000-087-00-00-00000**

| Source | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **Other Funds** | | | | | | |
| Admin and Service Charges | 19,732 | - | - | - | - | - |
| General Fund Obligation Bonds | 1,966,074 | - | - | - | - | - |
| Interest Income | 118,669 | - | - | - | - | - |
| Transfer In - Intrafund | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,428,120 |
| **Total Other Funds** | **$2,104,475** | **$1,327,830** | **$1,327,830** | **$550,120** | **$550,120** | **$1,428,120** |
| **Nonlimited Other Funds** | | | | | | |
| Other Revenues | - | - | 2,255,001 | - | - | - |
| **Total Nonlimited Other Funds** | **-** | **-** | **$2,255,001** | **-** | **-** | **-** |

| Agency | Policy Group | IT Investment Name | Mandate | Project | Start Date | End Date | Total Cost | Previous Biennia GF Cost | Previous Biennia OF Cost | Previous Biennia LF Cost | Previous Biennia FF Cost | Current Biennium GF Cost | Current Biennium OF Cost | Current Biennium LF Cost | Current Biennium FF Cost | Future Biennia GF Cost | Future Biennia OF Cost | Future Biennia LF Cost | Future Biennia FF Cost | Policy Option Package Request | Short Description |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| DOR | Property Tax Division | ELVIS | None | Yes | 2021-07-01 | 2025-06-30 | $ 15,625,496 | $ - | $ - | $ - | $ - | $ 672,270 | $ 4,245,000 | $ - | $ - | $ - | $ 10,708,226 | $ - | $ - | Yes | The scope of this project is to replace the various outdated appraisal systems and associated manual processes used by DOR's Property Tax Division's Valuation Section. Central Assessments will be done first in the 21-23 biennium followed by Industrial in the 23-25 biennium. |

| Field | Values | Description |
|---|---|---|
| Agency | Text | Agency name or abbreviation |
| Policy Group | Select one: Administration and Business Services, Education, Healthy People, Natural Resources, Public Safety, Transportation and Economic Development | The name of the policy group |
| IT Investment Name | Text | The name of the investment |
| Mandate | Select All Applicable: Federal, Legislature, Governor, Other, None | Mandate requiring this investment |
| Project | Select One: Yes, No | A project is a temporary endeavor undertaken to create a unique product, service, or result |
| Start Date | Date (yyyy-mm-dd) | Anticipated start of the investment, meaning project charter and/or submission of an IT Investment (ITI) form to Enterprise Information Services (EIS) |
| End Date | Date (yyyy-mm-dd) | Anticipated end of the investment |
| Total Cost | Currency | One-time investment costs combined with 5 years of anticipated service and maintenance costs. |
| Previous Biennia GF Cost | Currency | General Fund costs for all previous and current biennia |
| Previous Biennia OF Cost | Currency | Other Fund costs for all previous and current biennia |
| Previous Biennia LF Cost | Currency | Lottery Fund costs for all previous and current biennia |
| Previous Biennia FF Cost | Currency | Federal Fund costs for all previous and current biennia |
| Current Biennium GF Cost | Currency | General Fund costs for the upcoming biennium |
| Current Biennium OF Cost | Currency | Other Fund costs for the upcoming biennium |
| Current Biennium LF Cost | Currency | Lottery Fund costs for the upcoming biennium |
| Current Biennium FF Cost | Currency | Federal Fund costs for the upcoming biennium |
| Future Biennia GF Cost | Currency | Anticipated General Fund costs for all future biennia |
| Future Biennia OF Cost | Currency | Anticipated Other Fund costs for all future biennia |
| Future Biennia LF Cost | Currency | Anticipated Lottery Fund costs for all future biennia |
| Future Biennia FF Cost | Currency | Anticipated Federal Fund costs for all future biennia |
| Policy Option Package Request | Select One: Yes, No | Investment was included in a Policy Option Package for the upcoming biennium |
| Short Description | Text | Short description of the investment (max 280 characters) |

**Note:**
The Data tab of this spreadsheet must be completed for all new or continuing IT investments which are part of an IT policy package and with total costs of $150,000 or greater. Spreadsheets should be submitted, along with any related IT policy package material, to the agency's Enterprise Information Services (EIS) Senior IT Portfolio Manager (SIPM).

See budget instruction and your Senior IT Portfolio Manager for additional information.

# AUDIT RESPONSE REPORT

**Audit Title:** Enhancing Organizational Culture and Addressing Customer Service Challenges Will Optimize Agency Performance

**Management Letter:** SOS Report No. 2019-02

**Division:** All Agency

**Issue date:** January 2019

*Department of Revenue (DOR) Management generally agrees with the recommendations as stated in the report.*

| Audit Recommendation | Response/Action Taken |
|---|---|
| **Recommendation 1:** Determine and implement an appropriate level of internal communications that provides employees with information they need to do their job and provides a sense of the agency's purpose and goals. For example, the agency's strategic plan should communicate DOR's goals and the specific actions required to achieve them.<br><br>**Status: Implemented** | Original Agency Response to Recommendation 1 (January 2019): DOR management has taken several steps recently to enhance internal communications. The first DOR newsletter in almost 10 years was released last week. A DOR strategic priorities document that communicates DOR's agency-wide priorities and related goals for achieving them will be released in the very near future. DOR leadership continues to hold periodic town hall meetings and is working with senior and mid-level managers to create more consistent cascading of information throughout the agency. Management is committed to continuing to pursue new and more effective methods of communicating with our staff.<br><br>Updated Response (December 2020): DOR management has taken numerous steps to enhance internal communications. Since this audit, the department's monthly internal newsletter has been re-instated. The newsletter, "Revenue Connection," features employees and their work across the department.<br><br>The department has also begun a new strategic planning process. Although the department has undertaken strategic planning many times before, this is the first time where all employees will have an opportunity to participate in shaping the mission, vision, values, and priorities of the agency. We recently previewed the scope and timeline for employees at a town hall meeting. We are building in employee engagement throughout the project plan. The strategic plan is due to be complete in August 2021. After the plan is finalized, status updates on progress toward goals will be transparent and provided to employees at regular intervals.<br>Betsy Imholt was appointed as DOR director in August 2020. One of the first actions of Director Imholt was to meet all DOR employees, which she did virtually due to most employees working remotely because of the current COVID-19 pandemic. Within two weeks of starting, she conducted an agency-wide employee engagement survey in which 72 percent of employees participated, a DOR record. The director has established new channels of communications with agency employees including the first virtual all staff meeting and more frequent direct emails to employees. To connect employees to the importance of their work, we have brought more attention to our agency partners' programs. On Veterans Day, we highlighted the work of Oregon Department of Veterans' Affairs in our internal communication newsletter. We recently hosted the State Fire Marshal at our quarterly town hall meeting where she talked about how the revenues collected by DOR have helped her agency and the state in fighting fires. This is another example of DOR's efforts to provide a sense of the agency's purpose and goals to its employees. |
| **Recommendation 2:** Implement an effective accountability framework that at a minimum sets clear and measurable expectations | Original Agency Response to Recommendation 2 (January 2019): In response to this recommendation, the DOR Human Resources (HR) Administrator will take responsibility for tracking employee position descriptions and helping managers ensure they are updated and accurate. DOR management will begin tracking timeliness of performance evaluations to ensure that all employees receive periodic performance evaluations. Training |

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| and feedback to address employee performance. For example:<br>• Track employee position descriptions to ensure employees have updated and accurate descriptions of their work.<br>• Track employee performance evaluations to ensure employees receive timely feedback on their performance.<br>• Ensure position descriptions and performance evaluation standards are clear and consistently applied.<br>• Ensure that managers and supervisors have the requisite training and skills.<br>• Consult with the Department of Administrative Services' Human Resource Office, for assistance with supervisor training and development.<br><br>**Status: Implemented** | has been a long-standing agency priority that is measured as a Key Performance Measure. Defining "requisite" training for managers and supervisors can be challenging, so, the agency may consult with Department of Administrative Services on this topic. Leadership continues to encourage managers and supervisors to be proactive about pursuing training that will help them be more effective in their role, particularly new managers, and supervisors. Turnover in key positions within HR will mean that implementation of this recommendation will take longer than the expected six months.<br><br><u>Updated Response (December 2020):</u><br>**Track employee position descriptions to ensure employees have updated and accurate descriptions of their work:** Position descriptions are tracked by Human Resources. All current positions descriptions are collected from managers and stored on a secure network drive assigned to Human Resources. During 2019, position descriptions for all employees were updated.<br><br>**Track employee performance evaluations to ensure employees receive timely feedback on their performance:** Employee performance evaluations are tracked in Workday, the state human resource records system. Workday automatically notifies managers with employees who have a performance evaluation due within 60 days. The agency has a practice of conducting quarterly performance check-ins between manager and employee and will continue to do so. This frequency of reviews allows for timely feedback and brings the entire agency in line with the state performance accountability and feedback model currently required for managers of managers.<br><br>**Ensure position descriptions and performance evaluation standards are clear and consistently applied:** In June 2019, managers received training to write and update position descriptions. Position descriptions are reviewed and updated annually through the State of Oregon Enterprise performance review that managers are required to complete in Workday. The annual employee performance review process is automatically generated in Workday and aligns with each employee's continuous service date. Once the joint manager/employee performance evaluation has been approved by Human Resources, the manager reviews the performance evaluation and the position description with the employee for signatures and finalization. The manager then sends the completed position description to Human Resources for tracking and online storage.<br><br>**Ensure that managers and supervisors have the requisite training and skills:** The agency established a format for conducting quarterly training for managers at an all-managers gathering. During 2019 and 2020, managers received training on the following topics:<br>1. Creating and maintaining a respectful workplace.<br>2. Orientation to the importance of emotional intelligence, self-assessments, and tips for growing emotional intelligence.<br>3. Setting clear expectations for individuals and teams, gaining buy-in, and working collaboratively toward successful outcomes and conducting effective one-on-one meetings with staff that lay the foundation for increased trust and two-way communications.<br>4. Focus on providing feedback in a way that it can be heard.<br>5. Effective coaching to support staff becoming more effectively engaged and productive. |

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| | The agency will continue to hold quarterly training sessions for managers that would cover a variety of topics. On the immediate horizon, as the department continues to navigate the COVID-19 pandemic, the agency will be providing training for all staff on building and maintaining engaged remote teams.<br>**This finding is resolved.** |
| **Recommendation 3:**<br>Complete the current feedback system by including a mechanism to inform staff of the status and outcome of their submitted ideas. Refer to the Oregon Department of Human Services and the guidance for the federal agencies' examples cited in the report.<br><br>**Status: Partially Implemented** | Original Agency Response to Recommendation 3 (January 2019): DOR has some specific functioning feedback systems, however, effectiveness of these feedback systems has not been reviewed recently. Management plans to evaluate the current feedback system and, based on findings, identify possible improvements that ensure staff are informed of the status and outcome of their submitted ideas. Again, Department of Revenue so, a realistic target of December 31, 2019 has been established.<br><br>Updated Agency Response (December 2020): DOR has some specific functioning feedback systems. However, the department has yet to fully implement this recommendation due to resource limitations and key staff turnover. DOR has been working on having a new user-friendly internal web page for some time. The plan is to have new feedback system link created in the department's new internal web page. Our goal is to have a feedback system that consists of the three elements recommended by the audit: receipt and review of an idea, evaluation of idea, and closure by notifying the employee on the outcome of the idea. |
| **Recommendation 4:**<br>Work with the Department of Administrative Services, Labor Relations unit to clarify the roles of the Joint Labor Management Committee members to strengthen the labor/management relationship throughout the agency.<br><br>**Status: Implemented** | Original Agency Response to Recommendation 4 (January 2019): DOR management is committed to having effective relationships with the Joint Labor Management Committee members. The agency will seek the Department of Administrative Services, Labor Relations Unit's guidance on ways to strengthen the labor/management relationship at DOR.<br><br>Updated Response: (December 2020): DOR management is committed to having effective relationships with the Joint Labor Management Committee members. In September 2019, DAS State Labor Relations Manager Debbie Pillsbury-Harvey and SEIU Organizer Rolando Figueroa attended DOR's monthly Joint Labor Management Committee meeting and provided training to committee members to strengthen the labor/ management relationship at DOR. |
| **Recommendation 5:**<br>Complete efforts underway to address customer service challenges and report the progress to stakeholders. Reporting should include information that clearly explains the factors that impact customer service and factors that impact the data used to report on customer satisfaction. The following are examples of pending efforts:<br>• Develop staffing plans for call centers that leverage resource sharing and | Original Agency Response to Recommendation 5 (January 2019): DOR management will continue to complete efforts currently underway to address customer service challenges. Many initiatives have already been completed. Customer service will remain an ongoing focus for the agency. DOR management will evaluate current staffing levels and workflow to find opportunities where we may be able to resource share among the agency's various call centers. Currently, DOR has a manager assigned to review information gathered from customer service surveys and implement appropriate changes as identified. The agency will continue to evaluate opportunities to seek and resource an agency customer service coordinator position through the budget process or other potential resource repurposing. DOR will continue to train and educate employees on customer service expectations and will develop training plans that embed this activity in department operations. Currently, some areas of DOR use quality assurance reviews to ensure service and information is accurate and provided timely. The agency will ensure all areas within the call centers develop quality assurance review plans. |

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| seasonal staffing options to reduce call wait times.<br>• Add an agency customer service coordinator.<br>• Train and educate employees on customer service expectations.<br><br>**Status: Implemented** | Updated Response (December 2020): The agency continues to improve customer service. Primarily this is being completed through a committee made up of representation across the agency and led by DOR's customer service liaison.<br><br>**Develop staffing plans for call centers that leverage resource sharing and seasonal staffing options to reduce call wait times:** The department continues to monitor and address call center resources. For the past five years, the department has increased staffing in call centers through a variety of sources including:<br>• Repurposing positions to add staffing to the Tax Services Unit. This includes creating and adding three Public Service Representative 4 (PSR4) positions and two additional Public Service Representative 3 positions.<br>• Acquiring a PSR4 position through legislative action to address practitioner calls and assistance.<br>• Hiring temporary seasonal staff from January–June to increase staffing levels during the department's busiest time of the filing season. The Governor's Recommended Budget released December 1, 2020 includes a policy option package for six seasonal staff.<br><br>Resource sharing occurs when possible, but many of DOR's programs have similar timing to their peak seasons so the department is limited in using staffing from one area to augment other program areas.<br><br>**Add an agency customer service coordinator:** The department created a customer service liaison position by adding a dedicated customer service focus to an existing position to ensure the department achieves the goal outlined in this recommendation. In 2019, the agency pursued funding for a customer service coordinator but was not successful in securing the funding. The liaison provides insight and information by monitoring the customer service feedback provided through the agency phone and or online survey system. Information from the survey is presented to a committee made up of representation across the agency. Each program will be informed of their performance and the committee members review any written feedback to evaluate how DOR might address, change processes, and implement enhancements to services because of the feedback.<br><br>**Train and educate employees on customer service expectation:** Staff who are new to the unit or agency are given one week of training on customer service soft skills during their initial trial service period to address customer services expectations. Prior to COVID, this training occurred in person. Now this training is delivered virtually. Additionally, the department continues to look for training opportunities to enhance staff skills. Training occurs during unit meetings where new concepts, techniques and information are provided to the representatives including soft skills, de-escalation techniques, and personality identification, along with role playing what they learn. Managers and lead workers perform quality assurance on three calls per month per team member which are used for coaching during the monthly one-on-one meetings with team members. Lead workers also listen to random calls during the month and provide in the moment feedback. DOR is also focused on making its customer service experience consistent throughout the agency, no matter where the taxpayer contact happens. The customer service review committee assists in this focus. The customer service liaison also will work on planning customer service training for agency staff. |

*DOR Management generally agrees with the recommendations as stated in the report.*

| Audit Recommendation | Response/Action Taken |
|---|---|
| **Recommendation 1:**<br>Improve security management by documenting the degree to which DOR has adopted the statewide information security plan and ensuring DOR and Enterprise Security Office (ESO) roles and responsibilities for information security are clearly defined.<br><br>**Status: Partially Implemented** | Agency Response to Recommendation 1: DOR submitted the DOR Gap Analysis of the Statewide Security Plan to ESO in October 2018. DOR will collaborate with ESO on a Plan of Action and Milestones (POAM) to address the security gaps over the next six months. DOR previously maintained a DOR specific Information Security Plan. Going forward, this plan will be retired and DOR will adopt the Statewide Information Security Plan maintained by the ESO. |
| **Recommendation 2:**<br>Remedy weaknesses with Center for Internet Security (CIS) Control #1—Hardware Inventory— by further developing written policies and procedures, automating asset discovery and inventory, and expanding hardware authentication.<br><br>**Status: Implemented** | Agency Response to Recommendation 2: DOR Management will collaborate with the Office of the State Chief Information Officer (OSCIO) to strengthen its hardware inventory controls to remedy its identified weaknesses with CIS #1. Most end user devices are mobile, and Wi-Fi enabled. A single device can have several IP addresses per day depending on location. DHCP and DNS record updates are automated, but asset inventory is not due to the ephemeral nature of IP addresses in DOR's environment. DOR will continue to work with ETS and ESO to implement Layer 2 NAC. As a compensating control, DOR will implement certificate-based network authentication on all agency endpoints. |
| **Recommendation 3:**<br>Remedy weaknesses with CIS Control #2—Software Inventory— by further developing written policies and procedures, improving tracking and documentation of approved software and software versions, and implementing software whitelisting.<br><br>**Status: Partially Implemented** | Agency Response to Recommendation 3: DOR Management will collaborate with OSCIO to strengthen its software inventory controls to remedy its identified weaknesses with CIS #2. Furthermore, DOR will evaluate the use of software whitelisting based on its risk to the agency. If, after a risk analysis categorizes this as a high risk, DOR will implement software whitelisting controls. Short-term activities and process improvements will include:<br>• Evaluating automated whitelist enforcement technologies.<br>• Working with ESO to establish a consistent approach to whitelisting technologies and strategy.<br>• Improving DOR tracking and documentation of approved software.<br>• Automating reporting on non-approved software.<br>• Creating policy and process for removal of non-authorized software. |

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| **Recommendation 4:**<br>Remedy weaknesses with CIS Control #3—Vulnerability Assessment—by formally tracking the status of identified vulnerabilities to ensure they are timely remediated.<br><br>**Status: Implemented** | Agency Response to Recommendation 4: DOR Management will collaborate with OSCIO to strengthen its software inventory controls to remedy its identified weaknesses with CIS #2. Furthermore, DOR will evaluate the use of software whitelisting based on its risk to the agency. If, after a risk analysis categorizes this as a high risk, DOR will implement software whitelisting controls. Short-term activities and process improvements will include:<br>• Evaluating automated whitelist enforcement technologies.<br>• Working with ESO to establish a consistent approach to whitelisting technologies and strategy.<br>• Improving DOR tracking and documentation of approved software.<br>• Automating reporting on non-approved software.<br>• Creating policy and process for removal of non-authorized software. |
| **Recommendation 5:**<br>Remedy weaknesses with CIS Control #4—Privileged Access—by updating policies and procedures to cover additional elements, implementing multifactor authentication and use of dedicated workstations for all administrative tasks, and implementing alerts associated with administrative account activities.<br><br>**Status: Implemented** | Agency Response to Recommendation 5: DOR will work to strengthen CIS #4 through administrative controls (i.e., policies, standards, and procedures) and implement the use of dedicated workstations for all privileged user administrative tasks. |
| **Recommendation 6:**<br>Remedy weaknesses with CIS Control #5—Secure Configurations—through automated monitoring of configuration changes and by further developing written policies and procedures.<br><br>**Status: Partially Implemented** | Agency Response to Recommendation 6: DOR will collaborate with OSCIO/ESO to leverage Tenable (Nessus Security Center) to strengthen its secure configuration controls to remedy its perceived weaknesses with CIS #5. DOR has implemented weekly CIS-specific Tenable scans to baseline and track our server and workstation configurations. DOR has also implemented policy enforced security settings in accordance with the IRS Office of Safeguards Computer Security Evaluation Matrix. IRS security setting recommendations are in alignment with the CIS recommendations and are validated every three years by IRS auditors. DOR will develop policies and procedures to continuously detect, track, and remediate deficiencies to ensure consistent and compliant configurations. |
| **Recommendation 7:**<br>Remedy weaknesses with CIS Control #6—Audit Logs—by developing a central logging solution, implementing log analytic tools, and automating log review. | Agency Response to Recommendation 7: DOR currently consumes OSCIO enterprise logging services. DOR will continue to collaborate with OSCIO to meet the audit requirements by creating and implementing appropriate use cases for security event logging and monitoring. Currently, DOR forwards web logs to QRadar, ETS's central logging solution. DOR has initiated the formal onboarding process with ETS to extend log aggregation and analysis to DOR's Microsoft Advanced Threat Analytics system and critical core database and application servers. |

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| **Status: Partially Implemented** | |

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|---|---|---|
| Audit Title: Selected Financial Accounts for the Year Ended June 30, 2019 CAFR | **Management Letter** | **Division: Finance** |
| Audit Date: 2020 | 150-2019-12-01 | **Issue date:** April 2020 |

**No new recommendations received at the conclusion of this audit.**

| | | |
|---|---|---|
| Audit Title: Selected Financial Accounts for the Year Ended June 30, 2020 CAFR | **Management Letter** | **Division: Finance** |
| Audit Date: 2020 | Pending | **Issue date: Pending** |

**Management response to recommendations pending.**

# Oregon Department of Revenue Affirmative Action Plan

## Affirmative Action Policy

The Department of Revenue is committed to equal employment and affirmative action in the workplace. The department demonstrates its commitment by actively supporting equal employment for all employees and applicants regardless of race, religion, national origin, age, gender, marital status, mental or physical disability, sexual orientation, political affiliation, membership or activity in, or on behalf of, a labor organization or refraining from such membership or activity, or any other non-job-related criteria. All Revenue employees are responsible for creating and maintaining a work environment that is free from discrimination. Managers have the primary responsibility to develop and foster a motivated, diverse, highly skilled workforce. As such, managers' annual performance evaluations include an evaluation of their efforts and accomplishments in the areas of affirmative action, equal employment, and diversity. Managers' position descriptions also include duties pertaining to affirmative action, diversity, and equal employment.

- All related documents are accessible to all employees and partners.
- Documents are posted in the agency atrium as well as on the department's intranet.
- Employees may access them online, and partners can view documents in the atrium.

## Diversity and 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 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.

Most recently, Revenue has been involved in a national movement through a training cohort, Government Alliance on Race and Equity. The cohort is a nine-month training program on how to approach racial equity on a variety of levels, depending on the agency's awareness and readiness level, individual participants' ability to lead, and involvement in their agency work force or community.

As a result of this training, it has become clear that the department needs to change its focus and approach to achieve growth in racial equity at Revenue. The goal is not an assumption on an instant success, but about creating a new direction and then moving to create

more awareness of what racial equity means and how the department can benefit, as an agency, from a more equitable and diverse work force.

Much of the agency's work over the next biennium will be focused on creating a more racially equitable and inclusive work environment. The department will invest in people and actions that create a healthy, productive work environment by:

- Advancing initiatives that promote a diverse, respectful, equitable and inclusive culture.
- Addressing employee onboarding, development, performance management, engagement, and succession planning.
- Enhancing the employee-employer relationship.

This will ultimately result in a workplace that is stronger, better functioning, more dynamic, and able to 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 2021–23 biennium.

**Supervisory ratio for the last quarter of 2019–21 biennium**

The agency actual supervisory ratio as of __06-30-2021_____ is 1:11__.
(Date) (Enter ratio from last published DAS CHRO supervisory ratio.)

**The agency actual supervisory ratio is calculated using the following calculation:**

| 89 | = | 87 | + | 2 | - ( | 1 | ) |
|---|---|---|---|---|---|---|---|
| **(Total supervisors)** | | **(Employees in a supervisory role)** | | **(Vacancies that if filled would perform a supervisory role.)** | | **(Agency head)** | |

| 1021 | = | 865 | + | 156 |
|---|---|---|---|---|
| **(Total nonsupervisors)** | | **(Employee in a nonsupervisory role)** | | **(Vacancies that if filled would perform a nonsupervisory role.)** |

**The agency has a current actual supervisory ratio of:**

| 1:11.49 | = | 1023 | / | 89 |
|---|---|---|---|---|
| **(Actual span of control)** | | **(Total nonsupervisors)** | | **(Total supervisors)** |

When determining an agency maximum supervisory ratio, all agencies shall begin with 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.

| ← Narrow Span | | Wide Span → |
|---|---|---|
| High | **RISK TO PUBLIC/EMPLOYEE SAFETY** | Low |
| Dispersed | **GEOGRAPHIC LOCATION(s) OF SUBORDINATES** | Assembled |
| Complex | **COMPLEXITY OF DUTIES/MISSION** | Not complex |
| Low | **BEST PRACTICES/INDUSTRY STANDARDS** | High |
| Small | **AGENCY SIZE/HOURS OF OPERATION** | Large |
| Many | **NON AGENCY STAFF/TEMPORARY EMPLOYEES** | Few |
| High | **FINANCIAL RESPONSIBILITY** | Low |
| ← More Supervisors | | Fewer Supervisors → |

**Ratio Adjustment Factors**

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 upward 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 upward 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 upward 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 upward 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 upward 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 upward 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 upward 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/ Dickson J Henry_____ **Date:**__07/13/20___

**Signature Line** _____ **Date** _____

**Signature Line** _____ **Date** _____

**Signature Line** _____ **Date** _____

**Signature Line** _____ **Date** _____

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 001-00-00-00000 | Executive Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 001-00-00-00000 | Executive Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 001-00-00-00000 | Executive Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 001-00-00-00000 | Executive Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 001-00-00-00000 | Executive Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 001-00-00-00000 | Executive Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 001-00-00-00000 | Executive Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 001-00-00-00000 | Executive Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 001-00-00-00000 | Executive Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 001-00-00-00000 | Executive Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 001-00-00-00000 | Executive Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 001-00-00-00000 | Executive Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 001-00-00-00000 | Executive Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 001-00-00-00000 | Executive Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 001-00-00-00000 | Executive Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 001-00-00-00000 | Executive Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 001-00-00-00000 | Executive Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 001-00-00-00000 | Executive Division | 813 | 0 | Policy Bills | Policy Packages |
| 001-00-00-00000 | Executive Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 001-00-00-00000 | Executive Division | 816 | 0 | Capital Construction | Policy Packages |
| 001-00-00-00000 | Executive Division | 850 | 0 | Program Change Bill | Policy 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 002-00-00-00000 | General Services Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 002-00-00-00000 | General Services Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 002-00-00-00000 | General Services Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 002-00-00-00000 | General Services Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 002-00-00-00000 | General Services Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 002-00-00-00000 | General Services Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 002-00-00-00000 | General Services Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 002-00-00-00000 | General Services Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 002-00-00-00000 | General Services Division | 092 | 0 | Personal Services Adjustments | Policy Packages |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 002-00-00-00000 | General Services Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 002-00-00-00000 | General Services Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 002-00-00-00000 | General Services Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 002-00-00-00000 | General Services Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 002-00-00-00000 | General Services Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 002-00-00-00000 | General Services Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 002-00-00-00000 | General Services Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 002-00-00-00000 | General Services Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 002-00-00-00000 | General Services Division | 813 | 0 | Policy Bills | Policy Packages |
| 002-00-00-00000 | General Services Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 002-00-00-00000 | General Services Division | 816 | 0 | Capital Construction | Policy Packages |
| 002-00-00-00000 | General Services Division | 850 | 0 | Program Change Bill | Policy 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 |
| 003-00-00-00000 | Administration | 060 | 0 | Technical Adjustments | Essential Packages |
| 003-00-00-00000 | Administration | 080 | 0 | March 2020 Eboard | Policy Packages |
| 003-00-00-00000 | Administration | 081 | 0 | April 2020 Eboard | Policy Packages |
| 003-00-00-00000 | Administration | 082 | 0 | May 2020 Eboard | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 003-00-00-00000 | Administration | 083 | 0 | June 2020 Eboard | Policy Packages |
| 003-00-00-00000 | Administration | 087 | 0 | August 2020 Special Session | Policy Packages |
| 003-00-00-00000 | Administration | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 003-00-00-00000 | Administration | 090 | 0 | Analyst Adjustments | Policy Packages |
| 003-00-00-00000 | Administration | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 003-00-00-00000 | Administration | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 003-00-00-00000 | Administration | 093 | 0 | Transfers to General Fund | Policy Packages |
| 003-00-00-00000 | Administration | 094 | 0 | Revenue Solutions | Policy Packages |
| 003-00-00-00000 | Administration | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 003-00-00-00000 | Administration | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 003-00-00-00000 | Administration | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 003-00-00-00000 | Administration | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 003-00-00-00000 | Administration | 810 | 0 | Statewide Adjustments | Policy Packages |
| 003-00-00-00000 | Administration | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 003-00-00-00000 | Administration | 813 | 0 | Policy Bills | Policy Packages |
| 003-00-00-00000 | Administration | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 003-00-00-00000 | Administration | 816 | 0 | Capital Construction | Policy Packages |
| 003-00-00-00000 | Administration | 850 | 0 | Program Change Bill | Policy Packages |
| 003-00-00-00000 | Administration | 101 | 0 | HR Training | 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 |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 004-00-00-00000 | Property Tax Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 813 | 0 | Policy Bills | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 004-00-00-00000 | Property Tax Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 816 | 0 | Capital Construction | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 850 | 0 | Program Change Bill | Policy Packages |
| 004-00-00-00000 | Property Tax Division | 102 | 0 | ELVIS Bond Funding | 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 094 | 0 | Revenue Solutions | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 005-00-00-00000 | Personal Tax and Compliance Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 813 | 0 | Policy Bills | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 816 | 0 | Capital Construction | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 850 | 0 | Program Change Bill | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 103 | 0 | PTAC Seasonal Staff | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 106 | 0 | Consolidate Collections | Policy Packages |
| 005-00-00-00000 | Personal Tax and Compliance Division | 107 | 0 | FIDM ongoing costs | 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 006-00-00-00000 | Business Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 006-00-00-00000 | Business Division | 081 | 0 | April 2020 Eboard | Policy Packages |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 006-00-00-00000 | Business Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 006-00-00-00000 | Business Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 006-00-00-00000 | Business Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 006-00-00-00000 | Business Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 006-00-00-00000 | Business Division | 089 | 0 | Post-September 2020 Leg. Actions | Policy Packages |
| 006-00-00-00000 | Business Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 006-00-00-00000 | Business Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 006-00-00-00000 | Business Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 006-00-00-00000 | Business Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 006-00-00-00000 | Business Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 006-00-00-00000 | Business Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 006-00-00-00000 | Business Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 006-00-00-00000 | Business Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 006-00-00-00000 | Business Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 006-00-00-00000 | Business Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 006-00-00-00000 | Business Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 006-00-00-00000 | Business Division | 813 | 0 | Policy Bills | Policy Packages |
| 006-00-00-00000 | Business Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 006-00-00-00000 | Business Division | 816 | 0 | Capital Construction | Policy Packages |
| 006-00-00-00000 | Business Division | 850 | 0 | Program Change Bill | Policy Packages |
| 006-00-00-00000 | Business Division | 104 | 0 | Bus Cig Tax, Vape | Policy Packages |
| 006-00-00-00000 | Business Division | 106 | 0 | Consolidate Collections | Policy Packages |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 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 |
| 007-00-00-00000 | Collections Division | 060 | 0 | Technical Adjustments | Essential Packages |
| 007-00-00-00000 | Collections Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 007-00-00-00000 | Collections Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 007-00-00-00000 | Collections Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 007-00-00-00000 | Collections Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 007-00-00-00000 | Collections Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 007-00-00-00000 | Collections Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 007-00-00-00000 | Collections Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 007-00-00-00000 | Collections Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 007-00-00-00000 | Collections Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 007-00-00-00000 | Collections Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 007-00-00-00000 | Collections Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 007-00-00-00000 | Collections Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 007-00-00-00000 | Collections Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 007-00-00-00000 | Collections Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 007-00-00-00000 | Collections Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 007-00-00-00000 | Collections Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 007-00-00-00000 | Collections Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 007-00-00-00000 | Collections Division | 813 | 0 | Policy Bills | Policy Packages |
| 007-00-00-00000 | Collections Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 007-00-00-00000 | Collections Division | 816 | 0 | Capital Construction | Policy Packages |
| 007-00-00-00000 | Collections Division | 850 | 0 | Program Change Bill | Policy Packages |
| 007-00-00-00000 | Collections Division | 106 | 0 | Consolidate Collections | Policy Packages |
| 007-00-00-00000 | Collections Division | 107 | 0 | FIDM ongoing costs | Policy Packages |
| 008-00-00-00000 | Corporate Division | 010 | 0 | Non-PICS Psnl Svc / Vacancy Factor | Essential Packages |
| 008-00-00-00000 | Corporate Division | 021 | 0 | Phase-in | Essential Packages |
| 008-00-00-00000 | Corporate Division | 022 | 0 | Phase-out Pgm & One-time Costs | Essential Packages |
| 008-00-00-00000 | Corporate Division | 031 | 0 | Standard Inflation | Essential Packages |
| 008-00-00-00000 | Corporate Division | 032 | 0 | Above Standard Inflation | Essential Packages |
| 008-00-00-00000 | Corporate Division | 033 | 0 | Exceptional Inflation | Essential Packages |
| 008-00-00-00000 | Corporate Division | 060 | 0 | Technical Adjustments | Essential Packages |
| 008-00-00-00000 | Corporate Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 008-00-00-00000 | Corporate Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 008-00-00-00000 | Corporate Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 008-00-00-00000 | Corporate Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 008-00-00-00000 | Corporate Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 008-00-00-00000 | Corporate Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 008-00-00-00000 | Corporate Division | 090 | 0 | Analyst Adjustments | Policy Packages |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 008-00-00-00000 | Corporate Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 008-00-00-00000 | Corporate Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 008-00-00-00000 | Corporate Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 008-00-00-00000 | Corporate Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 008-00-00-00000 | Corporate Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 008-00-00-00000 | Corporate Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 008-00-00-00000 | Corporate Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 008-00-00-00000 | Corporate Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 008-00-00-00000 | Corporate Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 008-00-00-00000 | Corporate Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 008-00-00-00000 | Corporate Division | 813 | 0 | Policy Bills | Policy Packages |
| 008-00-00-00000 | Corporate Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 008-00-00-00000 | Corporate Division | 816 | 0 | Capital Construction | Policy Packages |
| 008-00-00-00000 | Corporate Division | 850 | 0 | Program Change Bill | Policy Packages |
| 008-00-00-00000 | Corporate Division | 105 | 0 | CAT | Policy Packages |
| 008-00-00-00000 | Corporate Division | 113 | 0 | Proc Ctr Quick Modules | 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 |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 009-00-00-00000 | Information Technology Services Division | 060 | 0 | Technical Adjustments | Essential Packages |
| 009-00-00-00000 | Information Technology Services Division | 080 | 0 | March 2020 Eboard | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 081 | 0 | April 2020 Eboard | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 082 | 0 | May 2020 Eboard | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 083 | 0 | June 2020 Eboard | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 087 | 0 | August 2020 Special Session | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 090 | 0 | Analyst Adjustments | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 093 | 0 | Transfers to General Fund | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 094 | 0 | Revenue Solutions | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 810 | 0 | Statewide Adjustments | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 813 | 0 | Policy Bills | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 816 | 0 | Capital Construction | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 850 | 0 | Program Change Bill | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 009-00-00-00000 | Information Technology Services Division | 102 | 0 | ELVIS Bond Funding | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 109 | 0 | Gen Tax Ops & Maint | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 110 | 0 | Core Systems Ops & Maint | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 111 | 0 | IT Compliance Risk Mitigation | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 112 | 0 | Proc Ctr Trans Tax Processing | Policy Packages |
| 009-00-00-00000 | Information Technology Services Division | 113 | 0 | Proc Ctr Quick Modules | 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 |
| 014-00-00-00000 | Marijuana Program | 060 | 0 | Technical Adjustments | Essential Packages |
| 014-00-00-00000 | Marijuana Program | 080 | 0 | March 2020 Eboard | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 081 | 0 | April 2020 Eboard | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 082 | 0 | May 2020 Eboard | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 083 | 0 | June 2020 Eboard | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 087 | 0 | August 2020 Special Session | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 090 | 0 | Analyst Adjustments | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 092 | 0 | Personal Services Adjustments | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 014-00-00-00000 | Marijuana Program | 093 | 0 | Transfers to General Fund | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 094 | 0 | Revenue Solutions | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 810 | 0 | Statewide Adjustments | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 813 | 0 | Policy Bills | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 816 | 0 | Capital Construction | Policy Packages |
| 014-00-00-00000 | Marijuana Program | 850 | 0 | Program Change Bill | 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 015-00-00-00000 | Multistate Tax Commission | 080 | 0 | March 2020 Eboard | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 081 | 0 | April 2020 Eboard | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 082 | 0 | May 2020 Eboard | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 015-00-00-00000 | Multistate Tax Commission | 083 | 0 | June 2020 Eboard | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 087 | 0 | August 2020 Special Session | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 090 | 0 | Analyst Adjustments | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 093 | 0 | Transfers to General Fund | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 094 | 0 | Revenue Solutions | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 810 | 0 | Statewide Adjustments | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 813 | 0 | Policy Bills | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 816 | 0 | Capital Construction | Policy Packages |
| 015-00-00-00000 | Multistate Tax Commission | 850 | 0 | Program Change Bill | Policy 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 |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 080 | 0 | March 2020 Eboard | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 081 | 0 | April 2020 Eboard | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 082 | 0 | May 2020 Eboard | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 083 | 0 | June 2020 Eboard | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 087 | 0 | August 2020 Special Session | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 090 | 0 | Analyst Adjustments | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 093 | 0 | Transfers to General Fund | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 094 | 0 | Revenue Solutions | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 810 | 0 | Statewide Adjustments | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 813 | 0 | Policy Bills | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 816 | 0 | Capital Construction | Policy Packages |
| 019-00-00-00000 | Non-Profit Housing for Elderly Persons | 850 | 0 | Program Change Bill | Policy 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 |
| 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 080 | 0 | March 2020 Eboard | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 081 | 0 | April 2020 Eboard | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 082 | 0 | May 2020 Eboard | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 083 | 0 | June 2020 Eboard | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 087 | 0 | August 2020 Special Session | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 090 | 0 | Analyst Adjustments | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 093 | 0 | Transfers to General Fund | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 094 | 0 | Revenue Solutions | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 097 | 0 | Statewide AG Adjustment | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 810 | 0 | Statewide Adjustments | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 813 | 0 | Policy Bills | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 816 | 0 | Capital Construction | Policy Packages |
| 025-00-00-00000 | Sr Citizens Prop Tax Deferral | 850 | 0 | Program Change Bill | 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 030-00-00-00000 | Core System Replacement | 080 | 0 | March 2020 Eboard | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 081 | 0 | April 2020 Eboard | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 082 | 0 | May 2020 Eboard | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 083 | 0 | June 2020 Eboard | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 087 | 0 | August 2020 Special Session | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 090 | 0 | Analyst Adjustments | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 030-00-00-00000 | Core System Replacement | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 093 | 0 | Transfers to General Fund | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 094 | 0 | Revenue Solutions | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 810 | 0 | Statewide Adjustments | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 813 | 0 | Policy Bills | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 816 | 0 | Capital Construction | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 850 | 0 | Program Change Bill | Policy Packages |
| 030-00-00-00000 | Core System Replacement | 102 | 0 | ELVIS Bond Funding | Policy 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 | 060 | 0 | Technical Adjustments | Essential Packages |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 031-00-00-00000 | Property Valuation System | 080 | 0 | March 2020 Eboard | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 081 | 0 | April 2020 Eboard | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 082 | 0 | May 2020 Eboard | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 083 | 0 | June 2020 Eboard | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 087 | 0 | August 2020 Special Session | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 090 | 0 | Analyst Adjustments | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 093 | 0 | Transfers to General Fund | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 094 | 0 | Revenue Solutions | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 810 | 0 | Statewide Adjustments | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 813 | 0 | Policy Bills | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 816 | 0 | Capital Construction | Policy Packages |
| 031-00-00-00000 | Property Valuation System | 850 | 0 | Program Change Bill | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 010 | 0 | Non-PICS Psnl Svc / Vacancy Factor | Essential Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 080 | 0 | March 2020 Eboard | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 081 | 0 | April 2020 Eboard | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 082 | 0 | May 2020 Eboard | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 083 | 0 | June 2020 Eboard | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 087 | 0 | August 2020 Special Session | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 090 | 0 | Analyst Adjustments | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 093 | 0 | Transfers to General Fund | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 094 | 0 | Revenue Solutions | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 810 | 0 | Statewide Adjustments | Policy Packages |

| Cross Reference Number | Cross Reference Description | Package Number | Priority | Package Description | Package Group |
|---|---|---|---|---|---|
| 070-00-00-00000 | Revenue Clearinghouse | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 813 | 0 | Policy Bills | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 816 | 0 | Capital Construction | Policy Packages |
| 070-00-00-00000 | Revenue Clearinghouse | 850 | 0 | Program Change Bill | 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 | 060 | 0 | Technical Adjustments | Essential Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 080 | 0 | March 2020 Eboard | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 081 | 0 | April 2020 Eboard | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 082 | 0 | May 2020 Eboard | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 083 | 0 | June 2020 Eboard | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 087 | 0 | August 2020 Special Session | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 088 | 0 | September 2020 Emergency Board | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 090 | 0 | Analyst Adjustments | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 091 | 0 | Elimination of S&S Inflation | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 092 | 0 | Personal Services Adjustments | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 093 | 0 | Transfers to General Fund | Policy Packages |

| *Cross Reference Number* | *Cross Reference Description* | *Package Number* | Priority | *Package Description* | *Package Group* |
|---|---|---|---|---|---|
| 087-00-00-00000 | Capital Debt Service and Related Costs | 094 | 0 | Revenue Solutions | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 096 | 0 | Statewide Adjustment DAS Chgs | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 097 | 0 | Statewide AG Adjustment | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 099 | 0 | Microsoft 365 Consolidation | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 801 | 0 | LFO Analyst Adjustments | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 810 | 0 | Statewide Adjustments | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 811 | 0 | Budget Reconciliation Adjustments | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 813 | 0 | Policy Bills | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 815 | 0 | Updated Base Debt Service Adjustment | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 816 | 0 | Capital Construction | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 850 | 0 | Program Change Bill | Policy Packages |
| 087-00-00-00000 | Capital Debt Service and Related Costs | 102 | 0 | ELVIS Bond Funding | Policy Packages |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 080 | March 2020 Eboard | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 081 | April 2020 Eboard | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 081 | April 2020 Eboard | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 082 | May 2020 Eboard | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 082 | May 2020 Eboard | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 083 | June 2020 Eboard | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 087 | August 2020 Special Session | 001-00-00-00000 | Executive Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 087 | August 2020 Special Session | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 088 | September 2020 Emergency Board | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 088 | September 2020 Emergency Board | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 089 | Post-September 2020 Leg. Actions | 006-00-00-00000 | Business Division |
| | 090 | Analyst Adjustments | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 090 | Analyst Adjustments | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 091 | Elimination of S&S Inflation | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 092 | Personal Services Adjustments | 001-00-00-00000 | Executive Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 092 | Personal Services Adjustments | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 093 | Transfers to General Fund | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 093 | Transfers to General Fund | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 094 | Revenue Solutions | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 094 | Revenue Solutions | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 096 | Statewide Adjustment DAS Chgs | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 097 | Statewide AG Adjustment | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 097 | Statewide AG Adjustment | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 099 | Microsoft 365 Consolidation | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 099 | Microsoft 365 Consolidation | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 101 | HR Training | 003-00-00-00000 | Administration |
| | 102 | ELVIS Bond Funding | 004-00-00-00000 | Property Tax Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 103 | PTAC Seasonal Staff | 005-00-00-00000 | Personal Tax and Compliance Division |
| | 104 | Bus Cig Tax, Vape | 006-00-00-00000 | Business Division |
| | 105 | CAT | 008-00-00-00000 | Corporate Division |
| | 106 | Consolidate Collections | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | 107 | FIDM ongoing costs | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 007-00-00-00000 | Collections Division |
| | 109 | Gen Tax Ops & Maint | 009-00-00-00000 | Information Technology Services Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 110 | Core Systems Ops & Maint | 009-00-00-00000 | Information Technology Services Division |
| | 111 | IT Compliance Risk Mitigation | 009-00-00-00000 | Information Technology Services Division |
| | 112 | Proc Ctr Trans Tax Processing | 009-00-00-00000 | Information Technology Services Division |
| | 113 | Proc Ctr Quick Modules | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | 801 | LFO Analyst Adjustments | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 810 | Statewide Adjustments | 001-00-00-00000 | Executive Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 810 | Statewide Adjustments | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 811 | Budget Reconciliation Adjustments | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 811 | Budget Reconciliation Adjustments | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 813 | Policy Bills | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 813 | Policy Bills | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 815 | Updated Base Debt Service Adjustment | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 816 | Capital Construction | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 816 | Capital Construction | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |
| | | | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |
| | 850 | Program Change Bill | 001-00-00-00000 | Executive Division |
| | | | 002-00-00-00000 | General Services Division |
| | | | 003-00-00-00000 | Administration |
| | | | 004-00-00-00000 | Property Tax Division |
| | | | 005-00-00-00000 | Personal Tax and Compliance Division |
| | | | 006-00-00-00000 | Business Division |
| | | | 007-00-00-00000 | Collections Division |
| | | | 008-00-00-00000 | Corporate Division |

| *Priority* | *Policy Pkg Number* | *Policy Pkg Description* | *Summary Cross Reference Number* | *Cross Reference Description* |
|---|---|---|---|---|
| 0 | 850 | Program Change Bill | 009-00-00-00000 | Information Technology Services Division |
| | | | 014-00-00-00000 | Marijuana Program |
| | | | 015-00-00-00000 | Multistate Tax Commission |
| | | | 019-00-00-00000 | Non-Profit Housing for Elderly Persons |
| | | | 025-00-00-00000 | Sr Citizens Prop Tax Deferral |
| | | | 030-00-00-00000 | Core System Replacement |
| | | | 031-00-00-00000 | Property Valuation System |
| | | | 070-00-00-00000 | Revenue Clearinghouse |
| | | | 087-00-00-00000 | Capital Debt Service and Related Costs |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 3400 Other Funds Ltd | 123,574,431 | 37,827,306 | 37,827,306 | 37,827,306 | 37,827,306 | 37,827,306 |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 3400 Other Funds Ltd | 74,149,640 | 35,526,678 | 35,526,678 | 24,998,678 | 62,144,131 | 62,144,131 |
| **BEGINNING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 197,724,071 | 73,353,984 | 73,353,984 | 62,825,984 | 99,971,437 | 99,971,437 |
| **TOTAL BEGINNING BALANCE** | **$197,724,071** | **$73,353,984** | **$73,353,984** | **$62,825,984** | **$99,971,437** | **$99,971,437** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 180,043,954 | 198,123,562 | 198,123,562 | 214,371,774 | 207,696,155 | 235,958,511 |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| All Funds | 194,420,886 | 213,103,682 | 213,103,682 | 221,067,674 | 215,064,325 | 242,537,681 |
| **TAXES** | | | | | | |
| **0105 Personal Income Taxes** | | | | | | |
| 8800 General Fund Revenue | 18,781,067,937 | 18,705,068,000 | 18,705,068,000 | 18,508,090,000 | 19,661,751,000 | 20,627,298,000 |
| **0110 Corp Excise and Income Taxes** | | | | | | |
| 8800 General Fund Revenue | 1,663,455,066 | 1,245,753,673 | 1,245,753,673 | 1,157,616,000 | 1,359,556,000 | 1,290,183,000 |
| **0113 Corporate Activity Tax** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| **0130 Other Employer -Employee Taxes** | | | | | | |
| 3400 Other Funds Ltd | 210,512,067 | 1,176,704,857 | 1,176,704,857 | 1,198,332,567 | 1,198,332,567 | 1,272,312,215 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| All Funds | 210,512,067 | 1,178,032,687 | 1,178,032,687 | 1,198,882,687 | 1,198,882,687 | 1,273,652,335 |
| **0135 Cigarette Taxes** | | | | | | |
| 3400 Other Funds Ltd | 331,569,127 | 330,730,869 | 330,730,869 | 313,544,080 | 697,062,268 | 634,797,000 |
| 8800 General Fund Revenue | 68,475,903 | 64,998,000 | 64,998,000 | 61,070,000 | 129,741,457 | 44,903,000 |
| All Funds | 400,045,030 | 395,728,869 | 395,728,869 | 374,614,080 | 826,803,725 | 679,700,000 |
| **0140 Other Tobacco Products Taxes** | | | | | | |
| 3400 Other Funds Ltd | 55,442,355 | 58,043,000 | 58,043,000 | 57,470,058 | 57,748,466 | 75,500,000 |
| 8800 General Fund Revenue | 63,597,835 | 66,533,000 | 66,533,000 | 64,469,000 | 64,469,000 | 65,129,000 |
| All Funds | 119,040,190 | 124,576,000 | 124,576,000 | 121,939,058 | 122,217,466 | 140,629,000 |
| **0142 Marijuana Taxes** | | | | | | |
| 3400 Other Funds Ltd | 256,243,251 | 238,019,334 | 238,019,334 | 286,760,528 | 334,069,574 | 339,360,000 |
| **0145 Amusement Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 3,890,000 | 3,890,000 | 3,890,000 | 3,890,000 | 3,890,000 |
| 8800 General Fund Revenue | 1,681,833 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| All Funds | 1,681,833 | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 |
| **0155 Inheritance Taxes** | | | | | | |
| 8800 General Fund Revenue | 381,187,043 | 361,189,000 | 361,189,000 | 315,000,000 | 315,000,000 | 368,932,000 |
| **0160 Eastern Oregon Severance Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 18,000 | 18,000 | 20,260 | 20,260 | 20,260 |
| 8800 General Fund Revenue | 5,428 | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| All Funds | 5,428 | 24,000 | 24,000 | 26,260 | 26,260 | 26,260 |
| **0162 Western Oregon Severance Taxes** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 970,000 | 970,000 | 970,000 | 970,000 | 970,000 |
| 8800 General Fund Revenue | 295,827 | 30,000 | 30,000 | 30,000 | 30,000 | 90,000 |
| All Funds | 295,827 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,060,000 |
| **0165 Other Severance Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 150,000 | 150,000 | 150,000 | 150,000 | 100,000 |
| **0185 Privilege Taxes** | | | | | | |
| 3400 Other Funds Ltd | 22,475,878 | 52,350,000 | 52,350,000 | 50,500,000 | 50,500,000 | 54,200,000 |
| **0195 Other Taxes** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | 33,251,000 | - |
| 3400 Other Funds Ltd | 609,139 | 1,201,245,830 | 1,201,245,830 | 408,541,079 | 420,444,715 | 403,181,367 |
| 8800 General Fund Revenue | - | 30,327 | 30,327 | 30,327 | 30,327 | - |
| All Funds | 609,139 | 1,201,276,157 | 1,201,276,157 | 408,571,406 | 453,726,042 | 403,181,367 |
| **TAXES** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | 33,251,000 | - |
| 3400 Other Funds Ltd | 876,851,817 | 3,062,121,890 | 3,062,121,890 | 4,527,369,253 | 4,999,533,653 | 5,152,627,842 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| 8800 General Fund Revenue | 20,959,766,872 | 20,445,208,000 | 20,445,208,000 | 20,107,911,327 | 21,532,183,784 | 22,398,141,000 |
| **TOTAL TAXES** | **$21,836,618,689** | **$23,508,657,720** | **$23,508,657,720** | **$24,635,830,700** | **$26,565,518,557** | **$27,552,108,962** |
| **LICENSES AND FEES** | | | | | | |
| **0205 Business Lic and Fees** | | | | | | |
| 3400 Other Funds Ltd | - | 11,597,353 | 11,597,353 | 12,103,704 | 12,103,704 | 12,103,704 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0410 Charges for Services** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 20,311,377 | 20,311,377 | 20,458,329 | 20,390,986 | 22,048,327 |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 28,344,224 | - | - | - | - | - |
| **CHARGES FOR SERVICES** | | | | | | |
| 3400 Other Funds Ltd | 28,344,224 | 20,311,377 | 20,311,377 | 20,458,329 | 20,390,986 | 22,048,327 |
| **TOTAL CHARGES FOR SERVICES** | **$28,344,224** | **$20,311,377** | **$20,311,377** | **$20,458,329** | **$20,390,986** | **$22,048,327** |
| **FINES, RENTS AND ROYALTIES** | | | | | | |
| **0505 Fines and Forfeitures** | | | | | | |
| 3400 Other Funds Ltd | 28,560,094 | 17,688,874 | 17,688,874 | 20,219,258 | 20,219,258 | 54,419,258 |
| 8800 General Fund Revenue | - | 12,028,333 | 12,028,333 | 12,028,333 | 12,028,333 | 12,028,333 |
| All Funds | 28,560,094 | 29,717,207 | 29,717,207 | 32,247,591 | 32,247,591 | 66,447,591 |
| **BOND SALES** | | | | | | |
| **0555 General Fund Obligation Bonds** | | | | | | |
| 3400 Other Funds Ltd | 7,416,278 | - | - | - | 4,245,000 | 4,157,000 |
| 3430 Other Funds Debt Svc Ltd | 1,966,074 | - | - | - | - | - |
| All Funds | 9,382,352 | - | - | - | 4,245,000 | 4,157,000 |
| **INTEREST EARNINGS** | | | | | | |
| **0605 Interest Income** | | | | | | |
| 3430 Other Funds Debt Svc Ltd | 118,669 | - | - | - | - | - |
| **DONATIONS AND CONTRIBUTIONS** | | | | | | |
| **0905 Donations** | | | | | | |
| 3400 Other Funds Ltd | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| **LOAN REPAYMENT** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **0950 Sr Citizen Prop Tax Repayments** | | | | | | |
| 3400 Other Funds Ltd | - | 40,924,836 | 40,924,836 | 42,587,156 | 42,583,895 | 42,577,687 |
| **OTHER** | | | | | | |
| **0975 Other Revenues** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 18,736,498 | 89,111,954 | 89,111,954 | 101,638,990 | 92,453,774 | 118,355,294 |
| 8800 General Fund Revenue | 3,278,543 | - | - | - | - | - |
| All Funds | 22,015,041 | 89,111,954 | 91,366,955 | 101,638,990 | 92,453,774 | 118,355,294 |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | 4,837,246,973 | 73,214,361 | 73,214,361 | 78,210,936 | 78,413,511 | 93,860,030 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| All Funds | 4,837,246,973 | 74,542,191 | 74,542,191 | 78,761,056 | 78,963,631 | 95,200,150 |
| **1060 Transfer from General Fund** | | | | | | |
| 3400 Other Funds Ltd | 3,037,426 | - | - | - | - | - |
| **1123 Tsfr From OR Business Development** | | | | | | |
| 3400 Other Funds Ltd | 20,000 | - | - | - | - | - |
| **1198 Tsfr From Judicial Dept** | | | | | | |
| 3400 Other Funds Ltd | 89,097,195 | 71,313,365 | 71,313,365 | 36,911,091 | 36,911,091 | 36,911,091 |
| 8800 General Fund Revenue | - | 50,571,555 | 50,571,555 | 50,571,555 | 50,571,555 | 50,571,555 |
| All Funds | 89,097,195 | 121,884,920 | 121,884,920 | 87,482,646 | 87,482,646 | 87,482,646 |
| **TRANSFERS IN** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 4,929,401,594 | 144,527,726 | 144,527,726 | 115,122,027 | 115,324,602 | 130,771,121 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| 8800 General Fund Revenue | - | 50,571,555 | 50,571,555 | 50,571,555 | 50,571,555 | 50,571,555 |
| **TOTAL TRANSFERS IN** | **$4,929,401,594** | **$196,427,111** | **$196,427,111** | **$166,243,702** | **$166,446,277** | **$182,682,796** |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 180,043,954 | 198,123,562 | 198,123,562 | 214,371,774 | 207,696,155 | 235,958,511 |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | 33,251,000 | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 5,889,310,505 | 3,388,284,010 | 3,388,284,010 | 4,841,498,717 | 5,308,854,872 | 5,539,060,233 |
| 3430 Other Funds Debt Svc Ltd | 2,084,743 | 2,655,660 | 2,655,660 | 1,100,240 | 1,100,240 | 2,680,240 |
| 8800 General Fund Revenue | 20,963,045,415 | 20,507,807,888 | 20,507,807,888 | 20,170,511,215 | 21,594,783,672 | 22,460,740,888 |
| **TOTAL REVENUE CATEGORIES** | **$27,048,861,549** | **$24,111,851,240** | **$24,114,106,241** | **$25,234,177,846** | **$27,153,054,109** | **$28,245,019,042** |
| **TRANSFERS OUT** | | | | | | |
| **2010 Transfer Out - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | (4,837,246,973) | (73,214,361) | (73,214,361) | (78,210,936) | (78,413,511) | (93,860,030) |
| 3430 Other Funds Debt Svc Ltd | - | (1,327,830) | (1,327,830) | (550,120) | (550,120) | (1,340,120) |
| All Funds | (4,837,246,973) | (74,542,191) | (74,542,191) | (78,761,056) | (78,963,631) | (95,200,150) |
| **2048 Transfer to Public Universities** | | | | | | |
| 3400 Other Funds Ltd | - | (7,966,616) | (7,966,616) | (7,966,616) | (7,966,616) | (7,331,270) |
| **2050 Transfer to Other** | | | | | | |
| 3400 Other Funds Ltd | - | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,141,729,050) |
| **2060 Transfer to General Fund** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8800 General Fund Revenue | (20,963,045,415) | (20,507,807,888) | (20,507,807,888) | (20,170,511,215) | (21,594,783,672) | (22,460,740,888) |
| **2080 Transfer to Counties** | | | | | | |
| 3400 Other Funds Ltd | 60,632,308 | (38,226,120) | (38,226,120) | (38,226,120) | (38,226,120) | (37,330,480) |
| **2100 Tsfr To Human Svcs, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (2,758,007) | (2,758,007) | (2,758,007) | (2,876,601) | (2,876,601) | (2,876,601) |
| **2107 Tsfr To Administrative Svcs** | | | | | | |
| 3400 Other Funds Ltd | (94,648,341) | (59,995,190) | (59,995,190) | (75,307,190) | (62,091,598) | (29,165,524) |
| **2123 Tsfr To OR Business Development** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | (12,000,000) | - |
| **2137 Tsfr To Justice, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (21,281,875) | (20,144,307) | (20,144,307) | (23,172,359) | (23,172,359) | (23,172,359) |
| **2141 Tsfr To Lands, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | (23,723) | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| **2198 Tsfr To Judicial Dept** | | | | | | |
| 3400 Other Funds Ltd | (9,549,866) | (12,682,392) | (12,682,392) | (11,092,862) | (11,092,862) | (11,092,862) |
| **2213 Tsfr To Criminal Justice Comm** | | | | | | |
| 3400 Other Funds Ltd | (1,500,000) | (3,000,000) | (3,000,000) | (3,000,000) | (3,000,000) | (6,000,000) |
| **2248 Tsfr To Military Dept, Or** | | | | | | |
| 3400 Other Funds Ltd | (89,820,504) | (92,235,386) | (92,235,386) | (153,326,228) | (193,335,990) | (153,326,228) |
| **2257 Tsfr To Police, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | (27,039,078) | (49,198,281) | (49,198,281) | (52,188,772) | (50,830,572) | (22,991,572) |
| **2259 Tsfr To Pub Safety Std/Trng** | | | | | | |
| 3400 Other Funds Ltd | (36,516,280) | (37,520,327) | (37,520,327) | (36,691,932) | (41,993,786) | (43,537,104) |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **2291 Tsfr To Corrections, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (4,257,421) | (4,585,442) | (4,585,442) | (4,846,812) | - | (4,864,812) |
| **2340 Tsfr To Environmental Quality** | | | | | | |
| 3400 Other Funds Ltd | (22,452,505) | (25,780,444) | (25,780,444) | (26,155,444) | (26,155,444) | (26,155,444) |
| **2443 Tsfr To Oregon Health Authority** | | | | | | |
| 3400 Other Funds Ltd | (425,190,417) | (435,629,808) | (435,629,808) | (425,554,808) | (885,076,266) | (974,157,708) |
| **2459 Tsfr To Public Emp Ret Sys** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | (33,251,000) | - |
| **2525 Tsfr To HECC** | | | | | | |
| 3400 Other Funds Ltd | (2,159,205) | (2,093,270) | (2,093,270) | (2,093,270) | (2,116,053) | (2,138,373) |
| **2581 Tsfr To Education, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (90,597,143) | (1,013,349,476) | (1,013,349,476) | (2,306,664,000) | (2,327,960,779) | (2,385,696,736) |
| **2629 Tsfr To Forestry, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (15,435,725) | (25,741,667) | (25,741,667) | (26,848,559) | (26,848,559) | (26,848,559) |
| **2635 Tsfr To Fish/Wildlife, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (75,237) | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| **2730 Tsfr To Transportation, Dept** | | | | | | |
| 3400 Other Funds Ltd | (101,353,443) | (256,884,667) | (256,884,667) | (290,909,667) | (290,909,667) | (290,909,667) |
| **2845 Tsfr To OLCC** | | | | | | |
| 3400 Other Funds Ltd | (6,723,539) | (7,000,000) | (7,000,000) | (7,000,000) | (7,153,600) | (7,000,000) |
| **2914 Tsfr To Housing and Com Svcs** | | | | | | |
| 3400 Other Funds Ltd | (53,119,771) | (88,765,387) | (88,765,387) | (90,352,414) | (90,352,414) | (90,352,414) |
| **TRANSFERS OUT** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3200 Other Funds Non-Ltd | - | - | - | - | (33,251,000) | - |
| 3400 Other Funds Ltd | (5,781,116,745) | (3,271,084,727) | (3,271,084,727) | (4,676,798,169) | (5,195,886,376) | (5,380,666,793) |
| 3430 Other Funds Debt Svc Ltd | - | (1,327,830) | (1,327,830) | (550,120) | (550,120) | (1,340,120) |
| 8800 General Fund Revenue | (20,963,045,415) | (20,507,807,888) | (20,507,807,888) | (20,170,511,215) | (21,594,783,672) | (22,460,740,888) |
| **TOTAL TRANSFERS OUT** | **($26,744,162,160)** | **($23,780,220,445)** | **($23,780,220,445)** | **($24,847,859,504)** | **($26,824,471,168)** | **($27,842,747,801)** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 180,043,954 | 198,123,562 | 198,123,562 | 214,371,774 | 207,696,155 | 235,958,511 |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 305,917,831 | 190,553,267 | 190,553,267 | 227,526,532 | 212,939,933 | 258,364,877 |
| 3430 Other Funds Debt Svc Ltd | 2,084,743 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| **TOTAL AVAILABLE REVENUES** | **$502,423,460** | **$404,984,779** | **$407,239,780** | **$449,144,326** | **$428,554,378** | **$502,242,678** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | 71,451,652 | 93,104,138 | 93,104,138 | 100,763,945 | 101,120,434 | 101,192,683 |
| 3400 Other Funds Ltd | 30,286,499 | 23,077,110 | 23,077,110 | 29,166,676 | 28,780,099 | 35,069,206 |
| All Funds | 101,738,151 | 116,181,248 | 116,181,248 | 129,930,621 | 129,900,533 | 136,261,889 |
| **3160 Temporary Appointments** | | | | | | |
| 8000 General Fund | 385,946 | 63,216 | 63,216 | 65,934 | 65,934 | 65,934 |
| 3400 Other Funds Ltd | - | 196,215 | 196,215 | 204,654 | 204,654 | 204,654 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | 385,946 | 259,431 | 259,431 | 270,588 | 270,588 | 270,588 |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 310,080 | 103,600 | 103,600 | 108,055 | 156,729 | 108,055 |
| 3400 Other Funds Ltd | 30,163 | 32,931 | 32,931 | 98,117 | 35,396 | 34,347 |
| All Funds | 340,243 | 136,531 | 136,531 | 206,172 | 192,125 | 142,402 |
| **3180 Shift Differential** | | | | | | |
| 8000 General Fund | 3,629 | 29,941 | 29,941 | 31,228 | 31,228 | 31,228 |
| 3400 Other Funds Ltd | 64 | 17,548 | 17,548 | 142,872 | 18,303 | 18,303 |
| All Funds | 3,693 | 47,489 | 47,489 | 174,100 | 49,531 | 49,531 |
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | 1,236,207 | 266,957 | 266,957 | 278,437 | 278,437 | 278,437 |
| 3400 Other Funds Ltd | 75,277 | 21,260 | 21,260 | 22,174 | 22,174 | 22,174 |
| All Funds | 1,311,484 | 288,217 | 288,217 | 300,611 | 300,611 | 300,611 |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 73,387,514 | 93,567,852 | 93,567,852 | 101,247,599 | 101,652,762 | 101,676,337 |
| 3400 Other Funds Ltd | 30,392,003 | 23,345,064 | 23,345,064 | 29,634,493 | 29,060,626 | 35,348,684 |
| **TOTAL SALARIES & WAGES** | **$103,779,517** | **$116,912,916** | **$116,912,916** | **$130,882,092** | **$130,713,388** | **$137,025,021** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | 42,829 | 47,108 | 47,108 | 44,657 | 44,906 | 44,851 |
| 3400 Other Funds Ltd | 2,296 | 13,110 | 13,110 | 14,138 | 13,991 | 16,559 |
| All Funds | 45,125 | 60,218 | 60,218 | 58,795 | 58,897 | 61,410 |
| **3220 Public Employees' Retire Cont** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 14,246,748 | 15,867,700 | 15,867,700 | 17,332,458 | 17,401,861 | 17,405,900 |
| 3400 Other Funds Ltd | 176,674 | 3,928,404 | 3,928,404 | 5,041,345 | 4,943,041 | 6,020,187 |
| All Funds | 14,423,422 | 19,796,104 | 19,796,104 | 22,373,803 | 22,344,902 | 23,426,087 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 4,915,939 | 5,229,227 | 5,229,227 | 5,739,933 | 5,739,933 | 5,739,933 |
| 3400 Other Funds Ltd | 1,209,644 | 1,290,238 | 1,290,238 | 1,441,601 | 1,441,601 | 1,441,601 |
| All Funds | 6,125,583 | 6,519,465 | 6,519,465 | 7,181,534 | 7,181,534 | 7,181,534 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | 7,716,147 | 7,146,582 | 7,146,582 | 7,725,339 | 7,756,333 | 7,758,139 |
| 3400 Other Funds Ltd | 91,451 | 1,784,879 | 1,784,879 | 2,263,110 | 2,219,211 | 2,700,252 |
| All Funds | 7,807,598 | 8,931,461 | 8,931,461 | 9,988,449 | 9,975,544 | 10,458,391 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | 122,384 | 274,071 | 274,071 | 301,705 | 301,705 | 301,705 |
| 3400 Other Funds Ltd | 27,071 | 15,638 | 15,638 | 75,309 | 75,309 | 75,309 |
| All Funds | 149,455 | 289,709 | 289,709 | 377,014 | 377,014 | 377,014 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 40,662 | 44,763 | 44,763 | 35,401 | 35,603 | 35,554 |
| 3400 Other Funds Ltd | 410 | 12,555 | 12,555 | 11,250 | 11,132 | 13,167 |
| All Funds | 41,072 | 57,318 | 57,318 | 46,651 | 46,735 | 48,721 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | 295,379 | 563,546 | 563,546 | 596,980 | 596,980 | 596,980 |
| 3400 Other Funds Ltd | 314,684 | 142,641 | 142,641 | 172,368 | 167,268 | 170,065 |
| All Funds | 610,063 | 706,187 | 706,187 | 769,348 | 764,248 | 767,045 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 29,260,096 | 27,144,317 | 27,144,317 | 29,454,297 | 29,618,694 | 29,580,397 |
| 3400 Other Funds Ltd | 244,834 | 7,610,145 | 7,610,145 | 9,327,288 | 9,229,798 | 10,921,628 |
| All Funds | 29,504,930 | 34,754,462 | 34,754,462 | 38,781,585 | 38,848,492 | 40,502,025 |
| **3280 Other OPE** | | | | | | |
| 8000 General Fund | (43,487) | 15,850 | 15,850 | - | - | - |
| 3400 Other Funds Ltd | 45,960 | 59,126 | 59,126 | - | - | - |
| All Funds | 2,473 | 74,976 | 74,976 | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | 56,596,697 | 56,333,164 | 56,333,164 | 61,230,770 | 61,496,015 | 61,463,459 |
| 3400 Other Funds Ltd | 2,113,024 | 14,856,736 | 14,856,736 | 18,346,409 | 18,101,351 | 21,358,768 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$58,709,721** | **$71,189,900** | **$71,189,900** | **$79,577,179** | **$79,597,366** | **$82,822,227** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (1,711,312) | (1,711,312) | (842,688) | (1,298,455) | (842,688) |
| 3400 Other Funds Ltd | - | (263,682) | (263,682) | (210,672) | (632,843) | (592,337) |
| All Funds | - | (1,974,994) | (1,974,994) | (1,053,360) | (1,931,298) | (1,435,025) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (496,751) | (496,751) | - | 13,670 | 99,290 |
| 3400 Other Funds Ltd | - | (92,314) | (92,314) | - | (8,023) | 109,468 |
| All Funds | - | (589,065) | (589,065) | - | 5,647 | 208,758 |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (2,208,063) | (2,208,063) | (842,688) | (1,284,785) | (743,398) |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (355,996) | (355,996) | (210,672) | (640,866) | (482,869) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($2,564,059)** | **($2,564,059)** | **($1,053,360)** | **($1,925,651)** | **($1,226,267)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 129,984,211 | 147,692,953 | 147,692,953 | 161,635,681 | 161,863,992 | 162,396,398 |
| 3400 Other Funds Ltd | 32,505,027 | 37,845,804 | 37,845,804 | 47,770,230 | 46,521,111 | 56,224,583 |
| **TOTAL PERSONAL SERVICES** | **$162,489,238** | **$185,538,757** | **$185,538,757** | **$209,405,911** | **$208,385,103** | **$218,620,981** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | 444,698 | 535,743 | 535,743 | 498,823 | 457,319 | 462,021 |
| 3400 Other Funds Ltd | 94,261 | 147,260 | 147,260 | 224,363 | 214,508 | 291,605 |
| All Funds | 538,959 | 683,003 | 683,003 | 723,186 | 671,827 | 753,626 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 412,641 | 408,708 | 408,708 | 416,320 | 392,484 | 416,320 |
| 3400 Other Funds Ltd | 22,176 | 90,253 | 90,253 | 372,230 | 274,239 | 278,464 |
| All Funds | 434,817 | 498,961 | 498,961 | 788,550 | 666,723 | 694,784 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 689,467 | 1,020,832 | 1,020,832 | 911,901 | 883,325 | 912,461 |
| 3400 Other Funds Ltd | 116,544 | 296,154 | 296,154 | 325,804 | 306,156 | 413,860 |
| All Funds | 806,011 | 1,316,986 | 1,316,986 | 1,237,705 | 1,189,481 | 1,326,321 |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 5,718,860 | 4,394,283 | 4,394,283 | 2,791,629 | 2,493,867 | 2,569,005 |
| 3400 Other Funds Ltd | 3,286,074 | 1,685,827 | 1,685,827 | 1,471,685 | 1,551,667 | 2,442,517 |
| All Funds | 9,004,934 | 6,080,110 | 6,080,110 | 4,263,314 | 4,045,534 | 5,011,522 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 1,514,403 | 2,109,845 | 2,109,845 | 2,154,124 | 2,089,296 | 2,155,139 |
| 3400 Other Funds Ltd | 301,985 | 602,637 | 602,637 | 684,783 | 659,490 | 814,920 |
| All Funds | 1,816,388 | 2,712,482 | 2,712,482 | 2,838,907 | 2,748,786 | 2,970,059 |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | 7,792,296 | 7,059,868 | 7,059,868 | 9,039,408 | 7,836,777 | 8,283,099 |
| 3400 Other Funds Ltd | 1,615,287 | 1,385,274 | 1,385,274 | 1,598,393 | 1,386,164 | 1,464,927 |
| All Funds | 9,407,583 | 8,445,142 | 8,445,142 | 10,637,801 | 9,222,941 | 9,748,026 |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | 3,315,588 | 3,175,927 | 3,175,927 | 3,291,989 | 2,993,902 | 3,340,149 |
| 3400 Other Funds Ltd | 469,591 | 720,030 | 720,030 | 732,155 | 618,616 | 737,549 |
| All Funds | 3,785,179 | 3,895,957 | 3,895,957 | 4,024,144 | 3,612,518 | 4,077,698 |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | 4,755 | 155,697 | 155,697 | 81,160 | 77,815 | 81,160 |
| 3400 Other Funds Ltd | 316 | 103,691 | 103,691 | 28,632 | 27,459 | 86,061 |
| All Funds | 5,071 | 259,388 | 259,388 | 109,792 | 105,274 | 167,221 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | 4,516,802 | 2,193,675 | 2,193,675 | 2,124,225 | 2,019,211 | 2,124,225 |
| 3400 Other Funds Ltd | 8,109,992 | 1,989,584 | 1,989,584 | 2,204,480 | 2,094,707 | 2,252,980 |
| All Funds | 12,626,794 | 4,183,259 | 4,183,259 | 4,328,705 | 4,113,918 | 4,377,205 |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | 3,175,951 | 9,700,315 | 9,700,315 | 7,737,043 | 7,737,043 | 7,737,043 |
| 3400 Other Funds Ltd | 2,746,137 | 2,000,958 | 2,000,958 | 3,733,193 | 2,313,513 | 1,997,313 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | 5,922,088 | 11,701,273 | 11,701,273 | 11,470,236 | 10,050,556 | 9,734,356 |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | 4,731,227 | 6,027,882 | 6,027,882 | 6,762,853 | 6,453,520 | 6,432,749 |
| 3400 Other Funds Ltd | 481,132 | 821,860 | 821,860 | 1,209,219 | 1,151,210 | 1,953,553 |
| All Funds | 5,212,359 | 6,849,742 | 6,849,742 | 7,972,072 | 7,604,730 | 8,386,302 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 15,196 | 50,403 | 50,403 | 33,461 | 32,082 | 33,461 |
| 3400 Other Funds Ltd | 2,992 | 16,684 | 16,684 | 14,087 | 13,505 | 14,087 |
| All Funds | 18,188 | 67,087 | 67,087 | 47,548 | 45,587 | 47,548 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 65,834 | 178,266 | 178,266 | 122,860 | 117,796 | 122,860 |
| 3400 Other Funds Ltd | 92,774 | 97,068 | 97,068 | 47,956 | 45,979 | 47,956 |
| All Funds | 158,608 | 275,334 | 275,334 | 170,816 | 163,775 | 170,816 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | 7,018,991 | 5,395,196 | 5,395,196 | 6,524,013 | 6,298,392 | 6,085,455 |
| 3400 Other Funds Ltd | 1,024,779 | 2,016,693 | 2,016,693 | 2,681,661 | 2,549,110 | 2,941,127 |
| All Funds | 8,043,770 | 7,411,889 | 7,411,889 | 9,205,674 | 8,847,502 | 9,026,582 |
| **4450 Fuels and Utilities** | | | | | | |
| 3400 Other Funds Ltd | - | 24,455 | 24,455 | 4,638 | 4,447 | 4,638 |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | 118,238 | 219,144 | 219,144 | 233,052 | 205,202 | 233,300 |
| 3400 Other Funds Ltd | 793,972 | 48,537 | 48,537 | 50,980 | 44,340 | 51,072 |
| All Funds | 912,210 | 267,681 | 267,681 | 284,032 | 249,542 | 284,372 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4575 Agency Program Related S and S** | | | | | | |
| 8000 General Fund | 566,250 | 689,700 | 689,700 | 809,948 | 809,948 | 809,948 |
| 3400 Other Funds Ltd | 48,184 | 173,478 | 173,478 | 202,969 | 199,303 | 320,969 |
| All Funds | 614,434 | 863,178 | 863,178 | 1,012,917 | 1,009,251 | 1,130,917 |
| **4600 Intra-agency Charges** | | | | | | |
| 8000 General Fund | - | - | - | 254,937 | 254,509 | 254,937 |
| 3400 Other Funds Ltd | - | - | - | 85,052 | 85,005 | 85,052 |
| All Funds | - | - | - | 339,989 | 339,514 | 339,989 |
| **4625 Other COP Costs** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 941,648 | 1,647,292 | 1,647,292 | 3,125,702 | 2,971,389 | 3,083,088 |
| 3400 Other Funds Ltd | 1,023,737 | 3,193,481 | 3,193,481 | 3,916,968 | 4,161,119 | 4,634,307 |
| All Funds | 1,965,385 | 4,840,773 | 4,840,773 | 7,042,670 | 7,132,508 | 7,717,395 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | 34,030 | 234,828 | 234,828 | 207,118 | 203,769 | 208,961 |
| 3400 Other Funds Ltd | 11,949 | 86,699 | 86,699 | 81,618 | 79,091 | 104,712 |
| All Funds | 45,979 | 321,527 | 321,527 | 288,736 | 282,860 | 313,673 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 2,106,824 | 1,065,516 | 1,065,516 | 1,267,535 | 602,653 | 644,823 |
| 3400 Other Funds Ltd | 231,538 | 193,065 | 193,065 | 5,819,930 | 2,467,530 | 2,542,565 |
| All Funds | 2,338,362 | 1,258,581 | 1,258,581 | 7,087,465 | 3,070,183 | 3,187,388 |
| **SERVICES & SUPPLIES** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 43,183,699 | 46,263,120 | 46,263,120 | 48,388,101 | 44,930,299 | 45,990,204 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3400 Other Funds Ltd | 20,473,420 | 15,693,688 | 15,693,688 | 25,490,796 | 20,247,158 | 23,480,234 |
| **TOTAL SERVICES & SUPPLIES** | **$63,657,119** | **$61,956,808** | **$61,965,625** | **$73,878,897** | **$65,177,457** | **$69,470,438** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | 38,242 | 457,380 | 457,380 | 478,349 | 540,721 | 502,266 |
| 3400 Other Funds Ltd | 4,790 | 449,165 | 449,165 | 614,000 | 600,894 | 705,324 |
| All Funds | 43,032 | 906,545 | 906,545 | 1,092,349 | 1,141,615 | 1,207,590 |
| **5150 Telecommunications Equipment** | | | | | | |
| 8000 General Fund | - | 232,861 | 232,861 | 242,874 | 232,861 | 242,874 |
| 3400 Other Funds Ltd | - | 28,996 | 28,996 | 30,242 | 28,996 | 30,242 |
| All Funds | - | 261,857 | 261,857 | 273,116 | 261,857 | 273,116 |
| **5550 Data Processing Software** | | | | | | |
| 8000 General Fund | 1 | 13,482 | 13,482 | 14,061 | 13,482 | 14,061 |
| 3400 Other Funds Ltd | (1) | 5,463 | 5,463 | 5,698 | 5,463 | 5,698 |
| All Funds | - | 18,945 | 18,945 | 19,759 | 18,945 | 19,759 |
| **5600 Data Processing Hardware** | | | | | | |
| 8000 General Fund | - | 32,777 | 32,777 | 34,186 | 32,777 | 34,186 |
| 3400 Other Funds Ltd | - | 91,604 | 91,604 | 95,543 | 91,604 | 95,543 |
| All Funds | - | 124,381 | 124,381 | 129,729 | 124,381 | 129,729 |
| **5900 Other Capital Outlay** | | | | | | |
| 8000 General Fund | - | 82,023 | 82,023 | 85,550 | 82,023 | 85,550 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 61,230 | 372,815 | 372,815 | 388,846 | 372,815 | 388,846 |
| All Funds | 61,230 | 454,838 | 454,838 | 474,396 | 454,838 | 474,396 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | 38,243 | 818,523 | 818,523 | 855,020 | 901,864 | 878,937 |
| 3400 Other Funds Ltd | 66,019 | 948,043 | 948,043 | 1,134,329 | 1,099,772 | 1,225,653 |
| **TOTAL CAPITAL OUTLAY** | **$104,262** | **$1,766,566** | **$1,766,566** | **$1,989,349** | **$2,001,636** | **$2,104,590** |
| **SPECIAL PAYMENTS** | | | | | | |
| **6020 Dist to Counties** | | | | | | |
| 8000 General Fund | - | 3,348,966 | 3,348,966 | 3,492,972 | - | 26,692,972 |
| 3400 Other Funds Ltd | 60,632,308 | 69,973,343 | 69,973,343 | 72,982,197 | 72,982,197 | 72,982,197 |
| All Funds | 60,632,308 | 73,322,309 | 73,322,309 | 76,475,169 | 72,982,197 | 99,675,169 |
| **6030 Dist to Non-Gov Units** | | | | | | |
| 3400 Other Funds Ltd | 285,765 | 306,717 | 306,717 | 319,906 | 319,906 | 319,906 |
| **6060 Intra-Agency Gen Fund Transfer** | | | | | | |
| 8000 General Fund | 3,037,426 | - | - | - | - | - |
| **SPECIAL PAYMENTS** | | | | | | |
| 8000 General Fund | 3,037,426 | 3,348,966 | 3,348,966 | 3,492,972 | - | 26,692,972 |
| 3400 Other Funds Ltd | 60,918,073 | 70,280,060 | 70,280,060 | 73,302,103 | 73,302,103 | 73,302,103 |
| **TOTAL SPECIAL PAYMENTS** | **$63,955,499** | **$73,629,026** | **$73,629,026** | **$76,795,075** | **$73,302,103** | **$99,995,075** |
| **DEBT SERVICE** | | | | | | |
| **7050 Pmt To Ret Bond Escrow** | | | | | | |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| **7100 Principal - Bonds** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8030 General Fund Debt Svc | 12,030,951 | 13,475,326 | 13,475,326 | 6,108,180 | 6,678,180 | 5,889,180 |
| 3430 Other Funds Debt Svc Ltd | 1,054,049 | 1,193,980 | 1,193,980 | 501,830 | 501,830 | 1,291,830 |
| All Funds | 13,085,000 | 14,669,306 | 14,669,306 | 6,610,010 | 7,180,010 | 7,181,010 |
| **7150 Interest - Bonds** | | | | | | |
| 8030 General Fund Debt Svc | 2,345,981 | 1,504,794 | 1,504,794 | 587,720 | 689,990 | 689,990 |
| 3430 Other Funds Debt Svc Ltd | 127,099 | 133,850 | 133,850 | 48,290 | 48,290 | 48,290 |
| All Funds | 2,473,080 | 1,638,644 | 1,638,644 | 636,010 | 738,280 | 738,280 |
| **DEBT SERVICE** | | | | | | |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3430 Other Funds Debt Svc Ltd | 1,181,148 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| **TOTAL DEBT SERVICE** | **$15,558,080** | **$16,307,950** | **$18,554,134** | **$7,246,020** | **$7,918,290** | **$7,919,290** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 176,243,579 | 198,123,562 | 198,123,562 | 214,371,774 | 207,696,155 | 235,958,511 |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 113,962,539 | 124,767,595 | 124,767,595 | 147,697,458 | 141,170,144 | 154,232,573 |
| 3430 Other Funds Debt Svc Ltd | 1,181,148 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| **TOTAL EXPENDITURES** | **$305,764,198** | **$339,199,107** | **$341,454,108** | **$369,315,252** | **$356,784,589** | **$398,110,374** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (3,800,375) | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 191,955,292 | 65,785,672 | 65,785,672 | 79,829,074 | 71,769,789 | 104,132,304 |
| 3430 Other Funds Debt Svc Ltd | 903,595 | - | - | - | - | - |
| **TOTAL ENDING BALANCE** | **$192,858,887** | **$65,785,672** | **$65,785,672** | **$79,829,074** | **$71,769,789** | **$104,132,304** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 1,092 | 1,056 | 1,056 | 1,068 | 1,078 | 1,124 |
| 8180 Position Reconciliation | - | 1 | 1 | - | 4 | 1 |
| **TOTAL AUTHORIZED POSITIONS** | **1,092** | **1,057** | **1,057** | **1,068** | **1,082** | **1,125** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 960.75 | 982.44 | 982.44 | 1,013.34 | 1,014.77 | 1,058.35 |
| 8280 FTE Reconciliation | - | 0.95 | 0.95 | - | 3.52 | 1.86 |
| **TOTAL AUTHORIZED FTE** | **960.75** | **983.39** | **983.39** | **1,013.34** | **1,018.29** | **1,060.21** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 9,003,738 | - | - | - | - | - |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 9,003,738 | - | - | - | - | - |
| **TOTAL AVAILABLE REVENUES** | **$9,003,738** | **-** | **-** | **-** | **-** | **-** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | 4,189,090 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,093,759 | - | - | - | - | - |
| All Funds | 5,282,849 | - | - | - | - | - |
| **3160 Temporary Appointments** | | | | | | |
| 8000 General Fund | 17,603 | - | - | - | - | - |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 14 | - | - | - | - | - |
| **3180 Shift Differential** | | | | | | |
| 8000 General Fund | 6 | - | - | - | - | - |
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | 46,354 | - | - | - | - | - |
| 3400 Other Funds Ltd | (42) | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| All Funds | 46,312 | - | - | - | - | - |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 4,253,067 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,093,717 | - | - | - | - | - |
| **TOTAL SALARIES & WAGES** | **$5,346,784** | **-** | **-** | **-** | **-** | **-** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | 1,668 | - | - | - | - | - |
| 3400 Other Funds Ltd | (2) | - | - | - | - | - |
| All Funds | 1,666 | - | - | - | - | - |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | 882,778 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,419 | - | - | - | - | - |
| All Funds | 884,197 | - | - | - | - | - |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 271,684 | - | - | - | - | - |
| 3400 Other Funds Ltd | 52,613 | - | - | - | - | - |
| All Funds | 324,297 | - | - | - | - | - |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | 399,446 | - | - | - | - | - |
| 3400 Other Funds Ltd | (187) | - | - | - | - | - |
| All Funds | 399,259 | - | - | - | - | - |
| **3240 Unemployment Assessments** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 567 | - | - | - | - | - |
| 3400 Other Funds Ltd | 120 | - | - | - | - | - |
| All Funds | 687 | - | - | - | - | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 1,919 | - | - | - | - | - |
| 3400 Other Funds Ltd | (2) | - | - | - | - | - |
| All Funds | 1,917 | - | - | - | - | - |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | 26,866 | - | - | - | - | - |
| 3400 Other Funds Ltd | 5,191 | - | - | - | - | - |
| All Funds | 32,057 | - | - | - | - | - |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 1,150,820 | - | - | - | - | - |
| 3400 Other Funds Ltd | (1,231) | - | - | - | - | - |
| All Funds | 1,149,589 | - | - | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | 2,735,748 | - | - | - | - | - |
| 3400 Other Funds Ltd | 57,921 | - | - | - | - | - |
| **TOTAL OTHER PAYROLL EXPENSES** | **$2,793,669** | **-** | **-** | **-** | **-** | **-** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 6,988,815 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,151,638 | - | - | - | - | - |
| **TOTAL PERSONAL SERVICES** | **$8,140,453** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | 9,133 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,480 | - | - | - | - | - |
| All Funds | 10,613 | - | - | - | - | - |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 8,692 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,468 | - | - | - | - | - |
| All Funds | 10,160 | - | - | - | - | - |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 58,345 | - | - | - | - | - |
| 3400 Other Funds Ltd | 9,406 | - | - | - | - | - |
| All Funds | 67,751 | - | - | - | - | - |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 214,461 | - | - | - | - | - |
| 3400 Other Funds Ltd | 42,416 | - | - | - | - | - |
| All Funds | 256,877 | - | - | - | - | - |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 37,689 | - | - | - | - | - |
| 3400 Other Funds Ltd | 6,271 | - | - | - | - | - |
| All Funds | 43,960 | - | - | - | - | - |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | 707,092 | - | - | - | - | - |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 111,323 | - | - | - | - | - |
| All Funds | 818,415 | - | - | - | - | - |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | 105 | - | - | - | - | - |
| 3400 Other Funds Ltd | 21 | - | - | - | - | - |
| All Funds | 126 | - | - | - | - | - |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | 394,055 | - | - | - | - | - |
| 3400 Other Funds Ltd | 51,870 | - | - | - | - | - |
| All Funds | 445,925 | - | - | - | - | - |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | 108 | - | - | - | - | - |
| 3400 Other Funds Ltd | 18 | - | - | - | - | - |
| All Funds | 126 | - | - | - | - | - |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 1,711 | - | - | - | - | - |
| 3400 Other Funds Ltd | 150 | - | - | - | - | - |
| All Funds | 1,861 | - | - | - | - | - |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 1,680 | - | - | - | - | - |
| 3400 Other Funds Ltd | 311 | - | - | - | - | - |
| All Funds | 1,991 | - | - | - | - | - |
| **4425 Facilities Rental and Taxes** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 2,436 | - | - | - | - | - |
| 3400 Other Funds Ltd | 249 | - | - | - | - | - |
| All Funds | 2,685 | - | - | - | - | - |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | 3,300 | - | - | - | - | - |
| 3400 Other Funds Ltd | 16 | - | - | - | - | - |
| All Funds | 3,316 | - | - | - | - | - |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 82,156 | - | - | - | - | - |
| 3400 Other Funds Ltd | (1,381,941) | - | - | - | - | - |
| All Funds | (1,299,785) | - | - | - | - | - |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | 433 | - | - | - | - | - |
| 3400 Other Funds Ltd | 106 | - | - | - | - | - |
| All Funds | 539 | - | - | - | - | - |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 38,412 | - | - | - | - | - |
| 3400 Other Funds Ltd | 5,198 | - | - | - | - | - |
| All Funds | 43,610 | - | - | - | - | - |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | 1,559,808 | - | - | - | - | - |
| 3400 Other Funds Ltd | (1,151,638) | - | - | - | - | - |
| **TOTAL SERVICES & SUPPLIES** | **$408,170** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 8,548,623 | - | - | - | - | - |
| 3400 Other Funds Ltd | - | - | - | - | - | - |
| **TOTAL EXPENDITURES** | **$8,548,623** | **-** | **-** | **-** | **-** | **-** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (455,115) | - | - | - | - | - |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 40 | - | - | - | - | - |
| **TOTAL AUTHORIZED POSITIONS** | **40** | **-** | **-** | **-** | **-** | **-** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 38.42 | - | - | - | - | - |
| **TOTAL AUTHORIZED FTE** | **38.42** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 7,681,210 | - | - | - | - | - |
| **TAXES** | | | | | | |
| **0105 Personal Income Taxes** | | | | | | |
| 8800 General Fund Revenue | 18,781,067,937 | - | - | - | - | - |
| **0110 Corp Excise and Income Taxes** | | | | | | |
| 8800 General Fund Revenue | 1,663,455,066 | - | - | - | - | - |
| **0130 Other Employer -Employee Taxes** | | | | | | |
| 3400 Other Funds Ltd | 210,512,067 | - | - | - | - | - |
| **0135 Cigarette Taxes** | | | | | | |
| 3400 Other Funds Ltd | 331,569,127 | - | - | - | - | - |
| 8800 General Fund Revenue | 68,475,903 | - | - | - | - | - |
| All Funds | 400,045,030 | - | - | - | - | - |
| **0140 Other Tobacco Products Taxes** | | | | | | |
| 3400 Other Funds Ltd | 55,442,355 | - | - | - | - | - |
| 8800 General Fund Revenue | 63,597,835 | - | - | - | - | - |
| All Funds | 119,040,190 | - | - | - | - | - |
| **0142 Marijuana Taxes** | | | | | | |
| 3400 Other Funds Ltd | 256,243,251 | - | - | - | - | - |
| **0145 Amusement Taxes** | | | | | | |
| 8800 General Fund Revenue | 1,681,833 | - | - | - | - | - |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **0155 Inheritance Taxes** | | | | | | |
| 8800 General Fund Revenue | 381,187,043 | - | - | - | - | - |
| **0160 Eastern Oregon Severance Taxes** | | | | | | |
| 8800 General Fund Revenue | 5,428 | - | - | - | - | - |
| **0162 Western Oregon Severance Taxes** | | | | | | |
| 8800 General Fund Revenue | 295,827 | - | - | - | - | - |
| **0185 Privilege Taxes** | | | | | | |
| 3400 Other Funds Ltd | 22,475,878 | - | - | - | - | - |
| **0195 Other Taxes** | | | | | | |
| 3400 Other Funds Ltd | 609,139 | - | - | - | - | - |
| **TAXES** | | | | | | |
| 3400 Other Funds Ltd | 876,851,817 | - | - | - | - | - |
| 8800 General Fund Revenue | 20,959,766,872 | - | - | - | - | - |
| **TOTAL TAXES** | **$21,836,618,689** | **-** | **-** | **-** | **-** | **-** |
| **FINES, RENTS AND ROYALTIES** | | | | | | |
| **0505 Fines and Forfeitures** | | | | | | |
| 3400 Other Funds Ltd | 28,560,094 | - | - | - | - | - |
| **OTHER** | | | | | | |
| **0975 Other Revenues** | | | | | | |
| 3400 Other Funds Ltd | 18,590,205 | - | - | - | - | - |
| 8800 General Fund Revenue | 3,278,543 | - | - | - | - | - |
| All Funds | 21,868,748 | - | - | - | - | - |
| **TRANSFERS IN** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | 4,837,246,973 | - | - | - | - | - |
| **1123 Tsfr From OR Business Development** | | | | | | |
| 3400 Other Funds Ltd | 20,000 | - | - | - | - | - |
| **1198 Tsfr From Judicial Dept** | | | | | | |
| 3400 Other Funds Ltd | 89,097,195 | - | - | - | - | - |
| **TRANSFERS IN** | | | | | | |
| 3400 Other Funds Ltd | 4,926,364,168 | - | - | - | - | - |
| **TOTAL TRANSFERS IN** | **$4,926,364,168** | **-** | **-** | **-** | **-** | **-** |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 7,681,210 | - | - | - | - | - |
| 3400 Other Funds Ltd | 5,850,366,284 | - | - | - | - | - |
| 8800 General Fund Revenue | 20,963,045,415 | - | - | - | - | - |
| **TOTAL REVENUE CATEGORIES** | **$26,821,092,909** | **-** | **-** | **-** | **-** | **-** |
| **TRANSFERS OUT** | | | | | | |
| **2010 Transfer Out - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | (4,837,246,973) | - | - | - | - | - |
| **2060 Transfer to General Fund** | | | | | | |
| 8800 General Fund Revenue | (20,963,045,415) | - | - | - | - | - |
| **2100 Tsfr To Human Svcs, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (2,758,007) | - | - | - | - | - |
| **2107 Tsfr To Administrative Svcs** | | | | | | |
| 3400 Other Funds Ltd | (94,648,341) | - | - | - | - | - |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **2137 Tsfr To Justice, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (21,281,875) | - | - | - | - | - |
| **2141 Tsfr To Lands, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | (23,723) | - | - | - | - | - |
| **2198 Tsfr To Judicial Dept** | | | | | | |
| 3400 Other Funds Ltd | (9,549,866) | - | - | - | - | - |
| **2213 Tsfr To Criminal Justice Comm** | | | | | | |
| 3400 Other Funds Ltd | (1,500,000) | - | - | - | - | - |
| **2248 Tsfr To Military Dept, Or** | | | | | | |
| 3400 Other Funds Ltd | (89,820,504) | - | - | - | - | - |
| **2257 Tsfr To Police, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | (27,039,078) | - | - | - | - | - |
| **2259 Tsfr To Pub Safety Std/Trng** | | | | | | |
| 3400 Other Funds Ltd | (36,516,280) | - | - | - | - | - |
| **2291 Tsfr To Corrections, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (4,257,421) | - | - | - | - | - |
| **2340 Tsfr To Environmental Quality** | | | | | | |
| 3400 Other Funds Ltd | (22,452,505) | - | - | - | - | - |
| **2443 Tsfr To Oregon Health Authority** | | | | | | |
| 3400 Other Funds Ltd | (425,190,417) | - | - | - | - | - |
| **2525 Tsfr To HECC** | | | | | | |
| 3400 Other Funds Ltd | (2,159,205) | - | - | - | - | - |
| **2581 Tsfr To Education, Dept of** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | (90,597,143) | - | - | - | - | - |
| **2629 Tsfr To Forestry, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (15,435,725) | - | - | - | - | - |
| **2635 Tsfr To Fish/Wildlife, Dept of** | | | | | | |
| 3400 Other Funds Ltd | (75,237) | - | - | - | - | - |
| **2730 Tsfr To Transportation, Dept** | | | | | | |
| 3400 Other Funds Ltd | (101,353,443) | - | - | - | - | - |
| **2845 Tsfr To OLCC** | | | | | | |
| 3400 Other Funds Ltd | (6,723,539) | - | - | - | - | - |
| **2914 Tsfr To Housing and Com Svcs** | | | | | | |
| 3400 Other Funds Ltd | (53,119,771) | - | - | - | - | - |
| **TRANSFERS OUT** | | | | | | |
| 3400 Other Funds Ltd | (5,841,749,053) | - | - | - | - | - |
| 8800 General Fund Revenue | (20,963,045,415) | - | - | - | - | - |
| **TOTAL TRANSFERS OUT** | **($26,804,794,468)** | **-** | **-** | **-** | **-** | **-** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 7,681,210 | - | - | - | - | - |
| 3400 Other Funds Ltd | 8,617,231 | - | - | - | - | - |
| **TOTAL AVAILABLE REVENUES** | **$16,298,441** | **-** | **-** | **-** | **-** | **-** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 1,757,199 | - | - | - | - | - |
| 3400 Other Funds Ltd | 2,796,653 | - | - | - | - | - |
| All Funds | 4,553,852 | - | - | - | - | - |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 654 | - | - | - | - | - |
| 3400 Other Funds Ltd | 853 | - | - | - | - | - |
| All Funds | 1,507 | - | - | - | - | - |
| **3180 Shift Differential** | | | | | | |
| 3400 Other Funds Ltd | 7 | - | - | - | - | - |
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | 35,436 | - | - | - | - | - |
| 3400 Other Funds Ltd | 8,845 | - | - | - | - | - |
| All Funds | 44,281 | - | - | - | - | - |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 1,793,289 | - | - | - | - | - |
| 3400 Other Funds Ltd | 2,806,358 | - | - | - | - | - |
| **TOTAL SALARIES & WAGES** | **$4,599,647** | **-** | **-** | **-** | **-** | **-** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | 1,276 | - | - | - | - | - |
| 3400 Other Funds Ltd | 146 | - | - | - | - | - |
| All Funds | 1,422 | - | - | - | - | - |
| **3220 Public Employees' Retire Cont** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 471,917 | - | - | - | - | - |
| 3400 Other Funds Ltd | 31,768 | - | - | - | - | - |
| All Funds | 503,685 | - | - | - | - | - |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 140,597 | - | - | - | - | - |
| 3400 Other Funds Ltd | 110,103 | - | - | - | - | - |
| All Funds | 250,700 | - | - | - | - | - |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | 258,771 | - | - | - | - | - |
| 3400 Other Funds Ltd | 21,854 | - | - | - | - | - |
| All Funds | 280,625 | - | - | - | - | - |
| **3240 Unemployment Assessments** | | | | | | |
| 3400 Other Funds Ltd | 481 | - | - | - | - | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 1,169 | - | - | - | - | - |
| 3400 Other Funds Ltd | 170 | - | - | - | - | - |
| All Funds | 1,339 | - | - | - | - | - |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | (128,655) | - | - | - | - | - |
| 3400 Other Funds Ltd | 153,592 | - | - | - | - | - |
| All Funds | 24,937 | - | - | - | - | - |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 818,205 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 91,151 | - | - | - | - | - |
| All Funds | 909,356 | - | - | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | 1,563,280 | - | - | - | - | - |
| 3400 Other Funds Ltd | 409,265 | - | - | - | - | - |
| **TOTAL OTHER PAYROLL EXPENSES** | **$1,972,545** | **-** | **-** | **-** | **-** | **-** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 3,356,569 | - | - | - | - | - |
| 3400 Other Funds Ltd | 3,215,623 | - | - | - | - | - |
| **TOTAL PERSONAL SERVICES** | **$6,572,192** | **-** | **-** | **-** | **-** | **-** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | 94,095 | - | - | - | - | - |
| 3400 Other Funds Ltd | 18,221 | - | - | - | - | - |
| All Funds | 112,316 | - | - | - | - | - |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 2,019 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,398 | - | - | - | - | - |
| All Funds | 3,417 | - | - | - | - | - |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 68,902 | - | - | - | - | - |
| 3400 Other Funds Ltd | 14,930 | - | - | - | - | - |
| All Funds | 83,832 | - | - | - | - | - |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 2,509,766 | - | - | - | - | - |
| 3400 Other Funds Ltd | 2,612,114 | - | - | - | - | - |
| All Funds | 5,121,880 | - | - | - | - | - |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 16,506 | - | - | - | - | - |
| 3400 Other Funds Ltd | 16,154 | - | - | - | - | - |
| All Funds | 32,660 | - | - | - | - | - |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | (78,312) | - | - | - | - | - |
| 3400 Other Funds Ltd | 89,817 | - | - | - | - | - |
| All Funds | 11,505 | - | - | - | - | - |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | 6,325 | - | - | - | - | - |
| 3400 Other Funds Ltd | 7,978 | - | - | - | - | - |
| All Funds | 14,303 | - | - | - | - | - |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | 123 | - | - | - | - | - |
| 3400 Other Funds Ltd | 11 | - | - | - | - | - |
| All Funds | 134 | - | - | - | - | - |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | 91,292 | - | - | - | - | - |
| 3400 Other Funds Ltd | 527,205 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| All Funds | 618,497 | - | - | - | - | - |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | 50,001 | - | - | - | - | - |
| 3400 Other Funds Ltd | (95,377) | - | - | - | - | - |
| All Funds | (45,376) | - | - | - | - | - |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | 64,557 | - | - | - | - | - |
| 3400 Other Funds Ltd | 101,269 | - | - | - | - | - |
| All Funds | 165,826 | - | - | - | - | - |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 4,516 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,550 | - | - | - | - | - |
| All Funds | 6,066 | - | - | - | - | - |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 10,784 | - | - | - | - | - |
| 3400 Other Funds Ltd | 468 | - | - | - | - | - |
| All Funds | 11,252 | - | - | - | - | - |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | 147,155 | - | - | - | - | - |
| 3400 Other Funds Ltd | 33,650 | - | - | - | - | - |
| All Funds | 180,805 | - | - | - | - | - |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | 180 | - | - | - | - | - |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 1,473,281 | - | - | - | - | - |
| All Funds | 1,473,461 | - | - | - | - | - |
| **4575 Agency Program Related S and S** | | | | | | |
| 3400 Other Funds Ltd | 1,910 | - | - | - | - | - |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 317,934 | - | - | - | - | - |
| 3400 Other Funds Ltd | 449,601 | - | - | - | - | - |
| All Funds | 767,535 | - | - | - | - | - |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | 1,835 | - | - | - | - | - |
| 3400 Other Funds Ltd | 7,542 | - | - | - | - | - |
| All Funds | 9,377 | - | - | - | - | - |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 50,849 | - | - | - | - | - |
| 3400 Other Funds Ltd | 17,381 | - | - | - | - | - |
| All Funds | 68,230 | - | - | - | - | - |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | 3,358,527 | - | - | - | - | - |
| 3400 Other Funds Ltd | 5,279,103 | - | - | - | - | - |
| **TOTAL SERVICES & SUPPLIES** | **$8,637,630** | **-** | **-** | **-** | **-** | **-** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 3400 Other Funds Ltd | 45 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **5900 Other Capital Outlay** | | | | | | |
| 3400 Other Funds Ltd | 122,460 | - | - | - | - | - |
| **CAPITAL OUTLAY** | | | | | | |
| 3400 Other Funds Ltd | 122,505 | - | - | - | - | - |
| **TOTAL CAPITAL OUTLAY** | **$122,505** | **-** | **-** | **-** | **-** | **-** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 6,715,096 | - | - | - | - | - |
| 3400 Other Funds Ltd | 8,617,231 | - | - | - | - | - |
| **TOTAL EXPENDITURES** | **$15,332,327** | **-** | **-** | **-** | **-** | **-** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (966,114) | - | - | - | - | - |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 18 | - | - | - | - | - |
| **TOTAL AUTHORIZED POSITIONS** | **18** | **-** | **-** | **-** | **-** | **-** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 17.08 | - | - | - | - | - |
| **TOTAL AUTHORIZED FTE** | **17.08** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 8000 General Fund | (8,317,374) | - | - | - | - | - |
| 3400 Other Funds Ltd | 128,244,799 | - | - | - | - | - |
| All Funds | 119,927,425 | - | - | - | - | - |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 8000 General Fund | 8,317,374 | - | - | - | - | - |
| 3400 Other Funds Ltd | (10,510,775) | - | - | - | - | - |
| All Funds | (2,193,401) | - | - | - | - | - |
| **BEGINNING BALANCE** | | | | | | |
| 8000 General Fund | - | - | - | - | - | - |
| 3400 Other Funds Ltd | 117,734,024 | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE** | **$117,734,024** | **-** | **-** | **-** | **-** | **-** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 49,913,460 | 28,515,247 | 28,515,247 | 33,450,691 | 31,177,232 | 32,199,466 |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | 7,592,490 | 7,592,490 | 8,502,153 | 8,021,577 | 8,297,353 |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 49,913,460 | 28,515,247 | 28,515,247 | 33,450,691 | 31,177,232 | 32,199,466 |
| 3400 Other Funds Ltd | - | 7,592,490 | 7,592,490 | 8,502,153 | 8,021,577 | 8,297,353 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE CATEGORIES** | **$49,913,460** | **$36,107,737** | **$36,107,737** | **$41,952,844** | **$39,198,809** | **$40,496,819** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 49,913,460 | 28,515,247 | 28,515,247 | 33,450,691 | 31,177,232 | 32,199,466 |
| 3400 Other Funds Ltd | 117,734,024 | 7,592,490 | 7,592,490 | 8,502,153 | 8,021,577 | 8,297,353 |
| **TOTAL AVAILABLE REVENUES** | **$167,647,484** | **$36,107,737** | **$36,107,737** | **$41,952,844** | **$39,198,809** | **$40,496,819** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | 16,155,626 | 9,608,583 | 9,608,583 | 10,732,819 | 10,638,810 | 10,705,378 |
| 3400 Other Funds Ltd | 4,170,668 | 1,015,257 | 1,015,257 | 1,134,131 | 1,123,686 | 1,203,918 |
| All Funds | 20,326,294 | 10,623,840 | 10,623,840 | 11,866,950 | 11,762,496 | 11,909,296 |
| **3160 Temporary Appointments** | | | | | | |
| 8000 General Fund | 171,811 | 27,808 | 27,808 | 29,004 | 29,004 | 29,004 |
| 3400 Other Funds Ltd | - | 78,199 | 78,199 | 81,562 | 81,562 | 81,562 |
| All Funds | 171,811 | 106,007 | 106,007 | 110,566 | 110,566 | 110,566 |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 49,802 | 41,555 | 41,555 | 43,342 | 43,342 | 43,342 |
| 3400 Other Funds Ltd | (243) | - | - | - | - | - |
| All Funds | 49,559 | 41,555 | 41,555 | 43,342 | 43,342 | 43,342 |
| **3180 Shift Differential** | | | | | | |
| 8000 General Fund | 2,675 | 28,376 | 28,376 | 29,596 | 29,596 | 29,596 |
| 3400 Other Funds Ltd | 2 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| All Funds | 2,677 | 28,376 | 28,376 | 29,596 | 29,596 | 29,596 |
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | 334,529 | 206,175 | 206,175 | 215,041 | 215,041 | 215,041 |
| 3400 Other Funds Ltd | (2,727) | 21,260 | 21,260 | 22,174 | 22,174 | 22,174 |
| All Funds | 331,802 | 227,435 | 227,435 | 237,215 | 237,215 | 237,215 |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 16,714,443 | 9,912,497 | 9,912,497 | 11,049,802 | 10,955,793 | 11,022,361 |
| 3400 Other Funds Ltd | 4,167,700 | 1,114,716 | 1,114,716 | 1,237,867 | 1,227,422 | 1,307,654 |
| **TOTAL SALARIES & WAGES** | **$20,882,143** | **$11,027,213** | **$11,027,213** | **$12,287,669** | **$12,183,215** | **$12,330,015** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | 9,661 | 3,869 | 3,869 | 3,742 | 3,697 | 3,708 |
| 3400 Other Funds Ltd | (55) | 401 | 401 | 402 | 397 | 429 |
| All Funds | 9,606 | 4,270 | 4,270 | 4,144 | 4,094 | 4,137 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | 2,967,883 | 1,677,425 | 1,677,425 | 1,887,861 | 1,871,757 | 1,883,158 |
| 3400 Other Funds Ltd | (13,145) | 175,905 | 175,905 | 198,081 | 196,292 | 210,036 |
| All Funds | 2,954,738 | 1,853,330 | 1,853,330 | 2,085,942 | 2,068,049 | 2,093,194 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 1,009,913 | 578,627 | 578,627 | 625,131 | 625,131 | 625,131 |
| 3400 Other Funds Ltd | 163,611 | 66,529 | 66,529 | 65,271 | 65,271 | 65,271 |
| All Funds | 1,173,524 | 645,156 | 645,156 | 690,402 | 690,402 | 690,402 |
| **3230 Social Security Taxes** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 1,609,464 | 750,377 | 750,377 | 832,491 | 825,299 | 830,392 |
| 3400 Other Funds Ltd | (9,684) | 84,523 | 84,523 | 93,426 | 92,627 | 98,764 |
| All Funds | 1,599,780 | 834,900 | 834,900 | 925,917 | 917,926 | 929,156 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | 56,045 | 61,613 | 61,613 | 74,795 | 74,795 | 74,795 |
| 3400 Other Funds Ltd | 4,224 | 1,052 | 1,052 | 43,891 | 43,891 | 43,891 |
| All Funds | 60,269 | 62,665 | 62,665 | 118,686 | 118,686 | 118,686 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 8,488 | 3,721 | 3,721 | 2,964 | 2,928 | 2,936 |
| 3400 Other Funds Ltd | (50) | 397 | 397 | 324 | 320 | 345 |
| All Funds | 8,438 | 4,118 | 4,118 | 3,288 | 3,248 | 3,281 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | 109,849 | 60,206 | 60,206 | 64,999 | 64,999 | 64,999 |
| 3400 Other Funds Ltd | 17,882 | 6,751 | 6,751 | 7,256 | 7,256 | 7,256 |
| All Funds | 127,731 | 66,957 | 66,957 | 72,255 | 72,255 | 72,255 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 5,431,004 | 2,265,647 | 2,265,647 | 2,476,828 | 2,446,720 | 2,452,613 |
| 3400 Other Funds Ltd | (33,478) | 232,417 | 232,417 | 256,760 | 253,415 | 274,603 |
| All Funds | 5,397,526 | 2,498,064 | 2,498,064 | 2,733,588 | 2,700,135 | 2,727,216 |
| **3280 Other OPE** | | | | | | |
| 8000 General Fund | (313) | 10,532 | 10,532 | - | - | - |
| 3400 Other Funds Ltd | 532 | 42,793 | 42,793 | - | - | - |
| All Funds | 219 | 53,325 | 53,325 | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | 11,201,994 | 5,412,017 | 5,412,017 | 5,968,811 | 5,915,326 | 5,937,732 |
| 3400 Other Funds Ltd | 129,837 | 610,768 | 610,768 | 665,411 | 659,469 | 700,595 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$11,331,831** | **$6,022,785** | **$6,022,785** | **$6,634,222** | **$6,574,795** | **$6,638,327** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (217,177) | (217,177) | (76,608) | (532,375) | (76,608) |
| 3400 Other Funds Ltd | - | (24,211) | (24,211) | (19,152) | (59,658) | (19,152) |
| All Funds | - | (241,388) | (241,388) | (95,760) | (592,033) | (95,760) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (84,007) | (84,007) | - | 1 | 48,934 |
| 3400 Other Funds Ltd | - | (8,331) | (8,331) | - | (1) | (1,228) |
| All Funds | - | (92,338) | (92,338) | - | - | 47,706 |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (301,184) | (301,184) | (76,608) | (532,374) | (27,674) |
| 3400 Other Funds Ltd | - | (32,542) | (32,542) | (19,152) | (59,659) | (20,380) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($333,726)** | **($333,726)** | **($95,760)** | **($592,033)** | **($48,054)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 27,916,437 | 15,023,330 | 15,023,330 | 16,942,005 | 16,338,745 | 16,932,419 |
| 3400 Other Funds Ltd | 4,297,537 | 1,692,942 | 1,692,942 | 1,884,126 | 1,827,232 | 1,987,869 |
| **TOTAL PERSONAL SERVICES** | **$32,213,974** | **$16,716,272** | **$16,716,272** | **$18,826,131** | **$18,165,977** | **$18,920,288** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 4,146 | 127,365 | 127,365 | 136,787 | 131,220 | 120,900 |
| 3400 Other Funds Ltd | 190 | 23,272 | 23,272 | 25,407 | 24,367 | 22,004 |
| All Funds | 4,336 | 150,637 | 150,637 | 162,194 | 155,587 | 142,904 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 23,931 | 3,325 | 3,325 | 11,029 | 10,575 | 11,029 |
| 3400 Other Funds Ltd | 2,480 | 2,764 | 2,764 | 5,751 | 5,514 | 5,751 |
| All Funds | 26,411 | 6,089 | 6,089 | 16,780 | 16,089 | 16,780 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 257,542 | 207,094 | 207,094 | 148,714 | 136,740 | 146,074 |
| 3400 Other Funds Ltd | 41,675 | 47,108 | 47,108 | 29,384 | 27,485 | 30,424 |
| All Funds | 299,217 | 254,202 | 254,202 | 178,098 | 164,225 | 176,498 |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 649,635 | 1,406,695 | 1,406,695 | 1,407,323 | 1,276,013 | 1,307,305 |
| 3400 Other Funds Ltd | 104,217 | 885,874 | 885,874 | 921,139 | 865,116 | 897,781 |
| All Funds | 753,852 | 2,292,569 | 2,292,569 | 2,328,462 | 2,141,129 | 2,205,086 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 330,889 | 322,363 | 322,363 | 348,990 | 331,645 | 344,205 |
| 3400 Other Funds Ltd | 45,126 | 68,432 | 68,432 | 73,339 | 69,468 | 75,224 |
| All Funds | 376,015 | 390,795 | 390,795 | 422,329 | 401,113 | 419,429 |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | 7,115,319 | 7,059,868 | 7,059,868 | 9,039,408 | 7,836,777 | 8,283,099 |
| 3400 Other Funds Ltd | 1,413,604 | 1,385,274 | 1,385,274 | 1,598,393 | 1,386,164 | 1,464,927 |
| All Funds | 8,528,923 | 8,445,142 | 8,445,142 | 10,637,801 | 9,222,941 | 9,748,026 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | 3,290,339 | 57,607 | 57,607 | 45,191 | 43,419 | 44,187 |
| 3400 Other Funds Ltd | 448,403 | 7,159 | 7,159 | 7,539 | 7,238 | 7,934 |
| All Funds | 3,738,742 | 64,766 | 64,766 | 52,730 | 50,657 | 52,121 |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | 776 | 6,409 | 6,409 | 6,684 | 6,409 | 6,684 |
| 3400 Other Funds Ltd | 69 | 790 | 790 | 824 | 790 | 824 |
| All Funds | 845 | 7,199 | 7,199 | 7,508 | 7,199 | 7,508 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | 3,514,652 | 251,919 | 251,919 | 340,992 | 326,633 | 340,992 |
| 3400 Other Funds Ltd | 556,597 | 22,043 | 22,043 | 33,315 | 32,059 | 33,315 |
| All Funds | 4,071,249 | 273,962 | 273,962 | 374,307 | 358,692 | 374,307 |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | 1,324,109 | - | - | 40,000 | 40,000 | 40,000 |
| 3400 Other Funds Ltd | 165,294 | - | - | 2,592 | 2,592 | 2,592 |
| All Funds | 1,489,403 | - | - | 42,592 | 42,592 | 42,592 |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | - | 139,867 | 139,867 | 167,043 | 157,171 | 157,739 |
| 3400 Other Funds Ltd | (589) | - | - | - | - | - |
| All Funds | (589) | 139,867 | 139,867 | 167,043 | 157,171 | 157,739 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 3,515 | 6,835 | 6,835 | 7,129 | 6,835 | 7,129 |
| 3400 Other Funds Ltd | 625 | 4,181 | 4,181 | 4,361 | 4,181 | 4,361 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | 4,140 | 11,016 | 11,016 | 11,490 | 11,016 | 11,490 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 547 | 66,398 | 66,398 | 58,333 | 55,928 | 58,333 |
| 3400 Other Funds Ltd | 109 | 5,789 | 5,789 | 4,902 | 4,700 | 4,902 |
| All Funds | 656 | 72,187 | 72,187 | 63,235 | 60,628 | 63,235 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | 5,537,143 | 3,397,425 | 3,397,425 | 4,194,167 | 3,970,972 | 3,860,647 |
| 3400 Other Funds Ltd | 972,497 | 1,696,456 | 1,696,456 | 2,070,830 | 2,005,983 | 1,911,845 |
| All Funds | 6,509,640 | 5,093,881 | 5,093,881 | 6,264,997 | 5,976,955 | 5,772,492 |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | 14,505 | 143,659 | 143,659 | 149,837 | 125,417 | 150,085 |
| 3400 Other Funds Ltd | (679,668) | 30,932 | 30,932 | 32,262 | 26,394 | 32,354 |
| All Funds | (665,163) | 174,591 | 174,591 | 182,099 | 151,811 | 182,439 |
| **4575 Agency Program Related S and S** | | | | | | |
| 8000 General Fund | 65 | - | - | - | - | - |
| 3400 Other Funds Ltd | 9 | - | - | - | - | - |
| All Funds | 74 | - | - | - | - | - |
| **4600 Intra-agency Charges** | | | | | | |
| 8000 General Fund | - | - | - | 29,783 | 29,355 | 29,783 |
| 3400 Other Funds Ltd | - | - | - | 3,332 | 3,285 | 3,332 |
| All Funds | - | - | - | 33,115 | 32,640 | 33,115 |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 29,735 | 15,841 | 15,841 | 39,260 | 37,641 | 39,260 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | (2,109,528) | 1,572,908 | 1,572,908 | 1,644,507 | 1,576,708 | 1,644,507 |
| All Funds | (2,079,793) | 1,588,749 | 1,588,749 | 1,683,767 | 1,614,349 | 1,683,767 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | 999 | 132,929 | 132,929 | 140,626 | 134,909 | 139,719 |
| 3400 Other Funds Ltd | (2,240) | 16,856 | 16,856 | 17,800 | 17,076 | 18,158 |
| All Funds | (1,241) | 149,785 | 149,785 | 158,426 | 151,985 | 157,877 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 859,236 | 11,006 | 11,006 | 29,930 | 19,186 | 24,485 |
| 3400 Other Funds Ltd | 102,646 | 612 | 612 | 4,775 | 3,932 | 6,920 |
| All Funds | 961,882 | 11,618 | 11,618 | 34,705 | 23,118 | 31,405 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | 22,957,083 | 13,356,605 | 13,356,605 | 16,341,226 | 14,676,845 | 15,111,655 |
| 3400 Other Funds Ltd | 1,061,516 | 5,770,450 | 5,770,450 | 6,480,452 | 6,063,052 | 6,167,155 |
| **TOTAL SERVICES & SUPPLIES** | **$24,018,599** | **$19,127,055** | **$19,127,055** | **$22,821,678** | **$20,739,897** | **$21,278,810** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | 13,471 | 6,879 | 6,879 | 33,505 | 33,209 | 21,437 |
| 3400 Other Funds Ltd | 1,114 | 29,441 | 29,441 | 33,633 | 31,636 | 38,387 |
| All Funds | 14,585 | 36,320 | 36,320 | 67,138 | 64,845 | 59,824 |
| **5150 Telecommunications Equipment** | | | | | | |
| 8000 General Fund | - | 29,671 | 29,671 | 30,947 | 29,671 | 30,947 |
| 3400 Other Funds Ltd | - | 2,590 | 2,590 | 2,701 | 2,590 | 2,701 |
| All Funds | - | 32,261 | 32,261 | 33,648 | 32,261 | 33,648 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **5550 Data Processing Software** | | | | | | |
| 8000 General Fund | 1 | 4,871 | 4,871 | 5,080 | 4,871 | 5,080 |
| 3400 Other Funds Ltd | (1) | 5,463 | 5,463 | 5,698 | 5,463 | 5,698 |
| All Funds | - | 10,334 | 10,334 | 10,778 | 10,334 | 10,778 |
| **5600 Data Processing Hardware** | | | | | | |
| 8000 General Fund | - | 26,615 | 26,615 | 27,759 | 26,615 | 27,759 |
| 3400 Other Funds Ltd | - | 91,604 | 91,604 | 95,543 | 91,604 | 95,543 |
| All Funds | - | 118,219 | 118,219 | 123,302 | 118,219 | 123,302 |
| **5900 Other Capital Outlay** | | | | | | |
| 8000 General Fund | - | 67,276 | 67,276 | 70,169 | 67,276 | 70,169 |
| 3400 Other Funds Ltd | (61,230) | - | - | - | - | - |
| All Funds | (61,230) | 67,276 | 67,276 | 70,169 | 67,276 | 70,169 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | 13,472 | 135,312 | 135,312 | 167,460 | 161,642 | 155,392 |
| 3400 Other Funds Ltd | (60,117) | 129,098 | 129,098 | 137,575 | 131,293 | 142,329 |
| **TOTAL CAPITAL OUTLAY** | **($46,645)** | **$264,410** | **$264,410** | **$305,035** | **$292,935** | **$297,721** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 50,886,992 | 28,515,247 | 28,515,247 | 33,450,691 | 31,177,232 | 32,199,466 |
| 3400 Other Funds Ltd | 5,298,936 | 7,592,490 | 7,592,490 | 8,502,153 | 8,021,577 | 8,297,353 |
| **TOTAL EXPENDITURES** | **$56,185,928** | **$36,107,737** | **$36,107,737** | **$41,952,844** | **$39,198,809** | **$40,496,819** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | 973,532 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 112,435,088 | - | - | - | - | - |
| **TOTAL ENDING BALANCE** | **$112,435,088** | **-** | **-** | **-** | **-** | **-** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 276 | 71 | 71 | 72 | 71 | 72 |
| **TOTAL AUTHORIZED POSITIONS** | **276** | **71** | **71** | **72** | **71** | **72** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 198.13 | 71.00 | 71.00 | 71.52 | 70.64 | 71.33 |
| **TOTAL AUTHORIZED FTE** | **198.13** | **71.00** | **71.00** | **71.52** | **70.64** | **71.33** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 8000 General Fund | (3) | - | - | - | - | - |
| 3400 Other Funds Ltd | - | 964,844 | 964,844 | 964,844 | 964,844 | 964,844 |
| All Funds | (3) | 964,844 | 964,844 | 964,844 | 964,844 | 964,844 |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 8000 General Fund | 3 | - | - | - | - | - |
| **BEGINNING BALANCE** | | | | | | |
| 8000 General Fund | - | - | - | - | - | - |
| 3400 Other Funds Ltd | - | 964,844 | 964,844 | 964,844 | 964,844 | 964,844 |
| **TOTAL BEGINNING BALANCE** | **-** | **$964,844** | **$964,844** | **$964,844** | **$964,844** | **$964,844** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 15,544,368 | 17,608,206 | 17,608,206 | 19,253,100 | 19,078,268 | 42,335,705 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 6,351,088 | - | - | - | - | - |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | 43,752,297 | 43,752,297 | 45,579,299 | 45,431,066 | 45,573,683 |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 15,544,368 | 17,608,206 | 17,608,206 | 19,253,100 | 19,078,268 | 42,335,705 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 6,351,088 | 43,752,297 | 43,752,297 | 45,579,299 | 45,431,066 | 45,573,683 |
| **TOTAL REVENUE CATEGORIES** | **$21,895,456** | **$61,360,503** | **$61,360,503** | **$64,832,399** | **$64,509,334** | **$87,909,388** |
| **TRANSFERS OUT** | | | | | | |
| **2080 Transfer to Counties** | | | | | | |
| 3400 Other Funds Ltd | 35,111,293 | - | - | - | - | - |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 15,544,368 | 17,608,206 | 17,608,206 | 19,253,100 | 19,078,268 | 42,335,705 |
| 3400 Other Funds Ltd | 41,462,381 | 44,717,141 | 44,717,141 | 46,544,143 | 46,395,910 | 46,538,527 |
| **TOTAL AVAILABLE REVENUES** | **$57,006,749** | **$62,325,347** | **$62,325,347** | **$65,797,243** | **$65,474,178** | **$88,874,232** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | 6,761,768 | 9,725,277 | 9,725,277 | 10,353,720 | 10,353,720 | 10,353,720 |
| 3400 Other Funds Ltd | 3,691,588 | 2,703,531 | 2,703,531 | 2,844,882 | 2,844,882 | 2,844,882 |
| All Funds | 10,453,356 | 12,428,808 | 12,428,808 | 13,198,602 | 13,198,602 | 13,198,602 |
| **3160 Temporary Appointments** | | | | | | |
| 8000 General Fund | - | 20,777 | 20,777 | 21,670 | 21,670 | 21,670 |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 2,007 | 11,446 | 11,446 | 11,938 | 11,938 | 11,938 |
| **3180 Shift Differential** | | | | | | |
| 8000 General Fund | - | 1,565 | 1,565 | 1,632 | 1,632 | 1,632 |
| **3190 All Other Differential** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 59,538 | 34,071 | 34,071 | 35,536 | 35,536 | 35,536 |
| 3400 Other Funds Ltd | 8 | - | - | - | - | - |
| All Funds | 59,546 | 34,071 | 34,071 | 35,536 | 35,536 | 35,536 |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 6,823,313 | 9,793,136 | 9,793,136 | 10,424,496 | 10,424,496 | 10,424,496 |
| 3400 Other Funds Ltd | 3,691,596 | 2,703,531 | 2,703,531 | 2,844,882 | 2,844,882 | 2,844,882 |
| **TOTAL SALARIES & WAGES** | **$10,514,909** | **$12,496,667** | **$12,496,667** | **$13,269,378** | **$13,269,378** | **$13,269,378** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | 2,043 | 3,850 | 3,850 | 3,600 | 3,600 | 3,600 |
| 3400 Other Funds Ltd | (2) | 1,037 | 1,037 | 996 | 996 | 996 |
| All Funds | 2,041 | 4,887 | 4,887 | 4,596 | 4,596 | 4,596 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | 1,715,414 | 1,658,367 | 1,658,367 | 1,782,009 | 1,782,009 | 1,782,009 |
| 3400 Other Funds Ltd | (248) | 458,795 | 458,795 | 487,331 | 487,331 | 487,331 |
| All Funds | 1,715,166 | 2,117,162 | 2,117,162 | 2,269,340 | 2,269,340 | 2,269,340 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 508,471 | 500,402 | 500,402 | 602,456 | 602,456 | 602,456 |
| 3400 Other Funds Ltd | 154,816 | 182,269 | 182,269 | 164,787 | 164,787 | 164,787 |
| All Funds | 663,287 | 682,671 | 682,671 | 767,243 | 767,243 | 767,243 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | 873,203 | 749,102 | 749,102 | 796,373 | 796,373 | 796,373 |
| 3400 Other Funds Ltd | (580) | 206,821 | 206,821 | 217,513 | 217,513 | 217,513 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | 872,623 | 955,923 | 955,923 | 1,013,886 | 1,013,886 | 1,013,886 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | 1 | 18,906 | 18,906 | 21,597 | 21,597 | 21,597 |
| 3400 Other Funds Ltd | - | 1,366 | 1,366 | 1,455 | 1,455 | 1,455 |
| All Funds | 1 | 20,272 | 20,272 | 23,052 | 23,052 | 23,052 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 3,643 | 3,652 | 3,652 | 2,858 | 2,858 | 2,858 |
| 3400 Other Funds Ltd | (2) | 996 | 996 | 787 | 787 | 787 |
| All Funds | 3,641 | 4,648 | 4,648 | 3,645 | 3,645 | 3,645 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | 1,552 | 53,393 | 53,393 | 62,547 | 62,547 | 62,547 |
| 3400 Other Funds Ltd | 15,163 | 19,403 | 19,403 | 17,069 | 17,069 | 17,069 |
| All Funds | 16,715 | 72,796 | 72,796 | 79,616 | 79,616 | 79,616 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 2,654,622 | 2,214,458 | 2,214,458 | 2,372,844 | 2,372,844 | 2,372,844 |
| 3400 Other Funds Ltd | (1,838) | 604,660 | 604,660 | 657,042 | 657,042 | 657,042 |
| All Funds | 2,652,784 | 2,819,118 | 2,819,118 | 3,029,886 | 3,029,886 | 3,029,886 |
| **3280 Other OPE** | | | | | | |
| 8000 General Fund | (43,174) | 1,878 | 1,878 | - | - | - |
| 3400 Other Funds Ltd | 45,428 | 30 | 30 | - | - | - |
| All Funds | 2,254 | 1,908 | 1,908 | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | 5,715,775 | 5,204,008 | 5,204,008 | 5,644,284 | 5,644,284 | 5,644,284 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 212,737 | 1,475,377 | 1,475,377 | 1,546,980 | 1,546,980 | 1,546,980 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$5,928,512** | **$6,679,385** | **$6,679,385** | **$7,191,264** | **$7,191,264** | **$7,191,264** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (127,242) | (127,242) | (21,888) | (21,888) | (21,888) |
| 3400 Other Funds Ltd | - | (48,313) | (48,313) | (5,472) | (5,472) | (5,472) |
| All Funds | - | (175,555) | (175,555) | (27,360) | (27,360) | (27,360) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (84,905) | (84,905) | - | - | - |
| 3400 Other Funds Ltd | - | 14,186 | 14,186 | - | - | - |
| All Funds | - | (70,719) | (70,719) | - | - | - |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (212,147) | (212,147) | (21,888) | (21,888) | (21,888) |
| 3400 Other Funds Ltd | - | (34,127) | (34,127) | (5,472) | (5,472) | (5,472) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($246,274)** | **($246,274)** | **($27,360)** | **($27,360)** | **($27,360)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 12,539,088 | 14,784,997 | 14,784,997 | 16,046,892 | 16,046,892 | 16,046,892 |
| 3400 Other Funds Ltd | 3,904,333 | 4,144,781 | 4,144,781 | 4,386,390 | 4,386,390 | 4,386,390 |
| **TOTAL PERSONAL SERVICES** | **$16,443,421** | **$18,929,778** | **$18,929,778** | **$20,433,282** | **$20,433,282** | **$20,433,282** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | 17,990 | 92,654 | 92,654 | 76,822 | 73,654 | 76,822 |
| 3400 Other Funds Ltd | 30,417 | 34,611 | 34,611 | 32,043 | 30,761 | 32,043 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| All Funds | 48,407 | 127,265 | 127,265 | 108,865 | 104,415 | 108,865 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 11,917 | 51,373 | 51,373 | 52,539 | 50,373 | 52,539 |
| 3400 Other Funds Ltd | 1,192 | 8,087 | 8,087 | 5,525 | 5,297 | 5,525 |
| All Funds | 13,109 | 59,460 | 59,460 | 58,064 | 55,670 | 58,064 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 61,172 | 144,883 | 144,883 | 151,113 | 144,883 | 151,113 |
| 3400 Other Funds Ltd | 25,367 | 65,377 | 65,377 | 67,842 | 65,045 | 67,842 |
| All Funds | 86,539 | 210,260 | 210,260 | 218,955 | 209,928 | 218,955 |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 122,266 | 126,447 | 126,447 | 120,770 | 112,397 | 114,760 |
| 3400 Other Funds Ltd | 23,114 | 47,837 | 47,837 | 49,894 | 46,644 | 47,782 |
| All Funds | 145,380 | 174,284 | 174,284 | 170,664 | 159,041 | 162,542 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 55,728 | 106,417 | 106,417 | 110,993 | 106,417 | 110,993 |
| 3400 Other Funds Ltd | 20,908 | 11,771 | 11,771 | 12,276 | 11,771 | 12,276 |
| All Funds | 76,636 | 118,188 | 118,188 | 123,269 | 118,188 | 123,269 |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | 38,000 | - | - | - | - | - |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | 10,289 | 3,230 | 3,230 | 3,369 | 3,230 | 3,369 |
| 3400 Other Funds Ltd | 13,189 | 1,077 | 1,077 | 1,123 | 1,077 | 1,123 |
| All Funds | 23,478 | 4,307 | 4,307 | 4,492 | 4,307 | 4,492 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | 627 | 78,176 | 78,176 | 7,712 | 7,394 | 7,712 |
| 3400 Other Funds Ltd | 236 | 29,177 | 29,177 | 4,683 | 4,498 | 4,683 |
| All Funds | 863 | 107,353 | 107,353 | 12,395 | 11,892 | 12,395 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | 357,752 | 308,184 | 308,184 | 325,750 | 308,184 | 325,750 |
| 3400 Other Funds Ltd | 1,131,893 | 1,326,588 | 1,326,588 | 1,402,204 | 1,326,588 | 1,402,204 |
| All Funds | 1,489,645 | 1,634,772 | 1,634,772 | 1,727,954 | 1,634,772 | 1,727,954 |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | 219 | - | - | - | - | - |
| 3400 Other Funds Ltd | 35 | - | - | - | - | - |
| All Funds | 254 | - | - | - | - | - |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | 2,156,884 | 1,674,389 | 1,674,389 | 1,999,723 | 1,881,539 | 1,888,338 |
| 3400 Other Funds Ltd | 4,599 | 195,024 | 195,024 | 62,917 | 59,199 | 59,413 |
| All Funds | 2,161,483 | 1,869,413 | 1,869,413 | 2,062,640 | 1,940,738 | 1,947,751 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 209 | 26,026 | 26,026 | 12,208 | 11,705 | 12,208 |
| 3400 Other Funds Ltd | 108 | 10,697 | 10,697 | 7,842 | 7,518 | 7,842 |
| All Funds | 317 | 36,723 | 36,723 | 20,050 | 19,223 | 20,050 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 49,649 | 80,418 | 80,418 | 31,725 | 30,418 | 31,725 |
| 3400 Other Funds Ltd | 91,863 | 89,804 | 89,804 | 41,515 | 39,804 | 41,515 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | 141,512 | 170,222 | 170,222 | 73,240 | 70,222 | 73,240 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | 1,887 | 4,174 | 4,174 | 179 | - | 179 |
| 3400 Other Funds Ltd | 6,843 | 50,354 | 50,354 | 52,519 | - | 52,519 |
| All Funds | 8,730 | 54,528 | 54,528 | 52,698 | - | 52,698 |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | - | 9,948 | 9,948 | 10,688 | 10,248 | 10,688 |
| 3400 Other Funds Ltd | - | - | - | 209 | 200 | 209 |
| All Funds | - | 9,948 | 9,948 | 10,897 | 10,448 | 10,897 |
| **4600 Intra-agency Charges** | | | | | | |
| 8000 General Fund | - | - | - | 19,241 | 19,241 | 19,241 |
| 3400 Other Funds Ltd | - | - | - | 5,394 | 5,394 | 5,394 |
| All Funds | - | - | - | 24,635 | 24,635 | 24,635 |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 15,806 | 94,106 | 94,106 | 135,732 | 130,137 | 135,732 |
| 3400 Other Funds Ltd | 309 | 31,113 | 31,113 | 80,310 | 77,000 | 80,310 |
| All Funds | 16,115 | 125,219 | 125,219 | 216,042 | 207,137 | 216,042 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | 380 | 18,723 | 18,723 | 1,323 | 1,268 | 1,323 |
| 3400 Other Funds Ltd | 440 | 8,859 | 8,859 | 84 | 81 | 84 |
| All Funds | 820 | 27,582 | 27,582 | 1,407 | 1,349 | 1,407 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 64,230 | - | - | 142,085 | 136,227 | 142,085 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | (49,655) | - | - | 49,564 | 47,521 | 49,564 |
| All Funds | 14,575 | - | - | 191,649 | 183,748 | 191,649 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | 2,965,005 | 2,819,148 | 2,819,148 | 3,201,972 | 3,027,315 | 3,084,577 |
| 3400 Other Funds Ltd | 1,300,858 | 1,910,376 | 1,910,376 | 1,875,944 | 1,728,398 | 1,870,328 |
| **TOTAL SERVICES & SUPPLIES** | **$4,265,863** | **$4,729,524** | **$4,729,524** | **$5,077,916** | **$4,755,713** | **$4,954,905** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 3400 Other Funds Ltd | - | 12,321 | 12,321 | 12,851 | 12,321 | 12,851 |
| **5150 Telecommunications Equipment** | | | | | | |
| 8000 General Fund | - | 4,061 | 4,061 | 4,236 | 4,061 | 4,236 |
| 3400 Other Funds Ltd | - | 3,656 | 3,656 | 3,813 | 3,656 | 3,813 |
| All Funds | - | 7,717 | 7,717 | 8,049 | 7,717 | 8,049 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | - | 4,061 | 4,061 | 4,236 | 4,061 | 4,236 |
| 3400 Other Funds Ltd | - | 15,977 | 15,977 | 16,664 | 15,977 | 16,664 |
| **TOTAL CAPITAL OUTLAY** | **-** | **$20,038** | **$20,038** | **$20,900** | **$20,038** | **$20,900** |
| **SPECIAL PAYMENTS** | | | | | | |
| **6020 Dist to Counties** | | | | | | |
| 8000 General Fund | - | - | - | - | - | 23,200,000 |
| 3400 Other Funds Ltd | 35,111,293 | 37,681,163 | 37,681,163 | 39,301,453 | 39,301,453 | 39,301,453 |
| All Funds | 35,111,293 | 37,681,163 | 37,681,163 | 39,301,453 | 39,301,453 | 62,501,453 |
| **EXPENDITURES** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 15,504,093 | 17,608,206 | 17,608,206 | 19,253,100 | 19,078,268 | 42,335,705 |
| 3400 Other Funds Ltd | 40,316,484 | 43,752,297 | 43,752,297 | 45,580,451 | 45,432,218 | 45,574,835 |
| **TOTAL EXPENDITURES** | **$55,820,577** | **$61,360,503** | **$61,360,503** | **$64,833,551** | **$64,510,486** | **$87,910,540** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (40,275) | - | - | - | - | - |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 1,145,897 | 964,844 | 964,844 | 963,692 | 963,692 | 963,692 |
| **TOTAL ENDING BALANCE** | **$1,145,897** | **$964,844** | **$964,844** | **$963,692** | **$963,692** | **$963,692** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 81 | 81 | 81 | 80 | 80 | 80 |
| **TOTAL AUTHORIZED POSITIONS** | **81** | **81** | **81** | **80** | **80** | **80** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 77.93 | 80.13 | 80.13 | 79.25 | 79.25 | 79.25 |
| **TOTAL AUTHORIZED FTE** | **77.93** | **80.13** | **80.13** | **79.25** | **79.25** | **79.25** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 72,264,144 | 79,740,978 | 79,740,978 | 57,990,776 | 57,297,025 | 58,568,078 |
| **TAXES** | | | | | | |
| **0142 Marijuana Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 8,332 | 8,332 | - | - | - |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 735,992 | - | - | - | - | - |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | 1,842,822 | 1,842,822 | 1,303,758 | 1,281,304 | 1,289,324 |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 72,264,144 | 79,740,978 | 79,740,978 | 57,990,776 | 57,297,025 | 58,568,078 |
| 3400 Other Funds Ltd | 735,992 | 1,851,154 | 1,851,154 | 1,303,758 | 1,281,304 | 1,289,324 |
| **TOTAL REVENUE CATEGORIES** | **$73,000,136** | **$81,592,132** | **$81,592,132** | **$59,294,534** | **$58,578,329** | **$59,857,402** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 72,264,144 | 79,740,978 | 79,740,978 | 57,990,776 | 57,297,025 | 58,568,078 |
| 3400 Other Funds Ltd | 735,992 | 1,851,154 | 1,851,154 | 1,303,758 | 1,281,304 | 1,289,324 |
| **TOTAL AVAILABLE REVENUES** | **$73,000,136** | **$81,592,132** | **$81,592,132** | **$59,294,534** | **$58,578,329** | **$59,857,402** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | 36,977,608 | 42,743,631 | 42,743,631 | 30,628,892 | 30,628,892 | 31,098,015 |
| 3400 Other Funds Ltd | 632,798 | 833,733 | 833,733 | 610,651 | 610,651 | 610,545 |
| All Funds | 37,610,406 | 43,577,364 | 43,577,364 | 31,239,543 | 31,239,543 | 31,708,560 |
| **3160 Temporary Appointments** | | | | | | |
| 8000 General Fund | 196,532 | 14,631 | 14,631 | 9,416 | 9,416 | 9,416 |
| 3400 Other Funds Ltd | - | 83,534 | 83,534 | 53,757 | 53,757 | 53,757 |
| All Funds | 196,532 | 98,165 | 98,165 | 63,173 | 63,173 | 63,173 |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 119,805 | 3,820 | 3,820 | 2,459 | 2,459 | 2,459 |
| **3180 Shift Differential** | | | | | | |
| 8000 General Fund | 755 | - | - | - | - | - |
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | 524,945 | 3,876 | 3,876 | 2,495 | 2,495 | 2,495 |
| 3400 Other Funds Ltd | 66 | - | - | - | - | - |
| All Funds | 525,011 | 3,876 | 3,876 | 2,495 | 2,495 | 2,495 |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 37,819,645 | 42,765,958 | 42,765,958 | 30,643,262 | 30,643,262 | 31,112,385 |
| 3400 Other Funds Ltd | 632,864 | 917,267 | 917,267 | 664,408 | 664,408 | 664,302 |
| **TOTAL SALARIES & WAGES** | **$38,452,509** | **$43,683,225** | **$43,683,225** | **$31,307,670** | **$31,307,670** | **$31,776,687** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 18,235 | 23,456 | 23,456 | 14,149 | 14,149 | 14,406 |
| 3400 Other Funds Ltd | 1 | 379 | 379 | 249 | 249 | 248 |
| All Funds | 18,236 | 23,835 | 23,835 | 14,398 | 14,398 | 14,654 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | 5,174,293 | 7,254,894 | 7,254,894 | 5,247,600 | 5,247,600 | 5,327,963 |
| 3400 Other Funds Ltd | 472 | 141,484 | 141,484 | 104,605 | 104,605 | 104,587 |
| All Funds | 5,174,765 | 7,396,378 | 7,396,378 | 5,352,205 | 5,352,205 | 5,432,550 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 2,273,474 | 2,413,245 | 2,413,245 | 1,692,312 | 1,692,312 | 1,692,312 |
| 3400 Other Funds Ltd | 17,306 | 47,067 | 47,067 | 33,053 | 33,053 | 33,053 |
| All Funds | 2,290,780 | 2,460,312 | 2,460,312 | 1,725,365 | 1,725,365 | 1,725,365 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | 2,911,212 | 3,271,486 | 3,271,486 | 2,342,113 | 2,342,113 | 2,378,001 |
| 3400 Other Funds Ltd | 115 | 70,197 | 70,197 | 50,791 | 50,791 | 50,783 |
| All Funds | 2,911,327 | 3,341,683 | 3,341,683 | 2,392,904 | 2,392,904 | 2,428,784 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | 57,172 | 47,432 | 47,432 | 31,456 | 31,456 | 31,456 |
| 3400 Other Funds Ltd | 788 | - | - | 1,116 | 1,116 | 1,116 |
| All Funds | 57,960 | 47,432 | 47,432 | 32,572 | 32,572 | 32,572 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 16,449 | 22,285 | 22,285 | 11,184 | 11,184 | 11,388 |
| 3400 Other Funds Ltd | 1 | 379 | 379 | 235 | 235 | 234 |
| All Funds | 16,450 | 22,664 | 22,664 | 11,419 | 11,419 | 11,622 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | 216,091 | 257,002 | 257,002 | 183,859 | 183,859 | 183,859 |
| 3400 Other Funds Ltd | 1,678 | 5,512 | 5,512 | 3,985 | 3,985 | 3,985 |
| All Funds | 217,769 | 262,514 | 262,514 | 187,844 | 187,844 | 187,844 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 12,268,094 | 13,486,268 | 13,486,268 | 9,306,355 | 9,306,355 | 9,475,659 |
| 3400 Other Funds Ltd | 463 | 261,880 | 261,880 | 184,739 | 184,739 | 184,293 |
| All Funds | 12,268,557 | 13,748,148 | 13,748,148 | 9,491,094 | 9,491,094 | 9,659,952 |
| **3280 Other OPE** | | | | | | |
| 8000 General Fund | - | 1,510 | 1,510 | - | - | - |
| 3400 Other Funds Ltd | - | 1,808 | 1,808 | - | - | - |
| All Funds | - | 3,318 | 3,318 | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | 22,935,020 | 26,777,578 | 26,777,578 | 18,829,028 | 18,829,028 | 19,115,044 |
| 3400 Other Funds Ltd | 20,824 | 528,706 | 528,706 | 378,773 | 378,773 | 378,299 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$22,955,844** | **$27,306,284** | **$27,306,284** | **$19,207,801** | **$19,207,801** | **$19,493,343** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (924,641) | (924,641) | (236,432) | (236,432) | (236,432) |
| 3400 Other Funds Ltd | - | (18,967) | (18,967) | (57,456) | (57,456) | (57,456) |
| All Funds | - | (943,608) | (943,608) | (293,888) | (293,888) | (293,888) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (248,349) | (248,349) | - | - | 15,164 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (4,845) | (4,845) | - | - | 580 |
| All Funds | - | (253,194) | (253,194) | - | - | 15,744 |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (1,172,990) | (1,172,990) | (236,432) | (236,432) | (221,268) |
| 3400 Other Funds Ltd | - | (23,812) | (23,812) | (57,456) | (57,456) | (56,876) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($1,196,802)** | **($1,196,802)** | **($293,888)** | **($293,888)** | **($278,144)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 60,754,665 | 68,370,546 | 68,370,546 | 49,235,858 | 49,235,858 | 50,006,161 |
| 3400 Other Funds Ltd | 653,688 | 1,422,161 | 1,422,161 | 985,725 | 985,725 | 985,725 |
| **TOTAL PERSONAL SERVICES** | **$61,408,353** | **$69,792,707** | **$69,792,707** | **$50,221,583** | **$50,221,583** | **$50,991,886** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | 229,950 | 239,944 | 239,944 | 185,099 | 153,364 | 169,821 |
| 3400 Other Funds Ltd | 1,725 | 3,375 | 3,375 | 2,434 | 1,851 | 2,008 |
| All Funds | 231,675 | 243,319 | 243,319 | 187,533 | 155,215 | 171,829 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 16,103 | 26,468 | 26,468 | 10,667 | 9,529 | 10,667 |
| 3400 Other Funds Ltd | 43 | - | - | - | - | - |
| All Funds | 16,146 | 26,468 | 26,468 | 10,667 | 9,529 | 10,667 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 185,363 | 294,100 | 294,100 | 158,878 | 148,382 | 162,078 |
| 3400 Other Funds Ltd | 171 | 3,690 | 3,690 | 2,806 | 2,690 | 2,806 |
| All Funds | 185,534 | 297,790 | 297,790 | 161,684 | 151,072 | 164,884 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 1,853,908 | 2,101,309 | 2,101,309 | 586,638 | 445,664 | 542,342 |
| 3400 Other Funds Ltd | 7,271 | 128,244 | 128,244 | 76,630 | 69,412 | 75,006 |
| All Funds | 1,861,179 | 2,229,553 | 2,229,553 | 663,268 | 515,076 | 617,348 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 843,998 | 1,093,181 | 1,093,181 | 750,780 | 706,058 | 756,580 |
| 3400 Other Funds Ltd | 5,146 | 49,879 | 49,879 | 35,666 | 33,541 | 35,666 |
| All Funds | 849,144 | 1,143,060 | 1,143,060 | 786,446 | 739,599 | 792,246 |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | 9,623 | - | - | - | - | - |
| 3400 Other Funds Ltd | 15 | - | - | - | - | - |
| All Funds | 9,638 | - | - | - | - | - |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | 8,530 | 47,385 | 47,385 | 23,352 | 21,810 | 24,568 |
| 3400 Other Funds Ltd | - | 4,701 | 4,701 | 2,297 | 2,145 | 2,297 |
| All Funds | 8,530 | 52,086 | 52,086 | 25,649 | 23,955 | 26,865 |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | 2,229 | 25,950 | 25,950 | 12,269 | 11,458 | 12,269 |
| 3400 Other Funds Ltd | - | 8 | 8 | - | - | - |
| All Funds | 2,229 | 25,958 | 25,958 | 12,269 | 11,458 | 12,269 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | 160,002 | 949,601 | 949,601 | 516,853 | 472,189 | 516,853 |
| 3400 Other Funds Ltd | 376 | 41,194 | 41,194 | 7,846 | 7,168 | 7,846 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| All Funds | 160,378 | 990,795 | 990,795 | 524,699 | 479,357 | 524,699 |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | 801,622 | 785,585 | 785,585 | 830,364 | 830,364 | 830,364 |
| 3400 Other Funds Ltd | - | 83 | 83 | 88 | 88 | 88 |
| All Funds | 801,622 | 785,668 | 785,668 | 830,452 | 830,452 | 830,452 |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | 1,439,623 | 2,309,789 | 2,309,789 | 1,721,467 | 1,558,435 | 1,614,401 |
| 3400 Other Funds Ltd | - | 3,972 | 3,972 | 2,793 | 2,513 | 2,529 |
| All Funds | 1,439,623 | 2,313,761 | 2,313,761 | 1,724,260 | 1,560,948 | 1,616,930 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 4,251 | 16,608 | 16,608 | 8,206 | 7,664 | 8,206 |
| 3400 Other Funds Ltd | 24 | 335 | 335 | 218 | 204 | 218 |
| All Funds | 4,275 | 16,943 | 16,943 | 8,424 | 7,868 | 8,424 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 2,954 | 15,570 | 15,570 | 10,134 | 9,465 | 10,134 |
| 3400 Other Funds Ltd | 13 | - | - | - | - | - |
| All Funds | 2,967 | 15,570 | 15,570 | 10,134 | 9,465 | 10,134 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | 1,325,346 | 1,829,109 | 1,829,109 | 2,235,199 | 2,111,779 | 2,135,075 |
| 3400 Other Funds Ltd | 7,783 | 132,463 | 132,463 | 162,252 | 153,313 | 150,132 |
| All Funds | 1,333,129 | 1,961,572 | 1,961,572 | 2,397,451 | 2,265,092 | 2,285,207 |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | 100,120 | 30,112 | 30,112 | 32,018 | 30,551 | 32,018 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 237 | - | - | 147 | 141 | 147 |
| All Funds | 100,357 | 30,112 | 30,112 | 32,165 | 30,692 | 32,165 |
| **4575 Agency Program Related S and S** | | | | | | |
| 8000 General Fund | 566,185 | 570,900 | 570,900 | - | - | - |
| 3400 Other Funds Ltd | 46,265 | 38,213 | 38,213 | - | - | - |
| All Funds | 612,450 | 609,113 | 609,113 | - | - | - |
| **4600 Intra-agency Charges** | | | | | | |
| 8000 General Fund | - | - | - | 116,495 | 116,495 | 116,495 |
| 3400 Other Funds Ltd | - | - | - | 2,423 | 2,423 | 2,423 |
| All Funds | - | - | - | 118,918 | 118,918 | 118,918 |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 374,751 | 513,174 | 513,174 | 1,220,910 | 1,114,801 | 1,229,222 |
| 3400 Other Funds Ltd | 5,571 | 11,091 | 11,091 | 14,934 | 12,818 | 14,934 |
| All Funds | 380,322 | 524,265 | 524,265 | 1,235,844 | 1,127,619 | 1,244,156 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | 25,456 | 1,437 | 1,437 | 935 | 874 | 3,685 |
| 3400 Other Funds Ltd | 3 | 2,760 | 2,760 | 1,808 | 1,688 | 1,808 |
| All Funds | 25,459 | 4,197 | 4,197 | 2,743 | 2,562 | 5,493 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 875,029 | 23,920 | 23,920 | 24,949 | 23,920 | 41,449 |
| 3400 Other Funds Ltd | 4,030 | 200 | 200 | 209 | 200 | 209 |
| All Funds | 879,059 | 24,120 | 24,120 | 25,158 | 24,120 | 41,658 |
| **SERVICES & SUPPLIES** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 8,825,043 | 10,874,142 | 10,874,142 | 8,445,213 | 7,772,802 | 8,216,227 |
| 3400 Other Funds Ltd | 78,673 | 420,208 | 420,208 | 312,551 | 290,195 | 298,117 |
| **TOTAL SERVICES & SUPPLIES** | **$8,903,716** | **$11,294,350** | **$11,294,350** | **$8,757,764** | **$8,062,997** | **$8,514,344** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | 24,771 | 305,590 | 305,590 | 190,701 | 177,561 | 226,686 |
| 3400 Other Funds Ltd | 3,631 | 7,828 | 7,828 | 4,885 | 4,548 | 4,885 |
| All Funds | 28,402 | 313,418 | 313,418 | 195,586 | 182,109 | 231,571 |
| **5150 Telecommunications Equipment** | | | | | | |
| 8000 General Fund | - | 184,538 | 184,538 | 115,159 | 107,224 | 115,159 |
| 3400 Other Funds Ltd | - | 957 | 957 | 597 | 556 | 597 |
| All Funds | - | 185,495 | 185,495 | 115,756 | 107,780 | 115,756 |
| **5600 Data Processing Hardware** | | | | | | |
| 8000 General Fund | - | 6,162 | 6,162 | 3,845 | 3,580 | 3,845 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | 24,771 | 496,290 | 496,290 | 309,705 | 288,365 | 345,690 |
| 3400 Other Funds Ltd | 3,631 | 8,785 | 8,785 | 5,482 | 5,104 | 5,482 |
| **TOTAL CAPITAL OUTLAY** | **$28,402** | **$505,075** | **$505,075** | **$315,187** | **$293,469** | **$351,172** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 69,604,479 | 79,740,978 | 79,740,978 | 57,990,776 | 57,297,025 | 58,568,078 |
| 3400 Other Funds Ltd | 735,992 | 1,851,154 | 1,851,154 | 1,303,758 | 1,281,024 | 1,289,324 |
| **TOTAL EXPENDITURES** | **$70,340,471** | **$81,592,132** | **$81,592,132** | **$59,294,534** | **$58,578,049** | **$59,857,402** |
| **REVERSIONS** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (2,659,665) | - | - | - | - | - |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | 280 | - |
| **TOTAL ENDING BALANCE** | **-** | **-** | **-** | **-** | **$280** | **-** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 393 | 391 | 391 | 254 | 254 | 262 |
| 8180 Position Reconciliation | - | - | - | - | - | 1 |
| **TOTAL AUTHORIZED POSITIONS** | **393** | **391** | **391** | **254** | **254** | **263** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 387.61 | 390.76 | 390.76 | 248.23 | 248.23 | 252.68 |
| 8280 FTE Reconciliation | - | - | - | - | - | 0.55 |
| **TOTAL AUTHORIZED FTE** | **387.61** | **390.76** | **390.76** | **248.23** | **248.23** | **253.23** |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 8000 General Fund | 1 | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,977,839 | - | - | - | - | - |
| All Funds | 1,977,840 | - | - | - | - | - |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 8000 General Fund | (1) | - | - | - | - | - |
| 3400 Other Funds Ltd | 1,432,562 | - | - | - | - | - |
| All Funds | 1,432,561 | - | - | - | - | - |
| **BEGINNING BALANCE** | | | | | | |
| 8000 General Fund | - | - | - | - | - | - |
| 3400 Other Funds Ltd | 3,410,401 | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE** | **$3,410,401** | **-** | **-** | **-** | **-** | **-** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 21,350,670 | 23,431,030 | 23,431,030 | 21,733,761 | 22,723,884 | 21,574,849 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 16,211,514 | - | - | - | - | - |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | 12,038,864 | 12,038,864 | 12,729,503 | 13,700,148 | 13,855,154 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 21,350,670 | 23,431,030 | 23,431,030 | 21,733,761 | 22,723,884 | 21,574,849 |
| 3400 Other Funds Ltd | 16,211,514 | 12,038,864 | 12,038,864 | 12,729,503 | 13,700,148 | 13,855,154 |
| **TOTAL REVENUE CATEGORIES** | **$37,562,184** | **$35,469,894** | **$35,469,894** | **$34,463,264** | **$36,424,032** | **$35,430,003** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 21,350,670 | 23,431,030 | 23,431,030 | 21,733,761 | 22,723,884 | 21,574,849 |
| 3400 Other Funds Ltd | 19,621,915 | 12,038,864 | 12,038,864 | 12,729,503 | 13,700,148 | 13,855,154 |
| **TOTAL AVAILABLE REVENUES** | **$40,972,585** | **$35,469,894** | **$35,469,894** | **$34,463,264** | **$36,424,032** | **$35,430,003** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | 5,610,361 | 12,482,818 | 12,482,818 | 11,336,103 | 11,786,601 | 11,336,103 |
| 3400 Other Funds Ltd | 15,853,515 | 6,022,676 | 6,022,676 | 6,486,153 | 6,498,101 | 6,892,245 |
| All Funds | 21,463,876 | 18,505,494 | 18,505,494 | 17,822,256 | 18,284,702 | 18,228,348 |
| **3160 Temporary Appointments** | | | | | | |
| 3400 Other Funds Ltd | - | 34,482 | 34,482 | 35,965 | 35,965 | 35,965 |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | 137,798 | 46,779 | 46,779 | 48,790 | 97,464 | 48,790 |
| 3400 Other Funds Ltd | - | - | - | - | 1,049 | - |
| All Funds | 137,798 | 46,779 | 46,779 | 48,790 | 98,513 | 48,790 |
| **3180 Shift Differential** | | | | | | |
| 8000 General Fund | 193 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | 235,405 | 22,835 | 22,835 | 23,817 | 23,817 | 23,817 |
| 3400 Other Funds Ltd | (5,624) | - | - | - | - | - |
| All Funds | 229,781 | 22,835 | 22,835 | 23,817 | 23,817 | 23,817 |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | 5,983,757 | 12,552,432 | 12,552,432 | 11,408,710 | 11,907,882 | 11,408,710 |
| 3400 Other Funds Ltd | 15,847,891 | 6,057,158 | 6,057,158 | 6,522,118 | 6,535,115 | 6,928,210 |
| **TOTAL SALARIES & WAGES** | **$21,831,648** | **$18,609,590** | **$18,609,590** | **$17,930,828** | **$18,442,997** | **$18,336,920** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | 9,946 | 5,810 | 5,810 | 4,529 | 4,823 | 4,529 |
| 3400 Other Funds Ltd | (6) | 3,561 | 3,561 | 3,040 | 3,048 | 3,301 |
| All Funds | 9,940 | 9,371 | 9,371 | 7,569 | 7,871 | 7,830 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | 3,034,463 | 2,130,146 | 2,130,146 | 1,954,318 | 2,039,825 | 1,954,318 |
| 3400 Other Funds Ltd | (2,583) | 1,022,053 | 1,022,053 | 1,111,075 | 1,113,302 | 1,180,639 |
| All Funds | 3,031,880 | 3,152,199 | 3,152,199 | 3,065,393 | 3,153,127 | 3,134,957 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | 711,800 | 719,746 | 719,746 | 764,389 | 764,389 | 764,389 |
| 3400 Other Funds Ltd | 602,737 | 260,822 | 260,822 | 393,479 | 393,479 | 393,479 |
| All Funds | 1,314,537 | 980,568 | 980,568 | 1,157,868 | 1,157,868 | 1,157,868 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | 1,664,051 | 960,196 | 960,196 | 872,436 | 910,622 | 872,436 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | (940) | 463,369 | 463,369 | 498,911 | 499,908 | 529,977 |
| All Funds | 1,663,111 | 1,423,565 | 1,423,565 | 1,371,347 | 1,410,530 | 1,402,413 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | 8,599 | 25,088 | 25,088 | 28,096 | 28,096 | 28,096 |
| 3400 Other Funds Ltd | 21,459 | 110 | 110 | 14,609 | 14,609 | 14,609 |
| All Funds | 30,058 | 25,198 | 25,198 | 42,705 | 42,705 | 42,705 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | 8,994 | 5,517 | 5,517 | 3,604 | 3,842 | 3,604 |
| 3400 Other Funds Ltd | (11) | 3,395 | 3,395 | 2,399 | 2,405 | 2,606 |
| All Funds | 8,983 | 8,912 | 8,912 | 6,003 | 6,247 | 6,210 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | 69,676 | 75,892 | 75,892 | 68,452 | 68,452 | 68,452 |
| 3400 Other Funds Ltd | 61,548 | 36,515 | 36,515 | 39,133 | 39,133 | 41,930 |
| All Funds | 131,224 | 112,407 | 112,407 | 107,585 | 107,585 | 110,382 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | 6,937,351 | 3,346,695 | 3,346,695 | 2,986,084 | 3,180,589 | 2,986,084 |
| 3400 Other Funds Ltd | (8,220) | 2,058,447 | 2,058,447 | 2,003,192 | 2,009,406 | 2,175,236 |
| All Funds | 6,929,131 | 5,405,142 | 5,405,142 | 4,989,276 | 5,189,995 | 5,161,320 |
| **3280 Other OPE** | | | | | | |
| 8000 General Fund | - | 1,930 | 1,930 | - | - | - |
| 3400 Other Funds Ltd | - | 14,494 | 14,494 | - | - | - |
| All Funds | - | 16,424 | 16,424 | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 12,444,880 | 7,271,020 | 7,271,020 | 6,681,908 | 7,000,638 | 6,681,908 |
| 3400 Other Funds Ltd | 673,984 | 3,862,766 | 3,862,766 | 4,065,838 | 4,075,290 | 4,341,777 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$13,118,864** | **$11,133,786** | **$11,133,786** | **$10,747,746** | **$11,075,928** | **$11,023,685** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (148,761) | (148,761) | (120,384) | (120,384) | (120,384) |
| 3400 Other Funds Ltd | - | (70,683) | (70,683) | (30,096) | (30,096) | (30,096) |
| All Funds | - | (219,444) | (219,444) | (150,480) | (150,480) | (150,480) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (74,085) | (74,085) | - | 13,669 | - |
| 3400 Other Funds Ltd | - | (35,398) | (35,398) | - | 473 | (362) |
| All Funds | - | (109,483) | (109,483) | - | 14,142 | (362) |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (222,846) | (222,846) | (120,384) | (106,715) | (120,384) |
| 3400 Other Funds Ltd | - | (106,081) | (106,081) | (30,096) | (29,623) | (30,458) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($328,927)** | **($328,927)** | **($150,480)** | **($136,338)** | **($150,842)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | 18,428,637 | 19,600,606 | 19,600,606 | 17,970,234 | 18,801,805 | 17,970,234 |
| 3400 Other Funds Ltd | 16,521,875 | 9,813,843 | 9,813,843 | 10,557,860 | 10,580,782 | 11,239,529 |
| **TOTAL PERSONAL SERVICES** | **$34,950,512** | **$29,414,449** | **$29,414,449** | **$28,528,094** | **$29,382,587** | **$29,209,763** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | 89,359 | 61,830 | 61,830 | 55,688 | 55,099 | 50,051 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 43,342 | 68,547 | 68,547 | 113,501 | 107,216 | 140,464 |
| All Funds | 132,701 | 130,377 | 130,377 | 169,189 | 162,315 | 190,515 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 348,408 | 303,564 | 303,564 | 313,576 | 293,849 | 313,576 |
| 3400 Other Funds Ltd | 15,595 | 12,260 | 12,260 | 31,236 | 30,709 | 31,840 |
| All Funds | 364,003 | 315,824 | 315,824 | 344,812 | 324,558 | 345,416 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 56,012 | 101,841 | 101,841 | 88,283 | 98,159 | 88,283 |
| 3400 Other Funds Ltd | 21,350 | 49,041 | 49,041 | 48,991 | 47,529 | 57,279 |
| All Funds | 77,362 | 150,882 | 150,882 | 137,274 | 145,688 | 145,562 |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 365,606 | 191,701 | 191,701 | 190,070 | 179,335 | 190,070 |
| 3400 Other Funds Ltd | 424,367 | 36,604 | 36,604 | 42,175 | 23,771 | 77,007 |
| All Funds | 789,973 | 228,305 | 228,305 | 232,245 | 203,106 | 267,077 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 220,213 | 276,732 | 276,732 | 254,218 | 268,156 | 254,218 |
| 3400 Other Funds Ltd | 203,345 | 65,197 | 65,197 | 63,018 | 61,384 | 78,040 |
| All Funds | 423,558 | 341,929 | 341,929 | 317,236 | 329,540 | 332,258 |
| **4225 State Gov. Service Charges** | | | | | | |
| 8000 General Fund | 574 | - | - | - | - | - |
| 3400 Other Funds Ltd | 528 | - | - | - | - | - |
| All Funds | 1,102 | - | - | - | - | - |
| **4250 Data Processing** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | - | 15,390 | 15,390 | 16,052 | 20,805 | 16,052 |
| 3400 Other Funds Ltd | - | 7,572 | 7,572 | 10,911 | 10,830 | 14,059 |
| All Funds | - | 22,962 | 22,962 | 26,963 | 31,635 | 30,111 |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | 1,000 | 34,707 | 34,707 | 36,199 | 34,707 | 36,199 |
| 3400 Other Funds Ltd | - | 21,528 | 21,528 | 22,454 | 21,528 | 22,454 |
| All Funds | 1,000 | 56,235 | 56,235 | 58,653 | 56,235 | 58,653 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | (951) | 275,556 | 275,556 | 288,914 | 273,207 | 288,914 |
| 3400 Other Funds Ltd | 8,908 | 223,112 | 223,112 | 206,192 | 195,001 | 206,192 |
| All Funds | 7,957 | 498,668 | 498,668 | 495,106 | 468,208 | 495,106 |
| **4315 IT Professional Services** | | | | | | |
| 3400 Other Funds Ltd | - | 137,164 | 137,164 | - | - | 283,800 |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | 1,070,055 | 1,538,563 | 1,538,563 | 1,685,566 | 1,667,321 | 1,583,217 |
| 3400 Other Funds Ltd | 266,581 | 449,261 | 449,261 | 468,926 | 437,216 | 484,575 |
| All Funds | 1,336,636 | 1,987,824 | 1,987,824 | 2,154,492 | 2,104,537 | 2,067,792 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | 994 | - | - | - | - | - |
| 3400 Other Funds Ltd | 452 | 268 | 268 | 280 | 268 | 280 |
| All Funds | 1,446 | 268 | 268 | 280 | 268 | 280 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | 220 | 7,776 | 7,776 | 8,110 | 7,776 | 8,110 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 10 | 190 | 190 | 198 | 190 | 198 |
| All Funds | 230 | 7,966 | 7,966 | 8,308 | 7,966 | 8,308 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | 5,024 | 7,560 | 7,560 | 7,885 | 135,817 | 7,885 |
| 3400 Other Funds Ltd | 3,757 | 10,667 | 10,667 | 63,963 | 69,639 | 92,425 |
| All Funds | 8,781 | 18,227 | 18,227 | 71,848 | 205,456 | 100,310 |
| **4450 Fuels and Utilities** | | | | | | |
| 3400 Other Funds Ltd | - | 4,447 | 4,447 | 4,638 | 4,447 | 4,638 |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | 133 | 5,634 | 5,634 | 5,876 | 5,634 | 5,876 |
| 3400 Other Funds Ltd | 106 | 1,831 | 1,831 | 1,910 | 1,831 | 1,910 |
| All Funds | 239 | 7,465 | 7,465 | 7,786 | 7,465 | 7,786 |
| **4575 Agency Program Related S and S** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | 1,800 |
| **4600 Intra-agency Charges** | | | | | | |
| 8000 General Fund | - | - | - | 31,413 | 31,413 | 31,413 |
| 3400 Other Funds Ltd | - | - | - | 15,728 | 15,728 | 15,728 |
| All Funds | - | - | - | 47,141 | 47,141 | 47,141 |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 120,554 | 944,682 | 944,682 | 713,999 | 673,378 | 663,073 |
| 3400 Other Funds Ltd | 526,415 | 648,407 | 648,407 | 526,745 | 509,432 | 507,542 |
| All Funds | 646,969 | 1,593,089 | 1,593,089 | 1,240,744 | 1,182,810 | 1,170,615 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 8000 General Fund | 4,927 | 24,791 | 24,791 | 25,857 | 29,691 | 25,857 |
| 3400 Other Funds Ltd | 6,098 | 20,118 | 20,118 | 12,207 | 11,911 | 13,357 |
| All Funds | 11,025 | 44,909 | 44,909 | 38,064 | 41,602 | 39,214 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 218,359 | - | - | - | 29,401 | - |
| 3400 Other Funds Ltd | 146,624 | 44,792 | 44,792 | 61,111 | 60,517 | 68,008 |
| All Funds | 364,983 | 44,792 | 44,792 | 61,111 | 89,918 | 68,008 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | 2,500,487 | 3,790,327 | 3,790,327 | 3,721,706 | 3,803,748 | 3,562,794 |
| 3400 Other Funds Ltd | 1,667,478 | 1,801,006 | 1,801,006 | 1,694,184 | 1,609,147 | 2,101,596 |
| **TOTAL SERVICES & SUPPLIES** | **$4,167,965** | **$5,591,333** | **$5,591,333** | **$5,415,890** | **$5,412,895** | **$5,664,390** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | - | 25,506 | 25,506 | 26,603 | 103,740 | 26,603 |
| 3400 Other Funds Ltd | - | 116,296 | 116,296 | 157,553 | 156,032 | 194,123 |
| All Funds | - | 141,802 | 141,802 | 184,156 | 259,772 | 220,726 |
| **5150 Telecommunications Equipment** | | | | | | |
| 8000 General Fund | - | 14,591 | 14,591 | 15,218 | 14,591 | 15,218 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | - | 40,097 | 40,097 | 41,821 | 118,331 | 41,821 |
| 3400 Other Funds Ltd | - | 116,296 | 116,296 | 157,553 | 156,032 | 194,123 |
| **TOTAL CAPITAL OUTLAY** | **-** | **$156,393** | **$156,393** | **$199,374** | **$274,363** | **$235,944** |
| **SPECIAL PAYMENTS** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **6030 Dist to Non-Gov Units** | | | | | | |
| 3400 Other Funds Ltd | - | 306,717 | 306,717 | 319,906 | 319,906 | 319,906 |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 20,929,124 | 23,431,030 | 23,431,030 | 21,733,761 | 22,723,884 | 21,574,849 |
| 3400 Other Funds Ltd | 18,189,353 | 12,037,862 | 12,037,862 | 12,729,503 | 12,665,867 | 13,855,154 |
| **TOTAL EXPENDITURES** | **$39,118,477** | **$35,468,892** | **$35,468,892** | **$34,463,264** | **$35,389,751** | **$35,430,003** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (421,546) | - | - | - | - | - |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 1,432,562 | 1,002 | 1,002 | - | 1,034,281 | - |
| **TOTAL ENDING BALANCE** | **$1,432,562** | **$1,002** | **$1,002** | **-** | **$1,034,281** | **-** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 228 | 155 | 155 | 131 | 145 | 136 |
| 8180 Position Reconciliation | - | - | - | - | 5 | - |
| **TOTAL AUTHORIZED POSITIONS** | **228** | **155** | **155** | **131** | **150** | **136** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 210.83 | 153.13 | 153.13 | 130.50 | 135.45 | 135.00 |
| 8280 FTE Reconciliation | - | - | - | - | 4.40 | - |
| **TOTAL AUTHORIZED FTE** | **210.83** | **153.13** | **153.13** | **130.50** | **139.85** | **135.00** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 3400 Other Funds Ltd | - | 1,384,010 | 1,384,010 | 1,384,010 | 1,384,010 | 1,384,010 |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | (1,384,010) |
| **BEGINNING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | 1,384,010 | 1,384,010 | 1,384,010 | 1,384,010 | - |
| **TOTAL BEGINNING BALANCE** | **-** | **$1,384,010** | **$1,384,010** | **$1,384,010** | **$1,384,010** | **-** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | - | - | - | 32,829,626 | 32,829,626 | 32,759,938 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0410 Charges for Services** | | | | | | |
| 3400 Other Funds Ltd | - | 20,311,377 | 20,311,377 | 20,458,329 | 20,390,986 | 1,589,998 |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 2,580,873 | 2,546,188 | 17,342,709 |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | - | - | - | 32,829,626 | 32,829,626 | 32,759,938 |
| 3400 Other Funds Ltd | - | 20,311,377 | 20,311,377 | 23,039,202 | 22,937,174 | 18,932,707 |
| **TOTAL REVENUE CATEGORIES** | **-** | **$20,311,377** | **$20,311,377** | **$55,868,828** | **$55,766,800** | **$51,692,645** |
| **TRANSFERS OUT** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **2010 Transfer Out - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | (1,589,998) | (1,589,998) | (1,589,998) | (1,589,998) | - |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | - | - | - | 32,829,626 | 32,829,626 | 32,759,938 |
| 3400 Other Funds Ltd | - | 20,105,389 | 20,105,389 | 22,833,214 | 22,731,186 | 18,932,707 |
| **TOTAL AVAILABLE REVENUES** | **-** | **$20,105,389** | **$20,105,389** | **$55,662,840** | **$55,560,812** | **$51,692,645** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | - | - | - | 17,167,471 | 17,167,471 | 17,152,215 |
| 3400 Other Funds Ltd | - | 6,984,336 | 6,984,336 | 9,102,255 | 9,102,255 | 9,099,796 |
| All Funds | - | 6,984,336 | 6,984,336 | 26,269,726 | 26,269,726 | 26,252,011 |
| **3160 Temporary Appointments** | | | | | | |
| 8000 General Fund | - | - | - | 5,844 | 5,844 | 5,844 |
| 3400 Other Funds Ltd | - | - | - | 33,370 | 33,370 | 33,370 |
| All Funds | - | - | - | 39,214 | 39,214 | 39,214 |
| **3170 Overtime Payments** | | | | | | |
| 8000 General Fund | - | - | - | 1,526 | 1,526 | 1,526 |
| **3190 All Other Differential** | | | | | | |
| 8000 General Fund | - | - | - | 1,548 | 1,548 | 1,548 |
| **SALARIES & WAGES** | | | | | | |
| 8000 General Fund | - | - | - | 17,176,389 | 17,176,389 | 17,161,133 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 6,984,336 | 6,984,336 | 9,135,625 | 9,135,625 | 9,133,166 |
| **TOTAL SALARIES & WAGES** | **-** | **$6,984,336** | **$6,984,336** | **$26,312,014** | **$26,312,014** | **$26,294,299** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | - | - | - | 9,363 | 9,363 | 9,353 |
| 3400 Other Funds Ltd | - | 4,453 | 4,453 | 4,997 | 4,997 | 4,968 |
| All Funds | - | 4,453 | 4,453 | 14,360 | 14,360 | 14,321 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | - | - | - | 2,941,312 | 2,941,312 | 2,938,699 |
| 3400 Other Funds Ltd | - | 1,185,244 | 1,185,244 | 1,559,223 | 1,559,223 | 1,558,802 |
| All Funds | - | 1,185,244 | 1,185,244 | 4,500,535 | 4,500,535 | 4,497,501 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | - | - | - | 954,464 | 954,464 | 954,464 |
| 3400 Other Funds Ltd | - | 458,509 | 458,509 | 472,365 | 472,365 | 472,365 |
| All Funds | - | 458,509 | 458,509 | 1,426,829 | 1,426,829 | 1,426,829 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | - | - | - | 1,314,008 | 1,314,008 | 1,312,841 |
| 3400 Other Funds Ltd | - | 534,296 | 534,296 | 696,723 | 696,723 | 696,534 |
| All Funds | - | 534,296 | 534,296 | 2,010,731 | 2,010,731 | 2,009,375 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | - | - | - | 19,525 | 19,525 | 19,525 |
| 3400 Other Funds Ltd | - | 11,044 | 11,044 | 12,082 | 12,082 | 12,082 |
| All Funds | - | 11,044 | 11,044 | 31,607 | 31,607 | 31,607 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | - | - | - | 7,398 | 7,398 | 7,390 |
| 3400 Other Funds Ltd | - | 4,234 | 4,234 | 3,991 | 3,991 | 3,968 |
| All Funds | - | 4,234 | 4,234 | 11,389 | 11,389 | 11,358 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | - | 747 | 747 | 103,058 | 103,058 | 103,058 |
| 3400 Other Funds Ltd | - | 41,159 | 41,159 | 54,814 | 54,814 | 54,814 |
| All Funds | - | 41,906 | 41,906 | 157,872 | 157,872 | 157,872 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | - | - | - | 6,157,338 | 6,157,338 | 6,151,093 |
| 3400 Other Funds Ltd | - | 2,568,432 | 2,568,432 | 3,308,268 | 3,308,268 | 3,289,025 |
| All Funds | - | 2,568,432 | 2,568,432 | 9,465,606 | 9,465,606 | 9,440,118 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | - | 747 | 747 | 11,506,466 | 11,506,466 | 11,496,423 |
| 3400 Other Funds Ltd | - | 4,807,371 | 4,807,371 | 6,112,463 | 6,112,463 | 6,092,558 |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$4,808,118** | **$4,808,118** | **$17,618,929** | **$17,618,929** | **$17,588,981** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (1,093) | (1,093) | (321,712) | (321,712) | (321,712) |
| 3400 Other Funds Ltd | - | (64,740) | (64,740) | (82,080) | (82,080) | (82,080) |
| All Funds | - | (65,833) | (65,833) | (403,792) | (403,792) | (403,792) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | 346 | 346 | - | - | 25,299 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (38,973) | (38,973) | - | - | 22,364 |
| All Funds | - | (38,627) | (38,627) | - | - | 47,663 |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (747) | (747) | (321,712) | (321,712) | (296,413) |
| 3400 Other Funds Ltd | - | (103,713) | (103,713) | (82,080) | (82,080) | (59,716) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($104,460)** | **($104,460)** | **($403,792)** | **($403,792)** | **($356,129)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | - | - | - | 28,361,143 | 28,361,143 | 28,361,143 |
| 3400 Other Funds Ltd | - | 11,687,994 | 11,687,994 | 15,166,008 | 15,166,008 | 15,166,008 |
| **TOTAL PERSONAL SERVICES** | **-** | **$11,687,994** | **$11,687,994** | **$43,527,151** | **$43,527,151** | **$43,527,151** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | - | - | - | 32,243 | 32,243 | 32,243 |
| 3400 Other Funds Ltd | - | 6,929 | 6,929 | 10,465 | 10,167 | 10,465 |
| All Funds | - | 6,929 | 6,929 | 42,708 | 42,410 | 42,708 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | - | - | - | 19,980 | 19,980 | 19,980 |
| 3400 Other Funds Ltd | - | 26,965 | 26,965 | 29,835 | 28,676 | 29,835 |
| All Funds | - | 26,965 | 26,965 | 49,815 | 48,656 | 49,815 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | - | - | - | 113,655 | 113,655 | 113,655 |
| 3400 Other Funds Ltd | - | 38,540 | 38,540 | 50,286 | 48,629 | 50,286 |
| All Funds | - | 38,540 | 38,540 | 163,941 | 162,284 | 163,941 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | - | - | - | 363,300 | 363,300 | 293,612 |
| 3400 Other Funds Ltd | - | 472,000 | 472,000 | 126,624 | 93,246 | 90,724 |
| All Funds | - | 472,000 | 472,000 | 489,924 | 456,546 | 384,336 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | - | - | - | 368,420 | 368,420 | 368,420 |
| 3400 Other Funds Ltd | - | 196,000 | 196,000 | 260,521 | 251,233 | 260,521 |
| All Funds | - | 196,000 | 196,000 | 628,941 | 619,653 | 628,941 |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | - | - | - | 14,068 | 14,068 | 14,068 |
| 3400 Other Funds Ltd | - | 27,161 | 27,161 | 29,713 | 28,545 | 29,713 |
| All Funds | - | 27,161 | 27,161 | 43,781 | 42,613 | 43,781 |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | - | - | - | 7,392 | 7,392 | 7,392 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | - | - | - | 313,732 | 313,732 | 313,732 |
| 3400 Other Funds Ltd | - | - | - | 6,048 | 6,048 | 6,048 |
| All Funds | - | - | - | 319,780 | 319,780 | 319,780 |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | - | - | - | 1,189,054 | 1,189,054 | 1,189,054 |
| 3400 Other Funds Ltd | - | 62,374 | 62,374 | 161,910 | 157,507 | 157,761 |
| All Funds | - | 62,374 | 62,374 | 1,350,964 | 1,346,561 | 1,346,815 |
| **4375 Employee Recruitment and Develop** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | - | - | - | 4,944 | 4,944 | 4,944 |
| 3400 Other Funds Ltd | - | 1,203 | 1,203 | 1,386 | 1,334 | 1,386 |
| All Funds | - | 1,203 | 1,203 | 6,330 | 6,278 | 6,330 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | - | - | - | 6,105 | 6,105 | 6,105 |
| 3400 Other Funds Ltd | - | 852 | 852 | 889 | 852 | 889 |
| All Funds | - | 852 | 852 | 6,994 | 6,957 | 6,994 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | - | - | - | 6,740 | 6,740 | 6,740 |
| 3400 Other Funds Ltd | - | 10,000 | 10,000 | 12,448 | 12,448 | 12,448 |
| All Funds | - | 10,000 | 10,000 | 19,188 | 19,188 | 19,188 |
| **4450 Fuels and Utilities** | | | | | | |
| 3400 Other Funds Ltd | - | 20,008 | 20,008 | - | - | - |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | - | - | - | 3,561 | 3,561 | 3,561 |
| 3400 Other Funds Ltd | - | 8,239 | 8,239 | 8,593 | 8,239 | 8,593 |
| All Funds | - | 8,239 | 8,239 | 12,154 | 11,800 | 12,154 |
| **4575 Agency Program Related S and S** | | | | | | |
| 8000 General Fund | - | - | - | 809,948 | 809,948 | 809,948 |
| 3400 Other Funds Ltd | - | - | - | 111,438 | 111,438 | 111,438 |
| All Funds | - | - | - | 921,386 | 921,386 | 921,386 |
| **4600 Intra-agency Charges** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 20,073 | 20,073 | 20,073 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | - | - | - | 1,006,853 | 1,006,853 | 1,006,853 |
| 3400 Other Funds Ltd | - | 728,352 | 728,352 | 1,335,143 | 1,286,624 | 1,335,143 |
| All Funds | - | 728,352 | 728,352 | 2,341,996 | 2,293,477 | 2,341,996 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | - | - | - | 563 | 563 | 563 |
| 3400 Other Funds Ltd | - | 18,418 | 18,418 | 23,365 | 22,573 | 23,365 |
| All Funds | - | 18,418 | 18,418 | 23,928 | 23,136 | 23,928 |
| **4715 IT Expendable Property** | | | | | | |
| 3400 Other Funds Ltd | - | 14,130 | 14,130 | 16,703 | 16,095 | 16,703 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | - | - | - | 4,260,558 | 4,260,558 | 4,190,870 |
| 3400 Other Funds Ltd | - | 1,631,171 | 1,631,171 | 2,205,440 | 2,103,727 | 2,165,391 |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$1,631,171** | **$1,631,171** | **$6,465,998** | **$6,364,285** | **$6,356,261** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | - | - | - | 128,029 | 128,029 | 128,029 |
| 3400 Other Funds Ltd | - | 7,314 | 7,314 | 10,909 | 10,594 | 10,909 |
| All Funds | - | 7,314 | 7,314 | 138,938 | 138,623 | 138,938 |
| **5150 Telecommunications Equipment** | | | | | | |
| 8000 General Fund | - | - | - | 77,314 | 77,314 | 77,314 |
| 3400 Other Funds Ltd | - | - | - | 401 | 401 | 401 |
| All Funds | - | - | - | 77,715 | 77,715 | 77,715 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **5600 Data Processing Hardware** | | | | | | |
| 8000 General Fund | - | - | - | 2,582 | 2,582 | 2,582 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | - | - | - | 207,925 | 207,925 | 207,925 |
| 3400 Other Funds Ltd | - | 7,314 | 7,314 | 11,310 | 10,995 | 11,310 |
| **TOTAL CAPITAL OUTLAY** | **-** | **$7,314** | **$7,314** | **$219,235** | **$218,920** | **$219,235** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | - | - | - | 32,829,626 | 32,829,626 | 32,759,938 |
| 3400 Other Funds Ltd | - | 13,326,479 | 13,326,479 | 17,382,758 | 17,280,730 | 17,342,709 |
| **TOTAL EXPENDITURES** | **-** | **$13,326,479** | **$13,326,479** | **$50,212,384** | **$50,110,356** | **$50,102,647** |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | 6,778,910 | 6,778,910 | 5,450,456 | 5,450,456 | 1,589,998 |
| **TOTAL ENDING BALANCE** | **-** | **$6,778,910** | **$6,778,910** | **$5,450,456** | **$5,450,456** | **$1,589,998** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | - | 73 | 73 | 248 | 248 | 248 |
| **TOTAL AUTHORIZED POSITIONS** | **-** | **73** | **73** | **248** | **248** | **248** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | - | 73.00 | 73.00 | 247.56 | 247.56 | 246.89 |
| 8280 FTE Reconciliation | - | - | - | - | - | 0.67 |
| **TOTAL AUTHORIZED FTE** | **-** | **73.00** | **73.00** | **247.56** | **247.56** | **247.56** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | - | 2,789,362 | 2,789,362 | - | - | - |
| **TAXES** | | | | | | |
| **0113 Corporate Activity Tax** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| **0195 Other Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 909,450,923 | 909,450,923 | - | - | - |
| **TAXES** | | | | | | |
| 3400 Other Funds Ltd | - | 909,450,923 | 909,450,923 | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| **TOTAL TAXES** | **-** | **$909,450,923** | **$909,450,923** | **$2,207,190,681** | **$2,236,345,803** | **$2,368,297,000** |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | - | 2,789,362 | 2,789,362 | - | - | - |
| 3400 Other Funds Ltd | - | 909,450,923 | 909,450,923 | 2,207,190,681 | 2,236,345,803 | 2,368,297,000 |
| **TOTAL REVENUE CATEGORIES** | **-** | **$912,240,285** | **$912,240,285** | **$2,207,190,681** | **$2,236,345,803** | **$2,368,297,000** |
| **TRANSFERS OUT** | | | | | | |
| **2581 Tsfr To Education, Dept of** | | | | | | |
| 3400 Other Funds Ltd | - | (908,986,836) | (908,986,836) | (2,187,970,000) | (2,217,125,000) | (2,349,097,000) |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | - | 2,789,362 | 2,789,362 | - | - | - |
| 3400 Other Funds Ltd | - | 464,087 | 464,087 | 19,220,681 | 19,220,803 | 19,200,000 |
| **TOTAL AVAILABLE REVENUES** | **-** | **$3,253,449** | **$3,253,449** | **$19,220,681** | **$19,220,803** | **$19,200,000** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | - | 1,067,904 | 1,067,904 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 2,101,995 | 2,101,995 | 7,924,699 |
| All Funds | - | 1,067,904 | 1,067,904 | 2,101,995 | 2,101,995 | 7,924,699 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | - | 565 | 565 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 1,018 | 1,018 | 3,336 |
| All Funds | - | 565 | 565 | 1,018 | 1,018 | 3,336 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | - | 181,228 | 181,228 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 360,068 | 360,068 | 1,357,498 |
| All Funds | - | 181,228 | 181,228 | 360,068 | 360,068 | 1,357,498 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | - | 81,689 | 81,689 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 160,807 | 160,807 | 606,253 |
| All Funds | - | 81,689 | 81,689 | 160,807 | 160,807 | 606,253 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | - | 527 | 527 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 808 | 808 | 2,645 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| All Funds | - | 527 | 527 | 808 | 808 | 2,645 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | - | 6,393 | 6,393 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 12,612 | 12,612 | 12,612 |
| All Funds | - | 6,393 | 6,393 | 12,612 | 12,612 | 12,612 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | - | 325,452 | 325,452 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 677,025 | 677,025 | 2,204,712 |
| All Funds | - | 325,452 | 325,452 | 677,025 | 677,025 | 2,204,712 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | - | 595,854 | 595,854 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 1,212,338 | 1,212,338 | 4,187,056 |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$595,854** | **$595,854** | **$1,212,338** | **$1,212,338** | **$4,187,056** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | (381,665) | (381,665) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (4,656) | (4,656) | - | - | - |
| 3400 Other Funds Ltd | - | - | - | - | - | 78,171 |
| All Funds | - | (4,656) | (4,656) | - | - | 78,171 |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (4,656) | (4,656) | - | - | - |
| 3400 Other Funds Ltd | - | - | - | - | (381,665) | (303,494) |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($4,656)** | **($4,656)** | **-** | **($381,665)** | **($303,494)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | - | 1,659,102 | 1,659,102 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 3,314,333 | 2,932,668 | 11,808,261 |
| **TOTAL PERSONAL SERVICES** | **-** | **$1,659,102** | **$1,659,102** | **$3,314,333** | **$2,932,668** | **$11,808,261** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | - | 3,591 | 3,591 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 31,500 | 31,500 | 75,608 |
| All Funds | - | 3,591 | 3,591 | 31,500 | 31,500 | 75,608 |
| **4125 Out of State Travel** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 264,236 | 169,866 | 169,866 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | - | 16,128 | 16,128 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 33,600 | 33,600 | 125,928 |
| All Funds | - | 16,128 | 16,128 | 33,600 | 33,600 | 125,928 |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | - | 313,341 | 313,341 | - | - | - |
| 3400 Other Funds Ltd | - | 1 | 1 | 128,235 | 128,235 | 1,015,951 |
| All Funds | - | 313,342 | 313,342 | 128,235 | 128,235 | 1,015,951 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | - | 29,232 | 29,232 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 60,900 | 60,900 | 174,715 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | - | 29,232 | 29,232 | 60,900 | 60,900 | 174,715 |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | - | 6,126 | 6,126 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 42 | 42 | 36,626 |
| All Funds | - | 6,126 | 6,126 | 42 | 42 | 36,626 |
| **4275 Publicity and Publications** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | 57,429 |
| **4300 Professional Services** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 6,784 | 6,784 | 55,284 |
| **4315 IT Professional Services** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 600,000 | 600,000 | - |
| **4325 Attorney General** | | | | | | |
| 8000 General Fund | - | 365,274 | 365,274 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 209,832 | 209,832 | 963,302 |
| All Funds | - | 365,274 | 365,274 | 209,832 | 209,832 | 963,302 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | - | 150,448 | 150,448 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 191,520 | 191,520 | 608,410 |
| All Funds | - | 150,448 | 150,448 | 191,520 | 191,520 | 608,410 |
| **4575 Agency Program Related S and S** | | | | | | |
| 8000 General Fund | - | 118,800 | 118,800 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 2,600 | 2,600 | 118,800 |
| All Funds | - | 118,800 | 118,800 | 2,600 | 2,600 | 118,800 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4600 Intra-agency Charges** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 20,681 | 20,681 | 20,681 |
| **4650 Other Services and Supplies** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 16,000 | 15,333 | 269,845 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | - | 5,544 | 5,544 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 11,550 | 11,550 | 33,136 |
| All Funds | - | 5,544 | 5,544 | 11,550 | 11,550 | 33,136 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | - | 33,264 | 33,264 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 69,300 | 69,300 | 125,664 |
| All Funds | - | 33,264 | 33,264 | 69,300 | 69,300 | 125,664 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | - | 1,041,748 | 1,041,748 | - | - | - |
| 3400 Other Funds Ltd | - | 1 | 1 | 1,646,780 | 1,551,743 | 3,851,245 |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$1,041,749** | **$1,041,749** | **$1,646,780** | **$1,551,743** | **$3,851,245** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | - | 88,512 | 88,512 | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 184,401 | 184,401 | 234,401 |
| All Funds | - | 88,512 | 88,512 | 184,401 | 184,401 | 234,401 |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | - | 2,789,362 | 2,789,362 | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 1 | 1 | 5,145,514 | 4,668,812 | 15,893,907 |
| **TOTAL EXPENDITURES** | **-** | **$2,789,363** | **$2,789,363** | **$5,145,514** | **$4,668,812** | **$15,893,907** |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | 464,086 | 464,086 | 14,075,167 | 14,551,991 | 3,306,093 |
| **TOTAL ENDING BALANCE** | **-** | **$464,086** | **$464,086** | **$14,075,167** | **$14,551,991** | **$3,306,093** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | - | 38 | 38 | 21 | 21 | 67 |
| **TOTAL AUTHORIZED POSITIONS** | **-** | **38** | **38** | **21** | **21** | **67** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | - | 9.34 | 9.34 | 17.76 | 17.76 | 57.74 |
| 8280 FTE Reconciliation | - | (0.05) | (0.05) | - | - | 0.22 |
| **TOTAL AUTHORIZED FTE** | **-** | **9.29** | **9.29** | **17.76** | **17.76** | **57.96** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 8000 General Fund | 8,317,374 | - | - | - | - | - |
| 3400 Other Funds Ltd | (10,510,775) | - | - | - | - | - |
| All Funds | (2,193,401) | - | - | - | - | - |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 8000 General Fund | (8,317,374) | - | - | - | - | - |
| 3400 Other Funds Ltd | 10,510,775 | - | - | - | - | - |
| All Funds | 2,193,401 | - | - | - | - | - |
| **BEGINNING BALANCE** | | | | | | |
| 8000 General Fund | - | - | - | - | - | - |
| 3400 Other Funds Ltd | - | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE** | **-** | **-** | **-** | **-** | **-** | **-** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | - | 41,524,773 | 41,524,773 | 45,620,848 | 44,590,120 | 45,027,503 |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | 7,036,888 | 7,036,888 | 7,515,350 | 7,433,228 | 7,413,807 |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | - | 41,524,773 | 41,524,773 | 45,620,848 | 44,590,120 | 45,027,503 |
| 3400 Other Funds Ltd | - | 7,036,888 | 7,036,888 | 7,515,350 | 7,433,228 | 7,413,807 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL REVENUE CATEGORIES** | **-** | **$48,561,661** | **$48,561,661** | **$53,136,198** | **$52,023,348** | **$52,441,310** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | - | 41,524,773 | 41,524,773 | 45,620,848 | 44,590,120 | 45,027,503 |
| 3400 Other Funds Ltd | - | 7,036,888 | 7,036,888 | 7,515,350 | 7,433,228 | 7,413,807 |
| **TOTAL AVAILABLE REVENUES** | **-** | **$48,561,661** | **$48,561,661** | **$53,136,198** | **$52,023,348** | **$52,441,310** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 8000 General Fund | - | 17,475,925 | 17,475,925 | 20,544,940 | 20,544,940 | 20,547,252 |
| 3400 Other Funds Ltd | - | 3,012,493 | 3,012,493 | 3,446,698 | 3,446,698 | 3,441,290 |
| All Funds | - | 20,488,418 | 20,488,418 | 23,991,638 | 23,991,638 | 23,988,542 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 8000 General Fund | - | 9,558 | 9,558 | 9,274 | 9,274 | 9,255 |
| 3400 Other Funds Ltd | - | 1,848 | 1,848 | 1,809 | 1,809 | 1,804 |
| All Funds | - | 11,406 | 11,406 | 11,083 | 11,083 | 11,059 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 8000 General Fund | - | 2,965,640 | 2,965,640 | 3,519,358 | 3,519,358 | 3,519,753 |
| 3400 Other Funds Ltd | - | 511,244 | 511,244 | 590,422 | 590,422 | 589,496 |
| All Funds | - | 3,476,884 | 3,476,884 | 4,109,780 | 4,109,780 | 4,109,249 |
| **3221 Pension Obligation Bond** | | | | | | |
| 8000 General Fund | - | 1,017,207 | 1,017,207 | 1,101,181 | 1,101,181 | 1,101,181 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 136,197 | 136,197 | 148,796 | 148,796 | 148,796 |
| All Funds | - | 1,153,404 | 1,153,404 | 1,249,977 | 1,249,977 | 1,249,977 |
| **3230 Social Security Taxes** | | | | | | |
| 8000 General Fund | - | 1,333,732 | 1,333,732 | 1,567,918 | 1,567,918 | 1,568,096 |
| 3400 Other Funds Ltd | - | 230,175 | 230,175 | 263,347 | 263,347 | 262,933 |
| All Funds | - | 1,563,907 | 1,563,907 | 1,831,265 | 1,831,265 | 1,831,029 |
| **3240 Unemployment Assessments** | | | | | | |
| 8000 General Fund | - | 121,032 | 121,032 | 126,236 | 126,236 | 126,236 |
| 3400 Other Funds Ltd | - | 2,066 | 2,066 | 2,156 | 2,156 | 2,156 |
| All Funds | - | 123,098 | 123,098 | 128,392 | 128,392 | 128,392 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 8000 General Fund | - | 9,061 | 9,061 | 7,393 | 7,393 | 7,378 |
| 3400 Other Funds Ltd | - | 1,790 | 1,790 | 1,414 | 1,414 | 1,410 |
| All Funds | - | 10,851 | 10,851 | 8,807 | 8,807 | 8,788 |
| **3260 Mass Transit Tax** | | | | | | |
| 8000 General Fund | - | 109,913 | 109,913 | 114,065 | 114,065 | 114,065 |
| 3400 Other Funds Ltd | - | 18,513 | 18,513 | 15,413 | 15,413 | 15,413 |
| All Funds | - | 128,426 | 128,426 | 129,478 | 129,478 | 129,478 |
| **3270 Flexible Benefits** | | | | | | |
| 8000 General Fund | - | 5,505,797 | 5,505,797 | 6,154,848 | 6,154,848 | 6,142,104 |
| 3400 Other Funds Ltd | - | 1,057,485 | 1,057,485 | 1,164,987 | 1,164,987 | 1,161,801 |
| All Funds | - | 6,563,282 | 6,563,282 | 7,319,835 | 7,319,835 | 7,303,905 |
| **3280 Other OPE** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 1 | 1 | - | - | - |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 8000 General Fund | - | 11,071,940 | 11,071,940 | 12,600,273 | 12,600,273 | 12,588,068 |
| 3400 Other Funds Ltd | - | 1,959,319 | 1,959,319 | 2,188,344 | 2,188,344 | 2,183,809 |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$13,031,259** | **$13,031,259** | **$14,788,617** | **$14,788,617** | **$14,771,877** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3455 Vacancy Savings** | | | | | | |
| 8000 General Fund | - | (292,398) | (292,398) | (65,664) | (65,664) | (65,664) |
| 3400 Other Funds Ltd | - | (36,768) | (36,768) | (16,416) | (16,416) | (16,416) |
| All Funds | - | (329,166) | (329,166) | (82,080) | (82,080) | (82,080) |
| **3465 Reconciliation Adjustment** | | | | | | |
| 8000 General Fund | - | (1,095) | (1,095) | - | - | 9,893 |
| 3400 Other Funds Ltd | - | (4,654) | (4,654) | - | - | 9,943 |
| All Funds | - | (5,749) | (5,749) | - | - | 19,836 |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| 8000 General Fund | - | (293,493) | (293,493) | (65,664) | (65,664) | (55,771) |
| 3400 Other Funds Ltd | - | (41,422) | (41,422) | (16,416) | (16,416) | (6,473) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($334,915)** | **($334,915)** | **($82,080)** | **($82,080)** | **($62,244)** |
| **PERSONAL SERVICES** | | | | | | |
| 8000 General Fund | - | 28,254,372 | 28,254,372 | 33,079,549 | 33,079,549 | 33,079,549 |
| 3400 Other Funds Ltd | - | 4,930,390 | 4,930,390 | 5,618,626 | 5,618,626 | 5,618,626 |
| **TOTAL PERSONAL SERVICES** | **-** | **$33,184,762** | **$33,184,762** | **$38,698,175** | **$38,698,175** | **$38,698,175** |
| **SERVICES & SUPPLIES** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4100 Instate Travel** | | | | | | |
| 8000 General Fund | - | 10,359 | 10,359 | 12,184 | 11,739 | 12,184 |
| 3400 Other Funds Ltd | - | 6,360 | 6,360 | 4,668 | 4,480 | 4,668 |
| All Funds | - | 16,719 | 16,719 | 16,852 | 16,219 | 16,852 |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | - | 23,978 | 23,978 | 8,529 | 8,178 | 8,529 |
| 3400 Other Funds Ltd | - | 1,481 | 1,481 | 1,545 | 1,481 | 1,545 |
| All Funds | - | 25,459 | 25,459 | 10,074 | 9,659 | 10,074 |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | - | 256,786 | 256,786 | 251,258 | 241,506 | 251,258 |
| 3400 Other Funds Ltd | - | 57,789 | 57,789 | 43,198 | 41,469 | 43,198 |
| All Funds | - | 314,575 | 314,575 | 294,456 | 282,975 | 294,456 |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | - | 254,790 | 254,790 | 123,528 | 117,158 | 120,916 |
| 3400 Other Funds Ltd | - | 75,900 | 75,900 | 69,240 | 66,976 | 69,013 |
| All Funds | - | 330,690 | 330,690 | 192,768 | 184,134 | 189,929 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | - | 281,920 | 281,920 | 320,723 | 308,600 | 320,723 |
| 3400 Other Funds Ltd | - | 158,302 | 158,302 | 123,726 | 118,137 | 123,141 |
| All Funds | - | 440,222 | 440,222 | 444,449 | 426,737 | 443,864 |
| **4250 Data Processing** | | | | | | |
| 8000 General Fund | - | 3,046,189 | 3,046,189 | 3,189,957 | 2,890,570 | 3,237,905 |
| 3400 Other Funds Ltd | - | 660,195 | 660,195 | 667,842 | 556,574 | 633,109 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| All Funds | - | 3,706,384 | 3,706,384 | 3,857,799 | 3,447,144 | 3,871,014 |
| **4275 Publicity and Publications** | | | | | | |
| 8000 General Fund | - | 10,455 | 10,455 | 10,904 | 10,455 | 10,904 |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | - | 243,415 | 243,415 | 337,984 | 325,266 | 337,984 |
| 3400 Other Funds Ltd | - | 63,147 | 63,147 | 60,721 | 57,559 | 60,721 |
| All Funds | - | 306,562 | 306,562 | 398,705 | 382,825 | 398,705 |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | - | 7,914,730 | 7,914,730 | 6,866,679 | 6,866,679 | 6,866,679 |
| 3400 Other Funds Ltd | - | 912,711 | 912,711 | 823,833 | 823,833 | 823,833 |
| All Funds | - | 8,827,441 | 8,827,441 | 7,690,512 | 7,690,512 | 7,690,512 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 8000 General Fund | - | 934 | 934 | 974 | 934 | 974 |
| **4400 Dues and Subscriptions** | | | | | | |
| 8000 General Fund | - | 8,104 | 8,104 | 8,453 | 8,104 | 8,453 |
| 3400 Other Funds Ltd | - | 433 | 433 | 452 | 433 | 452 |
| All Funds | - | 8,537 | 8,537 | 8,905 | 8,537 | 8,905 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 8000 General Fund | - | 6,480 | 6,480 | 79,843 | 73,084 | 74,929 |
| 3400 Other Funds Ltd | - | 546 | 546 | 6,925 | 1,675 | 2,244 |
| All Funds | - | 7,026 | 7,026 | 86,768 | 74,759 | 77,173 |
| **4475 Facilities Maintenance** | | | | | | |
| 8000 General Fund | - | 29,791 | 29,791 | 31,072 | 29,791 | 31,072 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 7,535 | 7,535 | 7,859 | 7,535 | 7,859 |
| All Funds | - | 37,326 | 37,326 | 38,931 | 37,326 | 38,931 |
| **4600 Intra-agency Charges** | | | | | | |
| 8000 General Fund | - | - | - | 58,005 | 58,005 | 58,005 |
| 3400 Other Funds Ltd | - | - | - | 10,122 | 10,122 | 10,122 |
| All Funds | - | - | - | 68,127 | 68,127 | 68,127 |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | - | 79,489 | 79,489 | 8,948 | 8,579 | 8,948 |
| 3400 Other Funds Ltd | - | 9,330 | 9,330 | 3,300 | 3,164 | 3,300 |
| All Funds | - | 88,819 | 88,819 | 12,248 | 11,743 | 12,248 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 8000 General Fund | - | 51,404 | 51,404 | 37,814 | 36,464 | 37,814 |
| 3400 Other Funds Ltd | - | 7,151 | 7,151 | 1,728 | 1,675 | 1,728 |
| All Funds | - | 58,555 | 58,555 | 39,542 | 38,139 | 39,542 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | - | 997,326 | 997,326 | 1,070,571 | 393,919 | 436,804 |
| 3400 Other Funds Ltd | - | 63,366 | 63,366 | 63,840 | - | 2,523 |
| All Funds | - | 1,060,692 | 1,060,692 | 1,134,411 | 393,919 | 439,327 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | - | 13,216,150 | 13,216,150 | 12,417,426 | 11,389,031 | 11,824,081 |
| 3400 Other Funds Ltd | - | 2,024,246 | 2,024,246 | 1,888,999 | 1,695,113 | 1,787,456 |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$15,240,396** | **$15,240,396** | **$14,306,425** | **$13,084,144** | **$13,611,537** |
| **CAPITAL OUTLAY** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **5100 Office Furniture and Fixtures** | | | | | | |
| 8000 General Fund | - | 30,893 | 30,893 | 99,511 | 98,182 | 99,511 |
| 3400 Other Funds Ltd | - | 82,251 | 82,251 | 7,725 | 7,648 | 7,725 |
| All Funds | - | 113,144 | 113,144 | 107,236 | 105,830 | 107,236 |
| **5550 Data Processing Software** | | | | | | |
| 8000 General Fund | - | 8,611 | 8,611 | 8,981 | 8,611 | 8,981 |
| **5900 Other Capital Outlay** | | | | | | |
| 8000 General Fund | - | 14,747 | 14,747 | 15,381 | 14,747 | 15,381 |
| **CAPITAL OUTLAY** | | | | | | |
| 8000 General Fund | - | 54,251 | 54,251 | 123,873 | 121,540 | 123,873 |
| 3400 Other Funds Ltd | - | 82,251 | 82,251 | 7,725 | 7,648 | 7,725 |
| **TOTAL CAPITAL OUTLAY** | **-** | **$136,502** | **$136,502** | **$131,598** | **$129,188** | **$131,598** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | - | 41,524,773 | 41,524,773 | 45,620,848 | 44,590,120 | 45,027,503 |
| 3400 Other Funds Ltd | - | 7,036,887 | 7,036,887 | 7,515,350 | 7,321,387 | 7,413,807 |
| **TOTAL EXPENDITURES** | **-** | **$48,561,660** | **$48,561,660** | **$53,136,198** | **$51,911,507** | **$52,441,310** |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | 1 | 1 | - | 111,841 | - |
| **TOTAL ENDING BALANCE** | **-** | **$1** | **$1** | **-** | **$111,841** | **-** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | - | 223 | 223 | 233 | 233 | 233 |
| 8180 Position Reconciliation | - | 1 | 1 | - | (1) | - |
| **TOTAL AUTHORIZED POSITIONS** | **-** | **224** | **224** | **233** | **232** | **233** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | - | 181.57 | 181.57 | 190.37 | 190.37 | 189.95 |
| 8280 FTE Reconciliation | - | 1.00 | 1.00 | - | (0.88) | 0.42 |
| **TOTAL AUTHORIZED FTE** | **-** | **182.57** | **182.57** | **190.37** | **189.49** | **190.37** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 3400 Other Funds Ltd | 28,765,000 | 28,765,000 | 28,765,000 | 18,237,000 | 55,382,453 | 55,382,453 |
| **REVENUE CATEGORIES** | | | | | | |
| **TAXES** | | | | | | |
| **0142 Marijuana Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 238,011,002 | 238,011,002 | 286,760,528 | 334,069,574 | 339,360,000 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 3,513,553 | - | - | - | - | - |
| **REVENUE CATEGORIES** | | | | | | |
| 3400 Other Funds Ltd | 3,513,553 | 238,011,002 | 238,011,002 | 286,760,528 | 334,069,574 | 339,360,000 |
| **TOTAL REVENUE CATEGORIES** | **$3,513,553** | **$238,011,002** | **$238,011,002** | **$286,760,528** | **$334,069,574** | **$339,360,000** |
| **TRANSFERS OUT** | | | | | | |
| **2107 Tsfr To Administrative Svcs** | | | | | | |
| 3400 Other Funds Ltd | - | (44,691,000) | (44,691,000) | (54,488,000) | (41,272,408) | (18,000,000) |
| **2213 Tsfr To Criminal Justice Comm** | | | | | | |
| 3400 Other Funds Ltd | - | (3,000,000) | (3,000,000) | (3,000,000) | (3,000,000) | (6,000,000) |
| **2257 Tsfr To Police, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | - | (38,912,000) | (38,912,000) | (42,697,200) | (41,339,000) | (13,500,000) |
| **2443 Tsfr To Oregon Health Authority** | | | | | | |
| 3400 Other Funds Ltd | - | (64,853,100) | (64,853,100) | (64,853,100) | (181,517,824) | (271,860,000) |
| **2581 Tsfr To Education, Dept of** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (103,764,900) | (103,764,900) | (118,094,000) | (110,236,043) | (36,000,000) |
| **2845 Tsfr To OLCC** | | | | | | |
| 3400 Other Funds Ltd | - | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) | (7,000,000) |
| **TRANSFERS OUT** | | | | | | |
| 3400 Other Funds Ltd | - | (262,221,000) | (262,221,000) | (290,132,300) | (384,365,275) | (352,360,000) |
| **TOTAL TRANSFERS OUT** | **-** | **($262,221,000)** | **($262,221,000)** | **($290,132,300)** | **($384,365,275)** | **($352,360,000)** |
| **AVAILABLE REVENUES** | | | | | | |
| 3400 Other Funds Ltd | 32,278,553 | 4,555,002 | 4,555,002 | 14,865,228 | 5,086,752 | 42,382,453 |
| **TOTAL AVAILABLE REVENUES** | **$32,278,553** | **$4,555,002** | **$4,555,002** | **$14,865,228** | **$5,086,752** | **$42,382,453** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 3400 Other Funds Ltd | - | 1,664,676 | 1,664,676 | 1,883,928 | 1,883,928 | 1,883,928 |
| **3170 Overtime Payments** | | | | | | |
| 3400 Other Funds Ltd | - | 32,931 | 32,931 | 34,347 | 34,347 | 34,347 |
| **SALARIES & WAGES** | | | | | | |
| 3400 Other Funds Ltd | - | 1,697,607 | 1,697,607 | 1,918,275 | 1,918,275 | 1,918,275 |
| **TOTAL SALARIES & WAGES** | **-** | **$1,697,607** | **$1,697,607** | **$1,918,275** | **$1,918,275** | **$1,918,275** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 3400 Other Funds Ltd | - | 960 | 960 | 928 | 928 | 928 |
| **3220 Public Employees' Retire Cont** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 288,085 | 288,085 | 328,601 | 328,601 | 328,601 |
| **3221 Pension Obligation Bond** | | | | | | |
| 3400 Other Funds Ltd | - | 85,732 | 85,732 | 111,032 | 111,032 | 111,032 |
| **3230 Social Security Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 129,867 | 129,867 | 146,750 | 146,750 | 146,750 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 3400 Other Funds Ltd | - | 914 | 914 | 736 | 736 | 736 |
| **3260 Mass Transit Tax** | | | | | | |
| 3400 Other Funds Ltd | - | 9,134 | 9,134 | 11,510 | 11,510 | 11,510 |
| **3270 Flexible Benefits** | | | | | | |
| 3400 Other Funds Ltd | - | 554,148 | 554,148 | 611,712 | 611,712 | 611,712 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 3400 Other Funds Ltd | - | 1,068,840 | 1,068,840 | 1,211,269 | 1,211,269 | 1,211,269 |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$1,068,840** | **$1,068,840** | **$1,211,269** | **$1,211,269** | **$1,211,269** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3465 Reconciliation Adjustment** | | | | | | |
| 3400 Other Funds Ltd | - | (8,828) | (8,828) | - | - | - |
| **PERSONAL SERVICES** | | | | | | |
| 3400 Other Funds Ltd | - | 2,757,619 | 2,757,619 | 3,129,544 | 3,129,544 | 3,129,544 |
| **TOTAL PERSONAL SERVICES** | **-** | **$2,757,619** | **$2,757,619** | **$3,129,544** | **$3,129,544** | **$3,129,544** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 3400 Other Funds Ltd | - | 3,354 | 3,354 | 3,498 | 3,354 | 3,498 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **4125 Out of State Travel** | | | | | | |
| 3400 Other Funds Ltd | - | 38,696 | 38,696 | 34,102 | 32,696 | 34,102 |
| **4150 Employee Training** | | | | | | |
| 3400 Other Funds Ltd | - | 33,289 | 33,289 | 34,720 | 33,289 | 34,720 |
| **4175 Office Expenses** | | | | | | |
| 3400 Other Funds Ltd | - | 35,765 | 35,765 | 43,561 | 41,765 | 43,561 |
| **4200 Telecommunications** | | | | | | |
| 3400 Other Funds Ltd | - | 45,998 | 45,998 | 47,976 | 45,998 | 47,976 |
| **4250 Data Processing** | | | | | | |
| 3400 Other Funds Ltd | - | 12,165 | 12,165 | 12,688 | 12,165 | 12,688 |
| **4275 Publicity and Publications** | | | | | | |
| 3400 Other Funds Ltd | - | 643 | 643 | 671 | 643 | 671 |
| **4300 Professional Services** | | | | | | |
| 3400 Other Funds Ltd | - | 313,500 | 313,500 | 331,370 | 313,500 | 331,370 |
| **4325 Attorney General** | | | | | | |
| 3400 Other Funds Ltd | - | 111,229 | 111,229 | 132,841 | 124,990 | 125,442 |
| **4425 Facilities Rental and Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 116,207 | 116,207 | 121,204 | 114,532 | 111,104 |
| **4575 Agency Program Related S and S** | | | | | | |
| 3400 Other Funds Ltd | - | 135,265 | 135,265 | 88,931 | 85,265 | 88,931 |
| **4600 Intra-agency Charges** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 4,866 | 4,866 | 4,866 |
| **4650 Other Services and Supplies** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 3,513,553 | 192,280 | 192,280 | 252,698 | 238,495 | 247,395 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 3400 Other Funds Ltd | - | 11,086 | 11,086 | 11,563 | 11,086 | 11,563 |
| **4715 IT Expendable Property** | | | | | | |
| 3400 Other Funds Ltd | - | 67,106 | 67,106 | 69,992 | 67,106 | 69,992 |
| **SERVICES & SUPPLIES** | | | | | | |
| 3400 Other Funds Ltd | 3,513,553 | 1,116,583 | 1,116,583 | 1,190,681 | 1,129,750 | 1,167,879 |
| **TOTAL SERVICES & SUPPLIES** | **$3,513,553** | **$1,116,583** | **$1,116,583** | **$1,190,681** | **$1,129,750** | **$1,167,879** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 3400 Other Funds Ltd | - | 186,498 | 186,498 | 194,517 | 186,498 | 194,517 |
| **5150 Telecommunications Equipment** | | | | | | |
| 3400 Other Funds Ltd | - | 21,793 | 21,793 | 22,730 | 21,793 | 22,730 |
| **5900 Other Capital Outlay** | | | | | | |
| 3400 Other Funds Ltd | - | 372,815 | 372,815 | 388,846 | 372,815 | 388,846 |
| **CAPITAL OUTLAY** | | | | | | |
| 3400 Other Funds Ltd | - | 581,106 | 581,106 | 606,093 | 581,106 | 606,093 |
| **TOTAL CAPITAL OUTLAY** | **-** | **$581,106** | **$581,106** | **$606,093** | **$581,106** | **$606,093** |
| **EXPENDITURES** | | | | | | |
| 3400 Other Funds Ltd | 3,513,553 | 4,455,308 | 4,455,308 | 4,926,318 | 4,840,400 | 4,903,516 |
| **TOTAL EXPENDITURES** | **$3,513,553** | **$4,455,308** | **$4,455,308** | **$4,926,318** | **$4,840,400** | **$4,903,516** |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 28,765,000 | 99,694 | 99,694 | 9,938,910 | 246,352 | 37,478,937 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL ENDING BALANCE** | **$28,765,000** | **$99,694** | **$99,694** | **$9,938,910** | **$246,352** | **$37,478,937** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 15 | 16 | 16 | 16 | 16 | 16 |
| **TOTAL AUTHORIZED POSITIONS** | **15** | **16** | **16** | **16** | **16** | **16** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 14.25 | 15.76 | 15.76 | 16.00 | 16.00 | 16.00 |
| **TOTAL AUTHORIZED FTE** | **14.25** | **15.76** | **15.76** | **16.00** | **16.00** | **16.00** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 139,472 | - | - | - | - | - |
| **OTHER** | | | | | | |
| **0975 Other Revenues** | | | | | | |
| 3400 Other Funds Ltd | 146,293 | - | - | - | - | - |
| **REVENUE CATEGORIES** | | | | | | |
| 3400 Other Funds Ltd | 285,765 | - | - | - | - | - |
| **TOTAL REVENUE CATEGORIES** | **$285,765** | **-** | **-** | **-** | **-** | **-** |
| **AVAILABLE REVENUES** | | | | | | |
| 3400 Other Funds Ltd | 285,765 | - | - | - | - | - |
| **TOTAL AVAILABLE REVENUES** | **$285,765** | **-** | **-** | **-** | **-** | **-** |
| **EXPENDITURES** | | | | | | |
| **SPECIAL PAYMENTS** | | | | | | |
| **6030 Dist to Non-Gov Units** | | | | | | |
| 3400 Other Funds Ltd | 285,765 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 3,226,364 | 3,348,966 | 3,348,966 | 3,492,972 | - | 3,492,972 |
| **TRANSFERS IN** | | | | | | |
| **1060 Transfer from General Fund** | | | | | | |
| 3400 Other Funds Ltd | 3,037,426 | - | - | - | - | - |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 3,226,364 | 3,348,966 | 3,348,966 | 3,492,972 | - | 3,492,972 |
| 3400 Other Funds Ltd | 3,037,426 | - | - | - | - | - |
| **TOTAL REVENUE CATEGORIES** | **$6,263,790** | **$3,348,966** | **$3,348,966** | **$3,492,972** | **-** | **$3,492,972** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 3,226,364 | 3,348,966 | 3,348,966 | 3,492,972 | - | 3,492,972 |
| 3400 Other Funds Ltd | 3,037,426 | - | - | - | - | - |
| **TOTAL AVAILABLE REVENUES** | **$6,263,790** | **$3,348,966** | **$3,348,966** | **$3,492,972** | **-** | **$3,492,972** |
| **EXPENDITURES** | | | | | | |
| **SPECIAL PAYMENTS** | | | | | | |
| **6020 Dist to Counties** | | | | | | |
| 8000 General Fund | - | 3,348,966 | 3,348,966 | 3,492,972 | - | 3,492,972 |
| **6060 Intra-Agency Gen Fund Transfer** | | | | | | |
| 8000 General Fund | 3,037,426 | - | - | - | - | - |
| **SPECIAL PAYMENTS** | | | | | | |
| 8000 General Fund | 3,037,426 | 3,348,966 | 3,348,966 | 3,492,972 | - | 3,492,972 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL SPECIAL PAYMENTS** | **$3,037,426** | **$3,348,966** | **$3,348,966** | **$3,492,972** | **-** | **$3,492,972** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (188,938) | - | - | - | - | - |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 3,037,426 | - | - | - | - | - |
| **TOTAL ENDING BALANCE** | **$3,037,426** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 8000 General Fund | 2 | - | - | - | - | - |
| 3400 Other Funds Ltd | - | 35,478,452 | 35,478,452 | 35,478,452 | 35,478,452 | 35,478,452 |
| All Funds | 2 | 35,478,452 | 35,478,452 | 35,478,452 | 35,478,452 | 35,478,452 |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 8000 General Fund | (2) | - | - | - | - | - |
| 3400 Other Funds Ltd | - | 6,761,678 | 6,761,678 | 6,761,678 | 6,761,678 | 6,761,678 |
| All Funds | (2) | 6,761,678 | 6,761,678 | 6,761,678 | 6,761,678 | 6,761,678 |
| **BEGINNING BALANCE** | | | | | | |
| 8000 General Fund | - | - | - | - | - | - |
| 3400 Other Funds Ltd | - | 42,240,130 | 42,240,130 | 42,240,130 | 42,240,130 | 42,240,130 |
| **TOTAL BEGINNING BALANCE** | **-** | **$42,240,130** | **$42,240,130** | **$42,240,130** | **$42,240,130** | **$42,240,130** |
| **REVENUE CATEGORIES** | | | | | | |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 1,372,873 | - | - | - | - | - |
| **LOAN REPAYMENT** | | | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | | | |
| 3400 Other Funds Ltd | - | 40,924,836 | 40,924,836 | 42,587,156 | 42,583,895 | 42,577,687 |
| **REVENUE CATEGORIES** | | | | | | |
| 3400 Other Funds Ltd | 1,372,873 | 40,924,836 | 40,924,836 | 42,587,156 | 42,583,895 | 42,577,687 |
| **TOTAL REVENUE CATEGORIES** | **$1,372,873** | **$40,924,836** | **$40,924,836** | **$42,587,156** | **$42,583,895** | **$42,577,687** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TRANSFERS OUT** | | | | | | |
| **2080 Transfer to Counties** | | | | | | |
| 3400 Other Funds Ltd | 25,521,015 | - | - | - | - | - |
| **AVAILABLE REVENUES** | | | | | | |
| 3400 Other Funds Ltd | 26,893,888 | 83,164,966 | 83,164,966 | 84,827,286 | 84,824,025 | 84,817,817 |
| **TOTAL AVAILABLE REVENUES** | **$26,893,888** | **$83,164,966** | **$83,164,966** | **$84,827,286** | **$84,824,025** | **$84,817,817** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 3400 Other Funds Ltd | 1,080,259 | 840,408 | 840,408 | 894,294 | 894,294 | 894,294 |
| **3180 Shift Differential** | | | | | | |
| 3400 Other Funds Ltd | - | 17,548 | 17,548 | 18,303 | 18,303 | 18,303 |
| **SALARIES & WAGES** | | | | | | |
| 3400 Other Funds Ltd | 1,080,259 | 857,956 | 857,956 | 912,597 | 912,597 | 912,597 |
| **TOTAL SALARIES & WAGES** | **$1,080,259** | **$857,956** | **$857,956** | **$912,597** | **$912,597** | **$912,597** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 3400 Other Funds Ltd | 1,891 | 471 | 471 | 449 | 449 | 449 |
| **3220 Public Employees' Retire Cont** | | | | | | |
| 3400 Other Funds Ltd | - | 145,594 | 145,594 | 156,328 | 156,328 | 156,328 |
| **3221 Pension Obligation Bond** | | | | | | |
| 3400 Other Funds Ltd | 44,488 | 53,113 | 53,113 | 52,818 | 52,818 | 52,818 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **3230 Social Security Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 65,631 | 65,631 | 69,814 | 69,814 | 69,814 |
| **3240 Unemployment Assessments** | | | | | | |
| 3400 Other Funds Ltd | (1) | - | - | - | - | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 3400 Other Funds Ltd | - | 450 | 450 | 356 | 356 | 356 |
| **3260 Mass Transit Tax** | | | | | | |
| 3400 Other Funds Ltd | 53,133 | 5,654 | 5,654 | 5,476 | 5,476 | 5,476 |
| **3270 Flexible Benefits** | | | | | | |
| 3400 Other Funds Ltd | - | 272,676 | 272,676 | 296,298 | 296,298 | 296,298 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 3400 Other Funds Ltd | 99,511 | 543,589 | 543,589 | 581,539 | 581,539 | 581,539 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$99,511** | **$543,589** | **$543,589** | **$581,539** | **$581,539** | **$581,539** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3465 Reconciliation Adjustment** | | | | | | |
| 3400 Other Funds Ltd | - | (5,471) | (5,471) | - | - | - |
| **PERSONAL SERVICES** | | | | | | |
| 3400 Other Funds Ltd | 1,179,770 | 1,396,074 | 1,396,074 | 1,494,136 | 1,494,136 | 1,494,136 |
| **TOTAL PERSONAL SERVICES** | **$1,179,770** | **$1,396,074** | **$1,396,074** | **$1,494,136** | **$1,494,136** | **$1,494,136** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |
| 3400 Other Funds Ltd | (1,114) | 812 | 812 | 847 | 812 | 847 |
| **4150 Employee Training** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 3,645 | 1,320 | 1,320 | 1,377 | 1,320 | 1,377 |
| **4175 Office Expenses** | | | | | | |
| 3400 Other Funds Ltd | 72,575 | 3,602 | 3,602 | 14,187 | 13,602 | 14,187 |
| **4200 Telecommunications** | | | | | | |
| 3400 Other Funds Ltd | 5,035 | 7,058 | 7,058 | 7,361 | 7,058 | 7,361 |
| **4275 Publicity and Publications** | | | | | | |
| 3400 Other Funds Ltd | - | 51,545 | 51,545 | - | - | - |
| **4300 Professional Services** | | | | | | |
| 3400 Other Funds Ltd | 1,507 | - | - | - | - | - |
| **4325 Attorney General** | | | | | | |
| 3400 Other Funds Ltd | 109,254 | - | - | 170,000 | 159,953 | 160,531 |
| **4375 Employee Recruitment and Develop** | | | | | | |
| 3400 Other Funds Ltd | 83 | - | - | - | - | - |
| **4600 Intra-agency Charges** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 2,433 | 2,433 | 2,433 |
| **4650 Other Services and Supplies** | | | | | | |
| 3400 Other Funds Ltd | 23 | - | - | 43,331 | 41,545 | 43,331 |
| **4700 Expendable Prop 250 - 5000** | | | | | | |
| 3400 Other Funds Ltd | - | 1,451 | 1,451 | 1,513 | 1,451 | 1,513 |
| **4715 IT Expendable Property** | | | | | | |
| 3400 Other Funds Ltd | 2,095 | 2,859 | 2,859 | 2,982 | 2,859 | 2,982 |
| **SERVICES & SUPPLIES** | | | | | | |
| 3400 Other Funds Ltd | 193,103 | 68,647 | 68,647 | 244,031 | 231,033 | 234,562 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL SERVICES & SUPPLIES** | **$193,103** | **$68,647** | **$68,647** | **$244,031** | **$231,033** | **$234,562** |
| **CAPITAL OUTLAY** | | | | | | |
| **5100 Office Furniture and Fixtures** | | | | | | |
| 3400 Other Funds Ltd | - | 7,216 | 7,216 | 7,526 | 7,216 | 7,526 |
| **SPECIAL PAYMENTS** | | | | | | |
| **6020 Dist to Counties** | | | | | | |
| 3400 Other Funds Ltd | 25,521,015 | 32,292,180 | 32,292,180 | 33,680,744 | 33,680,744 | 33,680,744 |
| **EXPENDITURES** | | | | | | |
| 3400 Other Funds Ltd | 26,893,888 | 33,764,117 | 33,764,117 | 35,426,437 | 35,413,129 | 35,416,968 |
| **TOTAL EXPENDITURES** | **$26,893,888** | **$33,764,117** | **$33,764,117** | **$35,426,437** | **$35,413,129** | **$35,416,968** |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | 49,400,849 | 49,400,849 | 49,400,849 | 49,410,896 | 49,400,849 |
| **TOTAL ENDING BALANCE** | **-** | **$49,400,849** | **$49,400,849** | **$49,400,849** | **$49,410,896** | **$49,400,849** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 9 | 8 | 8 | 8 | 8 | 8 |
| **TOTAL AUTHORIZED POSITIONS** | **9** | **8** | **8** | **8** | **8** | **8** |
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 8.50 | 7.75 | 7.75 | 7.75 | 7.75 | 7.75 |
| **TOTAL AUTHORIZED FTE** | **8.50** | **7.75** | **7.75** | **7.75** | **7.75** | **7.75** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 3400 Other Funds Ltd | 4,228,608 | - | - | - | - | - |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 3400 Other Funds Ltd | 43,586,038 | - | - | - | - | - |
| **BEGINNING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 47,814,646 | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE** | **$47,814,646** | **-** | **-** | **-** | **-** | **-** |
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8000 General Fund | 1,060,000 | 1,165,000 | 1,165,000 | - | - | - |
| **BOND SALES** | | | | | | |
| **0555 General Fund Obligation Bonds** | | | | | | |
| 3400 Other Funds Ltd | 7,416,278 | - | - | - | 4,245,000 | 4,157,000 |
| **OTHER** | | | | | | |
| **0975 Other Revenues** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | 9,185,216 | - | - |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | 951,000 | 951,000 | - | - | - |
| **REVENUE CATEGORIES** | | | | | | |
| 8000 General Fund | 1,060,000 | 1,165,000 | 1,165,000 | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 7,416,278 | 951,000 | 951,000 | 9,185,216 | 4,245,000 | 4,157,000 |
| **TOTAL REVENUE CATEGORIES** | **$8,476,278** | **$2,116,000** | **$2,116,000** | **$9,185,216** | **$4,245,000** | **$4,157,000** |
| **AVAILABLE REVENUES** | | | | | | |
| 8000 General Fund | 1,060,000 | 1,165,000 | 1,165,000 | - | - | - |
| 3400 Other Funds Ltd | 55,230,924 | 951,000 | 951,000 | 9,185,216 | 4,245,000 | 4,157,000 |
| **TOTAL AVAILABLE REVENUES** | **$56,290,924** | **$2,116,000** | **$2,116,000** | **$9,185,216** | **$4,245,000** | **$4,157,000** |
| **EXPENDITURES** | | | | | | |
| **PERSONAL SERVICES** | | | | | | |
| **SALARIES & WAGES** | | | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | | | |
| 3400 Other Funds Ltd | 967,259 | - | - | 661,689 | 273,609 | 273,609 |
| **3170 Overtime Payments** | | | | | | |
| 3400 Other Funds Ltd | 29,553 | - | - | 63,770 | - | - |
| **3180 Shift Differential** | | | | | | |
| 3400 Other Funds Ltd | 55 | - | - | 124,569 | - | - |
| **3190 All Other Differential** | | | | | | |
| 3400 Other Funds Ltd | 74,751 | - | - | - | - | - |
| **SALARIES & WAGES** | | | | | | |
| 3400 Other Funds Ltd | 1,071,618 | - | - | 850,028 | 273,609 | 273,609 |
| **TOTAL SALARIES & WAGES** | **$1,071,618** | **-** | **-** | **$850,028** | **$273,609** | **$273,609** |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | | | |
| 3400 Other Funds Ltd | 323 | - | - | 250 | 100 | 100 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **3220 Public Employees' Retire Cont** | | | | | | |
| 3400 Other Funds Ltd | 158,991 | - | - | 145,611 | 46,869 | 46,869 |
| **3221 Pension Obligation Bond** | | | | | | |
| 3400 Other Funds Ltd | 63,970 | - | - | - | - | - |
| **3230 Social Security Taxes** | | | | | | |
| 3400 Other Funds Ltd | 80,873 | - | - | 65,028 | 20,931 | 20,931 |
| **3250 Worker's Comp. Assess. (WCD)** | | | | | | |
| 3400 Other Funds Ltd | 304 | - | - | 200 | 80 | 80 |
| **3260 Mass Transit Tax** | | | | | | |
| 3400 Other Funds Ltd | 6,497 | - | - | 5,100 | - | - |
| **3270 Flexible Benefits** | | | | | | |
| 3400 Other Funds Ltd | 197,987 | - | - | 167,265 | 66,906 | 66,906 |
| **OTHER PAYROLL EXPENSES** | | | | | | |
| 3400 Other Funds Ltd | 508,945 | - | - | 383,454 | 134,886 | 134,886 |
| **TOTAL OTHER PAYROLL EXPENSES** | **$508,945** | **-** | **-** | **$383,454** | **$134,886** | **$134,886** |
| **P.S. BUDGET ADJUSTMENTS** | | | | | | |
| **3465 Reconciliation Adjustment** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | (8,495) | - |
| **PERSONAL SERVICES** | | | | | | |
| 3400 Other Funds Ltd | 1,580,563 | - | - | 1,233,482 | 400,000 | 408,495 |
| **TOTAL PERSONAL SERVICES** | **$1,580,563** | **-** | **-** | **$1,233,482** | **$400,000** | **$408,495** |
| **SERVICES & SUPPLIES** | | | | | | |
| **4100 Instate Travel** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8000 General Fund | 25 | - | - | - | - | - |
| **4125 Out of State Travel** | | | | | | |
| 8000 General Fund | 1,571 | - | - | - | - | - |
| **4150 Employee Training** | | | | | | |
| 8000 General Fund | 2,131 | - | - | - | - | - |
| 3400 Other Funds Ltd | - | - | - | 13,600 | 5,100 | - |
| All Funds | 2,131 | - | - | 13,600 | 5,100 | - |
| **4175 Office Expenses** | | | | | | |
| 8000 General Fund | 3,218 | - | - | - | - | - |
| 3400 Other Funds Ltd | - | - | - | - | 202,900 | 111,505 |
| All Funds | 3,218 | - | - | - | 202,900 | 111,505 |
| **4200 Telecommunications** | | | | | | |
| 8000 General Fund | 9,380 | - | - | - | - | - |
| **4300 Professional Services** | | | | | | |
| 8000 General Fund | - | 165,000 | 165,000 | - | - | - |
| 3400 Other Funds Ltd | 5,831,636 | - | - | 150,000 | 150,000 | 150,000 |
| All Funds | 5,831,636 | 165,000 | 165,000 | 150,000 | 150,000 | 150,000 |
| **4315 IT Professional Services** | | | | | | |
| 8000 General Fund | 1,000,000 | 1,000,000 | 1,000,000 | - | - | - |
| 3400 Other Funds Ltd | 2,676,185 | 951,000 | 951,000 | 2,306,680 | 887,000 | 887,000 |
| All Funds | 3,676,185 | 1,951,000 | 1,951,000 | 2,306,680 | 887,000 | 887,000 |
| **4650 Other Services and Supplies** | | | | | | |
| 8000 General Fund | 712 | - | - | - | - | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | 2 | - | - | - | 400,000 | 400,000 |
| All Funds | 714 | - | - | - | 400,000 | 400,000 |
| **4715 IT Expendable Property** | | | | | | |
| 8000 General Fund | 709 | - | - | - | - | - |
| 3400 Other Funds Ltd | 3,219 | - | - | 5,481,454 | 2,200,000 | 2,200,000 |
| All Funds | 3,928 | - | - | 5,481,454 | 2,200,000 | 2,200,000 |
| **SERVICES & SUPPLIES** | | | | | | |
| 8000 General Fund | 1,017,746 | 1,165,000 | 1,165,000 | - | - | - |
| 3400 Other Funds Ltd | 8,511,042 | 951,000 | 951,000 | 7,951,734 | 3,845,000 | 3,748,505 |
| **TOTAL SERVICES & SUPPLIES** | **$9,528,788** | **$2,116,000** | **$2,116,000** | **$7,951,734** | **$3,845,000** | **$3,748,505** |
| **EXPENDITURES** | | | | | | |
| 8000 General Fund | 1,017,746 | 1,165,000 | 1,165,000 | - | - | - |
| 3400 Other Funds Ltd | 10,091,605 | 951,000 | 951,000 | 9,185,216 | 4,245,000 | 4,157,000 |
| **TOTAL EXPENDITURES** | **$11,109,351** | **$2,116,000** | **$2,116,000** | **$9,185,216** | **$4,245,000** | **$4,157,000** |
| **REVERSIONS** | | | | | | |
| **9900 Reversions** | | | | | | |
| 8000 General Fund | (42,254) | - | - | - | - | - |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | 45,139,319 | - | - | - | - | - |
| **TOTAL ENDING BALANCE** | **$45,139,319** | **-** | **-** | **-** | **-** | **-** |
| **AUTHORIZED POSITIONS** | | | | | | |
| 8150 Class/Unclass Positions | 32 | - | - | 5 | 2 | 2 |
| **TOTAL AUTHORIZED POSITIONS** | **32** | **-** | **-** | **5** | **2** | **2** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **AUTHORIZED FTE** | | | | | | |
| 8250 Class/Unclass FTE Positions | 8.00 | - | - | 4.40 | 1.76 | 1.76 |
| **TOTAL AUTHORIZED FTE** | **8.00** | **-** | **-** | **4.40** | **1.76** | **1.76** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0025 Beginning Balance** | | | | | | |
| 3400 Other Funds Ltd | (366,040) | - | - | - | - | - |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 3400 Other Funds Ltd | 366,040 | - | - | - | - | - |
| **BEGINNING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | - |
| **TOTAL BEGINNING BALANCE** | **-** | **-** | **-** | **-** | **-** | **-** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **BEGINNING BALANCE** | | | | | | |
| **0030 Beginning Balance Adjustment** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | 1,384,010 |
| **REVENUE CATEGORIES** | | | | | | |
| **TAXES** | | | | | | |
| **0105 Personal Income Taxes** | | | | | | |
| 8800 General Fund Revenue | - | 18,705,068,000 | 18,705,068,000 | 18,508,090,000 | 19,661,751,000 | 20,627,298,000 |
| **0110 Corp Excise and Income Taxes** | | | | | | |
| 8800 General Fund Revenue | - | 1,245,753,673 | 1,245,753,673 | 1,157,616,000 | 1,359,556,000 | 1,290,183,000 |
| **0130 Other Employer -Employee Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 1,176,704,857 | 1,176,704,857 | 1,198,332,567 | 1,198,332,567 | 1,272,312,215 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| All Funds | - | 1,178,032,687 | 1,178,032,687 | 1,198,882,687 | 1,198,882,687 | 1,273,652,335 |
| **0135 Cigarette Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 330,730,869 | 330,730,869 | 313,544,080 | 697,062,268 | 634,797,000 |
| 8800 General Fund Revenue | - | 64,998,000 | 64,998,000 | 61,070,000 | 129,741,457 | 44,903,000 |
| All Funds | - | 395,728,869 | 395,728,869 | 374,614,080 | 826,803,725 | 679,700,000 |
| **0140 Other Tobacco Products Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 58,043,000 | 58,043,000 | 57,470,058 | 57,748,466 | 75,500,000 |
| 8800 General Fund Revenue | - | 66,533,000 | 66,533,000 | 64,469,000 | 64,469,000 | 65,129,000 |
| All Funds | - | 124,576,000 | 124,576,000 | 121,939,058 | 122,217,466 | 140,629,000 |
| **0145 Amusement Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 3,890,000 | 3,890,000 | 3,890,000 | 3,890,000 | 3,890,000 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 8800 General Fund Revenue | - | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 | 1,600,000 |
| All Funds | - | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 | 5,490,000 |
| **0155 Inheritance Taxes** | | | | | | |
| 8800 General Fund Revenue | - | 361,189,000 | 361,189,000 | 315,000,000 | 315,000,000 | 368,932,000 |
| **0160 Eastern Oregon Severance Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 18,000 | 18,000 | 20,260 | 20,260 | 20,260 |
| 8800 General Fund Revenue | - | 6,000 | 6,000 | 6,000 | 6,000 | 6,000 |
| All Funds | - | 24,000 | 24,000 | 26,260 | 26,260 | 26,260 |
| **0162 Western Oregon Severance Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 970,000 | 970,000 | 970,000 | 970,000 | 970,000 |
| 8800 General Fund Revenue | - | 30,000 | 30,000 | 30,000 | 30,000 | 90,000 |
| All Funds | - | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,060,000 |
| **0165 Other Severance Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 150,000 | 150,000 | 150,000 | 150,000 | 100,000 |
| **0185 Privilege Taxes** | | | | | | |
| 3400 Other Funds Ltd | - | 52,350,000 | 52,350,000 | 50,500,000 | 50,500,000 | 54,200,000 |
| **0195 Other Taxes** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | 33,251,000 | - |
| 3400 Other Funds Ltd | - | 291,794,907 | 291,794,907 | 408,541,079 | 420,444,715 | 403,181,367 |
| 8800 General Fund Revenue | - | 30,327 | 30,327 | 30,327 | 30,327 | - |
| All Funds | - | 291,825,234 | 291,825,234 | 408,571,406 | 453,726,042 | 403,181,367 |
| **TAXES** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | 33,251,000 | - |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 1,914,651,633 | 1,914,651,633 | 2,033,418,044 | 2,429,118,276 | 2,444,970,842 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| 8800 General Fund Revenue | - | 20,445,208,000 | 20,445,208,000 | 20,107,911,327 | 21,532,183,784 | 22,398,141,000 |
| **TOTAL TAXES** | **-** | **$22,361,187,463** | **$22,361,187,463** | **$22,141,879,491** | **$23,995,103,180** | **$24,844,451,962** |
| **LICENSES AND FEES** | | | | | | |
| **0205 Business Lic and Fees** | | | | | | |
| 3400 Other Funds Ltd | - | 11,597,353 | 11,597,353 | 12,103,704 | 12,103,704 | 12,103,704 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0410 Charges for Services** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | 20,458,329 |
| **FINES, RENTS AND ROYALTIES** | | | | | | |
| **0505 Fines and Forfeitures** | | | | | | |
| 3400 Other Funds Ltd | - | 17,688,874 | 17,688,874 | 20,219,258 | 20,219,258 | 54,419,258 |
| 8800 General Fund Revenue | - | 12,028,333 | 12,028,333 | 12,028,333 | 12,028,333 | 12,028,333 |
| All Funds | - | 29,717,207 | 29,717,207 | 32,247,591 | 32,247,591 | 66,447,591 |
| **DONATIONS AND CONTRIBUTIONS** | | | | | | |
| **0905 Donations** | | | | | | |
| 3400 Other Funds Ltd | - | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| **OTHER** | | | | | | |
| **0975 Other Revenues** | | | | | | |
| 3400 Other Funds Ltd | - | 89,111,954 | 89,111,954 | 92,453,774 | 92,453,774 | 118,355,294 |
| **TRANSFERS IN** | | | | | | |
| **1198 Tsfr From Judicial Dept** | | | | | | |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 71,313,365 | 71,313,365 | 36,911,091 | 36,911,091 | 36,911,091 |
| 8800 General Fund Revenue | - | 50,571,555 | 50,571,555 | 50,571,555 | 50,571,555 | 50,571,555 |
| All Funds | - | 121,884,920 | 121,884,920 | 87,482,646 | 87,482,646 | 87,482,646 |
| **REVENUE CATEGORIES** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | 33,251,000 | - |
| 3400 Other Funds Ltd | - | 2,106,363,179 | 2,106,363,179 | 2,197,105,871 | 2,592,806,103 | 2,689,218,518 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| 8800 General Fund Revenue | - | 20,507,807,888 | 20,507,807,888 | 20,170,511,215 | 21,594,783,672 | 22,460,740,888 |
| **TOTAL REVENUE CATEGORIES** | **-** | **$22,615,498,897** | **$22,615,498,897** | **$22,368,167,206** | **$24,221,390,895** | **$25,151,299,526** |
| **TRANSFERS OUT** | | | | | | |
| **2010 Transfer Out - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | (71,624,363) | (71,624,363) | (76,620,938) | (76,823,513) | (93,860,030) |
| 3430 Other Funds Debt Svc Ltd | - | (1,327,830) | (1,327,830) | (550,120) | (550,120) | (1,340,120) |
| All Funds | - | (72,952,193) | (72,952,193) | (77,171,058) | (77,373,633) | (95,200,150) |
| **2048 Transfer to Public Universities** | | | | | | |
| 3400 Other Funds Ltd | - | (7,966,616) | (7,966,616) | (7,966,616) | (7,966,616) | (7,331,270) |
| **2050 Transfer to Other** | | | | | | |
| 3400 Other Funds Ltd | - | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,014,183,579) | (1,141,729,050) |
| **2060 Transfer to General Fund** | | | | | | |
| 8800 General Fund Revenue | - | (20,507,807,888) | (20,507,807,888) | (20,170,511,215) | (21,594,783,672) | (22,460,740,888) |
| **2080 Transfer to Counties** | | | | | | |
| 3400 Other Funds Ltd | - | (38,226,120) | (38,226,120) | (38,226,120) | (38,226,120) | (37,330,480) |
| **2100 Tsfr To Human Svcs, Dept of** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (2,758,007) | (2,758,007) | (2,876,601) | (2,876,601) | (2,876,601) |
| **2107 Tsfr To Administrative Svcs** | | | | | | |
| 3400 Other Funds Ltd | - | (15,304,190) | (15,304,190) | (20,819,190) | (20,819,190) | (11,165,524) |
| **2123 Tsfr To OR Business Development** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | (12,000,000) | - |
| **2137 Tsfr To Justice, Dept of** | | | | | | |
| 3400 Other Funds Ltd | - | (20,144,307) | (20,144,307) | (23,172,359) | (23,172,359) | (23,172,359) |
| **2141 Tsfr To Lands, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | - | (100,000) | (100,000) | (100,000) | (100,000) | (100,000) |
| **2198 Tsfr To Judicial Dept** | | | | | | |
| 3400 Other Funds Ltd | - | (12,682,392) | (12,682,392) | (11,092,862) | (11,092,862) | (11,092,862) |
| **2248 Tsfr To Military Dept, Or** | | | | | | |
| 3400 Other Funds Ltd | - | (92,235,386) | (92,235,386) | (153,326,228) | (193,335,990) | (153,326,228) |
| **2257 Tsfr To Police, Dept of State** | | | | | | |
| 3400 Other Funds Ltd | - | (10,286,281) | (10,286,281) | (9,491,572) | (9,491,572) | (9,491,572) |
| **2259 Tsfr To Pub Safety Std/Trng** | | | | | | |
| 3400 Other Funds Ltd | - | (37,520,327) | (37,520,327) | (36,691,932) | (41,993,786) | (43,537,104) |
| **2291 Tsfr To Corrections, Dept of** | | | | | | |
| 3400 Other Funds Ltd | - | (4,585,442) | (4,585,442) | (4,846,812) | - | (4,864,812) |
| **2340 Tsfr To Environmental Quality** | | | | | | |
| 3400 Other Funds Ltd | - | (25,780,444) | (25,780,444) | (26,155,444) | (26,155,444) | (26,155,444) |
| **2443 Tsfr To Oregon Health Authority** | | | | | | |
| 3400 Other Funds Ltd | - | (370,776,708) | (370,776,708) | (360,701,708) | (703,558,442) | (702,297,708) |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **2459 Tsfr To Public Emp Ret Sys** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | (33,251,000) | - |
| **2525 Tsfr To HECC** | | | | | | |
| 3400 Other Funds Ltd | - | (2,093,270) | (2,093,270) | (2,093,270) | (2,116,053) | (2,138,373) |
| **2581 Tsfr To Education, Dept of** | | | | | | |
| 3400 Other Funds Ltd | - | (597,740) | (597,740) | (600,000) | (599,736) | (599,736) |
| **2629 Tsfr To Forestry, Dept of** | | | | | | |
| 3400 Other Funds Ltd | - | (25,741,667) | (25,741,667) | (26,848,559) | (26,848,559) | (26,848,559) |
| **2635 Tsfr To Fish/Wildlife, Dept of** | | | | | | |
| 3400 Other Funds Ltd | - | (30,000) | (30,000) | (30,000) | (30,000) | (30,000) |
| **2730 Tsfr To Transportation, Dept** | | | | | | |
| 3400 Other Funds Ltd | - | (256,884,667) | (256,884,667) | (290,909,667) | (290,909,667) | (290,909,667) |
| **2845 Tsfr To OLCC** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | (153,600) | - |
| **2914 Tsfr To Housing and Com Svcs** | | | | | | |
| 3400 Other Funds Ltd | - | (88,765,387) | (88,765,387) | (90,352,414) | (90,352,414) | (90,352,414) |
| **TRANSFERS OUT** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | - | - | (33,251,000) | - |
| 3400 Other Funds Ltd | - | (2,098,286,893) | (2,098,286,893) | (2,197,105,871) | (2,592,806,103) | (2,679,209,793) |
| 3430 Other Funds Debt Svc Ltd | - | (1,327,830) | (1,327,830) | (550,120) | (550,120) | (1,340,120) |
| 8800 General Fund Revenue | - | (20,507,807,888) | (20,507,807,888) | (20,170,511,215) | (21,594,783,672) | (22,460,740,888) |
| **TOTAL TRANSFERS OUT** | **-** | **($22,607,422,611)** | **($22,607,422,611)** | **($22,368,167,206)** | **($24,221,390,895)** | **($25,141,290,801)** |
| **AVAILABLE REVENUES** | | | | | | |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 8,076,286 | 8,076,286 | - | - | 11,392,735 |
| **TOTAL AVAILABLE REVENUES** | **-** | **$8,076,286** | **$8,076,286** | **-** | **-** | **$11,392,735** |
| **ENDING BALANCE** | | | | | | |
| 3400 Other Funds Ltd | - | 8,076,286 | 8,076,286 | - | - | 11,392,735 |
| **TOTAL ENDING BALANCE** | **-** | **$8,076,286** | **$8,076,286** | **-** | **-** | **$11,392,735** |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| **GENERAL FUND APPROPRIATION** | | | | | | |
| **0050 General Fund Appropriation** | | | | | | |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| **CHARGES FOR SERVICES** | | | | | | |
| **0415 Admin and Service Charges** | | | | | | |
| 3400 Other Funds Ltd | 19,732 | - | - | - | - | - |
| **BOND SALES** | | | | | | |
| **0555 General Fund Obligation Bonds** | | | | | | |
| 3430 Other Funds Debt Svc Ltd | 1,966,074 | - | - | - | - | - |
| **INTEREST EARNINGS** | | | | | | |
| **0605 Interest Income** | | | | | | |
| 3430 Other Funds Debt Svc Ltd | 118,669 | - | - | - | - | - |
| **OTHER** | | | | | | |
| **0975 Other Revenues** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| All Funds | - | - | 2,255,001 | - | - | - |
| **TRANSFERS IN** | | | | | | |
| **1010 Transfer In - Intrafund** | | | | | | |
| 3400 Other Funds Ltd | - | - | - | - | - | 88,000 |
| 3430 Other Funds Debt Svc Ltd | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| All Funds | - | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,428,120 |

| Description | 2017-19 Actuals | 2019-21 Leg Adopted Budget | 2019-21 Leg Approved Budget | 2021-23 Agency Request Budget | 2021-23 Governor's Budget | 2021-23 Leg. Adopted Budget |
|---|---|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | | | |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 19,732 | - | - | - | - | 88,000 |
| 3430 Other Funds Debt Svc Ltd | 2,084,743 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| **TOTAL REVENUE CATEGORIES** | **$16,481,407** | **$16,307,950** | **$18,562,951** | **$7,246,020** | **$7,918,290** | **$8,007,290** |
| **AVAILABLE REVENUES** | | | | | | |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 19,732 | - | - | - | - | 88,000 |
| 3430 Other Funds Debt Svc Ltd | 2,084,743 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| **TOTAL AVAILABLE REVENUES** | **$16,481,407** | **$16,307,950** | **$18,562,951** | **$7,246,020** | **$7,918,290** | **$8,007,290** |
| **EXPENDITURES** | | | | | | |
| **SERVICES & SUPPLIES** | | | | | | |
| **4625 Other COP Costs** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| **4650 Other Services and Supplies** | | | | | | |
| 3400 Other Funds Ltd | 19,732 | - | - | - | - | 88,000 |
| **SERVICES & SUPPLIES** | | | | | | |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3400 Other Funds Ltd | 19,732 | - | - | - | - | 88,000 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL SERVICES & SUPPLIES** | **$19,732** | **-** | **$8,817** | **-** | **-** | **$88,000** |
| **DEBT SERVICE** | | | | | | |
| **7050 Pmt To Ret Bond Escrow** | | | | | | |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| **7100 Principal - Bonds** | | | | | | |
| 8030 General Fund Debt Svc | 12,030,951 | 13,475,326 | 13,475,326 | 6,108,180 | 6,678,180 | 5,889,180 |
| 3430 Other Funds Debt Svc Ltd | 1,054,049 | 1,193,980 | 1,193,980 | 501,830 | 501,830 | 1,291,830 |
| All Funds | 13,085,000 | 14,669,306 | 14,669,306 | 6,610,010 | 7,180,010 | 7,181,010 |
| **7150 Interest - Bonds** | | | | | | |
| 8030 General Fund Debt Svc | 2,345,981 | 1,504,794 | 1,504,794 | 587,720 | 689,990 | 689,990 |
| 3430 Other Funds Debt Svc Ltd | 127,099 | 133,850 | 133,850 | 48,290 | 48,290 | 48,290 |
| All Funds | 2,473,080 | 1,638,644 | 1,638,644 | 636,010 | 738,280 | 738,280 |
| **DEBT SERVICE** | | | | | | |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3430 Other Funds Debt Svc Ltd | 1,181,148 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |
| **TOTAL DEBT SERVICE** | **$15,558,080** | **$16,307,950** | **$18,554,134** | **$7,246,020** | **$7,918,290** | **$7,919,290** |
| **EXPENDITURES** | | | | | | |
| 8030 General Fund Debt Svc | 14,376,932 | 14,980,120 | 14,980,120 | 6,695,900 | 7,368,170 | 6,579,170 |
| 3200 Other Funds Non-Ltd | - | - | 8,817 | - | - | - |
| 3230 Other Funds Debt Svc Non-Ltd | - | - | 2,246,184 | - | - | - |
| 3400 Other Funds Ltd | 19,732 | - | - | - | - | 88,000 |
| 3430 Other Funds Debt Svc Ltd | 1,181,148 | 1,327,830 | 1,327,830 | 550,120 | 550,120 | 1,340,120 |

| *Description* | *2017-19 Actuals* | *2019-21 Leg Adopted Budget* | *2019-21 Leg Approved Budget* | *2021-23 Agency Request Budget* | *2021-23 Governor's Budget* | *2021-23 Leg. Adopted Budget* |
|---|---|---|---|---|---|---|
| **TOTAL EXPENDITURES** | **$15,577,812** | **$16,307,950** | **$18,562,951** | **$7,246,020** | **$7,918,290** | **$8,007,290** |
| **ENDING BALANCE** | | | | | | |
| 3430 Other Funds Debt Svc Ltd | 903,595 | - | - | - | - | - |
| **TOTAL ENDING BALANCE** | **$903,595** | **-** | **-** | **-** | **-** | **-** |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 29,902,736 | 29,902,736 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 7,731,649 | 7,731,649 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 29,902,736 | 29,902,736 | 0 | - |
| 3400 Other Funds Ltd | 7,731,649 | 7,731,649 | 0 | - |
| **TOTAL REVENUES** | **$37,634,385** | **$37,634,385** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 29,902,736 | 29,902,736 | 0 | - |
| 3400 Other Funds Ltd | 7,731,649 | 7,731,649 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$37,634,385** | **$37,634,385** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | 10,516,161 | 10,529,899 | 13,738 | 0.13% |
| 3400 Other Funds Ltd | 1,105,575 | 1,107,101 | 1,526 | 0.14% |
| All Funds | 11,621,736 | 11,637,000 | 15,264 | 0.13% |
| **3160 Temporary Appointments** | | | | |
| 8000 General Fund | 27,808 | 27,808 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 78,199 | 78,199 | 0 | - |
| All Funds | 106,007 | 106,007 | 0 | - |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 41,555 | 41,555 | 0 | - |
| **3180 Shift Differential** | | | | |
| 8000 General Fund | 28,376 | 28,376 | 0 | - |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 206,175 | 206,175 | 0 | - |
| 3400 Other Funds Ltd | 21,260 | 21,260 | 0 | - |
| All Funds | 227,435 | 227,435 | 0 | - |
| **TOTAL SALARIES & WAGES** | | | | |
| 8000 General Fund | 10,820,075 | 10,833,813 | 13,738 | 0.13% |
| 3400 Other Funds Ltd | 1,205,034 | 1,206,560 | 1,526 | 0.13% |
| **TOTAL SALARIES & WAGES** | **$12,025,109** | **$12,040,373** | **$15,264** | **0.13%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 3,668 | 3,668 | 0 | - |
| 3400 Other Funds Ltd | 392 | 392 | 0 | - |
| All Funds | 4,060 | 4,060 | 0 | - |
| **3220 Public Employees' Retire Cont** | | | | |
| 8000 General Fund | 1,848,713 | 1,851,066 | 2,353 | 0.13% |
| 3400 Other Funds Ltd | 193,033 | 193,294 | 261 | 0.14% |
| All Funds | 2,041,746 | 2,044,360 | 2,614 | 0.13% |
| **3221 Pension Obligation Bond** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 578,627 | 578,627 | 0 | - |
| 3400 Other Funds Ltd | 66,529 | 66,529 | 0 | - |
| All Funds | 645,156 | 645,156 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 814,916 | 815,967 | 1,051 | 0.13% |
| 3400 Other Funds Ltd | 90,914 | 91,031 | 117 | 0.13% |
| All Funds | 905,830 | 906,998 | 1,168 | 0.13% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 72,145 | 72,145 | 0 | - |
| 3400 Other Funds Ltd | 43,845 | 43,845 | 0 | - |
| All Funds | 115,990 | 115,990 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 2,904 | 2,904 | 0 | - |
| 3400 Other Funds Ltd | 316 | 316 | 0 | - |
| All Funds | 3,220 | 3,220 | 0 | - |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 60,206 | 60,206 | 0 | - |
| 3400 Other Funds Ltd | 6,751 | 6,751 | 0 | - |
| All Funds | 66,957 | 66,957 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 2,426,742 | 2,426,742 | 0 | - |
| 3400 Other Funds Ltd | 249,498 | 249,498 | 0 | - |
| All Funds | 2,676,240 | 2,676,240 | 0 | - |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 5,807,921 | 5,811,325 | 3,404 | 0.06% |
| 3400 Other Funds Ltd | 651,278 | 651,656 | 378 | 0.06% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$6,459,199** | **$6,462,981** | **$3,782** | **0.06%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | (217,177) | (217,177) | 0 | - |
| 3400 Other Funds Ltd | (24,211) | (24,211) | 0 | - |
| All Funds | (241,388) | (241,388) | 0 | - |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | (17,142) | (17,142) | 100.00% |
| 3400 Other Funds Ltd | - | (1,904) | (1,904) | 100.00% |
| All Funds | - | (19,046) | (19,046) | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | (217,177) | (234,319) | (17,142) | -7.89% |
| 3400 Other Funds Ltd | (24,211) | (26,115) | (1,904) | -7.86% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **($241,388)** | **($260,434)** | **($19,046)** | **-7.89%** |
| **TOTAL PERSONAL SERVICES** | | | | |
| 8000 General Fund | 16,410,819 | 16,410,819 | 0 | - |
| 3400 Other Funds Ltd | 1,832,101 | 1,832,101 | 0 | - |
| **TOTAL PERSONAL SERVICES** | **$18,242,920** | **$18,242,920** | **0** | **-** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 129,465 | 129,465 | 0 | - |
| 3400 Other Funds Ltd | 24,172 | 24,172 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 153,637 | 153,637 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 10,575 | 10,575 | 0 | - |
| 3400 Other Funds Ltd | 5,514 | 5,514 | 0 | - |
| All Funds | 16,089 | 16,089 | 0 | - |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 208,694 | 208,694 | 0 | - |
| 3400 Other Funds Ltd | 37,161 | 37,161 | 0 | - |
| All Funds | 245,855 | 245,855 | 0 | - |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 1,382,314 | 1,382,314 | 0 | - |
| 3400 Other Funds Ltd | 885,056 | 885,056 | 0 | - |
| All Funds | 2,267,370 | 2,267,370 | 0 | - |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 324,593 | 324,593 | 0 | - |
| 3400 Other Funds Ltd | 69,202 | 69,202 | 0 | - |
| All Funds | 393,795 | 393,795 | 0 | - |
| **4225 State Gov. Service Charges** | | | | |
| 8000 General Fund | 7,059,868 | 7,059,868 | 0 | - |
| 3400 Other Funds Ltd | 1,385,274 | 1,385,274 | 0 | - |
| All Funds | 8,445,142 | 8,445,142 | 0 | - |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 41,230 | 41,230 | 0 | - |
| 3400 Other Funds Ltd | 6,995 | 6,995 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 48,225 | 48,225 | 0 | - |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 6,409 | 6,409 | 0 | - |
| 3400 Other Funds Ltd | 790 | 790 | 0 | - |
| All Funds | 7,199 | 7,199 | 0 | - |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 251,919 | 251,919 | 0 | - |
| 3400 Other Funds Ltd | 22,043 | 22,043 | 0 | - |
| All Funds | 273,962 | 273,962 | 0 | - |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 139,867 | 139,867 | 0 | - |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 6,835 | 6,835 | 0 | - |
| 3400 Other Funds Ltd | 4,181 | 4,181 | 0 | - |
| All Funds | 11,016 | 11,016 | 0 | - |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 55,928 | 55,928 | 0 | - |
| 3400 Other Funds Ltd | 4,700 | 4,700 | 0 | - |
| All Funds | 60,628 | 60,628 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 3,397,425 | 3,397,425 | 0 | - |
| 3400 Other Funds Ltd | 1,696,456 | 1,696,456 | 0 | - |
| All Funds | 5,093,881 | 5,093,881 | 0 | - |
| **4475 Facilities Maintenance** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 143,659 | 143,659 | 0 | - |
| 3400 Other Funds Ltd | 30,932 | 30,932 | 0 | - |
| All Funds | 174,591 | 174,591 | 0 | - |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 9,948 | 9,948 | 0 | - |
| 3400 Other Funds Ltd | 1,098 | 1,098 | 0 | - |
| All Funds | 11,046 | 11,046 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 37,641 | 37,641 | 0 | - |
| 3400 Other Funds Ltd | 1,576,708 | 1,576,708 | 0 | - |
| All Funds | 1,614,349 | 1,614,349 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 132,929 | 132,929 | 0 | - |
| 3400 Other Funds Ltd | 16,856 | 16,856 | 0 | - |
| All Funds | 149,785 | 149,785 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 17,306 | 17,306 | 0 | - |
| 3400 Other Funds Ltd | 3,312 | 3,312 | 0 | - |
| All Funds | 20,618 | 20,618 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 13,356,605 | 13,356,605 | 0 | - |
| 3400 Other Funds Ltd | 5,770,450 | 5,770,450 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$19,127,055** | **$19,127,055** | **0** | **-** |
| **CAPITAL OUTLAY** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 6,879 | 6,879 | 0 | - |
| 3400 Other Funds Ltd | 29,441 | 29,441 | 0 | - |
| All Funds | 36,320 | 36,320 | 0 | - |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 29,671 | 29,671 | 0 | - |
| 3400 Other Funds Ltd | 2,590 | 2,590 | 0 | - |
| All Funds | 32,261 | 32,261 | 0 | - |
| **5550 Data Processing Software** | | | | |
| 8000 General Fund | 4,871 | 4,871 | 0 | - |
| 3400 Other Funds Ltd | 5,463 | 5,463 | 0 | - |
| All Funds | 10,334 | 10,334 | 0 | - |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | 26,615 | 26,615 | 0 | - |
| 3400 Other Funds Ltd | 91,604 | 91,604 | 0 | - |
| All Funds | 118,219 | 118,219 | 0 | - |
| **5900 Other Capital Outlay** | | | | |
| 8000 General Fund | 67,276 | 67,276 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 135,312 | 135,312 | 0 | - |
| 3400 Other Funds Ltd | 129,098 | 129,098 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | **$264,410** | **$264,410** | **0** | **-** |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | 29,902,736 | 29,902,736 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 7,731,649 | 7,731,649 | 0 | - |
| **TOTAL EXPENDITURES** | **$37,634,385** | **$37,634,385** | **0** | **-** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 70 | 70 | 0 | - |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 70.00 | 70.00 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **BEGINNING BALANCE** | | | | |
| **0025 Beginning Balance** | | | | |
| 3400 Other Funds Ltd | 964,844 | 964,844 | 0 | - |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 18,649,239 | 18,649,239 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 43,969,670 | 43,969,670 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 18,649,239 | 18,649,239 | 0 | - |
| 3400 Other Funds Ltd | 43,969,670 | 43,969,670 | 0 | - |
| **TOTAL REVENUES** | **$62,618,909** | **$62,618,909** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 18,649,239 | 18,649,239 | 0 | - |
| 3400 Other Funds Ltd | 44,934,514 | 44,934,514 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$63,583,753** | **$63,583,753** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | 10,353,720 | 10,353,720 | 0 | - |
| 3400 Other Funds Ltd | 2,844,882 | 2,844,882 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 13,198,602 | 13,198,602 | 0 | - |
| **3160 Temporary Appointments** | | | | |
| 8000 General Fund | 20,777 | 20,777 | 0 | - |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 11,446 | 11,446 | 0 | - |
| **3180 Shift Differential** | | | | |
| 8000 General Fund | 1,565 | 1,565 | 0 | - |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 34,071 | 34,071 | 0 | - |
| **TOTAL SALARIES & WAGES** | | | | |
| 8000 General Fund | 10,421,579 | 10,421,579 | 0 | - |
| 3400 Other Funds Ltd | 2,844,882 | 2,844,882 | 0 | - |
| **TOTAL SALARIES & WAGES** | **$13,266,461** | **$13,266,461** | **0** | **-** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 3,600 | 3,600 | 0 | - |
| 3400 Other Funds Ltd | 996 | 996 | 0 | - |
| All Funds | 4,596 | 4,596 | 0 | - |
| **3220 Public Employees' Retire Cont** | | | | |
| 8000 General Fund | 1,781,662 | 1,781,662 | 0 | - |
| 3400 Other Funds Ltd | 487,331 | 487,331 | 0 | - |
| All Funds | 2,268,993 | 2,268,993 | 0 | - |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 500,402 | 500,402 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 182,269 | 182,269 | 0 | - |
| All Funds | 682,671 | 682,671 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 796,150 | 796,150 | 0 | - |
| 3400 Other Funds Ltd | 217,513 | 217,513 | 0 | - |
| All Funds | 1,013,663 | 1,013,663 | 0 | - |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 20,784 | 20,784 | 0 | - |
| 3400 Other Funds Ltd | 1,396 | 1,396 | 0 | - |
| All Funds | 22,180 | 22,180 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 2,858 | 2,858 | 0 | - |
| 3400 Other Funds Ltd | 787 | 787 | 0 | - |
| All Funds | 3,645 | 3,645 | 0 | - |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 53,393 | 53,393 | 0 | - |
| 3400 Other Funds Ltd | 19,403 | 19,403 | 0 | - |
| All Funds | 72,796 | 72,796 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 2,372,844 | 2,372,844 | 0 | - |
| 3400 Other Funds Ltd | 657,042 | 657,042 | 0 | - |
| All Funds | 3,029,886 | 3,029,886 | 0 | - |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 5,531,693 | 5,531,693 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 1,566,737 | 1,566,737 | 0 | - |
| **TOTAL OTHER PAYROLL EXPENSES** | **$7,098,430** | **$7,098,430** | **0** | **-** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | (127,242) | (127,242) | 0 | - |
| 3400 Other Funds Ltd | (48,313) | (48,313) | 0 | - |
| All Funds | (175,555) | (175,555) | 0 | - |
| **TOTAL PERSONAL SERVICES** | | | | |
| 8000 General Fund | 15,826,030 | 15,826,030 | 0 | - |
| 3400 Other Funds Ltd | 4,363,306 | 4,363,306 | 0 | - |
| **TOTAL PERSONAL SERVICES** | **$20,189,336** | **$20,189,336** | **0** | **-** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 73,654 | 73,654 | 0 | - |
| 3400 Other Funds Ltd | 30,761 | 30,761 | 0 | - |
| All Funds | 104,415 | 104,415 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 50,373 | 50,373 | 0 | - |
| 3400 Other Funds Ltd | 5,297 | 5,297 | 0 | - |
| All Funds | 55,670 | 55,670 | 0 | - |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 144,883 | 144,883 | 0 | - |
| 3400 Other Funds Ltd | 65,045 | 65,045 | 0 | - |
| All Funds | 209,928 | 209,928 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 126,447 | 126,447 | 0 | - |
| 3400 Other Funds Ltd | 47,837 | 47,837 | 0 | - |
| All Funds | 174,284 | 174,284 | 0 | - |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 106,417 | 106,417 | 0 | - |
| 3400 Other Funds Ltd | 11,771 | 11,771 | 0 | - |
| All Funds | 118,188 | 118,188 | 0 | - |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 3,230 | 3,230 | 0 | - |
| 3400 Other Funds Ltd | 1,077 | 1,077 | 0 | - |
| All Funds | 4,307 | 4,307 | 0 | - |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 7,394 | 7,394 | 0 | - |
| 3400 Other Funds Ltd | 4,498 | 4,498 | 0 | - |
| All Funds | 11,892 | 11,892 | 0 | - |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 308,184 | 308,184 | 0 | - |
| 3400 Other Funds Ltd | 1,326,588 | 1,326,588 | 0 | - |
| All Funds | 1,634,772 | 1,634,772 | 0 | - |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 1,674,389 | 1,674,389 | 0 | - |
| 3400 Other Funds Ltd | 195,024 | 195,024 | 0 | - |
| All Funds | 1,869,413 | 1,869,413 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 11,705 | 11,705 | 0 | - |
| 3400 Other Funds Ltd | 7,518 | 7,518 | 0 | - |
| All Funds | 19,223 | 19,223 | 0 | - |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 30,418 | 30,418 | 0 | - |
| 3400 Other Funds Ltd | 39,804 | 39,804 | 0 | - |
| All Funds | 70,222 | 70,222 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 4,174 | 4,174 | 0 | - |
| 3400 Other Funds Ltd | 50,354 | 50,354 | 0 | - |
| All Funds | 54,528 | 54,528 | 0 | - |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 10,248 | 10,248 | 0 | - |
| 3400 Other Funds Ltd | 200 | 200 | 0 | - |
| All Funds | 10,448 | 10,448 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 130,137 | 130,137 | 0 | - |
| 3400 Other Funds Ltd | 77,000 | 77,000 | 0 | - |
| All Funds | 207,137 | 207,137 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 1,268 | 1,268 | 0 | - |
| 3400 Other Funds Ltd | 81 | 81 | 0 | - |
| All Funds | 1,349 | 1,349 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 136,227 | 136,227 | 0 | - |
| 3400 Other Funds Ltd | 47,521 | 47,521 | 0 | - |
| All Funds | 183,748 | 183,748 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 2,819,148 | 2,819,148 | 0 | - |
| 3400 Other Funds Ltd | 1,910,376 | 1,910,376 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$4,729,524** | **$4,729,524** | **0** | **-** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 12,321 | 12,321 | 0 | - |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 4,061 | 4,061 | 0 | - |
| 3400 Other Funds Ltd | 3,656 | 3,656 | 0 | - |
| All Funds | 7,717 | 7,717 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 4,061 | 4,061 | 0 | - |
| 3400 Other Funds Ltd | 15,977 | 15,977 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | **$20,038** | **$20,038** | **0** | **-** |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 3400 Other Funds Ltd | 37,681,163 | 37,681,163 | 0 | - |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | 18,649,239 | 18,649,239 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 43,970,822 | 43,970,822 | 0 | - |
| **TOTAL EXPENDITURES** | **$62,620,061** | **$62,620,061** | **0** | **-** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 963,692 | 963,692 | 0 | - |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 80 | 80 | 0 | - |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 79.25 | 79.25 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 84,883,794 | 84,883,794 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 1,953,112 | 1,953,112 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 84,883,794 | 84,883,794 | 0 | - |
| 3400 Other Funds Ltd | 1,953,112 | 1,953,112 | 0 | - |
| **TOTAL REVENUES** | **$86,836,906** | **$86,836,906** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 84,883,794 | 84,883,794 | 0 | - |
| 3400 Other Funds Ltd | 1,953,112 | 1,953,112 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$86,836,906** | **$86,836,906** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | 45,686,255 | 45,675,858 | (10,397) | -0.02% |
| 3400 Other Funds Ltd | 892,456 | 892,350 | (106) | -0.01% |
| All Funds | 46,578,711 | 46,568,208 | (10,503) | -0.02% |
| **3160 Temporary Appointments** | | | | |
| 8000 General Fund | 14,631 | 14,631 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 83,534 | 83,534 | 0 | - |
| All Funds | 98,165 | 98,165 | 0 | - |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 3,820 | 3,820 | 0 | - |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 3,876 | 3,876 | 0 | - |
| **TOTAL SALARIES & WAGES** | | | | |
| 8000 General Fund | 45,708,582 | 45,698,185 | (10,397) | -0.02% |
| 3400 Other Funds Ltd | 975,990 | 975,884 | (106) | -0.01% |
| **TOTAL SALARIES & WAGES** | **$46,684,572** | **$46,674,069** | **($10,503)** | **-0.02%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 22,275 | 22,242 | (33) | -0.15% |
| 3400 Other Funds Ltd | 379 | 378 | (1) | -0.26% |
| All Funds | 22,654 | 22,620 | (34) | -0.15% |
| **3220 Public Employees' Retire Cont** | | | | |
| 8000 General Fund | 7,827,394 | 7,825,614 | (1,780) | -0.02% |
| 3400 Other Funds Ltd | 152,877 | 152,859 | (18) | -0.01% |
| All Funds | 7,980,271 | 7,978,473 | (1,798) | -0.02% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 2,413,245 | 2,413,245 | 0 | - |
| 3400 Other Funds Ltd | 47,067 | 47,067 | 0 | - |
| All Funds | 2,460,312 | 2,460,312 | 0 | - |
| **3230 Social Security Taxes** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 3,494,629 | 3,493,835 | (794) | -0.02% |
| 3400 Other Funds Ltd | 74,638 | 74,630 | (8) | -0.01% |
| All Funds | 3,569,267 | 3,568,465 | (802) | -0.02% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 48,942 | 48,942 | 0 | - |
| 3400 Other Funds Ltd | 1,808 | 1,808 | 0 | - |
| All Funds | 50,750 | 50,750 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 17,597 | 17,571 | (26) | -0.15% |
| 3400 Other Funds Ltd | 370 | 369 | (1) | -0.27% |
| All Funds | 17,967 | 17,940 | (27) | -0.15% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 257,002 | 257,002 | 0 | - |
| 3400 Other Funds Ltd | 5,512 | 5,512 | 0 | - |
| All Funds | 262,514 | 262,514 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 14,648,337 | 14,626,481 | (21,856) | -0.15% |
| 3400 Other Funds Ltd | 284,445 | 283,999 | (446) | -0.16% |
| All Funds | 14,932,782 | 14,910,480 | (22,302) | -0.15% |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 28,729,421 | 28,704,932 | (24,489) | -0.09% |
| 3400 Other Funds Ltd | 567,096 | 566,622 | (474) | -0.08% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$29,296,517** | **$29,271,554** | **($24,963)** | **-0.09%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | (924,641) | (924,641) | 0 | - |
| 3400 Other Funds Ltd | (18,967) | (18,967) | 0 | - |
| All Funds | (943,608) | (943,608) | 0 | - |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | 34,886 | 34,886 | 100.00% |
| 3400 Other Funds Ltd | - | 580 | 580 | 100.00% |
| All Funds | - | 35,466 | 35,466 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | (924,641) | (889,755) | 34,886 | 3.77% |
| 3400 Other Funds Ltd | (18,967) | (18,387) | 580 | 3.06% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **($943,608)** | **($908,142)** | **$35,466** | **3.76%** |
| **TOTAL PERSONAL SERVICES** | | | | |
| 8000 General Fund | 73,513,362 | 73,513,362 | 0 | - |
| 3400 Other Funds Ltd | 1,524,119 | 1,524,119 | 0 | - |
| **TOTAL PERSONAL SERVICES** | **$75,037,481** | **$75,037,481** | **0** | **-** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 199,944 | 199,944 | 0 | - |
| 3400 Other Funds Ltd | 2,575 | 2,575 | 0 | - |
| All Funds | 202,519 | 202,519 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 26,468 | 26,468 | 0 | - |
| **4150 Employee Training** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 244,100 | 244,100 | 0 | - |
| 3400 Other Funds Ltd | 2,690 | 2,690 | 0 | - |
| All Funds | 246,790 | 246,790 | 0 | - |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 901,309 | 901,309 | 0 | - |
| 3400 Other Funds Ltd | 119,355 | 119,355 | 0 | - |
| All Funds | 1,020,664 | 1,020,664 | 0 | - |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 1,040,064 | 1,040,064 | 0 | - |
| 3400 Other Funds Ltd | 49,408 | 49,408 | 0 | - |
| All Funds | 1,089,472 | 1,089,472 | 0 | - |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 35,878 | 35,878 | 0 | - |
| 3400 Other Funds Ltd | 3,529 | 3,529 | 0 | - |
| All Funds | 39,407 | 39,407 | 0 | - |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 18,850 | 18,850 | 0 | - |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 949,601 | 949,601 | 0 | - |
| 3400 Other Funds Ltd | 41,194 | 41,194 | 0 | - |
| All Funds | 990,795 | 990,795 | 0 | - |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 785,585 | 785,585 | 0 | - |
| 3400 Other Funds Ltd | 83 | 83 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 785,668 | 785,668 | 0 | - |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 2,309,789 | 2,309,789 | 0 | - |
| 3400 Other Funds Ltd | 3,972 | 3,972 | 0 | - |
| All Funds | 2,313,761 | 2,313,761 | 0 | - |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 12,608 | 12,608 | 0 | - |
| 3400 Other Funds Ltd | 335 | 335 | 0 | - |
| All Funds | 12,943 | 12,943 | 0 | - |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 15,570 | 15,570 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 1,829,109 | 1,829,109 | 0 | - |
| 3400 Other Funds Ltd | 132,463 | 132,463 | 0 | - |
| All Funds | 1,961,572 | 1,961,572 | 0 | - |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 34,112 | 34,112 | 0 | - |
| 3400 Other Funds Ltd | 141 | 141 | 0 | - |
| All Funds | 34,253 | 34,253 | 0 | - |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | 570,900 | 570,900 | 0 | - |
| 3400 Other Funds Ltd | 38,292 | 38,292 | 0 | - |
| All Funds | 609,192 | 609,192 | 0 | - |
| **4650 Other Services and Supplies** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,874,898 | 1,874,898 | 0 | - |
| 3400 Other Funds Ltd | 23,193 | 23,193 | 0 | - |
| All Funds | 1,898,091 | 1,898,091 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 1,437 | 1,437 | 0 | - |
| 3400 Other Funds Ltd | 2,778 | 2,778 | 0 | - |
| All Funds | 4,215 | 4,215 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 23,920 | 23,920 | 0 | - |
| 3400 Other Funds Ltd | 200 | 200 | 0 | - |
| All Funds | 24,120 | 24,120 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 10,874,142 | 10,874,142 | 0 | - |
| 3400 Other Funds Ltd | 420,208 | 420,208 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$11,294,350** | **$11,294,350** | **0** | **-** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 305,590 | 305,590 | 0 | - |
| 3400 Other Funds Ltd | 7,828 | 7,828 | 0 | - |
| All Funds | 313,418 | 313,418 | 0 | - |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 184,538 | 184,538 | 0 | - |
| 3400 Other Funds Ltd | 957 | 957 | 0 | - |
| All Funds | 185,495 | 185,495 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | 6,162 | 6,162 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 496,290 | 496,290 | 0 | - |
| 3400 Other Funds Ltd | 8,785 | 8,785 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | **$505,075** | **$505,075** | **0** | **-** |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | 84,883,794 | 84,883,794 | 0 | - |
| 3400 Other Funds Ltd | 1,953,112 | 1,953,112 | 0 | - |
| **TOTAL EXPENDITURES** | **$86,836,906** | **$86,836,906** | **0** | **-** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 391 | 390 | (1) | -0.26% |
| 8180 Position Reconciliation | - | 1 | 1 | 100.00% |
| **TOTAL AUTHORIZED POSITIONS** | **391** | **391** | **0** | **-** |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 390.55 | 390.00 | (0.55) | -0.14% |
| 8280 FTE Reconciliation | - | 0.55 | 0.55 | 100.00% |
| **TOTAL AUTHORIZED FTE** | **390.55** | **390.55** | **0** | **-** |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 24,606,957 | 24,606,957 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 13,172,496 | 13,172,496 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 24,606,957 | 24,606,957 | 0 | - |
| 3400 Other Funds Ltd | 13,172,496 | 13,172,496 | 0 | - |
| **TOTAL REVENUES** | **$37,779,453** | **$37,779,453** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 24,606,957 | 24,606,957 | 0 | - |
| 3400 Other Funds Ltd | 13,172,496 | 13,172,496 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$37,779,453** | **$37,779,453** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | 13,126,807 | 13,126,807 | 0 | - |
| 3400 Other Funds Ltd | 6,793,023 | 6,793,023 | 0 | - |
| All Funds | 19,919,830 | 19,919,830 | 0 | - |
| **3160 Temporary Appointments** | | | | |
| 3400 Other Funds Ltd | 34,482 | 34,482 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 46,779 | 46,779 | 0 | - |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 22,835 | 22,835 | 0 | - |
| **TOTAL SALARIES & WAGES** | | | | |
| 8000 General Fund | 13,196,421 | 13,196,421 | 0 | - |
| 3400 Other Funds Ltd | 6,827,505 | 6,827,505 | 0 | - |
| **TOTAL SALARIES & WAGES** | **$20,023,926** | **$20,023,926** | **0** | **-** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 5,502 | 5,502 | 0 | - |
| 3400 Other Funds Ltd | 3,319 | 3,319 | 0 | - |
| All Funds | 8,821 | 8,821 | 0 | - |
| **3220 Public Employees' Retire Cont** | | | | |
| 8000 General Fund | 2,260,554 | 2,260,554 | 0 | - |
| 3400 Other Funds Ltd | 1,163,643 | 1,163,643 | 0 | - |
| All Funds | 3,424,197 | 3,424,197 | 0 | - |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 719,746 | 719,746 | 0 | - |
| 3400 Other Funds Ltd | 260,822 | 260,822 | 0 | - |
| All Funds | 980,568 | 980,568 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 1,009,194 | 1,009,194 | 0 | - |
| 3400 Other Funds Ltd | 522,273 | 522,273 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 1,531,467 | 1,531,467 | 0 | - |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 27,018 | 27,018 | 0 | - |
| 3400 Other Funds Ltd | 14,604 | 14,604 | 0 | - |
| All Funds | 41,622 | 41,622 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 4,375 | 4,375 | 0 | - |
| 3400 Other Funds Ltd | 2,621 | 2,621 | 0 | - |
| All Funds | 6,996 | 6,996 | 0 | - |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 75,892 | 75,892 | 0 | - |
| 3400 Other Funds Ltd | 36,515 | 36,515 | 0 | - |
| All Funds | 112,407 | 112,407 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 3,626,592 | 3,626,592 | 0 | - |
| 3400 Other Funds Ltd | 2,187,858 | 2,187,858 | 0 | - |
| All Funds | 5,814,450 | 5,814,450 | 0 | - |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 7,728,873 | 7,728,873 | 0 | - |
| 3400 Other Funds Ltd | 4,191,655 | 4,191,655 | 0 | - |
| **TOTAL OTHER PAYROLL EXPENSES** | **$11,920,528** | **$11,920,528** | **0** | **-** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | (148,761) | (148,761) | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (70,683) | (70,683) | 0 | - |
| All Funds | (219,444) | (219,444) | 0 | - |
| **TOTAL PERSONAL SERVICES** | | | | |
| 8000 General Fund | 20,776,533 | 20,776,533 | 0 | - |
| 3400 Other Funds Ltd | 10,948,477 | 10,948,477 | 0 | - |
| **TOTAL PERSONAL SERVICES** | **$31,725,010** | **$31,725,010** | **0** | **-** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 61,830 | 61,830 | 0 | - |
| 3400 Other Funds Ltd | 68,547 | 68,547 | 0 | - |
| All Funds | 130,377 | 130,377 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 303,564 | 303,564 | 0 | - |
| 3400 Other Funds Ltd | 12,260 | 12,260 | 0 | - |
| All Funds | 315,824 | 315,824 | 0 | - |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 101,841 | 101,841 | 0 | - |
| 3400 Other Funds Ltd | 49,041 | 49,041 | 0 | - |
| All Funds | 150,882 | 150,882 | 0 | - |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 191,701 | 191,701 | 0 | - |
| 3400 Other Funds Ltd | 36,604 | 36,604 | 0 | - |
| All Funds | 228,305 | 228,305 | 0 | - |
| **4200 Telecommunications** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 276,732 | 276,732 | 0 | - |
| 3400 Other Funds Ltd | 65,197 | 65,197 | 0 | - |
| All Funds | 341,929 | 341,929 | 0 | - |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 15,390 | 15,390 | 0 | - |
| 3400 Other Funds Ltd | 7,572 | 7,572 | 0 | - |
| All Funds | 22,962 | 22,962 | 0 | - |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 34,707 | 34,707 | 0 | - |
| 3400 Other Funds Ltd | 21,528 | 21,528 | 0 | - |
| All Funds | 56,235 | 56,235 | 0 | - |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 275,556 | 275,556 | 0 | - |
| 3400 Other Funds Ltd | 223,112 | 223,112 | 0 | - |
| All Funds | 498,668 | 498,668 | 0 | - |
| **4315 IT Professional Services** | | | | |
| 3400 Other Funds Ltd | 137,164 | 137,164 | 0 | - |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 1,538,563 | 1,538,563 | 0 | - |
| 3400 Other Funds Ltd | 449,261 | 449,261 | 0 | - |
| All Funds | 1,987,824 | 1,987,824 | 0 | - |
| **4375 Employee Recruitment and Develop** | | | | |
| 3400 Other Funds Ltd | 268 | 268 | 0 | - |
| **4400 Dues and Subscriptions** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 7,776 | 7,776 | 0 | - |
| 3400 Other Funds Ltd | 190 | 190 | 0 | - |
| All Funds | 7,966 | 7,966 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 7,560 | 7,560 | 0 | - |
| 3400 Other Funds Ltd | 10,667 | 10,667 | 0 | - |
| All Funds | 18,227 | 18,227 | 0 | - |
| **4450 Fuels and Utilities** | | | | |
| 3400 Other Funds Ltd | 4,447 | 4,447 | 0 | - |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 5,634 | 5,634 | 0 | - |
| 3400 Other Funds Ltd | 1,831 | 1,831 | 0 | - |
| All Funds | 7,465 | 7,465 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 944,682 | 944,682 | 0 | - |
| 3400 Other Funds Ltd | 648,407 | 648,407 | 0 | - |
| All Funds | 1,593,089 | 1,593,089 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 24,791 | 24,791 | 0 | - |
| 3400 Other Funds Ltd | 20,118 | 20,118 | 0 | - |
| All Funds | 44,909 | 44,909 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 44,792 | 44,792 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 3,790,327 | 3,790,327 | 0 | - |
| 3400 Other Funds Ltd | 1,801,006 | 1,801,006 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$5,591,333** | **$5,591,333** | **0** | **-** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 25,506 | 25,506 | 0 | - |
| 3400 Other Funds Ltd | 116,296 | 116,296 | 0 | - |
| All Funds | 141,802 | 141,802 | 0 | - |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 14,591 | 14,591 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 40,097 | 40,097 | 0 | - |
| 3400 Other Funds Ltd | 116,296 | 116,296 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | **$156,393** | **$156,393** | **0** | **-** |
| **SPECIAL PAYMENTS** | | | | |
| **6030 Dist to Non-Gov Units** | | | | |
| 3400 Other Funds Ltd | 306,717 | 306,717 | 0 | - |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | 24,606,957 | 24,606,957 | 0 | - |
| 3400 Other Funds Ltd | 13,172,496 | 13,172,496 | 0 | - |
| **TOTAL EXPENDITURES** | **$37,779,453** | **$37,779,453** | **0** | **-** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 153 | 153 | 0 | - |
| **AUTHORIZED FTE** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8250 Class/Unclass FTE Positions | 152.06 | 152.06 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **BEGINNING BALANCE** | | | | |
| **0025 Beginning Balance** | | | | |
| 3400 Other Funds Ltd | 1,384,010 | 1,384,010 | 0 | - |
| **0030 Beginning Balance Adjustment** | | | | |
| 3400 Other Funds Ltd | - | (1,384,010) | (1,384,010) | 100.00% |
| **TOTAL BEGINNING BALANCE** | | | | |
| 3400 Other Funds Ltd | 1,384,010 | - | (1,384,010) | -100.00% |
| **REVENUE CATEGORIES** | | | | |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | 20,311,377 | 16,244,931 | (4,066,446) | -20.02% |
| **TRANSFERS OUT** | | | | |
| **2010 Transfer Out - Intrafund** | | | | |
| 3400 Other Funds Ltd | (1,589,998) | - | 1,589,998 | 100.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 20,105,389 | 16,244,931 | (3,860,458) | -19.20% |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | - | (15,256) | (15,256) | 100.00% |
| 3400 Other Funds Ltd | 7,833,072 | 7,830,613 | (2,459) | -0.03% |
| All Funds | 7,833,072 | 7,815,357 | (17,715) | -0.23% |
| **OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | - | (10) | (10) | 100.00% |
| 3400 Other Funds Ltd | 4,234 | 4,205 | (29) | -0.68% |
| All Funds | 4,234 | 4,195 | (39) | -0.92% |
| **3220 Public Employees' Retire Cont** | | | | |
| 8000 General Fund | - | (2,613) | (2,613) | 100.00% |
| 3400 Other Funds Ltd | 1,341,808 | 1,341,387 | (421) | -0.03% |
| All Funds | 1,341,808 | 1,338,774 | (3,034) | -0.23% |
| **3221 Pension Obligation Bond** | | | | |
| 3400 Other Funds Ltd | 458,509 | 458,509 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | - | (1,167) | (1,167) | 100.00% |
| 3400 Other Funds Ltd | 597,068 | 596,879 | (189) | -0.03% |
| All Funds | 597,068 | 595,712 | (1,356) | -0.23% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 346 | 346 | 0 | - |
| 3400 Other Funds Ltd | 11,044 | 11,044 | 0 | - |
| All Funds | 11,390 | 11,390 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | - | (8) | (8) | 100.00% |
| 3400 Other Funds Ltd | 3,358 | 3,335 | (23) | -0.68% |
| All Funds | 3,358 | 3,327 | (31) | -0.92% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 747 | 747 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 41,159 | 41,159 | 0 | - |
| All Funds | 41,906 | 41,906 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | - | (6,245) | (6,245) | 100.00% |
| 3400 Other Funds Ltd | 2,790,936 | 2,771,693 | (19,243) | -0.69% |
| All Funds | 2,790,936 | 2,765,448 | (25,488) | -0.91% |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 1,093 | (8,950) | (10,043) | -918.85% |
| 3400 Other Funds Ltd | 5,248,116 | 5,228,211 | (19,905) | -0.38% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$5,249,209** | **$5,219,261** | **($29,948)** | **-0.57%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | (1,093) | (1,093) | 0 | - |
| 3400 Other Funds Ltd | (64,740) | (64,740) | 0 | - |
| All Funds | (65,833) | (65,833) | 0 | - |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | 25,299 | 25,299 | 100.00% |
| 3400 Other Funds Ltd | - | 22,364 | 22,364 | 100.00% |
| All Funds | - | 47,663 | 47,663 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | (1,093) | 24,206 | 25,299 | 2,314.64% |
| 3400 Other Funds Ltd | (64,740) | (42,376) | 22,364 | 34.54% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **($65,833)** | **($18,170)** | **$47,663** | **72.40%** |
| **TOTAL PERSONAL SERVICES** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | - | 0 | - |
| 3400 Other Funds Ltd | 13,016,448 | 13,016,448 | 0 | - |
| **TOTAL PERSONAL SERVICES** | **$13,016,448** | **$13,016,448** | **0** | **-** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 6,929 | 6,929 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | 26,965 | 26,965 | 0 | - |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 38,540 | 38,540 | 0 | - |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 72,000 | 72,000 | 0 | - |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 216,008 | 216,008 | 0 | - |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | 27,161 | 27,161 | 0 | - |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | 62,374 | 62,374 | 0 | - |
| **4375 Employee Recruitment and Develop** | | | | |
| 3400 Other Funds Ltd | 1,203 | 1,203 | 0 | - |
| **4400 Dues and Subscriptions** | | | | |
| 3400 Other Funds Ltd | 852 | 852 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | 10,000 | 10,000 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4475 Facilities Maintenance** | | | | |
| 3400 Other Funds Ltd | 8,239 | 8,239 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 1,128,352 | 1,128,352 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 18,418 | 18,418 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 14,130 | 14,130 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 1,631,171 | 1,631,171 | 0 | - |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 7,314 | 7,314 | 0 | - |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | - | - | 0 | - |
| 3400 Other Funds Ltd | 14,654,933 | 14,654,933 | 0 | - |
| **TOTAL EXPENDITURES** | **$14,654,933** | **$14,654,933** | **0** | **-** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 5,450,456 | 1,589,998 | (3,860,458) | -70.83% |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 73 | 73 | 0 | - |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 73.00 | 72.33 | (0.67) | -0.92% |
| 8280 FTE Reconciliation | - | 0.67 | 0.67 | 100.00% |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| TOTAL AUTHORIZED FTE | 73.00 | 73.00 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 1,136,653 | 1,136,653 | 0 | - |
| **TAXES** | | | | |
| **0113 Corporate Activity Tax** | | | | |
| 3400 Other Funds Ltd | 2,236,325,122 | 2,352,403,094 | 116,077,972 | 5.19% |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 1,136,653 | 1,136,653 | 0 | - |
| 3400 Other Funds Ltd | 2,236,325,122 | 2,352,403,094 | 116,077,972 | 5.19% |
| **TOTAL REVENUES** | **$2,237,461,775** | **$2,353,539,747** | **$116,077,972** | **5.19%** |
| **TRANSFERS OUT** | | | | |
| **2581 Tsfr To Education, Dept of** | | | | |
| 3400 Other Funds Ltd | (2,217,125,000) | (2,349,097,000) | (131,972,000) | -5.95% |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 1,136,653 | 1,136,653 | 0 | - |
| 3400 Other Funds Ltd | 19,200,122 | 3,306,094 | (15,894,028) | -82.78% |
| **TOTAL AVAILABLE REVENUES** | **$20,336,775** | **$4,442,747** | **($15,894,028)** | **-78.15%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 6,393 | 6,393 | 0 | - |
| **SERVICES & SUPPLIES** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 3,591 | 3,591 | 0 | - |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 16,128 | 16,128 | 0 | - |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 313,341 | 313,341 | 0 | - |
| 3400 Other Funds Ltd | 1 | 1 | 0 | - |
| All Funds | 313,342 | 313,342 | 0 | - |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 29,232 | 29,232 | 0 | - |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 6,126 | 6,126 | 0 | - |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 365,274 | 365,274 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 150,448 | 150,448 | 0 | - |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | 118,800 | 118,800 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 5,544 | 5,544 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 33,264 | 33,264 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 1,041,748 | 1,041,748 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 1 | 1 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$1,041,749** | **$1,041,749** | **0** | **-** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 88,512 | 88,512 | 0 | - |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | 1,136,653 | 1,136,653 | 0 | - |
| 3400 Other Funds Ltd | 1 | 1 | 0 | - |
| **TOTAL EXPENDITURES** | **$1,136,654** | **$1,136,654** | **0** | **-** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 19,200,121 | 3,306,093 | (15,894,028) | -82.78% |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 43,806,979 | 43,806,979 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 6,151,223 | 6,151,223 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 43,806,979 | 43,806,979 | 0 | - |
| 3400 Other Funds Ltd | 6,151,223 | 6,151,223 | 0 | - |
| **TOTAL REVENUES** | **$49,958,202** | **$49,958,202** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 43,806,979 | 43,806,979 | 0 | - |
| 3400 Other Funds Ltd | 6,151,223 | 6,151,223 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$49,958,202** | **$49,958,202** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | 19,010,796 | 19,013,108 | 2,312 | 0.01% |
| 3400 Other Funds Ltd | 2,568,815 | 2,563,407 | (5,408) | -0.21% |
| All Funds | 21,579,611 | 21,576,515 | (3,096) | -0.01% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 8,814 | 8,795 | (19) | -0.22% |
| 3400 Other Funds Ltd | 1,131 | 1,126 | (5) | -0.44% |
| All Funds | 9,945 | 9,921 | (24) | -0.24% |
| **3220 Public Employees' Retire Cont** | | | | |
| 8000 General Fund | 3,256,560 | 3,256,955 | 395 | 0.01% |
| 3400 Other Funds Ltd | 440,034 | 439,108 | (926) | -0.21% |
| All Funds | 3,696,594 | 3,696,063 | (531) | -0.01% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 1,017,207 | 1,017,207 | 0 | - |
| 3400 Other Funds Ltd | 136,197 | 136,197 | 0 | - |
| All Funds | 1,153,404 | 1,153,404 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 1,450,553 | 1,450,731 | 178 | 0.01% |
| 3400 Other Funds Ltd | 196,184 | 195,770 | (414) | -0.21% |
| All Funds | 1,646,737 | 1,646,501 | (236) | -0.01% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 121,032 | 121,032 | 0 | - |
| 3400 Other Funds Ltd | 2,067 | 2,067 | 0 | - |
| All Funds | 123,099 | 123,099 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 7,023 | 7,008 | (15) | -0.21% |
| 3400 Other Funds Ltd | 878 | 874 | (4) | -0.46% |
| All Funds | 7,901 | 7,882 | (19) | -0.24% |
| **3260 Mass Transit Tax** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 109,913 | 109,913 | 0 | - |
| 3400 Other Funds Ltd | 18,513 | 18,513 | 0 | - |
| All Funds | 128,426 | 128,426 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 5,847,078 | 5,834,334 | (12,744) | -0.22% |
| 3400 Other Funds Ltd | 717,675 | 714,489 | (3,186) | -0.44% |
| All Funds | 6,564,753 | 6,548,823 | (15,930) | -0.24% |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 11,818,180 | 11,805,975 | (12,205) | -0.10% |
| 3400 Other Funds Ltd | 1,512,679 | 1,508,144 | (4,535) | -0.30% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$13,330,859** | **$13,314,119** | **($16,740)** | **-0.13%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | (292,398) | (292,398) | 0 | - |
| 3400 Other Funds Ltd | (36,768) | (36,768) | 0 | - |
| All Funds | (329,166) | (329,166) | 0 | - |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | 9,893 | 9,893 | 100.00% |
| 3400 Other Funds Ltd | - | 9,943 | 9,943 | 100.00% |
| All Funds | - | 19,836 | 19,836 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | (292,398) | (282,505) | 9,893 | 3.38% |
| 3400 Other Funds Ltd | (36,768) | (26,825) | 9,943 | 27.04% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **($329,166)** | **($309,330)** | **$19,836** | **6.03%** |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL PERSONAL SERVICES** | | | | |
| 8000 General Fund | 30,536,578 | 30,536,578 | 0 | - |
| 3400 Other Funds Ltd | 4,044,726 | 4,044,726 | 0 | - |
| **TOTAL PERSONAL SERVICES** | **$34,581,304** | **$34,581,304** | **0** | **-** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 10,359 | 10,359 | 0 | - |
| 3400 Other Funds Ltd | 6,360 | 6,360 | 0 | - |
| All Funds | 16,719 | 16,719 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 23,978 | 23,978 | 0 | - |
| 3400 Other Funds Ltd | 1,481 | 1,481 | 0 | - |
| All Funds | 25,459 | 25,459 | 0 | - |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 256,786 | 256,786 | 0 | - |
| 3400 Other Funds Ltd | 57,789 | 57,789 | 0 | - |
| All Funds | 314,575 | 314,575 | 0 | - |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 254,790 | 254,790 | 0 | - |
| 3400 Other Funds Ltd | 75,900 | 75,900 | 0 | - |
| All Funds | 330,690 | 330,690 | 0 | - |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 281,920 | 281,920 | 0 | - |
| 3400 Other Funds Ltd | 158,302 | 158,302 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 440,222 | 440,222 | 0 | - |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 3,046,189 | 3,046,189 | 0 | - |
| 3400 Other Funds Ltd | 660,195 | 660,195 | 0 | - |
| All Funds | 3,706,384 | 3,706,384 | 0 | - |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 10,455 | 10,455 | 0 | - |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 243,415 | 243,415 | 0 | - |
| 3400 Other Funds Ltd | 63,147 | 63,147 | 0 | - |
| All Funds | 306,562 | 306,562 | 0 | - |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 7,914,730 | 7,914,730 | 0 | - |
| 3400 Other Funds Ltd | 912,711 | 912,711 | 0 | - |
| All Funds | 8,827,441 | 8,827,441 | 0 | - |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 934 | 934 | 0 | - |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 8,104 | 8,104 | 0 | - |
| 3400 Other Funds Ltd | 433 | 433 | 0 | - |
| All Funds | 8,537 | 8,537 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 6,480 | 6,480 | 0 | - |
| 3400 Other Funds Ltd | 546 | 546 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 7,026 | 7,026 | 0 | - |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 29,791 | 29,791 | 0 | - |
| 3400 Other Funds Ltd | 7,535 | 7,535 | 0 | - |
| All Funds | 37,326 | 37,326 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 79,489 | 79,489 | 0 | - |
| 3400 Other Funds Ltd | 9,330 | 9,330 | 0 | - |
| All Funds | 88,819 | 88,819 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 51,404 | 51,404 | 0 | - |
| 3400 Other Funds Ltd | 7,151 | 7,151 | 0 | - |
| All Funds | 58,555 | 58,555 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 997,326 | 997,326 | 0 | - |
| 3400 Other Funds Ltd | 63,366 | 63,366 | 0 | - |
| All Funds | 1,060,692 | 1,060,692 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 13,216,150 | 13,216,150 | 0 | - |
| 3400 Other Funds Ltd | 2,024,246 | 2,024,246 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$15,240,396** | **$15,240,396** | **0** | **-** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 30,893 | 30,893 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 82,251 | 82,251 | 0 | - |
| All Funds | 113,144 | 113,144 | 0 | - |
| **5550 Data Processing Software** | | | | |
| 8000 General Fund | 8,611 | 8,611 | 0 | - |
| **5900 Other Capital Outlay** | | | | |
| 8000 General Fund | 14,747 | 14,747 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 54,251 | 54,251 | 0 | - |
| 3400 Other Funds Ltd | 82,251 | 82,251 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | **$136,502** | **$136,502** | **0** | **-** |
| **TOTAL EXPENDITURES** | | | | |
| 8000 General Fund | 43,806,979 | 43,806,979 | 0 | - |
| 3400 Other Funds Ltd | 6,151,223 | 6,151,223 | 0 | - |
| **TOTAL EXPENDITURES** | **$49,958,202** | **$49,958,202** | **0** | **-** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 212 | 212 | 0 | - |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 170.57 | 170.15 | (0.42) | -0.25% |
| 8280 FTE Reconciliation | - | 0.42 | 0.42 | 100.00% |
| **TOTAL AUTHORIZED FTE** | **170.57** | **170.57** | **0** | **-** |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **BEGINNING BALANCE** | | | | |
| **0030 Beginning Balance Adjustment** | | | | |
| 3400 Other Funds Ltd | 55,382,453 | 55,382,453 | 0 | - |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0142 Marijuana Taxes** | | | | |
| 3400 Other Funds Ltd | 334,008,656 | 339,254,274 | 5,245,618 | 1.57% |
| **TRANSFERS OUT** | | | | |
| **2107 Tsfr To Administrative Svcs** | | | | |
| 3400 Other Funds Ltd | (41,272,408) | (18,000,000) | 23,272,408 | 56.39% |
| **2213 Tsfr To Criminal Justice Comm** | | | | |
| 3400 Other Funds Ltd | (3,000,000) | (6,000,000) | (3,000,000) | -100.00% |
| **2257 Tsfr To Police, Dept of State** | | | | |
| 3400 Other Funds Ltd | (41,339,000) | (13,500,000) | 27,839,000 | 67.34% |
| **2443 Tsfr To Oregon Health Authority** | | | | |
| 3400 Other Funds Ltd | (181,517,824) | (271,860,000) | (90,342,176) | -49.77% |
| **2581 Tsfr To Education, Dept of** | | | | |
| 3400 Other Funds Ltd | (110,236,043) | (36,000,000) | 74,236,043 | 67.34% |
| **2845 Tsfr To OLCC** | | | | |
| 3400 Other Funds Ltd | (7,000,000) | (7,000,000) | 0 | - |
| **TOTAL TRANSFERS OUT** | | | | |
| 3400 Other Funds Ltd | (384,365,275) | (352,360,000) | 32,005,275 | 8.33% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 5,025,834 | 42,276,727 | 37,250,893 | 741.19% |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | 1,883,928 | 1,883,928 | 0 | - |
| **3170 Overtime Payments** | | | | |
| 3400 Other Funds Ltd | 32,931 | 32,931 | 0 | - |
| **TOTAL SALARIES & WAGES** | | | | |
| 3400 Other Funds Ltd | 1,916,859 | 1,916,859 | 0 | - |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | 928 | 928 | 0 | - |
| **3220 Public Employees' Retire Cont** | | | | |
| 3400 Other Funds Ltd | 328,358 | 328,358 | 0 | - |
| **3221 Pension Obligation Bond** | | | | |
| 3400 Other Funds Ltd | 85,732 | 85,732 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 146,642 | 146,642 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | 736 | 736 | 0 | - |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | 9,134 | 9,134 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | 611,712 | 611,712 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 1,183,242 | 1,183,242 | 0 | - |
| **TOTAL PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 3,100,101 | 3,100,101 | 0 | - |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 3,354 | 3,354 | 0 | - |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | 32,696 | 32,696 | 0 | - |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 33,289 | 33,289 | 0 | - |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 41,765 | 41,765 | 0 | - |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 45,998 | 45,998 | 0 | - |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | 12,165 | 12,165 | 0 | - |
| **4275 Publicity and Publications** | | | | |
| 3400 Other Funds Ltd | 643 | 643 | 0 | - |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | 313,500 | 313,500 | 0 | - |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | 111,229 | 111,229 | 0 | - |
| **4425 Facilities Rental and Taxes** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 116,207 | 116,207 | 0 | - |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | 85,265 | 85,265 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 242,280 | 242,280 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 11,086 | 11,086 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 67,106 | 67,106 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 1,116,583 | 1,116,583 | 0 | - |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 186,498 | 186,498 | 0 | - |
| **5150 Telecommunications Equipment** | | | | |
| 3400 Other Funds Ltd | 21,793 | 21,793 | 0 | - |
| **5900 Other Capital Outlay** | | | | |
| 3400 Other Funds Ltd | 372,815 | 372,815 | 0 | - |
| **TOTAL CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | 581,106 | 581,106 | 0 | - |
| **TOTAL EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 4,797,790 | 4,797,790 | 0 | - |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 228,044 | 37,478,937 | 37,250,893 | 16,334.96% |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 16 | 16 | 0 | - |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 16.00 | 16.00 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 3,348,966 | 3,348,966 | 0 | - |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 3,348,966 | 3,348,966 | 0 | - |
| **EXPENDITURES** | | | | |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 8000 General Fund | 3,348,966 | 3,348,966 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **BEGINNING BALANCE** | | | | |
| **0025 Beginning Balance** | | | | |
| 3400 Other Funds Ltd | 35,478,452 | 35,478,452 | 0 | - |
| **0030 Beginning Balance Adjustment** | | | | |
| 3400 Other Funds Ltd | 6,761,678 | 6,761,678 | 0 | - |
| **TOTAL BEGINNING BALANCE** | | | | |
| 3400 Other Funds Ltd | 42,240,130 | 42,240,130 | 0 | - |
| **REVENUE CATEGORIES** | | | | |
| **LOAN REPAYMENT** | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | |
| 3400 Other Funds Ltd | 41,022,429 | 41,022,429 | 0 | - |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 83,262,559 | 83,262,559 | 0 | - |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | 894,294 | 894,294 | 0 | - |
| **3180 Shift Differential** | | | | |
| 3400 Other Funds Ltd | 17,548 | 17,548 | 0 | - |
| **TOTAL SALARIES & WAGES** | | | | |
| 3400 Other Funds Ltd | 911,842 | 911,842 | 0 | - |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 449 | 449 | 0 | - |
| **3220 Public Employees' Retire Cont** | | | | |
| 3400 Other Funds Ltd | 156,199 | 156,199 | 0 | - |
| **3221 Pension Obligation Bond** | | | | |
| 3400 Other Funds Ltd | 53,113 | 53,113 | 0 | - |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 69,756 | 69,756 | 0 | - |
| **3250 Worker's Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | 356 | 356 | 0 | - |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | 5,654 | 5,654 | 0 | - |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | 296,298 | 296,298 | 0 | - |
| **TOTAL OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 581,825 | 581,825 | 0 | - |
| **TOTAL PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 1,493,667 | 1,493,667 | 0 | - |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 812 | 812 | 0 | - |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 1,320 | 1,320 | 0 | - |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 13,602 | 13,602 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 7,058 | 7,058 | 0 | - |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 41,545 | 41,545 | 0 | - |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 1,451 | 1,451 | 0 | - |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 2,859 | 2,859 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 68,647 | 68,647 | 0 | - |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 7,216 | 7,216 | 0 | - |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 3400 Other Funds Ltd | 32,292,180 | 32,292,180 | 0 | - |
| **TOTAL EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 33,861,710 | 33,861,710 | 0 | - |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 49,400,849 | 49,400,849 | 0 | - |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 8 | 8 | 0 | - |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 7.75 | 7.75 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 1,165,000 | 1,165,000 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 951,000 | 951,000 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8000 General Fund | 1,165,000 | 1,165,000 | 0 | - |
| 3400 Other Funds Ltd | 951,000 | 951,000 | 0 | - |
| **TOTAL REVENUES** | **$2,116,000** | **$2,116,000** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 1,165,000 | 1,165,000 | 0 | - |
| 3400 Other Funds Ltd | 951,000 | 951,000 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$2,116,000** | **$2,116,000** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 165,000 | 165,000 | 0 | - |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 1,000,000 | 1,000,000 | 0 | - |
| 3400 Other Funds Ltd | 951,000 | 951,000 | 0 | - |
| All Funds | 1,951,000 | 1,951,000 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,165,000 | 1,165,000 | 0 | - |
| 3400 Other Funds Ltd | 951,000 | 951,000 | 0 | - |
| **TOTAL SERVICES & SUPPLIES** | **$2,116,000** | **$2,116,000** | **0** | **-** |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **BEGINNING BALANCE** | | | | |
| **0030 Beginning Balance Adjustment** | | | | |
| 3400 Other Funds Ltd | - | 1,384,010 | 1,384,010 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0105 Personal Income Taxes** | | | | |
| 8800 General Fund Revenue | 19,661,751,000 | 20,627,298,000 | 965,547,000 | 4.91% |
| **0110 Corp Excise and Income Taxes** | | | | |
| 8800 General Fund Revenue | 1,359,556,000 | 1,290,183,000 | (69,373,000) | -5.10% |
| **0130 Other Employer -Employee Taxes** | | | | |
| 3400 Other Funds Ltd | 1,198,332,567 | 1,272,312,215 | 73,979,648 | 6.17% |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 1,340,120 | 790,000 | 143.61% |
| All Funds | 1,198,882,687 | 1,273,652,335 | 74,769,648 | 6.24% |
| **0135 Cigarette Taxes** | | | | |
| 3400 Other Funds Ltd | 696,263,719 | 634,797,000 | (61,466,719) | -8.83% |
| 8800 General Fund Revenue | 129,741,457 | 44,903,000 | (84,838,457) | -65.39% |
| All Funds | 826,005,176 | 679,700,000 | (146,305,176) | -17.71% |
| **0140 Other Tobacco Products Taxes** | | | | |
| 3400 Other Funds Ltd | 57,470,058 | 75,500,000 | 18,029,942 | 31.37% |
| 8800 General Fund Revenue | 64,469,000 | 65,129,000 | 660,000 | 1.02% |
| All Funds | 121,939,058 | 140,629,000 | 18,689,942 | 15.33% |
| **0145 Amusement Taxes** | | | | |
| 3400 Other Funds Ltd | 3,890,000 | 3,890,000 | 0 | - |
| 8800 General Fund Revenue | 1,600,000 | 1,600,000 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 5,490,000 | 5,490,000 | 0 | - |
| **0155 Inheritance Taxes** | | | | |
| 8800 General Fund Revenue | 315,000,000 | 368,932,000 | 53,932,000 | 17.12% |
| **0160 Eastern Oregon Severance Taxes** | | | | |
| 3400 Other Funds Ltd | 20,260 | 20,260 | 0 | - |
| 8800 General Fund Revenue | 6,000 | 6,000 | 0 | - |
| All Funds | 26,260 | 26,260 | 0 | - |
| **0162 Western Oregon Severance Taxes** | | | | |
| 3400 Other Funds Ltd | 970,000 | 970,000 | 0 | - |
| 8800 General Fund Revenue | 30,000 | 90,000 | 60,000 | 200.00% |
| All Funds | 1,000,000 | 1,060,000 | 60,000 | 6.00% |
| **0165 Other Severance Taxes** | | | | |
| 3400 Other Funds Ltd | 150,000 | 100,000 | (50,000) | -33.33% |
| **0185 Privilege Taxes** | | | | |
| 3400 Other Funds Ltd | 50,500,000 | 54,200,000 | 3,700,000 | 7.33% |
| **0195 Other Taxes** | | | | |
| 3200 Other Funds Non-Ltd | 33,251,000 | - | (33,251,000) | -100.00% |
| 3400 Other Funds Ltd | 420,291,115 | 403,181,367 | (17,109,748) | -4.07% |
| 8800 General Fund Revenue | 30,327 | - | (30,327) | -100.00% |
| All Funds | 453,572,442 | 403,181,367 | (50,391,075) | -11.11% |
| **TOTAL TAXES** | | | | |
| 3200 Other Funds Non-Ltd | 33,251,000 | - | (33,251,000) | -100.00% |
| 3400 Other Funds Ltd | 2,427,887,719 | 2,444,970,842 | 17,083,123 | 0.70% |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 1,340,120 | 790,000 | 143.61% |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8800 General Fund Revenue | 21,532,183,784 | 22,398,141,000 | 865,957,216 | 4.02% |
| **TOTAL TAXES** | **$23,993,872,623** | **$24,844,451,962** | **$850,579,339** | **3.54%** |
| **LICENSES AND FEES** | | | | |
| **0205 Business Lic and Fees** | | | | |
| 3400 Other Funds Ltd | 12,103,704 | 12,103,704 | 0 | - |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | - | 20,458,329 | 20,458,329 | 100.00% |
| **FINES, RENTS AND ROYALTIES** | | | | |
| **0505 Fines and Forfeitures** | | | | |
| 3400 Other Funds Ltd | 20,219,258 | 54,419,258 | 34,200,000 | 169.15% |
| 8800 General Fund Revenue | 12,028,333 | 12,028,333 | 0 | - |
| All Funds | 32,247,591 | 66,447,591 | 34,200,000 | 106.05% |
| **DONATIONS AND CONTRIBUTIONS** | | | | |
| **0905 Donations** | | | | |
| 3400 Other Funds Ltd | 2,000,000 | 2,000,000 | 0 | - |
| **OTHER** | | | | |
| **0975 Other Revenues** | | | | |
| 3400 Other Funds Ltd | 92,453,774 | 118,355,294 | 25,901,520 | 28.02% |
| **TRANSFERS IN** | | | | |
| **1198 Tsfr From Judicial Dept** | | | | |
| 3400 Other Funds Ltd | 36,911,091 | 36,911,091 | 0 | - |
| 8800 General Fund Revenue | 50,571,555 | 50,571,555 | 0 | - |
| All Funds | 87,482,646 | 87,482,646 | 0 | - |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL REVENUES** | | | | |
| 3200 Other Funds Non-Ltd | 33,251,000 | - | (33,251,000) | -100.00% |
| 3400 Other Funds Ltd | 2,591,575,546 | 2,689,218,518 | 97,642,972 | 3.77% |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 1,340,120 | 790,000 | 143.61% |
| 8800 General Fund Revenue | 21,594,783,672 | 22,460,740,888 | 865,957,216 | 4.01% |
| **TOTAL REVENUES** | **$24,220,160,338** | **$25,151,299,526** | **$931,139,188** | **3.84%** |
| **TRANSFERS OUT** | | | | |
| **2010 Transfer Out - Intrafund** | | | | |
| 3400 Other Funds Ltd | (75,746,556) | (93,860,030) | (18,113,474) | -23.91% |
| 3430 Other Funds Debt Svc Ltd | (550,120) | (1,340,120) | (790,000) | -143.61% |
| All Funds | (76,296,676) | (95,200,150) | (18,903,474) | -24.78% |
| **2048 Transfer to Public Universities** | | | | |
| 3400 Other Funds Ltd | (7,966,616) | (7,331,270) | 635,346 | 7.98% |
| **2050 Transfer to Other** | | | | |
| 3400 Other Funds Ltd | (1,014,183,579) | (1,141,729,050) | (127,545,471) | -12.58% |
| **2060 Transfer to General Fund** | | | | |
| 8800 General Fund Revenue | (21,594,783,672) | (22,460,740,888) | (865,957,216) | -4.01% |
| **2080 Transfer to Counties** | | | | |
| 3400 Other Funds Ltd | (38,226,120) | (37,330,480) | 895,640 | 2.34% |
| **2100 Tsfr To Human Svcs, Dept of** | | | | |
| 3400 Other Funds Ltd | (2,876,601) | (2,876,601) | 0 | - |
| **2107 Tsfr To Administrative Svcs** | | | | |
| 3400 Other Funds Ltd | (20,819,190) | (11,165,524) | 9,653,666 | 46.37% |
| **2123 Tsfr To OR Business Development** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (12,000,000) | - | 12,000,000 | 100.00% |
| **2137 Tsfr To Justice, Dept of** | | | | |
| 3400 Other Funds Ltd | (23,172,359) | (23,172,359) | 0 | - |
| **2141 Tsfr To Lands, Dept of State** | | | | |
| 3400 Other Funds Ltd | (100,000) | (100,000) | 0 | - |
| **2198 Tsfr To Judicial Dept** | | | | |
| 3400 Other Funds Ltd | (11,092,862) | (11,092,862) | 0 | - |
| **2248 Tsfr To Military Dept, Or** | | | | |
| 3400 Other Funds Ltd | (193,335,990) | (153,326,228) | 40,009,762 | 20.69% |
| **2257 Tsfr To Police, Dept of State** | | | | |
| 3400 Other Funds Ltd | (9,491,572) | (9,491,572) | 0 | - |
| **2259 Tsfr To Pub Safety Std/Trng** | | | | |
| 3400 Other Funds Ltd | (41,993,786) | (43,537,104) | (1,543,318) | -3.68% |
| **2291 Tsfr To Corrections, Dept of** | | | | |
| 3400 Other Funds Ltd | - | (4,864,812) | (4,864,812) | 100.00% |
| **2340 Tsfr To Environmental Quality** | | | | |
| 3400 Other Funds Ltd | (26,155,444) | (26,155,444) | 0 | - |
| **2443 Tsfr To Oregon Health Authority** | | | | |
| 3400 Other Funds Ltd | (703,558,442) | (702,297,708) | 1,260,734 | 0.18% |
| **2525 Tsfr To HECC** | | | | |
| 3400 Other Funds Ltd | (2,116,053) | (2,138,373) | (22,320) | -1.05% |
| **2581 Tsfr To Education, Dept of** | | | | |
| 3400 Other Funds Ltd | (599,736) | (599,736) | 0 | - |
| **2629 Tsfr To Forestry, Dept of** | | | | |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (26,848,559) | (26,848,559) | 0 | - |
| **2635 Tsfr To Fish/Wildlife, Dept of** | | | | |
| 3400 Other Funds Ltd | (30,000) | (30,000) | 0 | - |
| **2730 Tsfr To Transportation, Dept** | | | | |
| 3400 Other Funds Ltd | (290,909,667) | (290,909,667) | 0 | - |
| **2914 Tsfr To Housing and Com Svcs** | | | | |
| 3400 Other Funds Ltd | (90,352,414) | (90,352,414) | 0 | - |
| **TOTAL TRANSFERS OUT** | | | | |
| 3400 Other Funds Ltd | (2,591,575,546) | (2,679,209,793) | (87,634,247) | -3.38% |
| 3430 Other Funds Debt Svc Ltd | (550,120) | (1,340,120) | (790,000) | -143.61% |
| 8800 General Fund Revenue | (21,594,783,672) | (22,460,740,888) | (865,957,216) | -4.01% |
| **TOTAL TRANSFERS OUT** | **($24,186,909,338)** | **($25,141,290,801)** | **($954,381,463)** | **-3.95%** |
| **AVAILABLE REVENUES** | | | | |
| 3200 Other Funds Non-Ltd | 33,251,000 | - | (33,251,000) | -100.00% |
| 3400 Other Funds Ltd | - | 11,392,735 | 11,392,735 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **$33,251,000** | **$11,392,735** | **($21,858,265)** | **-65.74%** |
| **ENDING BALANCE** | | | | |
| 3200 Other Funds Non-Ltd | 33,251,000 | - | (33,251,000) | -100.00% |
| 3400 Other Funds Ltd | - | 11,392,735 | 11,392,735 | 100.00% |
| **TOTAL ENDING BALANCE** | **$33,251,000** | **$11,392,735** | **($21,858,265)** | **-65.74%** |

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8030 General Fund Debt Svc | 6,695,900 | 6,695,900 | 0 | - |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 550,120 | 0 | - |
| **TOTAL REVENUES** | | | | |
| 8030 General Fund Debt Svc | 6,695,900 | 6,695,900 | 0 | - |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 550,120 | 0 | - |
| **TOTAL REVENUES** | **$7,246,020** | **$7,246,020** | **0** | **-** |
| **AVAILABLE REVENUES** | | | | |
| 8030 General Fund Debt Svc | 6,695,900 | 6,695,900 | 0 | - |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 550,120 | 0 | - |
| **TOTAL AVAILABLE REVENUES** | **$7,246,020** | **$7,246,020** | **0** | **-** |
| **EXPENDITURES** | | | | |
| **DEBT SERVICE** | | | | |
| **7100 Principal - Bonds** | | | | |
| 8030 General Fund Debt Svc | 6,108,180 | 6,108,180 | 0 | - |
| 3430 Other Funds Debt Svc Ltd | 501,830 | 501,830 | 0 | - |
| All Funds | 6,610,010 | 6,610,010 | 0 | - |
| **7150 Interest - Bonds** | | | | |
| 8030 General Fund Debt Svc | 587,720 | 587,720 | 0 | - |
| 3430 Other Funds Debt Svc Ltd | 48,290 | 48,290 | 0 | - |

**Version / Column Comparison Report - Detail** **Cross Reference Number:15000-087-00-00-00000**
**2021-23 Biennium**
**Capital Debt Service and Related Costs**

| Description | Governor's Budget (Y-01) 2021-23 Base Budget | Leg. Adopted Budget (Z-01) 2021-23 Base Budget | Column 2 minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 636,010 | 636,010 | 0 | - |
| **TOTAL DEBT SERVICE** | | | | |
| 8030 General Fund Debt Svc | 6,695,900 | 6,695,900 | 0 | - |
| 3430 Other Funds Debt Svc Ltd | 550,120 | 550,120 | 0 | - |
| **TOTAL DEBT SERVICE** | **$7,246,020** | **$7,246,020** | **0** | **-** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 210,619 | 210,619 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 9,113 | 9,113 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 210,619 | 210,619 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9,113 | 9,113 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$219,732** | **$219,732** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 210,619 | 210,619 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9,113 | 9,113 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$219,732** | **$219,732** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3160 Temporary Appointments** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,196 | 1,196 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,363 | 3,363 | 0 | 0.00% |
| All Funds | 4,559 | 4,559 | 0 | 0.00% |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 1,787 | 1,787 | 0 | 0.00% |
| **3180 Shift Differential** | | | | |
| 8000 General Fund | 1,220 | 1,220 | 0 | 0.00% |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 8,866 | 8,866 | 0 | 0.00% |
| 3400 Other Funds Ltd | 914 | 914 | 0 | 0.00% |
| All Funds | 9,780 | 9,780 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 13,069 | 13,069 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4,277 | 4,277 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$17,346** | **$17,346** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 2,034 | 2,034 | 0 | 0.00% |
| 3400 Other Funds Ltd | 157 | 157 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 2,191 | 2,191 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 46,504 | 46,504 | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,258) | (1,258) | 0 | 0.00% |
| All Funds | 45,246 | 45,246 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 1,000 | 1,000 | 0 | 0.00% |
| 3400 Other Funds Ltd | 327 | 327 | 0 | 0.00% |
| All Funds | 1,327 | 1,327 | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 2,650 | 2,650 | 0 | 0.00% |
| 3400 Other Funds Ltd | 46 | 46 | 0 | 0.00% |
| All Funds | 2,696 | 2,696 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 4,793 | 4,793 | 0 | 0.00% |
| 3400 Other Funds Ltd | 505 | 505 | 0 | 0.00% |
| All Funds | 5,298 | 5,298 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 56,981 | 56,981 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (223) | (223) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$56,758** | **$56,758** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 140,569 | 140,569 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,059 | 5,059 | 0 | 0.00% |
| All Funds | 145,628 | 145,628 | 0 | 0.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | 140,569 | 140,569 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,059 | 5,059 | 0 | 0.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **$145,628** | **$145,628** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 210,619 | 210,619 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9,113 | 9,113 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$219,732** | **$219,732** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 210,619 | 210,619 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9,113 | 9,113 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$219,732** | **$219,732** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 2,898,687 | 2,898,687 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 705,791 | 705,791 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 2,898,687 | 2,898,687 | 0 | 0.00% |
| 3400 Other Funds Ltd | 705,791 | 705,791 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$3,604,478** | **$3,604,478** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 2,898,687 | 2,898,687 | 0 | 0.00% |
| 3400 Other Funds Ltd | 705,791 | 705,791 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$3,604,478** | **$3,604,478** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 5,567 | 5,567 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | 1,040 | 1,040 | 0 | 0.00% |
| All Funds | 6,607 | 6,607 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 454 | 454 | 0 | 0.00% |
| 3400 Other Funds Ltd | 237 | 237 | 0 | 0.00% |
| All Funds | 691 | 691 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 8,974 | 8,974 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,599 | 1,599 | 0 | 0.00% |
| All Funds | 10,573 | 10,573 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 59,440 | 59,440 | 0 | 0.00% |
| 3400 Other Funds Ltd | 38,056 | 38,056 | 0 | 0.00% |
| All Funds | 97,496 | 97,496 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 13,957 | 13,957 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,977 | 2,977 | 0 | 0.00% |
| All Funds | 16,934 | 16,934 | 0 | 0.00% |
| **4225 State Gov. Service Charges** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,979,540 | 1,979,540 | 0 | 0.00% |
| 3400 Other Funds Ltd | 213,119 | 213,119 | 0 | 0.00% |
| All Funds | 2,192,659 | 2,192,659 | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 1,772 | 1,772 | 0 | 0.00% |
| 3400 Other Funds Ltd | 301 | 301 | 0 | 0.00% |
| All Funds | 2,073 | 2,073 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 275 | 275 | 0 | 0.00% |
| 3400 Other Funds Ltd | 34 | 34 | 0 | 0.00% |
| All Funds | 309 | 309 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 14,359 | 14,359 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,256 | 1,256 | 0 | 0.00% |
| All Funds | 15,615 | 15,615 | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 27,176 | 27,176 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 294 | 294 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 180 | 180 | 0 | 0.00% |
| All Funds | 474 | 474 | 0 | 0.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 2,405 | 2,405 | 0 | 0.00% |
| 3400 Other Funds Ltd | 202 | 202 | 0 | 0.00% |
| All Funds | 2,607 | 2,607 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 763,970 | 763,970 | 0 | 0.00% |
| 3400 Other Funds Ltd | 371,196 | 371,196 | 0 | 0.00% |
| All Funds | 1,135,166 | 1,135,166 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 6,178 | 6,178 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,330 | 1,330 | 0 | 0.00% |
| All Funds | 7,508 | 7,508 | 0 | 0.00% |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 428 | 428 | 0 | 0.00% |
| 3400 Other Funds Ltd | 47 | 47 | 0 | 0.00% |
| All Funds | 475 | 475 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,619 | 1,619 | 0 | 0.00% |
| 3400 Other Funds Ltd | 67,799 | 67,799 | 0 | 0.00% |
| All Funds | 69,418 | 69,418 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 5,717 | 5,717 | 0 | 0.00% |
| 3400 Other Funds Ltd | 724 | 724 | 0 | 0.00% |
| All Funds | 6,441 | 6,441 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 744 | 744 | 0 | 0.00% |
| 3400 Other Funds Ltd | 143 | 143 | 0 | 0.00% |
| All Funds | 887 | 887 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 2,892,869 | 2,892,869 | 0 | 0.00% |
| 3400 Other Funds Ltd | 700,240 | 700,240 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$3,593,109** | **$3,593,109** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 296 | 296 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,266 | 1,266 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 1,562 | 1,562 | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 1,276 | 1,276 | 0 | 0.00% |
| 3400 Other Funds Ltd | 111 | 111 | 0 | 0.00% |
| All Funds | 1,387 | 1,387 | 0 | 0.00% |
| **5550 Data Processing Software** | | | | |
| 8000 General Fund | 209 | 209 | 0 | 0.00% |
| 3400 Other Funds Ltd | 235 | 235 | 0 | 0.00% |
| All Funds | 444 | 444 | 0 | 0.00% |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | 1,144 | 1,144 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,939 | 3,939 | 0 | 0.00% |
| All Funds | 5,083 | 5,083 | 0 | 0.00% |
| **5900 Other Capital Outlay** | | | | |
| 8000 General Fund | 2,893 | 2,893 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 5,818 | 5,818 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,551 | 5,551 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$11,369** | **$11,369** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 2,898,687 | 2,898,687 | 0 | 0.00% |
| 3400 Other Funds Ltd | 705,791 | 705,791 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$3,604,478** | **$3,604,478** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (278,608) | (278,608) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (24,092) | (24,092) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (278,608) | (278,608) | 0 | 0.00% |
| 3400 Other Funds Ltd | (24,092) | (24,092) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($302,700)** | **($302,700)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (278,608) | (278,608) | 0 | 0.00% |
| 3400 Other Funds Ltd | (24,092) | (24,092) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($302,700)** | **($302,700)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (185,649) | (185,649) | 0 | 0.00% |
| 3400 Other Funds Ltd | (16,143) | (16,143) | 0 | 0.00% |
| All Funds | (201,792) | (201,792) | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | (185,649) | (185,649) | 0 | 0.00% |
| 3400 Other Funds Ltd | (16,143) | (16,143) | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **($201,792)** | **($201,792)** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | (106) | (106) | 0 | 0.00% |
| 3400 Other Funds Ltd | (10) | (10) | 0 | 0.00% |
| All Funds | (116) | (116) | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | (31,802) | (31,802) | 0 | 0.00% |
| 3400 Other Funds Ltd | (2,765) | (2,765) | 0 | 0.00% |
| All Funds | (34,567) | (34,567) | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | (14,202) | (14,202) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,235) | (1,235) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | (15,437) | (15,437) | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | (84) | (84) | 0 | 0.00% |
| 3400 Other Funds Ltd | (8) | (8) | 0 | 0.00% |
| All Funds | (92) | (92) | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | (70,346) | (70,346) | 0 | 0.00% |
| 3400 Other Funds Ltd | (6,118) | (6,118) | 0 | 0.00% |
| All Funds | (76,464) | (76,464) | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | (116,540) | (116,540) | 0 | 0.00% |
| 3400 Other Funds Ltd | (10,136) | (10,136) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **($126,676)** | **($126,676)** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | (302,189) | (302,189) | 0 | 0.00% |
| 3400 Other Funds Ltd | (26,279) | (26,279) | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **($328,468)** | **($328,468)** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4150 Employee Training** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (74,714) | (74,714) | 0 | 0.00% |
| 3400 Other Funds Ltd | (10,016) | (10,016) | 0 | 0.00% |
| All Funds | (84,730) | (84,730) | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (40,000) | (40,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (2,592) | (2,592) | 0 | 0.00% |
| All Funds | (42,592) | (42,592) | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 74,714 | 74,714 | 0 | 0.00% |
| 3400 Other Funds Ltd | 10,016 | 10,016 | 0 | 0.00% |
| All Funds | 84,730 | 84,730 | 0 | 0.00% |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 40,000 | 40,000 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,592 | 2,592 | 0 | 0.00% |
| All Funds | 42,592 | 42,592 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 4,174 | 4,174 | 0 | 0.00% |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 19,407 | 19,407 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | 2,187 | 2,187 | 0 | 0.00% |
| All Funds | 21,594 | 21,594 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 23,581 | 23,581 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,187 | 2,187 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$25,768** | **$25,768** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (278,608) | (278,608) | 0 | 0.00% |
| 3400 Other Funds Ltd | (24,092) | (24,092) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($302,700)** | **($302,700)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | (2) | (2) | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | (2.00) | (2.00) | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (128,001) | - | 128,001 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (121,476) | - | 121,476 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (128,001) | - | 128,001 | 100.00% |
| 3400 Other Funds Ltd | (121,476) | - | 121,476 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($249,477)** | **-** | **$249,477** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (128,001) | - | 128,001 | 100.00% |
| 3400 Other Funds Ltd | (121,476) | - | 121,476 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($249,477)** | **-** | **$249,477** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (5,567) | - | 5,567 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (1,040) | - | 1,040 | 100.00% |
| All Funds | (6,607) | - | 6,607 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (454) | - | 454 | 100.00% |
| 3400 Other Funds Ltd | (237) | - | 237 | 100.00% |
| All Funds | (691) | - | 691 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (8,974) | - | 8,974 | 100.00% |
| 3400 Other Funds Ltd | (1,599) | - | 1,599 | 100.00% |
| All Funds | (10,573) | - | 10,573 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (59,440) | - | 59,440 | 100.00% |
| 3400 Other Funds Ltd | (38,056) | - | 38,056 | 100.00% |
| All Funds | (97,496) | - | 97,496 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (13,957) | - | 13,957 | 100.00% |
| 3400 Other Funds Ltd | (2,977) | - | 2,977 | 100.00% |
| All Funds | (16,934) | - | 16,934 | 100.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (1,772) | - | 1,772 | 100.00% |
| 3400 Other Funds Ltd | (301) | - | 301 | 100.00% |
| All Funds | (2,073) | - | 2,073 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | (275) | - | 275 | 100.00% |
| 3400 Other Funds Ltd | (34) | - | 34 | 100.00% |
| All Funds | (309) | - | 309 | 100.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (14,359) | - | 14,359 | 100.00% |
| 3400 Other Funds Ltd | (1,256) | - | 1,256 | 100.00% |
| All Funds | (15,615) | - | 15,615 | 100.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | (294) | - | 294 | 100.00% |
| 3400 Other Funds Ltd | (180) | - | 180 | 100.00% |
| All Funds | (474) | - | 474 | 100.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | (2,405) | - | 2,405 | 100.00% |
| 3400 Other Funds Ltd | (202) | - | 202 | 100.00% |
| All Funds | (2,607) | - | 2,607 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (6,178) | - | 6,178 | 100.00% |
| 3400 Other Funds Ltd | (1,330) | - | 1,330 | 100.00% |
| All Funds | (7,508) | - | 7,508 | 100.00% |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | (428) | - | 428 | 100.00% |
| 3400 Other Funds Ltd | (47) | - | 47 | 100.00% |
| All Funds | (475) | - | 475 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (1,619) | - | 1,619 | 100.00% |
| 3400 Other Funds Ltd | (67,799) | - | 67,799 | 100.00% |
| All Funds | (69,418) | - | 69,418 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (5,717) | - | 5,717 | 100.00% |
| 3400 Other Funds Ltd | (724) | - | 724 | 100.00% |
| All Funds | (6,441) | - | 6,441 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | (744) | - | 744 | 100.00% |
| 3400 Other Funds Ltd | (143) | - | 143 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | (887) | - | 887 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (122,183) | - | 122,183 | 100.00% |
| 3400 Other Funds Ltd | (115,925) | - | 115,925 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($238,108)** | **-** | **$238,108** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | (296) | - | 296 | 100.00% |
| 3400 Other Funds Ltd | (1,266) | - | 1,266 | 100.00% |
| All Funds | (1,562) | - | 1,562 | 100.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | (1,276) | - | 1,276 | 100.00% |
| 3400 Other Funds Ltd | (111) | - | 111 | 100.00% |
| All Funds | (1,387) | - | 1,387 | 100.00% |
| **5550 Data Processing Software** | | | | |
| 8000 General Fund | (209) | - | 209 | 100.00% |
| 3400 Other Funds Ltd | (235) | - | 235 | 100.00% |
| All Funds | (444) | - | 444 | 100.00% |
| **5600 Data Processing Hardware** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (1,144) | - | 1,144 | 100.00% |
| 3400 Other Funds Ltd | (3,939) | - | 3,939 | 100.00% |
| All Funds | (5,083) | - | 5,083 | 100.00% |
| **5900 Other Capital Outlay** | | | | |
| 8000 General Fund | (2,893) | - | 2,893 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | (5,818) | - | 5,818 | 100.00% |
| 3400 Other Funds Ltd | (5,551) | - | 5,551 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($11,369)** | **-** | **$11,369** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (128,001) | - | 128,001 | 100.00% |
| 3400 Other Funds Ltd | (121,476) | - | 121,476 | 100.00% |
| **TOTAL EXPENDITURES** | **($249,477)** | **-** | **$249,477** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($496,273)** | **-** | **$496,273** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($496,273)** | **-** | **$496,273** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| All Funds | (496,273) | - | 496,273 | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **($496,273)** | **-** | **$496,273** | **100.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **($496,273)** | **-** | **$496,273** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (455,767) | - | 455,767 | 100.00% |
| 3400 Other Funds Ltd | (40,506) | - | 40,506 | 100.00% |
| **TOTAL EXPENDITURES** | **($496,273)** | **-** | **$496,273** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (1,515,938) | - | 1,515,938 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (299,581) | - | 299,581 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (1,515,938) | - | 1,515,938 | 100.00% |
| 3400 Other Funds Ltd | (299,581) | - | 299,581 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($1,815,519)** | **-** | **$1,815,519** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (1,515,938) | - | 1,515,938 | 100.00% |
| 3400 Other Funds Ltd | (299,581) | - | 299,581 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($1,815,519)** | **-** | **$1,815,519** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (71,870) | - | 71,870 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (17,967) | - | 17,967 | 100.00% |
| All Funds | (89,837) | - | 89,837 | 100.00% |
| **4225 State Gov. Service Charges** | | | | |
| 8000 General Fund | (1,202,631) | - | 1,202,631 | 100.00% |
| 3400 Other Funds Ltd | (212,229) | - | 212,229 | 100.00% |
| All Funds | (1,414,860) | - | 1,414,860 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (223,195) | - | 223,195 | 100.00% |
| 3400 Other Funds Ltd | (64,847) | - | 64,847 | 100.00% |
| All Funds | (288,042) | - | 288,042 | 100.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (18,242) | - | 18,242 | 100.00% |
| 3400 Other Funds Ltd | (4,538) | - | 4,538 | 100.00% |
| All Funds | (22,780) | - | 22,780 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (1,515,938) | - | 1,515,938 | 100.00% |
| 3400 Other Funds Ltd | (299,581) | - | 299,581 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($1,815,519)** | **-** | **$1,815,519** | **100.00%** |

**EXPENDITURES**

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (1,515,938) | - | 1,515,938 | 100.00% |
| 3400 Other Funds Ltd | (299,581) | - | 299,581 | 100.00% |
| **TOTAL EXPENDITURES** | **($1,815,519)** | **-** | **$1,815,519** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (9,872) | - | 9,872 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (9,872) | - | 9,872 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($9,872)** | **-** | **$9,872** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (9,872) | - | 9,872 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($9,872)** | **-** | **$9,872** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (9,872) | - | 9,872 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (9,872) | - | 9,872 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($9,872)** | **-** | **$9,872** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (9,872) | - | 9,872 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **($9,872)** | **-** | **$9,872** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 553,376 | - | (553,376) | (100.00%) |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 60,679 | - | (60,679) | (100.00%) |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 553,376 | - | (553,376) | (100.00%) |
| 3400 Other Funds Ltd | 60,679 | - | (60,679) | (100.00%) |
| **TOTAL REVENUE CATEGORIES** | **$614,055** | **-** | **($614,055)** | **(100.00%)** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 553,376 | - | (553,376) | (100.00%) |
| 3400 Other Funds Ltd | 60,679 | - | (60,679) | (100.00%) |
| **TOTAL AVAILABLE REVENUES** | **$614,055** | **-** | **($614,055)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 308,298 | - | (308,298) | (100.00%) |
| 3400 Other Funds Ltd | 34,254 | - | (34,254) | (100.00%) |
| All Funds | 342,552 | - | (342,552) | (100.00%) |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 308,298 | - | (308,298) | (100.00%) |
| 3400 Other Funds Ltd | 34,254 | - | (34,254) | (100.00%) |
| **TOTAL SALARIES & WAGES** | **$342,552** | **-** | **($342,552)** | **(100.00%)** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 135 | - | (135) | (100.00%) |
| 3400 Other Funds Ltd | 15 | - | (15) | (100.00%) |
| All Funds | 150 | - | (150) | (100.00%) |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 52,812 | - | (52,812) | (100.00%) |
| 3400 Other Funds Ltd | 5,867 | - | (5,867) | (100.00%) |
| All Funds | 58,679 | - | (58,679) | (100.00%) |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 23,585 | - | (23,585) | (100.00%) |
| 3400 Other Funds Ltd | 2,621 | - | (2,621) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 26,206 | - | (26,206) | (100.00%) |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 108 | - | (108) | (100.00%) |
| 3400 Other Funds Ltd | 12 | - | (12) | (100.00%) |
| All Funds | 120 | - | (120) | (100.00%) |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 90,324 | - | (90,324) | (100.00%) |
| 3400 Other Funds Ltd | 10,035 | - | (10,035) | (100.00%) |
| All Funds | 100,359 | - | (100,359) | (100.00%) |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 166,964 | - | (166,964) | (100.00%) |
| 3400 Other Funds Ltd | 18,550 | - | (18,550) | (100.00%) |
| **TOTAL OTHER PAYROLL EXPENSES** | **$185,514** | **-** | **($185,514)** | **(100.00%)** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | 1 | - | (1) | (100.00%) |
| 3400 Other Funds Ltd | (1) | - | 1 | 100.00% |
| All Funds | - | - | 0 | 0.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 8000 General Fund | 1 | - | (1) | (100.00%) |
| 3400 Other Funds Ltd | (1) | - | 1 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **-** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 475,263 | - | (475,263) | (100.00%) |
| 3400 Other Funds Ltd | 52,803 | - | (52,803) | (100.00%) |
| **TOTAL PERSONAL SERVICES** | **$528,066** | **-** | **($528,066)** | **(100.00%)** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 1,755 | - | (1,755) | (100.00%) |
| 3400 Other Funds Ltd | 195 | - | (195) | (100.00%) |
| All Funds | 1,950 | - | (1,950) | (100.00%) |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 2,760 | - | (2,760) | (100.00%) |
| 3400 Other Funds Ltd | 340 | - | (340) | (100.00%) |
| All Funds | 3,100 | - | (3,100) | (100.00%) |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 5,569 | - | (5,569) | (100.00%) |
| 3400 Other Funds Ltd | 619 | - | (619) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 6,188 | - | (6,188) | (100.00%) |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 7,052 | - | (7,052) | (100.00%) |
| 3400 Other Funds Ltd | 266 | - | (266) | (100.00%) |
| All Funds | 7,318 | - | (7,318) | (100.00%) |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 2,189 | - | (2,189) | (100.00%) |
| 3400 Other Funds Ltd | 243 | - | (243) | (100.00%) |
| All Funds | 2,432 | - | (2,432) | (100.00%) |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 28,598 | - | (28,598) | (100.00%) |
| 3400 Other Funds Ltd | 3,178 | - | (3,178) | (100.00%) |
| All Funds | 31,776 | - | (31,776) | (100.00%) |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 1,980 | - | (1,980) | (100.00%) |
| 3400 Other Funds Ltd | 220 | - | (220) | (100.00%) |
| All Funds | 2,200 | - | (2,200) | (100.00%) |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 1,880 | - | (1,880) | (100.00%) |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | 620 | - | (620) | (100.00%) |
| All Funds | 2,500 | - | (2,500) | (100.00%) |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 51,783 | - | (51,783) | (100.00%) |
| 3400 Other Funds Ltd | 5,681 | - | (5,681) | (100.00%) |
| **TOTAL SERVICES & SUPPLIES** | **$57,464** | **-** | **($57,464)** | **(100.00%)** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 26,330 | - | (26,330) | (100.00%) |
| 3400 Other Funds Ltd | 2,195 | - | (2,195) | (100.00%) |
| All Funds | 28,525 | - | (28,525) | (100.00%) |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 26,330 | - | (26,330) | (100.00%) |
| 3400 Other Funds Ltd | 2,195 | - | (2,195) | (100.00%) |
| **TOTAL CAPITAL OUTLAY** | **$28,525** | **-** | **($28,525)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 553,376 | - | (553,376) | (100.00%) |
| 3400 Other Funds Ltd | 60,679 | - | (60,679) | (100.00%) |
| **TOTAL EXPENDITURES** | **$614,055** | **-** | **($614,055)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 3 | - | (3) | (100.00%) |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 2.64 | - | (2.64) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | (1,197,563) | (1,197,563) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | (325,197) | (325,197) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | (1,197,563) | (1,197,563) | 100.00% |
| 3400 Other Funds Ltd | - | (325,197) | (325,197) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **($1,522,760)** | **($1,522,760)** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | (1,197,563) | (1,197,563) | 100.00% |
| 3400 Other Funds Ltd | - | (325,197) | (325,197) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($1,522,760)** | **($1,522,760)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | - | (15,302) | (15,302) | 100.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (3,838) | (3,838) | 100.00% |
| All Funds | - | (19,140) | (19,140) | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | (97,466) | (97,466) | 100.00% |
| 3400 Other Funds Ltd | - | (24,366) | (24,366) | 100.00% |
| All Funds | - | (121,832) | (121,832) | 100.00% |
| **4225 State Gov. Service Charges** | | | | |
| 8000 General Fund | - | (756,309) | (756,309) | 100.00% |
| 3400 Other Funds Ltd | - | (133,466) | (133,466) | 100.00% |
| All Funds | - | (889,775) | (889,775) | 100.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | - | (9,304) | (9,304) | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | - | (319,430) | (319,430) | 100.00% |
| 3400 Other Funds Ltd | - | (163,619) | (163,619) | 100.00% |
| All Funds | - | (483,049) | (483,049) | 100.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | - | 248 | 248 | 100.00% |
| 3400 Other Funds Ltd | - | 92 | 92 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | - | 340 | 340 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | (1,197,563) | (1,197,563) | 100.00% |
| 3400 Other Funds Ltd | - | (325,197) | (325,197) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($1,522,760)** | **($1,522,760)** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | (1,197,563) | (1,197,563) | 100.00% |
| 3400 Other Funds Ltd | - | (325,197) | (325,197) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($1,522,760)** | **($1,522,760)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | 292,002 | 292,002 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | 292,002 | 292,002 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$292,002** | **$292,002** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | 292,002 | 292,002 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$292,002** | **$292,002** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | - | 151,344 | 151,344 | 100.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | - | 151,344 | 151,344 | 100.00% |
| **TOTAL SALARIES & WAGES** | **-** | **$151,344** | **$151,344** | **100.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | - | 58 | 58 | 100.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | - | 25,925 | 25,925 | 100.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | - | 11,578 | 11,578 | 100.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | - | 46 | 46 | 100.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | - | 38,232 | 38,232 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | - | 75,839 | 75,839 | 100.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$75,839** | **$75,839** | **100.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | 64,819 | 64,819 | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | - | 64,819 | 64,819 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **$64,819** | **$64,819** | **100.00%** |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | - | 292,002 | 292,002 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$292,002** | **$292,002** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | 292,002 | 292,002 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$292,002** | **$292,002** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | - | 1 | 1 | 100.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | - | 1.00 | 1.00 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | 371,593 | 371,593 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | 200,089 | 200,089 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | 371,593 | 371,593 | 100.00% |
| 3400 Other Funds Ltd | - | 200,089 | 200,089 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$571,682** | **$571,682** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | 371,593 | 371,593 | 100.00% |
| 3400 Other Funds Ltd | - | 200,089 | 200,089 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$571,682** | **$571,682** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | 209,784 | 209,784 | 100.00% |
| 3400 Other Funds Ltd | - | 112,960 | 112,960 | 100.00% |
| All Funds | - | 322,744 | 322,744 | 100.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | - | 209,784 | 209,784 | 100.00% |
| 3400 Other Funds Ltd | - | 112,960 | 112,960 | 100.00% |
| **TOTAL SALARIES & WAGES** | **-** | **$322,744** | **$322,744** | **100.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | - | 88 | 88 | 100.00% |
| 3400 Other Funds Ltd | - | 47 | 47 | 100.00% |
| All Funds | - | 135 | 135 | 100.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | - | 35,935 | 35,935 | 100.00% |
| 3400 Other Funds Ltd | - | 19,350 | 19,350 | 100.00% |
| All Funds | - | 55,285 | 55,285 | 100.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | - | 16,049 | 16,049 | 100.00% |
| 3400 Other Funds Ltd | - | 8,641 | 8,641 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | - | 24,690 | 24,690 | 100.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | - | 70 | 70 | 100.00% |
| 3400 Other Funds Ltd | - | 37 | 37 | 100.00% |
| All Funds | - | 107 | 107 | 100.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | - | 57,985 | 57,985 | 100.00% |
| 3400 Other Funds Ltd | - | 31,223 | 31,223 | 100.00% |
| All Funds | - | 89,208 | 89,208 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | - | 110,127 | 110,127 | 100.00% |
| 3400 Other Funds Ltd | - | 59,298 | 59,298 | 100.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$169,425** | **$169,425** | **100.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | 1,257 | 1,257 | 100.00% |
| 3400 Other Funds Ltd | - | 676 | 676 | 100.00% |
| All Funds | - | 1,933 | 1,933 | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 8000 General Fund | - | 1,257 | 1,257 | 100.00% |
| 3400 Other Funds Ltd | - | 676 | 676 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **$1,933** | **$1,933** | **100.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | - | 321,168 | 321,168 | 100.00% |
| 3400 Other Funds Ltd | - | 172,934 | 172,934 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$494,102** | **$494,102** | **100.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | - | 1,170 | 1,170 | 100.00% |
| 3400 Other Funds Ltd | - | 630 | 630 | 100.00% |
| All Funds | - | 1,800 | 1,800 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | - | 3,120 | 3,120 | 100.00% |
| 3400 Other Funds Ltd | - | 1,680 | 1,680 | 100.00% |
| All Funds | - | 4,800 | 4,800 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | 3,017 | 3,017 | 100.00% |
| 3400 Other Funds Ltd | - | 1,627 | 1,627 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | - | 4,644 | 4,644 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | - | 5,655 | 5,655 | 100.00% |
| 3400 Other Funds Ltd | - | 3,045 | 3,045 | 100.00% |
| All Funds | - | 8,700 | 8,700 | 100.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | - | 1,185 | 1,185 | 100.00% |
| 3400 Other Funds Ltd | - | 638 | 638 | 100.00% |
| All Funds | - | 1,823 | 1,823 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | - | 14,508 | 14,508 | 100.00% |
| 3400 Other Funds Ltd | - | 7,812 | 7,812 | 100.00% |
| All Funds | - | 22,320 | 22,320 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | - | 1,073 | 1,073 | 100.00% |
| 3400 Other Funds Ltd | - | 578 | 578 | 100.00% |
| All Funds | - | 1,651 | 1,651 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | - | 6,435 | 6,435 | 100.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 3,465 | 3,465 | 100.00% |
| All Funds | - | 9,900 | 9,900 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | 36,163 | 36,163 | 100.00% |
| 3400 Other Funds Ltd | - | 19,475 | 19,475 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$55,638** | **$55,638** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | - | 14,262 | 14,262 | 100.00% |
| 3400 Other Funds Ltd | - | 7,680 | 7,680 | 100.00% |
| All Funds | - | 21,942 | 21,942 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | - | 14,262 | 14,262 | 100.00% |
| 3400 Other Funds Ltd | - | 7,680 | 7,680 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **-** | **$21,942** | **$21,942** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | 371,593 | 371,593 | 100.00% |
| 3400 Other Funds Ltd | - | 200,089 | 200,089 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$571,682** | **$571,682** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | - | 3 | 3 | 100.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | - | 2.33 | 2.33 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 220,862 | 220,862 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 23,084 | 23,084 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 220,862 | 220,862 | 0 | 0.00% |
| 3400 Other Funds Ltd | 23,084 | 23,084 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$243,946** | **$243,946** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 220,862 | 220,862 | 0 | 0.00% |
| 3400 Other Funds Ltd | 23,084 | 23,084 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$243,946** | **$243,946** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3160 Temporary Appointments** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 893 | 893 | 0 | 0.00% |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 492 | 492 | 0 | 0.00% |
| **3180 Shift Differential** | | | | |
| 8000 General Fund | 67 | 67 | 0 | 0.00% |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 1,465 | 1,465 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 2,917 | 2,917 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$2,917** | **$2,917** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 347 | 347 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 102,054 | 102,054 | 0 | 0.00% |
| 3400 Other Funds Ltd | (17,482) | (17,482) | 0 | 0.00% |
| All Funds | 84,572 | 84,572 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 223 | 223 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 813 | 813 | 0 | 0.00% |
| 3400 Other Funds Ltd | 59 | 59 | 0 | 0.00% |
| All Funds | 872 | 872 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 9,154 | 9,154 | 0 | 0.00% |
| 3400 Other Funds Ltd | (2,334) | (2,334) | 0 | 0.00% |
| All Funds | 6,820 | 6,820 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 112,591 | 112,591 | 0 | 0.00% |
| 3400 Other Funds Ltd | (19,757) | (19,757) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$92,834** | **$92,834** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 105,354 | 105,354 | 0 | 0.00% |
| 3400 Other Funds Ltd | 42,841 | 42,841 | 0 | 0.00% |
| All Funds | 148,195 | 148,195 | 0 | 0.00% |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 220,862 | 220,862 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 23,084 | 23,084 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$243,946** | **$243,946** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 220,862 | 220,862 | 0 | 0.00% |
| 3400 Other Funds Ltd | 23,084 | 23,084 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$243,946** | **$243,946** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (10,656) | (10,656) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (10,656) | (10,656) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($10,656)** | **($10,656)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (10,656) | (10,656) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($10,656)** | **($10,656)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (10,656) | (10,656) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (10,656) | (10,656) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($10,656)** | **($10,656)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (10,656) | (10,656) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **($10,656)** | **($10,656)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 378,588 | 378,588 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 1,751,151 | 1,751,151 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 378,588 | 378,588 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,751,151 | 1,751,151 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$2,129,739** | **$2,129,739** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 378,588 | 378,588 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,751,151 | 1,751,151 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$2,129,739** | **$2,129,739** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 3,168 | 3,168 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 1,282 | 1,282 | 0 | 0.00% |
| All Funds | 4,450 | 4,450 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 2,166 | 2,166 | 0 | 0.00% |
| 3400 Other Funds Ltd | 228 | 228 | 0 | 0.00% |
| All Funds | 2,394 | 2,394 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 6,230 | 6,230 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,797 | 2,797 | 0 | 0.00% |
| All Funds | 9,027 | 9,027 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 4,979 | 4,979 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,057 | 2,057 | 0 | 0.00% |
| All Funds | 7,036 | 7,036 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 4,576 | 4,576 | 0 | 0.00% |
| 3400 Other Funds Ltd | 505 | 505 | 0 | 0.00% |
| All Funds | 5,081 | 5,081 | 0 | 0.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 139 | 139 | 0 | 0.00% |
| 3400 Other Funds Ltd | 46 | 46 | 0 | 0.00% |
| All Funds | 185 | 185 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 318 | 318 | 0 | 0.00% |
| 3400 Other Funds Ltd | 185 | 185 | 0 | 0.00% |
| All Funds | 503 | 503 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 17,566 | 17,566 | 0 | 0.00% |
| 3400 Other Funds Ltd | 75,616 | 75,616 | 0 | 0.00% |
| All Funds | 93,182 | 93,182 | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 325,334 | 325,334 | 0 | 0.00% |
| 3400 Other Funds Ltd | 37,893 | 37,893 | 0 | 0.00% |
| All Funds | 363,227 | 363,227 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 503 | 503 | 0 | 0.00% |
| 3400 Other Funds Ltd | 324 | 324 | 0 | 0.00% |
| All Funds | 827 | 827 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 1,307 | 1,307 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,711 | 1,711 | 0 | 0.00% |
| All Funds | 3,018 | 3,018 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 179 | 179 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,165 | 2,165 | 0 | 0.00% |
| All Funds | 2,344 | 2,344 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 440 | 440 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9 | 9 | 0 | 0.00% |
| All Funds | 449 | 449 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 5,595 | 5,595 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,310 | 3,310 | 0 | 0.00% |
| All Funds | 8,905 | 8,905 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 55 | 55 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3 | 3 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 58 | 58 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 5,858 | 5,858 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,043 | 2,043 | 0 | 0.00% |
| All Funds | 7,901 | 7,901 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 378,413 | 378,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | 130,174 | 130,174 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$508,587** | **$508,587** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 530 | 530 | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 175 | 175 | 0 | 0.00% |
| 3400 Other Funds Ltd | 157 | 157 | 0 | 0.00% |
| All Funds | 332 | 332 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 175 | 175 | 0 | 0.00% |
| 3400 Other Funds Ltd | 687 | 687 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL CAPITAL OUTLAY** | **$862** | **$862** | **$0** | **0.00%** |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 3400 Other Funds Ltd | 1,620,290 | 1,620,290 | 0 | 0.00% |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 378,588 | 378,588 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,751,151 | 1,751,151 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$2,129,739** | **$2,129,739** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 15,067 | 15,067 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (164,606) | (164,606) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 15,067 | 15,067 | 0 | 0.00% |
| 3400 Other Funds Ltd | (164,606) | (164,606) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($149,539)** | **($149,539)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 15,067 | 15,067 | 0 | 0.00% |
| 3400 Other Funds Ltd | (164,606) | (164,606) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($149,539)** | **($149,539)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | (170,000) | (170,000) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (4,174) | (4,174) | 0 | 0.00% |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 19,241 | 19,241 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,394 | 5,394 | 0 | 0.00% |
| All Funds | 24,635 | 24,635 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 15,067 | 15,067 | 0 | 0.00% |
| 3400 Other Funds Ltd | (164,606) | (164,606) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($149,539)** | **($149,539)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 15,067 | 15,067 | 0 | 0.00% |
| 3400 Other Funds Ltd | (164,606) | (164,606) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($149,539)** | **($149,539)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (53,075) | - | 53,075 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (90,803) | - | 90,803 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (53,075) | - | 53,075 | 100.00% |
| 3400 Other Funds Ltd | (90,803) | - | 90,803 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($143,878)** | **-** | **$143,878** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (53,075) | - | 53,075 | 100.00% |
| 3400 Other Funds Ltd | (90,803) | - | 90,803 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($143,878)** | **-** | **$143,878** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (3,168) | - | 3,168 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (1,282) | - | 1,282 | 100.00% |
| All Funds | (4,450) | - | 4,450 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (2,166) | - | 2,166 | 100.00% |
| 3400 Other Funds Ltd | (228) | - | 228 | 100.00% |
| All Funds | (2,394) | - | 2,394 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (6,230) | - | 6,230 | 100.00% |
| 3400 Other Funds Ltd | (2,797) | - | 2,797 | 100.00% |
| All Funds | (9,027) | - | 9,027 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (4,979) | - | 4,979 | 100.00% |
| 3400 Other Funds Ltd | (2,057) | - | 2,057 | 100.00% |
| All Funds | (7,036) | - | 7,036 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (4,576) | - | 4,576 | 100.00% |
| 3400 Other Funds Ltd | (505) | - | 505 | 100.00% |
| All Funds | (5,081) | - | 5,081 | 100.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (139) | - | 139 | 100.00% |
| 3400 Other Funds Ltd | (46) | - | 46 | 100.00% |
| All Funds | (185) | - | 185 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | (318) | - | 318 | 100.00% |
| 3400 Other Funds Ltd | (185) | - | 185 | 100.00% |
| All Funds | (503) | - | 503 | 100.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (17,566) | - | 17,566 | 100.00% |
| 3400 Other Funds Ltd | (75,616) | - | 75,616 | 100.00% |
| All Funds | (93,182) | - | 93,182 | 100.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | (503) | - | 503 | 100.00% |
| 3400 Other Funds Ltd | (324) | - | 324 | 100.00% |
| All Funds | (827) | - | 827 | 100.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | (1,307) | - | 1,307 | 100.00% |
| 3400 Other Funds Ltd | (1,711) | - | 1,711 | 100.00% |
| All Funds | (3,018) | - | 3,018 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (440) | - | 440 | 100.00% |
| 3400 Other Funds Ltd | (9) | - | 9 | 100.00% |
| All Funds | (449) | - | 449 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (5,595) | - | 5,595 | 100.00% |
| 3400 Other Funds Ltd | (3,310) | - | 3,310 | 100.00% |
| All Funds | (8,905) | - | 8,905 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (55) | - | 55 | 100.00% |
| 3400 Other Funds Ltd | (3) | - | 3 | 100.00% |
| All Funds | (58) | - | 58 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | (5,858) | - | 5,858 | 100.00% |
| 3400 Other Funds Ltd | (2,043) | - | 2,043 | 100.00% |
| All Funds | (7,901) | - | 7,901 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (52,900) | - | 52,900 | 100.00% |
| 3400 Other Funds Ltd | (90,116) | - | 90,116 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL SERVICES & SUPPLIES** | **($143,016)** | **-** | **$143,016** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | (530) | - | 530 | 100.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | (175) | - | 175 | 100.00% |
| 3400 Other Funds Ltd | (157) | - | 157 | 100.00% |
| All Funds | (332) | - | 332 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | (175) | - | 175 | 100.00% |
| 3400 Other Funds Ltd | (687) | - | 687 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($862)** | **-** | **$862** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (53,075) | - | 53,075 | 100.00% |
| 3400 Other Funds Ltd | (90,803) | - | 90,803 | 100.00% |
| **TOTAL EXPENDITURES** | **($143,878)** | **-** | **$143,878** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | - | - | $0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (3,573) | - | 3,573 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (53,712) | - | 53,712 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (3,573) | - | 3,573 | 100.00% |
| 3400 Other Funds Ltd | (53,712) | - | 53,712 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($57,285)** | **-** | **$57,285** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (3,573) | - | 3,573 | 100.00% |
| 3400 Other Funds Ltd | (53,712) | - | 53,712 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($57,285)** | **-** | **$57,285** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (3,394) | - | 3,394 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (1,193) | - | 1,193 | 100.00% |
| All Funds | (4,587) | - | 4,587 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (179) | - | 179 | 100.00% |
| 3400 Other Funds Ltd | (52,519) | - | 52,519 | 100.00% |
| All Funds | (52,698) | - | 52,698 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (3,573) | - | 3,573 | 100.00% |
| 3400 Other Funds Ltd | (53,712) | - | 53,712 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($57,285)** | **-** | **$57,285** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (3,573) | - | 3,573 | 100.00% |
| 3400 Other Funds Ltd | (53,712) | - | 53,712 | 100.00% |
| **TOTAL EXPENDITURES** | **($57,285)** | **-** | **$57,285** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (118,184) | - | 118,184 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (3,718) | - | 3,718 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (118,184) | - | 118,184 | 100.00% |
| 3400 Other Funds Ltd | (3,718) | - | 3,718 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($121,902)** | **-** | **$121,902** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (118,184) | - | 118,184 | 100.00% |
| 3400 Other Funds Ltd | (3,718) | - | 3,718 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($121,902)** | **-** | **$121,902** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (118,184) | - | 118,184 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (3,718) | - | 3,718 | 100.00% |
| All Funds | (121,902) | - | 121,902 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (118,184) | - | 118,184 | 100.00% |
| 3400 Other Funds Ltd | (3,718) | - | 3,718 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($121,902)** | **-** | **$121,902** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (118,184) | - | 118,184 | 100.00% |
| 3400 Other Funds Ltd | (3,718) | - | 3,718 | 100.00% |
| **TOTAL EXPENDITURES** | **($121,902)** | **-** | **$121,902** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | (117,395) | (117,395) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | (5,616) | (5,616) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | (117,395) | (117,395) | 100.00% |
| 3400 Other Funds Ltd | - | (5,616) | (5,616) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **($123,011)** | **($123,011)** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | (117,395) | (117,395) | 100.00% |
| 3400 Other Funds Ltd | - | (5,616) | (5,616) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($123,011)** | **($123,011)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | (6,010) | (6,010) | 100.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (2,112) | (2,112) | 100.00% |
| All Funds | - | (8,122) | (8,122) | 100.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | - | (111,385) | (111,385) | 100.00% |
| 3400 Other Funds Ltd | - | (3,504) | (3,504) | 100.00% |
| All Funds | - | (114,889) | (114,889) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | (117,395) | (117,395) | 100.00% |
| 3400 Other Funds Ltd | - | (5,616) | (5,616) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($123,011)** | **($123,011)** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | (117,395) | (117,395) | 100.00% |
| 3400 Other Funds Ltd | - | (5,616) | (5,616) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($123,011)** | **($123,011)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | 23,200,000 | 23,200,000 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | 23,200,000 | 23,200,000 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$23,200,000** | **$23,200,000** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | 23,200,000 | 23,200,000 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$23,200,000** | **$23,200,000** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 8000 General Fund | - | 23,200,000 | 23,200,000 | 100.00% |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | 23,200,000 | 23,200,000 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$23,200,000** | **$23,200,000** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | - | - | $0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 620,413 | 620,413 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (92,557) | (92,557) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 620,413 | 620,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | (92,557) | (92,557) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$527,856** | **$527,856** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 620,413 | 620,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | (92,557) | (92,557) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$527,856** | **$527,856** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3160 Temporary Appointments** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 629 | 629 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,593 | 3,593 | 0 | 0.00% |
| All Funds | 4,222 | 4,222 | 0 | 0.00% |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 165 | 165 | 0 | 0.00% |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 167 | 167 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 961 | 961 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,593 | 3,593 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$4,554** | **$4,554** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 57 | 57 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 233,531 | 233,531 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4,628 | 4,628 | 0 | 0.00% |
| All Funds | 238,159 | 238,159 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 73 | 73 | 0 | 0.00% |
| 3400 Other Funds Ltd | 274 | 274 | 0 | 0.00% |
| All Funds | 347 | 347 | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 2,039 | 2,039 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 17,255 | 17,255 | 0 | 0.00% |
| 3400 Other Funds Ltd | 365 | 365 | 0 | 0.00% |
| All Funds | 17,620 | 17,620 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 252,955 | 252,955 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,267 | 5,267 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$258,222** | **$258,222** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 366,497 | 366,497 | 0 | 0.00% |
| 3400 Other Funds Ltd | (101,417) | (101,417) | 0 | 0.00% |
| All Funds | 265,080 | 265,080 | 0 | 0.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 366,497 | 366,497 | 0 | 0.00% |
| 3400 Other Funds Ltd | (101,417) | (101,417) | 0 | 0.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **$265,080** | **$265,080** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 620,413 | 620,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | (92,557) | (92,557) | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$527,856** | **$527,856** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 620,413 | 620,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | (92,557) | (92,557) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$527,856** | **$527,856** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (166,029) | (166,029) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (29,299) | (29,299) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (166,029) | (166,029) | 0 | 0.00% |
| 3400 Other Funds Ltd | (29,299) | (29,299) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($195,328)** | **($195,328)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (166,029) | (166,029) | 0 | 0.00% |
| 3400 Other Funds Ltd | (29,299) | (29,299) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($195,328)** | **($195,328)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (166,029) | (166,029) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (29,299) | (29,299) | 0 | 0.00% |
| All Funds | (195,328) | (195,328) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (166,029) | (166,029) | 0 | 0.00% |
| 3400 Other Funds Ltd | (29,299) | (29,299) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($195,328)** | **($195,328)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (166,029) | (166,029) | 0 | 0.00% |
| 3400 Other Funds Ltd | (29,299) | (29,299) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($195,328)** | **($195,328)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 1,188,343 | 1,188,343 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 41,658 | 41,658 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 1,188,343 | 1,188,343 | 0 | 0.00% |
| 3400 Other Funds Ltd | 41,658 | 41,658 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$1,230,001** | **$1,230,001** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 1,188,343 | 1,188,343 | 0 | 0.00% |
| 3400 Other Funds Ltd | 41,658 | 41,658 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$1,230,001** | **$1,230,001** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 8,597 | 8,597 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 111 | 111 | 0 | 0.00% |
| All Funds | 8,708 | 8,708 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 1,138 | 1,138 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 10,496 | 10,496 | 0 | 0.00% |
| 3400 Other Funds Ltd | 116 | 116 | 0 | 0.00% |
| All Funds | 10,612 | 10,612 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 38,755 | 38,755 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,132 | 5,132 | 0 | 0.00% |
| All Funds | 43,887 | 43,887 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 44,722 | 44,722 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,125 | 2,125 | 0 | 0.00% |
| All Funds | 46,847 | 46,847 | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 1,542 | 1,542 | 0 | 0.00% |
| 3400 Other Funds Ltd | 152 | 152 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 1,694 | 1,694 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 811 | 811 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 44,664 | 44,664 | 0 | 0.00% |
| 3400 Other Funds Ltd | 678 | 678 | 0 | 0.00% |
| All Funds | 45,342 | 45,342 | 0 | 0.00% |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 44,779 | 44,779 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5 | 5 | 0 | 0.00% |
| All Funds | 44,784 | 44,784 | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 448,792 | 448,792 | 0 | 0.00% |
| 3400 Other Funds Ltd | 772 | 772 | 0 | 0.00% |
| All Funds | 449,564 | 449,564 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 542 | 542 | 0 | 0.00% |
| 3400 Other Funds Ltd | 14 | 14 | 0 | 0.00% |
| All Funds | 556 | 556 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 669 | 669 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 412,830 | 412,830 | 0 | 0.00% |
| 3400 Other Funds Ltd | 29,924 | 29,924 | 0 | 0.00% |
| All Funds | 442,754 | 442,754 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 1,467 | 1,467 | 0 | 0.00% |
| 3400 Other Funds Ltd | 6 | 6 | 0 | 0.00% |
| All Funds | 1,473 | 1,473 | 0 | 0.00% |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | 24,548 | 24,548 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,646 | 1,646 | 0 | 0.00% |
| All Funds | 26,194 | 26,194 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 81,561 | 81,561 | 0 | 0.00% |
| 3400 Other Funds Ltd | 470 | 470 | 0 | 0.00% |
| All Funds | 82,031 | 82,031 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 61 | 61 | 0 | 0.00% |
| 3400 Other Funds Ltd | 120 | 120 | 0 | 0.00% |
| All Funds | 181 | 181 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 1,029 | 1,029 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9 | 9 | 0 | 0.00% |
| All Funds | 1,038 | 1,038 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 1,167,003 | 1,167,003 | 0 | 0.00% |
| 3400 Other Funds Ltd | 41,280 | 41,280 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$1,208,283** | **$1,208,283** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 13,140 | 13,140 | 0 | 0.00% |
| 3400 Other Funds Ltd | 337 | 337 | 0 | 0.00% |
| All Funds | 13,477 | 13,477 | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 7,935 | 7,935 | 0 | 0.00% |
| 3400 Other Funds Ltd | 41 | 41 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 7,976 | 7,976 | 0 | 0.00% |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | 265 | 265 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 21,340 | 21,340 | 0 | 0.00% |
| 3400 Other Funds Ltd | 378 | 378 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$21,718** | **$21,718** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 1,188,343 | 1,188,343 | 0 | 0.00% |
| 3400 Other Funds Ltd | 41,658 | 41,658 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$1,230,001** | **$1,230,001** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 116,495 | 116,495 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 2,423 | 2,423 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 116,495 | 116,495 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,423 | 2,423 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$118,918** | **$118,918** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 116,495 | 116,495 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,423 | 2,423 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$118,918** | **$118,918** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 116,495 | 116,495 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 2,423 | 2,423 | 0 | 0.00% |
| All Funds | 118,918 | 118,918 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 116,495 | 116,495 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,423 | 2,423 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$118,918** | **$118,918** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 116,495 | 116,495 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,423 | 2,423 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$118,918** | **$118,918** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (281,942) | - | 281,942 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (10,957) | - | 10,957 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (281,942) | - | 281,942 | 100.00% |
| 3400 Other Funds Ltd | (10,957) | - | 10,957 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($292,899)** | **-** | **$292,899** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (281,942) | - | 281,942 | 100.00% |
| 3400 Other Funds Ltd | (10,957) | - | 10,957 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($292,899)** | **-** | **$292,899** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (8,597) | - | 8,597 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (111) | - | 111 | 100.00% |
| All Funds | (8,708) | - | 8,708 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (1,138) | - | 1,138 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (10,496) | - | 10,496 | 100.00% |
| 3400 Other Funds Ltd | (116) | - | 116 | 100.00% |
| All Funds | (10,612) | - | 10,612 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (38,755) | - | 38,755 | 100.00% |
| 3400 Other Funds Ltd | (5,132) | - | 5,132 | 100.00% |
| All Funds | (43,887) | - | 43,887 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (44,722) | - | 44,722 | 100.00% |
| 3400 Other Funds Ltd | (2,125) | - | 2,125 | 100.00% |
| All Funds | (46,847) | - | 46,847 | 100.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | (1,542) | - | 1,542 | 100.00% |
| 3400 Other Funds Ltd | (152) | - | 152 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | (1,694) | - | 1,694 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | (811) | - | 811 | 100.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (44,664) | - | 44,664 | 100.00% |
| 3400 Other Funds Ltd | (678) | - | 678 | 100.00% |
| All Funds | (45,342) | - | 45,342 | 100.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | (542) | - | 542 | 100.00% |
| 3400 Other Funds Ltd | (14) | - | 14 | 100.00% |
| All Funds | (556) | - | 556 | 100.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | (669) | - | 669 | 100.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (1,467) | - | 1,467 | 100.00% |
| 3400 Other Funds Ltd | (6) | - | 6 | 100.00% |
| All Funds | (1,473) | - | 1,473 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (106,109) | - | 106,109 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (2,116) | - | 2,116 | 100.00% |
| All Funds | (108,225) | - | 108,225 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (61) | - | 61 | 100.00% |
| 3400 Other Funds Ltd | (120) | - | 120 | 100.00% |
| All Funds | (181) | - | 181 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | (1,029) | - | 1,029 | 100.00% |
| 3400 Other Funds Ltd | (9) | - | 9 | 100.00% |
| All Funds | (1,038) | - | 1,038 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (260,602) | - | 260,602 | 100.00% |
| 3400 Other Funds Ltd | (10,579) | - | 10,579 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($271,181)** | **-** | **$271,181** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | (13,140) | - | 13,140 | 100.00% |
| 3400 Other Funds Ltd | (337) | - | 337 | 100.00% |
| All Funds | (13,477) | - | 13,477 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | (7,935) | - | 7,935 | 100.00% |
| 3400 Other Funds Ltd | (41) | - | 41 | 100.00% |
| All Funds | (7,976) | - | 7,976 | 100.00% |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | (265) | - | 265 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | (21,340) | - | 21,340 | 100.00% |
| 3400 Other Funds Ltd | (378) | - | 378 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($21,718)** | **-** | **$21,718** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (281,942) | - | 281,942 | 100.00% |
| 3400 Other Funds Ltd | (10,957) | - | 10,957 | 100.00% |
| **TOTAL EXPENDITURES** | **($292,899)** | **-** | **$292,899** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (248,777) | - | 248,777 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (11,497) | - | 11,497 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (248,777) | - | 248,777 | 100.00% |
| 3400 Other Funds Ltd | (11,497) | - | 11,497 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($260,274)** | **-** | **$260,274** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (248,777) | - | 248,777 | 100.00% |
| 3400 Other Funds Ltd | (11,497) | - | 11,497 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($260,274)** | **-** | **$260,274** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (23,138) | - | 23,138 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (472) | - | 472 | 100.00% |
| All Funds | (23,610) | - | 23,610 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (102,219) | - | 102,219 | 100.00% |
| 3400 Other Funds Ltd | (2,086) | - | 2,086 | 100.00% |
| All Funds | (104,305) | - | 104,305 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (123,420) | - | 123,420 | 100.00% |
| 3400 Other Funds Ltd | (8,939) | - | 8,939 | 100.00% |
| All Funds | (132,359) | - | 132,359 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (248,777) | - | 248,777 | 100.00% |
| 3400 Other Funds Ltd | (11,497) | - | 11,497 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($260,274)** | **-** | **$260,274** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (248,777) | - | 248,777 | 100.00% |
| 3400 Other Funds Ltd | (11,497) | - | 11,497 | 100.00% |
| **TOTAL EXPENDITURES** | **($260,274)** | **-** | **$260,274** | **100.00%** |
| **ENDING BALANCE** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (163,032) | - | 163,032 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (163,032) | - | 163,032 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($163,032)** | **-** | **$163,032** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (163,032) | - | 163,032 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($163,032)** | **-** | **$163,032** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (163,032) | - | 163,032 | 100.00% |
| 3400 Other Funds Ltd | (280) | - | 280 | 100.00% |
| All Funds | (163,312) | - | 163,312 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (163,032) | - | 163,032 | 100.00% |
| 3400 Other Funds Ltd | (280) | - | 280 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL SERVICES & SUPPLIES** | **($163,312)** | **-** | **$163,312** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (163,032) | - | 163,032 | 100.00% |
| 3400 Other Funds Ltd | (280) | - | 280 | 100.00% |
| **TOTAL EXPENDITURES** | **($163,312)** | **-** | **$163,312** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | 280 | - | (280) | (100.00%) |
| **TOTAL ENDING BALANCE** | **$280** | **-** | **($280)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 575,790 | 575,790 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 11,747 | 11,747 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 575,790 | 575,790 | 0 | 0.00% |
| 3400 Other Funds Ltd | 11,747 | 11,747 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$587,537** | **$587,537** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 575,790 | 575,790 | 0 | 0.00% |
| 3400 Other Funds Ltd | 11,747 | 11,747 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$587,537** | **$587,537** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 319,404 | 319,404 | 0 | 0.00% |
| 3400 Other Funds Ltd | 6,516 | 6,516 | 0 | 0.00% |
| All Funds | 325,920 | 325,920 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 319,404 | 319,404 | 0 | 0.00% |
| 3400 Other Funds Ltd | 6,516 | 6,516 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$325,920** | **$325,920** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 264 | 264 | 0 | 0.00% |
| 3400 Other Funds Ltd | 6 | 6 | 0 | 0.00% |
| All Funds | 270 | 270 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 54,712 | 54,712 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,120 | 1,120 | 0 | 0.00% |
| All Funds | 55,832 | 55,832 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 24,432 | 24,432 | 0 | 0.00% |
| 3400 Other Funds Ltd | 498 | 498 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 24,930 | 24,930 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 214 | 214 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 1,916 | 1,916 | 0 | 0.00% |
| 3400 Other Funds Ltd | 39 | 39 | 0 | 0.00% |
| All Funds | 1,955 | 1,955 | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 174,848 | 174,848 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,568 | 3,568 | 0 | 0.00% |
| All Funds | 178,416 | 178,416 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 256,386 | 256,386 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,231 | 5,231 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$261,617** | **$261,617** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 575,790 | 575,790 | 0 | 0.00% |
| 3400 Other Funds Ltd | 11,747 | 11,747 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$587,537** | **$587,537** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 575,790 | 575,790 | 0 | 0.00% |
| 3400 Other Funds Ltd | 11,747 | 11,747 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$587,537** | **$587,537** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 10 | 10 | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 4.68 | 4.68 | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (29,228,030) | (29,228,030) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (583,326) | (583,326) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (29,228,030) | (29,228,030) | 0 | 0.00% |
| 3400 Other Funds Ltd | (583,326) | (583,326) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($29,811,356)** | **($29,811,356)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (29,228,030) | (29,228,030) | 0 | 0.00% |
| 3400 Other Funds Ltd | (583,326) | (583,326) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($29,811,356)** | **($29,811,356)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (15,376,767) | (15,376,767) | 0 | 0.00% |
| 3400 Other Funds Ltd | (288,321) | (288,321) | 0 | 0.00% |
| All Funds | (15,665,088) | (15,665,088) | 0 | 0.00% |
| **3160 Temporary Appointments** | | | | |
| 8000 General Fund | (5,844) | (5,844) | 0 | 0.00% |
| 3400 Other Funds Ltd | (33,370) | (33,370) | 0 | 0.00% |
| All Funds | (39,214) | (39,214) | 0 | 0.00% |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | (1,526) | (1,526) | 0 | 0.00% |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | (1,548) | (1,548) | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | (15,385,685) | (15,385,685) | 0 | 0.00% |
| 3400 Other Funds Ltd | (321,691) | (321,691) | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **($15,707,376)** | **($15,707,376)** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | (8,390) | (8,390) | 0 | 0.00% |
| 3400 Other Funds Ltd | (136) | (136) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | (8,526) | (8,526) | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | (2,634,563) | (2,634,563) | 0 | 0.00% |
| 3400 Other Funds Ltd | (49,392) | (49,392) | 0 | 0.00% |
| All Funds | (2,683,955) | (2,683,955) | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | (954,464) | (954,464) | 0 | 0.00% |
| 3400 Other Funds Ltd | (18,642) | (18,642) | 0 | 0.00% |
| All Funds | (973,106) | (973,106) | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | (1,177,021) | (1,177,021) | 0 | 0.00% |
| 3400 Other Funds Ltd | (24,619) | (24,619) | 0 | 0.00% |
| All Funds | (1,201,640) | (1,201,640) | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | (19,525) | (19,525) | 0 | 0.00% |
| 3400 Other Funds Ltd | (692) | (692) | 0 | 0.00% |
| All Funds | (20,217) | (20,217) | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | (6,627) | (6,627) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (135) | (135) | 0 | 0.00% |
| All Funds | (6,762) | (6,762) | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | (92,314) | (92,314) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,931) | (1,931) | 0 | 0.00% |
| All Funds | (94,245) | (94,245) | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | (5,516,830) | (5,516,830) | 0 | 0.00% |
| 3400 Other Funds Ltd | (103,274) | (103,274) | 0 | 0.00% |
| All Funds | (5,620,104) | (5,620,104) | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | (10,409,734) | (10,409,734) | 0 | 0.00% |
| 3400 Other Funds Ltd | (198,821) | (198,821) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **($10,608,555)** | **($10,608,555)** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 321,712 | 321,712 | 0 | 0.00% |
| 3400 Other Funds Ltd | 62,928 | 62,928 | 0 | 0.00% |
| All Funds | 384,640 | 384,640 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | 321,712 | 321,712 | 0 | 0.00% |
| 3400 Other Funds Ltd | 62,928 | 62,928 | 0 | 0.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **$384,640** | **$384,640** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | (25,473,707) | (25,473,707) | 0 | 0.00% |
| 3400 Other Funds Ltd | (457,584) | (457,584) | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **($25,931,291)** | **($25,931,291)** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (23,442) | (23,442) | 0 | 0.00% |
| 3400 Other Funds Ltd | (252) | (252) | 0 | 0.00% |
| All Funds | (23,694) | (23,694) | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (16,939) | (16,939) | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (95,718) | (95,718) | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (353,426) | (353,426) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (47,857) | (47,857) | 0 | 0.00% |
| All Funds | (401,283) | (401,283) | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (334,006) | (334,006) | 0 | 0.00% |
| 3400 Other Funds Ltd | (15,867) | (15,867) | 0 | 0.00% |
| All Funds | (349,873) | (349,873) | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | (14,068) | (14,068) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,384) | (1,384) | 0 | 0.00% |
| All Funds | (15,452) | (15,452) | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | (7,392) | (7,392) | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (311,383) | (311,383) | 0 | 0.00% |
| 3400 Other Funds Ltd | (4,727) | (4,727) | 0 | 0.00% |
| All Funds | (316,110) | (316,110) | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (1,037,114) | (1,037,114) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,951) | (1,951) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | (1,039,065) | (1,039,065) | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | (4,944) | (4,944) | 0 | 0.00% |
| 3400 Other Funds Ltd | (131) | (131) | 0 | 0.00% |
| All Funds | (5,075) | (5,075) | 0 | 0.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | (6,105) | (6,105) | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (6,740) | (6,740) | 0 | 0.00% |
| 3400 Other Funds Ltd | (135) | (135) | 0 | 0.00% |
| All Funds | (6,875) | (6,875) | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (3,561) | (3,561) | 0 | 0.00% |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | (595,448) | (595,448) | 0 | 0.00% |
| 3400 Other Funds Ltd | (39,938) | (39,938) | 0 | 0.00% |
| All Funds | (635,386) | (635,386) | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (735,549) | (735,549) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (8,729) | (8,729) | 0 | 0.00% |
| All Funds | (744,278) | (744,278) | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (563) | (563) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,090) | (1,090) | 0 | 0.00% |
| All Funds | (1,653) | (1,653) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (3,546,398) | (3,546,398) | 0 | 0.00% |
| 3400 Other Funds Ltd | (122,061) | (122,061) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($3,668,459)** | **($3,668,459)** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | (128,029) | (128,029) | 0 | 0.00% |
| 3400 Other Funds Ltd | (3,280) | (3,280) | 0 | 0.00% |
| All Funds | (131,309) | (131,309) | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | (77,314) | (77,314) | 0 | 0.00% |
| 3400 Other Funds Ltd | (401) | (401) | 0 | 0.00% |
| All Funds | (77,715) | (77,715) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | (2,582) | (2,582) | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | (207,925) | (207,925) | 0 | 0.00% |
| 3400 Other Funds Ltd | (3,681) | (3,681) | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **($211,606)** | **($211,606)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (29,228,030) | (29,228,030) | 0 | 0.00% |
| 3400 Other Funds Ltd | (583,326) | (583,326) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($29,811,356)** | **($29,811,356)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | (147) | (147) | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | (147.00) | (147.00) | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | (419,665) | (419,665) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | (14,434) | (14,434) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | (419,665) | (419,665) | 100.00% |
| 3400 Other Funds Ltd | - | (14,434) | (14,434) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **($434,099)** | **($434,099)** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | (419,665) | (419,665) | 100.00% |
| 3400 Other Funds Ltd | - | (14,434) | (14,434) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($434,099)** | **($434,099)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | - | (19,328) | (19,328) | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | (426) | (426) | 100.00% |
| All Funds | - | (19,754) | (19,754) | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | (79,598) | (79,598) | 100.00% |
| 3400 Other Funds Ltd | - | (1,624) | (1,624) | 100.00% |
| All Funds | - | (81,222) | (81,222) | 100.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | - | (153,653) | (153,653) | 100.00% |
| 3400 Other Funds Ltd | - | (264) | (264) | 100.00% |
| All Funds | - | (153,917) | (153,917) | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | - | (167,086) | (167,086) | 100.00% |
| 3400 Other Funds Ltd | - | (12,120) | (12,120) | 100.00% |
| All Funds | - | (179,206) | (179,206) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | (419,665) | (419,665) | 100.00% |
| 3400 Other Funds Ltd | - | (14,434) | (14,434) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($434,099)** | **($434,099)** | **100.00%** |

**EXPENDITURES**

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | (419,665) | (419,665) | 100.00% |
| 3400 Other Funds Ltd | - | (14,434) | (14,434) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($434,099)** | **($434,099)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | 996,967 | 996,967 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | 996,967 | 996,967 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$996,967** | **$996,967** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | 996,967 | 996,967 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$996,967** | **$996,967** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | - | 479,520 | 479,520 | 100.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | - | 479,520 | 479,520 | 100.00% |
| **TOTAL SALARIES & WAGES** | **-** | **$479,520** | **$479,520** | **100.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | - | 290 | 290 | 100.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | - | 82,143 | 82,143 | 100.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | - | 36,682 | 36,682 | 100.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | - | 230 | 230 | 100.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | - | 191,160 | 191,160 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | - | 310,505 | 310,505 | 100.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$310,505** | **$310,505** | **100.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 8000 General Fund | - | (19,722) | (19,722) | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | - | (19,722) | (19,722) | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($19,722)** | **($19,722)** | **100.00%** |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | - | 770,303 | 770,303 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$770,303** | **$770,303** | **100.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | - | 4,050 | 4,050 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | - | 3,200 | 3,200 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | 35,302 | 35,302 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | - | 5,800 | 5,800 | 100.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | - | 1,216 | 1,216 | 100.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | - | 46,587 | 46,587 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | - | 66,962 | 66,962 | 100.00% |
| **4650 Other Services and Supplies** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | 8,312 | 8,312 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | - | 2,750 | 2,750 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | - | 16,500 | 16,500 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | 190,679 | 190,679 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$190,679** | **$190,679** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | - | 35,985 | 35,985 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | - | 35,985 | 35,985 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **-** | **$35,985** | **$35,985** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | 996,967 | 996,967 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$996,967** | **$996,967** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | - | 9 | 9 | 100.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | - | 5.00 | 5.00 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 81,137 | 81,137 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 179,304 | 179,304 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 81,137 | 81,137 | 0 | 0.00% |
| 3400 Other Funds Ltd | 179,304 | 179,304 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$260,441** | **$260,441** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 81,137 | 81,137 | 0 | 0.00% |
| 3400 Other Funds Ltd | 179,304 | 179,304 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$260,441** | **$260,441** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3160 Temporary Appointments** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 1,483 | 1,483 | 0 | 0.00% |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 2,011 | 2,011 | 0 | 0.00% |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 982 | 982 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 2,993 | 2,993 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,483 | 1,483 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$4,476** | **$4,476** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 513 | 513 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 44,643 | 44,643 | 0 | 0.00% |
| 3400 Other Funds Ltd | 132,657 | 132,657 | 0 | 0.00% |
| All Funds | 177,300 | 177,300 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 229 | 229 | 0 | 0.00% |
| 3400 Other Funds Ltd | 113 | 113 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 342 | 342 | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 1,078 | 1,078 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5 | 5 | 0 | 0.00% |
| All Funds | 1,083 | 1,083 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 3,304 | 3,304 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4,459 | 4,459 | 0 | 0.00% |
| All Funds | 7,763 | 7,763 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 49,767 | 49,767 | 0 | 0.00% |
| 3400 Other Funds Ltd | 137,234 | 137,234 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$187,001** | **$187,001** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 28,377 | 28,377 | 0 | 0.00% |
| 3400 Other Funds Ltd | 40,587 | 40,587 | 0 | 0.00% |
| All Funds | 68,964 | 68,964 | 0 | 0.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 28,377 | 28,377 | 0 | 0.00% |
| 3400 Other Funds Ltd | 40,587 | 40,587 | 0 | 0.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **$68,964** | **$68,964** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 81,137 | 81,137 | 0 | 0.00% |
| 3400 Other Funds Ltd | 179,304 | 179,304 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$260,441** | **$260,441** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 81,137 | 81,137 | 0 | 0.00% |
| 3400 Other Funds Ltd | 179,304 | 179,304 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$260,441** | **$260,441** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (190,013) | (190,013) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | (190,013) | (190,013) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($190,013)** | **($190,013)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | (190,013) | (190,013) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($190,013)** | **($190,013)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | (150) | (150) | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | (1,600) | (1,600) | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | (1,547) | (1,547) | 0 | 0.00% |
| **4200 Telecommunications** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (2,900) | (2,900) | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | (608) | (608) | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | (26,790) | (26,790) | 0 | 0.00% |
| **4315 IT Professional Services** | | | | |
| 3400 Other Funds Ltd | (137,164) | (137,164) | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | (8,640) | (8,640) | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (3,300) | (3,300) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (182,699) | (182,699) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($182,699)** | **($182,699)** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | (7,314) | (7,314) | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | (7,314) | (7,314) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL CAPITAL OUTLAY** | **($7,314)** | **($7,314)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (190,013) | (190,013) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($190,013)** | **($190,013)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 401,350 | 401,350 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 158,184 | 158,184 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 401,350 | 401,350 | 0 | 0.00% |
| 3400 Other Funds Ltd | 158,184 | 158,184 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$559,534** | **$559,534** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 401,350 | 401,350 | 0 | 0.00% |
| 3400 Other Funds Ltd | 158,184 | 158,184 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$559,534** | **$559,534** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 2,659 | 2,659 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 2,940 | 2,940 | 0 | 0.00% |
| All Funds | 5,599 | 5,599 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 13,053 | 13,053 | 0 | 0.00% |
| 3400 Other Funds Ltd | 527 | 527 | 0 | 0.00% |
| All Funds | 13,580 | 13,580 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 4,379 | 4,379 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,039 | 2,039 | 0 | 0.00% |
| All Funds | 6,418 | 6,418 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 8,243 | 8,243 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,507 | 1,507 | 0 | 0.00% |
| All Funds | 9,750 | 9,750 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 11,900 | 11,900 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,679 | 2,679 | 0 | 0.00% |
| All Funds | 14,579 | 14,579 | 0 | 0.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 662 | 662 | 0 | 0.00% |
| 3400 Other Funds Ltd | 300 | 300 | 0 | 0.00% |
| All Funds | 962 | 962 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 1,492 | 1,492 | 0 | 0.00% |
| 3400 Other Funds Ltd | 926 | 926 | 0 | 0.00% |
| All Funds | 2,418 | 2,418 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 15,707 | 15,707 | 0 | 0.00% |
| 3400 Other Funds Ltd | 11,191 | 11,191 | 0 | 0.00% |
| All Funds | 26,898 | 26,898 | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 298,943 | 298,943 | 0 | 0.00% |
| 3400 Other Funds Ltd | 87,291 | 87,291 | 0 | 0.00% |
| All Funds | 386,234 | 386,234 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 3400 Other Funds Ltd | 12 | 12 | 0 | 0.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 334 | 334 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 8 | 8 | 0 | 0.00% |
| All Funds | 342 | 342 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 325 | 325 | 0 | 0.00% |
| 3400 Other Funds Ltd | 459 | 459 | 0 | 0.00% |
| All Funds | 784 | 784 | 0 | 0.00% |
| **4450 Fuels and Utilities** | | | | |
| 3400 Other Funds Ltd | 191 | 191 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 242 | 242 | 0 | 0.00% |
| 3400 Other Funds Ltd | 79 | 79 | 0 | 0.00% |
| All Funds | 321 | 321 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 40,621 | 40,621 | 0 | 0.00% |
| 3400 Other Funds Ltd | 27,881 | 27,881 | 0 | 0.00% |
| All Funds | 68,502 | 68,502 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 1,066 | 1,066 | 0 | 0.00% |
| 3400 Other Funds Ltd | 494 | 494 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 1,560 | 1,560 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 1,784 | 1,784 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 399,626 | 399,626 | 0 | 0.00% |
| 3400 Other Funds Ltd | 140,308 | 140,308 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$539,934** | **$539,934** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 1,097 | 1,097 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4,687 | 4,687 | 0 | 0.00% |
| All Funds | 5,784 | 5,784 | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 627 | 627 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 1,724 | 1,724 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4,687 | 4,687 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$6,411** | **$6,411** | **$0** | **0.00%** |
| **SPECIAL PAYMENTS** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **6030 Dist to Non-Gov Units** | | | | |
| 3400 Other Funds Ltd | 13,189 | 13,189 | 0 | 0.00% |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 401,350 | 401,350 | 0 | 0.00% |
| 3400 Other Funds Ltd | 158,184 | 158,184 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$559,534** | **$559,534** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 31,413 | 31,413 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 15,728 | 15,728 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 31,413 | 31,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | 15,728 | 15,728 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$47,141** | **$47,141** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 31,413 | 31,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | 15,728 | 15,728 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$47,141** | **$47,141** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 31,413 | 31,413 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 15,728 | 15,728 | 0 | 0.00% |
| All Funds | 47,141 | 47,141 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 31,413 | 31,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | 15,728 | 15,728 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$47,141** | **$47,141** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 31,413 | 31,413 | 0 | 0.00% |
| 3400 Other Funds Ltd | 15,728 | 15,728 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$47,141** | **$47,141** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | 634,463 | 634,463 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | 634,463 | 634,463 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$634,463** | **$634,463** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | 634,463 | 634,463 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$634,463** | **$634,463** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 3400 Other Funds Ltd | - | 292,817 | 292,817 | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 3400 Other Funds Ltd | - | 292,817 | 292,817 | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **$292,817** | **$292,817** | **100.00%** |
| **PERSONAL SERVICES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | 292,817 | 292,817 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$292,817** | **$292,817** | **100.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | - | 46,505 | 46,505 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | - | 20,764 | 20,764 | 100.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | - | 9,888 | 9,888 | 100.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | - | 36,379 | 36,379 | 100.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | - | 17,922 | 17,922 | 100.00% |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | - | 3,756 | 3,756 | 100.00% |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | - | 18,375 | 18,375 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | - | 45,981 | 45,981 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | - | 130,179 | 130,179 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | - | 1,700 | 1,700 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | - | 10,197 | 10,197 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | 341,646 | 341,646 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$341,646** | **$341,646** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | - | 634,463 | 634,463 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$634,463** | **$634,463** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8180 Position Reconciliation | - | 6 | 6 | 100.00% |
| **AUTHORIZED FTE** | | | | |
| 8280 FTE Reconciliation | - | 1.67 | 1.67 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 1,243,363 | - | (1,243,363) | (100.00%) |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 1,076,957 | - | (1,076,957) | (100.00%) |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 1,243,363 | - | (1,243,363) | (100.00%) |
| 3400 Other Funds Ltd | 1,076,957 | - | (1,076,957) | (100.00%) |
| **TOTAL REVENUE CATEGORIES** | **$2,320,320** | **-** | **($2,320,320)** | **(100.00%)** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 1,243,363 | - | (1,243,363) | (100.00%) |
| 3400 Other Funds Ltd | 1,076,957 | - | (1,076,957) | (100.00%) |
| **TOTAL AVAILABLE REVENUES** | **$2,320,320** | **-** | **($2,320,320)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 450,498 | - | (450,498) | (100.00%) |
| 3400 Other Funds Ltd | 11,948 | - | (11,948) | (100.00%) |
| All Funds | 462,446 | - | (462,446) | (100.00%) |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 48,674 | - | (48,674) | (100.00%) |
| 3400 Other Funds Ltd | 1,049 | - | (1,049) | (100.00%) |
| All Funds | 49,723 | - | (49,723) | (100.00%) |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 499,172 | - | (499,172) | (100.00%) |
| 3400 Other Funds Ltd | 12,997 | - | (12,997) | (100.00%) |
| **TOTAL SALARIES & WAGES** | **$512,169** | **-** | **($512,169)** | **(100.00%)** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 294 | - | (294) | (100.00%) |
| 3400 Other Funds Ltd | 8 | - | (8) | (100.00%) |
| All Funds | 302 | - | (302) | (100.00%) |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 85,507 | - | (85,507) | (100.00%) |
| 3400 Other Funds Ltd | 2,227 | - | (2,227) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 87,734 | - | (87,734) | (100.00%) |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 38,186 | - | (38,186) | (100.00%) |
| 3400 Other Funds Ltd | 997 | - | (997) | (100.00%) |
| All Funds | 39,183 | - | (39,183) | (100.00%) |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 238 | - | (238) | (100.00%) |
| 3400 Other Funds Ltd | 6 | - | (6) | (100.00%) |
| All Funds | 244 | - | (244) | (100.00%) |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 194,505 | - | (194,505) | (100.00%) |
| 3400 Other Funds Ltd | 6,214 | - | (6,214) | (100.00%) |
| All Funds | 200,719 | - | (200,719) | (100.00%) |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 318,730 | - | (318,730) | (100.00%) |
| 3400 Other Funds Ltd | 9,452 | - | (9,452) | (100.00%) |
| **TOTAL OTHER PAYROLL EXPENSES** | **$328,182** | **-** | **($328,182)** | **(100.00%)** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 13,669 | - | (13,669) | (100.00%) |
| 3400 Other Funds Ltd | 473 | - | (473) | (100.00%) |
| All Funds | 14,142 | - | (14,142) | (100.00%) |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 8000 General Fund | 13,669 | - | (13,669) | (100.00%) |
| 3400 Other Funds Ltd | 473 | - | (473) | (100.00%) |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **$14,142** | **-** | **($14,142)** | **(100.00%)** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 831,571 | - | (831,571) | (100.00%) |
| 3400 Other Funds Ltd | 22,922 | - | (22,922) | (100.00%) |
| **TOTAL PERSONAL SERVICES** | **$854,493** | **-** | **($854,493)** | **(100.00%)** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 2,070 | - | (2,070) | (100.00%) |
| 3400 Other Funds Ltd | 93 | - | (93) | (100.00%) |
| All Funds | 2,163 | - | (2,163) | (100.00%) |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 14,255 | - | (14,255) | (100.00%) |
| 3400 Other Funds Ltd | 577 | - | (577) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 14,832 | - | (14,832) | (100.00%) |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 33,395 | - | (33,395) | (100.00%) |
| 3400 Other Funds Ltd | 1,590 | - | (1,590) | (100.00%) |
| All Funds | 34,985 | - | (34,985) | (100.00%) |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 25,838 | - | (25,838) | (100.00%) |
| 3400 Other Funds Ltd | 1,045 | - | (1,045) | (100.00%) |
| All Funds | 26,883 | - | (26,883) | (100.00%) |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 5,415 | - | (5,415) | (100.00%) |
| 3400 Other Funds Ltd | 219 | - | (219) | (100.00%) |
| All Funds | 5,634 | - | (5,634) | (100.00%) |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 90,352 | - | (90,352) | (100.00%) |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 127,932 | - | (127,932) | (100.00%) |
| 3400 Other Funds Ltd | 5,676 | - | (5,676) | (100.00%) |
| All Funds | 133,608 | - | (133,608) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 4,900 | - | (4,900) | (100.00%) |
| 3400 Other Funds Ltd | 198 | - | (198) | (100.00%) |
| All Funds | 5,098 | - | (5,098) | (100.00%) |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 29,401 | - | (29,401) | (100.00%) |
| 3400 Other Funds Ltd | 1,190 | - | (1,190) | (100.00%) |
| All Funds | 30,591 | - | (30,591) | (100.00%) |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 333,558 | - | (333,558) | (100.00%) |
| 3400 Other Funds Ltd | 10,588 | - | (10,588) | (100.00%) |
| **TOTAL SERVICES & SUPPLIES** | **$344,146** | **-** | **($344,146)** | **(100.00%)** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 78,234 | - | (78,234) | (100.00%) |
| 3400 Other Funds Ltd | 3,166 | - | (3,166) | (100.00%) |
| All Funds | 81,400 | - | (81,400) | (100.00%) |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 78,234 | - | (78,234) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 3,166 | - | (3,166) | (100.00%) |
| **TOTAL CAPITAL OUTLAY** | **$81,400** | **-** | **($81,400)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 1,243,363 | - | (1,243,363) | (100.00%) |
| 3400 Other Funds Ltd | 36,676 | - | (36,676) | (100.00%) |
| **TOTAL EXPENDITURES** | **$1,280,039** | **-** | **($1,280,039)** | **(100.00%)** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,040,281 | - | (1,040,281) | (100.00%) |
| **TOTAL ENDING BALANCE** | **$1,040,281** | **-** | **($1,040,281)** | **(100.00%)** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 14 | - | (14) | (100.00%) |
| 8180 Position Reconciliation | 5 | - | (5) | (100.00%) |
| **TOTAL AUTHORIZED POSITIONS** | **19** | **-** | **(19)** | **(100.00%)** |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 4.95 | - | (4.95) | (100.00%) |
| 8280 FTE Reconciliation | 4.40 | - | (4.40) | (100.00%) |
| **TOTAL AUTHORIZED FTE** | **9.35** | **-** | **(9.35)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (102,082) | - | 102,082 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (57,245) | - | 57,245 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (102,082) | - | 102,082 | 100.00% |
| 3400 Other Funds Ltd | (57,245) | - | 57,245 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($159,327)** | **-** | **$159,327** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (102,082) | - | 102,082 | 100.00% |
| 3400 Other Funds Ltd | (57,245) | - | 57,245 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($159,327)** | **-** | **$159,327** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (2,659) | - | 2,659 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (2,940) | - | 2,940 | 100.00% |
| All Funds | (5,599) | - | 5,599 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (13,053) | - | 13,053 | 100.00% |
| 3400 Other Funds Ltd | (527) | - | 527 | 100.00% |
| All Funds | (13,580) | - | 13,580 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (4,379) | - | 4,379 | 100.00% |
| 3400 Other Funds Ltd | (2,039) | - | 2,039 | 100.00% |
| All Funds | (6,418) | - | 6,418 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (8,243) | - | 8,243 | 100.00% |
| 3400 Other Funds Ltd | (1,507) | - | 1,507 | 100.00% |
| All Funds | (9,750) | - | 9,750 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (11,900) | - | 11,900 | 100.00% |
| 3400 Other Funds Ltd | (2,679) | - | 2,679 | 100.00% |
| All Funds | (14,579) | - | 14,579 | 100.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (662) | - | 662 | 100.00% |
| 3400 Other Funds Ltd | (300) | - | 300 | 100.00% |
| All Funds | (962) | - | 962 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | (1,492) | - | 1,492 | 100.00% |
| 3400 Other Funds Ltd | (926) | - | 926 | 100.00% |
| All Funds | (2,418) | - | 2,418 | 100.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (15,707) | - | 15,707 | 100.00% |
| 3400 Other Funds Ltd | (11,191) | - | 11,191 | 100.00% |
| All Funds | (26,898) | - | 26,898 | 100.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 3400 Other Funds Ltd | (12) | - | 12 | 100.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | (334) | - | 334 | 100.00% |
| 3400 Other Funds Ltd | (8) | - | 8 | 100.00% |
| All Funds | (342) | - | 342 | 100.00% |
| **4450 Fuels and Utilities** | | | | |
| 3400 Other Funds Ltd | (191) | - | 191 | 100.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (242) | - | 242 | 100.00% |
| 3400 Other Funds Ltd | (79) | - | 79 | 100.00% |
| All Funds | (321) | - | 321 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (40,621) | - | 40,621 | 100.00% |
| 3400 Other Funds Ltd | (27,881) | - | 27,881 | 100.00% |
| All Funds | (68,502) | - | 68,502 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (1,066) | - | 1,066 | 100.00% |
| 3400 Other Funds Ltd | (494) | - | 494 | 100.00% |
| All Funds | (1,560) | - | 1,560 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (1,784) | - | 1,784 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (100,358) | - | 100,358 | 100.00% |
| 3400 Other Funds Ltd | (52,558) | - | 52,558 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($152,916)** | **-** | **$152,916** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | (1,097) | - | 1,097 | 100.00% |
| 3400 Other Funds Ltd | (4,687) | - | 4,687 | 100.00% |
| All Funds | (5,784) | - | 5,784 | 100.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | (627) | - | 627 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | (1,724) | - | 1,724 | 100.00% |
| 3400 Other Funds Ltd | (4,687) | - | 4,687 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($6,411)** | **-** | **$6,411** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (102,082) | - | 102,082 | 100.00% |
| 3400 Other Funds Ltd | (57,245) | - | 57,245 | 100.00% |
| **TOTAL EXPENDITURES** | **($159,327)** | **-** | **$159,327** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (42,561) | - | 42,561 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (21,925) | - | 21,925 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (42,561) | - | 42,561 | 100.00% |
| 3400 Other Funds Ltd | (21,925) | - | 21,925 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($64,486)** | **-** | **$64,486** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (42,561) | - | 42,561 | 100.00% |
| 3400 Other Funds Ltd | (21,925) | - | 21,925 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($64,486)** | **-** | **$64,486** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | (3,438) | - | 3,438 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (6,674) | - | 6,674 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (35,887) | - | 35,887 | 100.00% |
| 3400 Other Funds Ltd | (18,487) | - | 18,487 | 100.00% |
| All Funds | (54,374) | - | 54,374 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (42,561) | - | 42,561 | 100.00% |
| 3400 Other Funds Ltd | (21,925) | - | 21,925 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($64,486)** | **-** | **$64,486** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (42,561) | - | 42,561 | 100.00% |
| 3400 Other Funds Ltd | (21,925) | - | 21,925 | 100.00% |
| **TOTAL EXPENDITURES** | **($64,486)** | **-** | **$64,486** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (108,597) | - | 108,597 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (37,710) | - | 37,710 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (108,597) | - | 108,597 | 100.00% |
| 3400 Other Funds Ltd | (37,710) | - | 37,710 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($146,307)** | **-** | **$146,307** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (108,597) | - | 108,597 | 100.00% |
| 3400 Other Funds Ltd | (37,710) | - | 37,710 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($146,307)** | **-** | **$146,307** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (108,597) | - | 108,597 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (31,710) | - | 31,710 | 100.00% |
| All Funds | (140,307) | - | 140,307 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (108,597) | - | 108,597 | 100.00% |
| 3400 Other Funds Ltd | (31,710) | - | 31,710 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($140,307)** | **-** | **$140,307** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (108,597) | - | 108,597 | 100.00% |
| 3400 Other Funds Ltd | (31,710) | - | 31,710 | 100.00% |
| **TOTAL EXPENDITURES** | **($140,307)** | **-** | **$140,307** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | (6,000) | - | 6,000 | 100.00% |
| **TOTAL ENDING BALANCE** | **($6,000)** | **-** | **$6,000** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 1,330,419 | 695,956 | (634,463) | (47.69%) |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 1,330,419 | 695,956 | (634,463) | (47.69%) |
| **TOTAL REVENUE CATEGORIES** | **$1,330,419** | **$695,956** | **($634,463)** | **(47.69%)** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 1,330,419 | 695,956 | (634,463) | (47.69%) |
| **TOTAL AVAILABLE REVENUES** | **$1,330,419** | **$695,956** | **($634,463)** | **(47.69%)** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | 673,992 | 673,992 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 3400 Other Funds Ltd | 673,992 | 673,992 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$673,992** | **$673,992** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | 348 | 348 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 3400 Other Funds Ltd | 115,455 | 115,455 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 51,561 | 51,561 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | 276 | 276 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | 4,044 | 4,404 | 360 | 8.90% |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | 229,392 | 229,392 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 401,076 | 401,436 | 360 | 0.09% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$401,076** | **$401,436** | **$360** | **0.09%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 3400 Other Funds Ltd | - | (293,177) | (293,177) | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | (293,177) | (293,177) | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($293,177)** | **($293,177)** | **100.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 1,075,068 | 782,251 | (292,817) | (27.24%) |
| **TOTAL PERSONAL SERVICES** | **$1,075,068** | **$782,251** | **($292,817)** | **(27.24%)** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 45,150 | - | (45,150) | (100.00%) |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | 20,160 | - | (20,160) | (100.00%) |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 9,600 | - | (9,600) | (100.00%) |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 9,282 | - | (9,282) | (100.00%) |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 17,400 | - | (17,400) | (100.00%) |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | 3,647 | - | (3,647) | (100.00%) |
| **4325 Attorney General** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 17,840 | - | (17,840) | (100.00%) |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | 54,720 | - | (54,720) | (100.00%) |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | - | (130,179) | (130,179) | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 10,568 | - | (10,568) | (100.00%) |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 3,300 | - | (3,300) | (100.00%) |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 19,800 | - | (19,800) | (100.00%) |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 211,467 | (130,179) | (341,646) | (161.56%) |
| **TOTAL SERVICES & SUPPLIES** | **$211,467** | **($130,179)** | **($341,646)** | **(161.56%)** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 43,884 | 43,884 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | 43,884 | 43,884 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **TOTAL CAPITAL OUTLAY** | **$43,884** | **$43,884** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 1,330,419 | 695,956 | (634,463) | (47.69%) |
| **TOTAL EXPENDITURES** | **$1,330,419** | **$695,956** | **($634,463)** | **(47.69%)** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 6 | 6 | 0 | 0.00% |
| 8180 Position Reconciliation | - | (6) | (6) | 100.00% |
| **TOTAL AUTHORIZED POSITIONS** | **6** | **-** | **(6)** | **(100.00%)** |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 6.00 | 6.00 | 0.00 | 0.00% |
| 8280 FTE Reconciliation | - | (1.67) | (1.67) | 100.00% |
| **TOTAL AUTHORIZED FTE** | **6.00** | **4.33** | **(1.67)** | **(27.83%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (3,387,096) | (3,387,096) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (1,926,047) | (1,926,047) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (3,387,096) | (3,387,096) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,926,047) | (1,926,047) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($5,313,143)** | **($5,313,143)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (3,387,096) | (3,387,096) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,926,047) | (1,926,047) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($5,313,143)** | **($5,313,143)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 8000 General Fund | (1,790,704) | (1,790,704) | 0 | 0.00% |
| 3400 Other Funds Ltd | (980,862) | (980,862) | 0 | 0.00% |
| All Funds | (2,771,566) | (2,771,566) | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | (1,790,704) | (1,790,704) | 0 | 0.00% |
| 3400 Other Funds Ltd | (980,862) | (980,862) | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **($2,771,566)** | **($2,771,566)** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | (973) | (973) | 0 | 0.00% |
| 3400 Other Funds Ltd | (627) | (627) | 0 | 0.00% |
| All Funds | (1,600) | (1,600) | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | (306,749) | (306,749) | 0 | 0.00% |
| 3400 Other Funds Ltd | (168,023) | (168,023) | 0 | 0.00% |
| All Funds | (474,772) | (474,772) | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | (136,987) | (136,987) | 0 | 0.00% |
| 3400 Other Funds Ltd | (75,036) | (75,036) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| All Funds | (212,023) | (212,023) | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | (771) | (771) | 0 | 0.00% |
| 3400 Other Funds Ltd | (498) | (498) | 0 | 0.00% |
| All Funds | (1,269) | (1,269) | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | (10,744) | (10,744) | 0 | 0.00% |
| 3400 Other Funds Ltd | (5,885) | (5,885) | 0 | 0.00% |
| All Funds | (16,629) | (16,629) | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | (640,508) | (640,508) | 0 | 0.00% |
| 3400 Other Funds Ltd | (414,058) | (414,058) | 0 | 0.00% |
| All Funds | (1,054,566) | (1,054,566) | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | (1,096,732) | (1,096,732) | 0 | 0.00% |
| 3400 Other Funds Ltd | (664,127) | (664,127) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **($1,760,859)** | **($1,760,859)** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | (2,887,436) | (2,887,436) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | (1,644,989) | (1,644,989) | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **($4,532,425)** | **($4,532,425)** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (8,801) | (8,801) | 0 | 0.00% |
| 3400 Other Funds Ltd | (2,986) | (2,986) | 0 | 0.00% |
| All Funds | (11,787) | (11,787) | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (3,041) | (3,041) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,711) | (1,711) | 0 | 0.00% |
| All Funds | (4,752) | (4,752) | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (17,937) | (17,937) | 0 | 0.00% |
| 3400 Other Funds Ltd | (10,089) | (10,089) | 0 | 0.00% |
| All Funds | (28,026) | (28,026) | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (9,874) | (9,874) | 0 | 0.00% |
| 3400 Other Funds Ltd | (3,671) | (3,671) | 0 | 0.00% |
| All Funds | (13,545) | (13,545) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (34,414) | (34,414) | 0 | 0.00% |
| 3400 Other Funds Ltd | (19,358) | (19,358) | 0 | 0.00% |
| All Funds | (53,772) | (53,772) | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (2,349) | (2,349) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,321) | (1,321) | 0 | 0.00% |
| All Funds | (3,670) | (3,670) | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (151,940) | (151,940) | 0 | 0.00% |
| 3400 Other Funds Ltd | (85,466) | (85,466) | 0 | 0.00% |
| All Funds | (237,406) | (237,406) | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | (1,883) | (1,883) | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (271,304) | (271,304) | 0 | 0.00% |
| 3400 Other Funds Ltd | (149,543) | (149,543) | 0 | 0.00% |
| All Funds | (420,847) | (420,847) | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (3,065) | (3,065) | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (1,965) | (1,965) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (499,660) | (499,660) | 0 | 0.00% |
| 3400 Other Funds Ltd | (281,058) | (281,058) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($780,718)** | **($780,718)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (3,387,096) | (3,387,096) | 0 | 0.00% |
| 3400 Other Funds Ltd | (1,926,047) | (1,926,047) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($5,313,143)** | **($5,313,143)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | (28) | (28) | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | (27.56) | (27.56) | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | (158,912) | (158,912) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | (58,963) | (58,963) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | (158,912) | (158,912) | 100.00% |
| 3400 Other Funds Ltd | - | (58,963) | (58,963) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **($217,875)** | **($217,875)** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | (158,912) | (158,912) | 100.00% |
| 3400 Other Funds Ltd | - | (58,963) | (58,963) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($217,875)** | **($217,875)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | - | (5,637) | (5,637) | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | (2,842) | (2,842) | 100.00% |
| All Funds | - | (8,479) | (8,479) | 100.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | - | (102,349) | (102,349) | 100.00% |
| 3400 Other Funds Ltd | - | (29,886) | (29,886) | 100.00% |
| All Funds | - | (132,235) | (132,235) | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | - | (50,926) | (50,926) | 100.00% |
| 3400 Other Funds Ltd | - | (26,235) | (26,235) | 100.00% |
| All Funds | - | (77,161) | (77,161) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | (158,912) | (158,912) | 100.00% |
| 3400 Other Funds Ltd | - | (58,963) | (58,963) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($217,875)** | **($217,875)** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | (158,912) | (158,912) | 100.00% |
| 3400 Other Funds Ltd | - | (58,963) | (58,963) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($217,875)** | **($217,875)** | **100.00%** |
| **ENDING BALANCE** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | 1,174,046 | 1,174,046 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | 1,174,046 | 1,174,046 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$1,174,046** | **$1,174,046** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | 1,174,046 | 1,174,046 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$1,174,046** | **$1,174,046** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | - | 406,092 | 406,092 | 100.00% |
| **SALARIES & WAGES** | | | | |
| 3400 Other Funds Ltd | - | 406,092 | 406,092 | 100.00% |
| **TOTAL SALARIES & WAGES** | **-** | **$406,092** | **$406,092** | **100.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | - | 261 | 261 | 100.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 3400 Other Funds Ltd | - | 69,564 | 69,564 | 100.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | - | 31,066 | 31,066 | 100.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | - | 207 | 207 | 100.00% |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | - | 2,437 | 2,437 | 100.00% |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | - | 172,044 | 172,044 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | - | 275,579 | 275,579 | 100.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$275,579** | **$275,579** | **100.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 3400 Other Funds Ltd | - | (2) | (2) | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | - | (2) | (2) | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($2)** | **($2)** | **100.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | - | 681,669 | 681,669 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$681,669** | **$681,669** | **100.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | - | 28,450 | 28,450 | 100.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | - | 8,000 | 8,000 | 100.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | - | 7,735 | 7,735 | 100.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | - | 14,500 | 14,500 | 100.00% |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | - | 3,039 | 3,039 | 100.00% |
| **4315 IT Professional Services** | | | | |
| 3400 Other Funds Ltd | - | 283,800 | 283,800 | 100.00% |
| **4325 Attorney General** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 45,000 | 45,000 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | - | 37,201 | 37,201 | 100.00% |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | - | 1,800 | 1,800 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | - | 7,032 | 7,032 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | - | 2,750 | 2,750 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | - | 16,500 | 16,500 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | 455,807 | 455,807 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$455,807** | **$455,807** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | - | 36,570 | 36,570 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | - | 36,570 | 36,570 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL CAPITAL OUTLAY** | **-** | **$36,570** | **$36,570** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | - | 1,174,046 | 1,174,046 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$1,174,046** | **$1,174,046** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | - | 5 | 5 | 100.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | - | 4.50 | 4.50 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | 46,987 | 46,987 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 46,987 | 46,987 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$46,987** | **$46,987** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 46,987 | 46,987 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$46,987** | **$46,987** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3221 Pension Obligation Bond** | | | | |
| 3400 Other Funds Ltd | (4,786) | (4,786) | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | (346) | (346) | 0 | 0.00% |
| 3400 Other Funds Ltd | 346 | 346 | 0 | 0.00% |
| All Funds | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | (747) | (747) | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,839 | 5,839 | 0 | 0.00% |
| All Funds | 5,092 | 5,092 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | (1,093) | (1,093) | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,399 | 1,399 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$306** | **$306** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 1,093 | 1,093 | 0 | 0.00% |
| 3400 Other Funds Ltd | 45,588 | 45,588 | 0 | 0.00% |
| All Funds | 46,681 | 46,681 | 0 | 0.00% |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | 46,987 | 46,987 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$46,987** | **$46,987** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 46,987 | 46,987 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$46,987** | **$46,987** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | 79,892 | 79,892 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 79,892 | 79,892 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$79,892** | **$79,892** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 79,892 | 79,892 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$79,892** | **$79,892** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 298 | 298 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | 1,159 | 1,159 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 1,657 | 1,657 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 3,096 | 3,096 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 9,288 | 9,288 | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | 1,168 | 1,168 | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | 12,119 | 12,119 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 3400 Other Funds Ltd | 52 | 52 | 0 | 0.00% |
| **4400 Dues and Subscriptions** | | | | |
| 3400 Other Funds Ltd | 37 | 37 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | 430 | 430 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 3400 Other Funds Ltd | 354 | 354 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 48,519 | 48,519 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 792 | 792 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 608 | 608 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 79,577 | 79,577 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$79,577** | **$79,577** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 315 | 315 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | 315 | 315 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$315** | **$315** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 79,892 | 79,892 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$79,892** | **$79,892** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | 20,073 | 20,073 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 20,073 | 20,073 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$20,073** | **$20,073** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 20,073 | 20,073 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$20,073** | **$20,073** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4600 Intra-agency Charges** | | | | |
| 3400 Other Funds Ltd | 20,073 | 20,073 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 20,073 | 20,073 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$20,073** | **$20,073** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 20,073 | 20,073 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **$20,073** | **$20,073** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | (67,343) | - | 67,343 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | (67,343) | - | 67,343 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($67,343)** | **-** | **$67,343** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | (67,343) | - | 67,343 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($67,343)** | **-** | **$67,343** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | (298) | - | 298 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | (1,159) | - | 1,159 | 100.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | (1,657) | - | 1,657 | 100.00% |
| **4175 Office Expenses** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (3,096) | - | 3,096 | 100.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | (9,288) | - | 9,288 | 100.00% |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | (1,168) | - | 1,168 | 100.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 3400 Other Funds Ltd | (52) | - | 52 | 100.00% |
| **4400 Dues and Subscriptions** | | | | |
| 3400 Other Funds Ltd | (37) | - | 37 | 100.00% |
| **4475 Facilities Maintenance** | | | | |
| 3400 Other Funds Ltd | (354) | - | 354 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | (48,519) | - | 48,519 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | (792) | - | 792 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (608) | - | 608 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (67,028) | - | 67,028 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL SERVICES & SUPPLIES** | **($67,028)** | **-** | **$67,028** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | (315) | - | 315 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | (315) | - | 315 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($315)** | **-** | **$315** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (67,343) | - | 67,343 | 100.00% |
| **TOTAL EXPENDITURES** | **($67,343)** | **-** | **$67,343** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (30,282) | - | 30,282 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | (30,282) | - | 30,282 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($30,282)** | **-** | **$30,282** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | (30,282) | - | 30,282 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($30,282)** | **-** | **$30,282** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | (30,282) | - | 30,282 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (30,282) | - | 30,282 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($30,282)** | **-** | **$30,282** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (30,282) | - | 30,282 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **($30,282)** | **-** | **$30,282** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (4,403) | - | 4,403 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | (4,403) | - | 4,403 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($4,403)** | **-** | **$4,403** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | (4,403) | - | 4,403 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($4,403)** | **-** | **$4,403** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | (4,403) | - | 4,403 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (4,403) | - | 4,403 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($4,403)** | **-** | **$4,403** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (4,403) | - | 4,403 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **($4,403)** | **-** | **$4,403** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 32,615,126 | 32,615,126 | 0 | 0.00% |
| **CHARGES FOR SERVICES** | | | | |
| **0410 Charges for Services** | | | | |
| 3400 Other Funds Ltd | - | (14,801,885) | (14,801,885) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 2,509,373 | 17,311,258 | 14,801,885 | 589.86% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 32,615,126 | 32,615,126 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,509,373 | 2,509,373 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$35,124,499** | **$35,124,499** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 32,615,126 | 32,615,126 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,509,373 | 2,509,373 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$35,124,499** | **$35,124,499** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 8000 General Fund | 17,167,471 | 17,167,471 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,269,183 | 1,269,183 | 0 | 0.00% |
| All Funds | 18,436,654 | 18,436,654 | 0 | 0.00% |
| **3160 Temporary Appointments** | | | | |
| 8000 General Fund | 5,844 | 5,844 | 0 | 0.00% |
| 3400 Other Funds Ltd | 33,370 | 33,370 | 0 | 0.00% |
| All Funds | 39,214 | 39,214 | 0 | 0.00% |
| **3170 Overtime Payments** | | | | |
| 8000 General Fund | 1,526 | 1,526 | 0 | 0.00% |
| **3190 All Other Differential** | | | | |
| 8000 General Fund | 1,548 | 1,548 | 0 | 0.00% |
| **SALARIES & WAGES** | | | | |
| 8000 General Fund | 17,176,389 | 17,176,389 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,302,553 | 1,302,553 | 0 | 0.00% |
| **TOTAL SALARIES & WAGES** | **$18,478,942** | **$18,478,942** | **$0** | **0.00%** |
| **OTHER PAYROLL EXPENSES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 9,363 | 9,363 | 0 | 0.00% |
| 3400 Other Funds Ltd | 763 | 763 | 0 | 0.00% |
| All Funds | 10,126 | 10,126 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 2,941,312 | 2,941,312 | 0 | 0.00% |
| 3400 Other Funds Ltd | 217,415 | 217,415 | 0 | 0.00% |
| All Funds | 3,158,727 | 3,158,727 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 8000 General Fund | 954,464 | 954,464 | 0 | 0.00% |
| 3400 Other Funds Ltd | 18,642 | 18,642 | 0 | 0.00% |
| All Funds | 973,106 | 973,106 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 1,314,008 | 1,314,008 | 0 | 0.00% |
| 3400 Other Funds Ltd | 99,655 | 99,655 | 0 | 0.00% |
| All Funds | 1,413,663 | 1,413,663 | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 19,525 | 19,525 | 0 | 0.00% |
| 3400 Other Funds Ltd | 692 | 692 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 20,217 | 20,217 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 7,398 | 7,398 | 0 | 0.00% |
| 3400 Other Funds Ltd | 633 | 633 | 0 | 0.00% |
| All Funds | 8,031 | 8,031 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 103,058 | 103,058 | 0 | 0.00% |
| 3400 Other Funds Ltd | 7,816 | 7,816 | 0 | 0.00% |
| All Funds | 110,874 | 110,874 | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 6,157,338 | 6,157,338 | 0 | 0.00% |
| 3400 Other Funds Ltd | 517,332 | 517,332 | 0 | 0.00% |
| All Funds | 6,674,670 | 6,674,670 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 11,506,466 | 11,506,466 | 0 | 0.00% |
| 3400 Other Funds Ltd | 862,948 | 862,948 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$12,369,414** | **$12,369,414** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (321,712) | (321,712) | 0 | 0.00% |
| 3400 Other Funds Ltd | (62,928) | (62,928) | 0 | 0.00% |
| All Funds | (384,640) | (384,640) | 0 | 0.00% |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 28,361,143 | 28,361,143 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,102,573 | 2,102,573 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$30,463,716** | **$30,463,716** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 32,243 | 32,243 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,238 | 3,238 | 0 | 0.00% |
| All Funds | 35,481 | 35,481 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 19,980 | 19,980 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,711 | 1,711 | 0 | 0.00% |
| All Funds | 21,691 | 21,691 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 113,655 | 113,655 | 0 | 0.00% |
| 3400 Other Funds Ltd | 10,089 | 10,089 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 123,744 | 123,744 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 363,300 | 363,300 | 0 | 0.00% |
| 3400 Other Funds Ltd | 51,528 | 51,528 | 0 | 0.00% |
| All Funds | 414,828 | 414,828 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 368,420 | 368,420 | 0 | 0.00% |
| 3400 Other Funds Ltd | 35,225 | 35,225 | 0 | 0.00% |
| All Funds | 403,645 | 403,645 | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 14,068 | 14,068 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,384 | 1,384 | 0 | 0.00% |
| All Funds | 15,452 | 15,452 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 7,392 | 7,392 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 313,732 | 313,732 | 0 | 0.00% |
| 3400 Other Funds Ltd | 6,048 | 6,048 | 0 | 0.00% |
| All Funds | 319,780 | 319,780 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4325 Attorney General** | | | | |
| 8000 General Fund | 1,189,054 | 1,189,054 | 0 | 0.00% |
| 3400 Other Funds Ltd | 87,417 | 87,417 | 0 | 0.00% |
| All Funds | 1,276,471 | 1,276,471 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 4,944 | 4,944 | 0 | 0.00% |
| 3400 Other Funds Ltd | 131 | 131 | 0 | 0.00% |
| All Funds | 5,075 | 5,075 | 0 | 0.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 6,105 | 6,105 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 6,740 | 6,740 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,018 | 2,018 | 0 | 0.00% |
| All Funds | 8,758 | 8,758 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 3,561 | 3,561 | 0 | 0.00% |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | 595,448 | 595,448 | 0 | 0.00% |
| 3400 Other Funds Ltd | 39,938 | 39,938 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| All Funds | 635,386 | 635,386 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 1,006,853 | 1,006,853 | 0 | 0.00% |
| 3400 Other Funds Ltd | 158,272 | 158,272 | 0 | 0.00% |
| All Funds | 1,165,125 | 1,165,125 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 563 | 563 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4,155 | 4,155 | 0 | 0.00% |
| All Funds | 4,718 | 4,718 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 1,965 | 1,965 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 4,046,058 | 4,046,058 | 0 | 0.00% |
| 3400 Other Funds Ltd | 403,119 | 403,119 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$4,449,177** | **$4,449,177** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 128,029 | 128,029 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,280 | 3,280 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 131,309 | 131,309 | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 8000 General Fund | 77,314 | 77,314 | 0 | 0.00% |
| 3400 Other Funds Ltd | 401 | 401 | 0 | 0.00% |
| All Funds | 77,715 | 77,715 | 0 | 0.00% |
| **5600 Data Processing Hardware** | | | | |
| 8000 General Fund | 2,582 | 2,582 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 207,925 | 207,925 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,681 | 3,681 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$211,606** | **$211,606** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 32,615,126 | 32,615,126 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,509,373 | 2,509,373 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$35,124,499** | **$35,124,499** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 175 | 175 | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 174.56 | 174.56 | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 214,500 | 214,500 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 71,500 | 71,500 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 214,500 | 214,500 | 0 | 0.00% |
| 3400 Other Funds Ltd | 71,500 | 71,500 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$286,000** | **$286,000** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 214,500 | 214,500 | 0 | 0.00% |
| 3400 Other Funds Ltd | 71,500 | 71,500 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$286,000** | **$286,000** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | 214,500 | 214,500 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 71,500 | 71,500 | 0 | 0.00% |
| All Funds | 286,000 | 286,000 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 214,500 | 214,500 | 0 | 0.00% |
| 3400 Other Funds Ltd | 71,500 | 71,500 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$286,000** | **$286,000** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 214,500 | 214,500 | 0 | 0.00% |
| 3400 Other Funds Ltd | 71,500 | 71,500 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$286,000** | **$286,000** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | (69,688) | (69,688) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | (40,049) | (40,049) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | (69,688) | (69,688) | 100.00% |
| 3400 Other Funds Ltd | - | (40,049) | (40,049) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **($109,737)** | **($109,737)** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | (69,688) | (69,688) | 100.00% |
| 3400 Other Funds Ltd | - | (40,049) | (40,049) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($109,737)** | **($109,737)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | (69,688) | (69,688) | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | (35,900) | (35,900) | 100.00% |
| All Funds | - | (105,588) | (105,588) | 100.00% |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | - | (4,149) | (4,149) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | (69,688) | (69,688) | 100.00% |
| 3400 Other Funds Ltd | - | (40,049) | (40,049) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($109,737)** | **($109,737)** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | (69,688) | (69,688) | 100.00% |
| 3400 Other Funds Ltd | - | (40,049) | (40,049) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($109,737)** | **($109,737)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (1,136,653) | (1,136,653) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (1,136,653) | (1,136,653) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($1,136,653)** | **($1,136,653)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (1,136,653) | (1,136,653) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($1,136,653)** | **($1,136,653)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | (6,393) | (6,393) | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | (6,393) | (6,393) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **($6,393)** | **($6,393)** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (6,393) | (6,393) | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **($6,393)** | **($6,393)** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (3,591) | (3,591) | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (16,128) | (16,128) | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (313,341) | (313,341) | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (29,232) | (29,232) | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | (6,126) | (6,126) | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 8000 General Fund | (365,274) | (365,274) | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (150,448) | (150,448) | 0 | 0.00% |
| **4575 Agency Program Related S and S** | | | | |
| 8000 General Fund | (118,800) | (118,800) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (5,544) | (5,544) | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | (33,264) | (33,264) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (1,041,748) | (1,041,748) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($1,041,748)** | **($1,041,748)** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | (88,512) | (88,512) | 0 | 0.00% |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (1,136,653) | (1,136,653) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($1,136,653)** | **($1,136,653)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0113 Corporate Activity Tax** | | | | |
| 3400 Other Funds Ltd | 20,681 | 20,681 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 20,681 | 20,681 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$20,681** | **$20,681** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 20,681 | 20,681 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$20,681** | **$20,681** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4600 Intra-agency Charges** | | | | |
| 3400 Other Funds Ltd | 20,681 | 20,681 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 20,681 | 20,681 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$20,681** | **$20,681** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 20,681 | 20,681 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **$20,681** | **$20,681** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0113 Corporate Activity Tax** | | | | |
| 3400 Other Funds Ltd | - | 11,536,915 | 11,536,915 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | 11,536,915 | 11,536,915 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$11,536,915** | **$11,536,915** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | 11,536,915 | 11,536,915 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$11,536,915** | **$11,536,915** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | - | 5,822,704 | 5,822,704 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | - | 2,318 | 2,318 | 100.00% |
| **3220 Public Employees Retire Cont** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | - | 997,430 | 997,430 | 100.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | - | 445,446 | 445,446 | 100.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | - | 1,837 | 1,837 | 100.00% |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | - | 1,527,687 | 1,527,687 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | - | 2,974,718 | 2,974,718 | 100.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$2,974,718** | **$2,974,718** | **100.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 3400 Other Funds Ltd | - | (1,164,128) | (1,164,128) | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 3400 Other Funds Ltd | - | (1,164,128) | (1,164,128) | 100.00% |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **-** | **($1,164,128)** | **($1,164,128)** | **100.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | - | 7,633,294 | 7,633,294 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$7,633,294** | **$7,633,294** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | - | 37,804 | 37,804 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | - | 169,866 | 169,866 | 100.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | - | 125,928 | 125,928 | 100.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | - | 1,015,950 | 1,015,950 | 100.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | - | 174,715 | 174,715 | 100.00% |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | - | 36,626 | 36,626 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 3400 Other Funds Ltd | - | 57,429 | 57,429 | 100.00% |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | - | 48,500 | 48,500 | 100.00% |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | - | 963,302 | 963,302 | 100.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | - | 624,570 | 624,570 | 100.00% |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | - | 118,800 | 118,800 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | - | 36,950 | 36,950 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | - | 33,136 | 33,136 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | - | 125,664 | 125,664 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | 3,569,240 | 3,569,240 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$3,569,240** | **$3,569,240** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | - | 334,381 | 334,381 | 100.00% |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | - | 11,536,915 | 11,536,915 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$11,536,915** | **$11,536,915** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | - | 46 | 46 | 100.00% |
| 8180 Position Reconciliation | - | (18) | (18) | 100.00% |
| **TOTAL AUTHORIZED POSITIONS** | **-** | **28** | **28** | **100.00%** |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | - | 39.98 | 39.98 | 100.00% |
| 8280 FTE Reconciliation | - | (11.52) | (11.52) | 100.00% |
| **TOTAL AUTHORIZED FTE** | **-** | **28.46** | **28.46** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | (667) | - | 667 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (667) | - | 667 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($667)** | **-** | **$667** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (667) | - | 667 | 100.00% |
| **TOTAL EXPENDITURES** | **($667)** | **-** | **$667** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 667 | - | (667) | (100.00%) |
| **TOTAL ENDING BALANCE** | **$667** | **-** | **($667)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0113 Corporate Activity Tax** | | | | |
| 3400 Other Funds Ltd | - | 4,349,727 | 4,349,727 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | 4,349,727 | 4,349,727 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$4,349,727** | **$4,349,727** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | 4,349,727 | 4,349,727 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$4,349,727** | **$4,349,727** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | 2,101,995 | 2,101,995 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | 1,018 | 1,018 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | 360,068 | 360,068 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 160,807 | 160,807 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | 808 | 808 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | 12,612 | 12,612 | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | 677,025 | 677,025 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 1,212,338 | 1,212,338 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$1,212,338** | **$1,212,338** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 3400 Other Funds Ltd | (381,665) | (381,665) | 0 | 0.00% |
| **3465 Reconciliation Adjustment** | | | | |
| 3400 Other Funds Ltd | - | 1,242,299 | 1,242,299 | 100.00% |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| 3400 Other Funds Ltd | (381,665) | 860,634 | 1,242,299 | 325.49% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL P.S. BUDGET ADJUSTMENTS** | **($381,665)** | **$860,634** | **$1,242,299** | **325.49%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 2,932,668 | 4,174,967 | 1,242,299 | 42.36% |
| **TOTAL PERSONAL SERVICES** | **$2,932,668** | **$4,174,967** | **$1,242,299** | **42.36%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 31,500 | 37,804 | 6,304 | 20.01% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | 169,866 | - | (169,866) | (100.00%) |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 33,600 | - | (33,600) | (100.00%) |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 128,234 | - | (128,234) | (100.00%) |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 60,900 | - | (60,900) | (100.00%) |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | 42 | - | (42) | (100.00%) |
| **4315 IT Professional Services** | | | | |
| 3400 Other Funds Ltd | 600,000 | - | (600,000) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | 209,832 | - | (209,832) | (100.00%) |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | 191,520 | - | (191,520) | (100.00%) |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | 2,600 | - | (2,600) | (100.00%) |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 16,000 | 236,936 | 220,936 | 1,380.85% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 11,550 | - | (11,550) | (100.00%) |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 69,300 | - | (69,300) | (100.00%) |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 1,524,944 | 274,740 | (1,250,204) | (81.98%) |
| **TOTAL SERVICES & SUPPLIES** | **$1,524,944** | **$274,740** | **($1,250,204)** | **(81.98%)** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 184,401 | (99,980) | (284,381) | (154.22%) |
| **EXPENDITURES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 4,642,013 | 4,349,727 | (292,286) | (6.30%) |
| **TOTAL EXPENDITURES** | **$4,642,013** | **$4,349,727** | **($292,286)** | **(6.30%)** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | (4,642,013) | - | 4,642,013 | 100.00% |
| **TOTAL ENDING BALANCE** | **($4,642,013)** | **-** | **$4,642,013** | **100.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 21 | 21 | 0 | 0.00% |
| 8180 Position Reconciliation | - | 18 | 18 | 100.00% |
| **TOTAL AUTHORIZED POSITIONS** | **21** | **39** | **18** | **85.71%** |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 17.76 | 17.76 | 0.00 | 0.00% |
| 8280 FTE Reconciliation | - | 11.74 | 11.74 | 100.00% |
| **TOTAL AUTHORIZED FTE** | **17.76** | **29.50** | **11.74** | **66.10%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0113 Corporate Activity Tax** | | | | |
| 3400 Other Funds Ltd | - | 6,784 | 6,784 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | 6,784 | 6,784 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$6,784** | **$6,784** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | 6,784 | 6,784 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$6,784** | **$6,784** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | 6,784 | 6,784 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 6,784 | 6,784 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$6,784** | **$6,784** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 6,784 | 6,784 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL EXPENDITURES** | **$6,784** | **$6,784** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | (6,784) | - | 6,784 | 100.00% |
| **TOTAL ENDING BALANCE** | **($6,784)** | **-** | **$6,784** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0113 Corporate Activity Tax** | | | | |
| 3400 Other Funds Ltd | - | (20,201) | (20,201) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | (20,201) | (20,201) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **($20,201)** | **($20,201)** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | (20,201) | (20,201) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($20,201)** | **($20,201)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | - | (16,160) | (16,160) | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | - | (4,041) | (4,041) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | (20,201) | (20,201) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($20,201)** | **($20,201)** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | - | (20,201) | (20,201) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($20,201)** | **($20,201)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 320,064 | 320,064 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 29,940 | 29,940 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 320,064 | 320,064 | 0 | 0.00% |
| 3400 Other Funds Ltd | 29,940 | 29,940 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$350,004** | **$350,004** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 320,064 | 320,064 | 0 | 0.00% |
| 3400 Other Funds Ltd | 29,940 | 29,940 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$350,004** | **$350,004** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3221 Pension Obligation Bond** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 83,974 | 83,974 | 0 | 0.00% |
| 3400 Other Funds Ltd | 12,599 | 12,599 | 0 | 0.00% |
| All Funds | 96,573 | 96,573 | 0 | 0.00% |
| **3240 Unemployment Assessments** | | | | |
| 8000 General Fund | 5,204 | 5,204 | 0 | 0.00% |
| 3400 Other Funds Ltd | 89 | 89 | 0 | 0.00% |
| All Funds | 5,293 | 5,293 | 0 | 0.00% |
| **3260 Mass Transit Tax** | | | | |
| 8000 General Fund | 4,152 | 4,152 | 0 | 0.00% |
| 3400 Other Funds Ltd | (3,100) | (3,100) | 0 | 0.00% |
| All Funds | 1,052 | 1,052 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 93,330 | 93,330 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9,588 | 9,588 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$102,918** | **$102,918** | **$0** | **0.00%** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3455 Vacancy Savings** | | | | |
| 8000 General Fund | 226,734 | 226,734 | 0 | 0.00% |
| 3400 Other Funds Ltd | 20,352 | 20,352 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 247,086 | 247,086 | 0 | 0.00% |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 320,064 | 320,064 | 0 | 0.00% |
| 3400 Other Funds Ltd | 29,940 | 29,940 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$350,004** | **$350,004** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 320,064 | 320,064 | 0 | 0.00% |
| 3400 Other Funds Ltd | 29,940 | 29,940 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$350,004** | **$350,004** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (7,268,930) | (7,268,930) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (829,736) | (829,736) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (7,268,930) | (7,268,930) | 0 | 0.00% |
| 3400 Other Funds Ltd | (829,736) | (829,736) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($8,098,666)** | **($8,098,666)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (7,268,930) | (7,268,930) | 0 | 0.00% |
| 3400 Other Funds Ltd | (829,736) | (829,736) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($8,098,666)** | **($8,098,666)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | (2,000) | (2,000) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (15,800) | (15,800) | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (30,000) | (30,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (17,600) | (17,600) | 0 | 0.00% |
| All Funds | (47,600) | (47,600) | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (150,000) | (150,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (27,017) | (27,017) | 0 | 0.00% |
| All Funds | (177,017) | (177,017) | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | (41,900) | (41,900) | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | (273,000) | (273,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (44,692) | (44,692) | 0 | 0.00% |
| All Funds | (317,692) | (317,692) | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (20,297) | (20,297) | 0 | 0.00% |
| 3400 Other Funds Ltd | (7,686) | (7,686) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | (27,983) | (27,983) | 0 | 0.00% |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | (6,688,923) | (6,688,923) | 0 | 0.00% |
| 3400 Other Funds Ltd | (591,616) | (591,616) | 0 | 0.00% |
| All Funds | (7,280,539) | (7,280,539) | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (70,910) | (70,910) | 0 | 0.00% |
| 3400 Other Funds Ltd | (6,166) | (6,166) | 0 | 0.00% |
| All Funds | (77,076) | (77,076) | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (20,000) | (20,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (5,916) | (5,916) | 0 | 0.00% |
| All Funds | (25,916) | (25,916) | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (4,689) | (4,689) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (7,268,930) | (7,268,930) | 0 | 0.00% |
| 3400 Other Funds Ltd | (749,282) | (749,282) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($8,018,212)** | **($8,018,212)** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | (80,454) | (80,454) | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | (80,454) | (80,454) | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **($80,454)** | **($80,454)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (7,268,930) | (7,268,930) | 0 | 0.00% |
| 3400 Other Funds Ltd | (829,736) | (829,736) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($8,098,666)** | **($8,098,666)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 278,348 | 278,348 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 60,174 | 60,174 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 278,348 | 278,348 | 0 | 0.00% |
| 3400 Other Funds Ltd | 60,174 | 60,174 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$338,522** | **$338,522** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 278,348 | 278,348 | 0 | 0.00% |
| 3400 Other Funds Ltd | 60,174 | 60,174 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$338,522** | **$338,522** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 445 | 445 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 188 | 188 | 0 | 0.00% |
| All Funds | 633 | 633 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | 351 | 351 | 0 | 0.00% |
| 3400 Other Funds Ltd | 64 | 64 | 0 | 0.00% |
| All Funds | 415 | 415 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | 9,752 | 9,752 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,729 | 1,729 | 0 | 0.00% |
| All Funds | 11,481 | 11,481 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 4,506 | 4,506 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,102 | 2,102 | 0 | 0.00% |
| All Funds | 6,608 | 6,608 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 12,123 | 12,123 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,004 | 5,004 | 0 | 0.00% |
| All Funds | 17,127 | 17,127 | 0 | 0.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 119,248 | 119,248 | 0 | 0.00% |
| 3400 Other Funds Ltd | 26,467 | 26,467 | 0 | 0.00% |
| All Funds | 145,715 | 145,715 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | 449 | 449 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 12,718 | 12,718 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3,162 | 3,162 | 0 | 0.00% |
| All Funds | 15,880 | 15,880 | 0 | 0.00% |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 69,870 | 69,870 | 0 | 0.00% |
| 3400 Other Funds Ltd | 18,303 | 18,303 | 0 | 0.00% |
| All Funds | 88,173 | 88,173 | 0 | 0.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | 40 | 40 | 0 | 0.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | 349 | 349 | 0 | 0.00% |
| 3400 Other Funds Ltd | 19 | 19 | 0 | 0.00% |
| All Funds | 368 | 368 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 279 | 279 | 0 | 0.00% |
| 3400 Other Funds Ltd | 23 | 23 | 0 | 0.00% |
| All Funds | 302 | 302 | 0 | 0.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | 1,281 | 1,281 | 0 | 0.00% |
| 3400 Other Funds Ltd | 324 | 324 | 0 | 0.00% |
| All Funds | 1,605 | 1,605 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | 369 | 369 | 0 | 0.00% |
| 3400 Other Funds Ltd | 136 | 136 | 0 | 0.00% |
| All Funds | 505 | 505 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 1,350 | 1,350 | 0 | 0.00% |
| 3400 Other Funds Ltd | 53 | 53 | 0 | 0.00% |
| All Funds | 1,403 | 1,403 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 42,885 | 42,885 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,523 | 2,523 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 45,408 | 45,408 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 276,015 | 276,015 | 0 | 0.00% |
| 3400 Other Funds Ltd | 60,097 | 60,097 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$336,112** | **$336,112** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 1,329 | 1,329 | 0 | 0.00% |
| 3400 Other Funds Ltd | 77 | 77 | 0 | 0.00% |
| All Funds | 1,406 | 1,406 | 0 | 0.00% |
| **5550 Data Processing Software** | | | | |
| 8000 General Fund | 370 | 370 | 0 | 0.00% |
| **5900 Other Capital Outlay** | | | | |
| 8000 General Fund | 634 | 634 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 2,333 | 2,333 | 0 | 0.00% |
| 3400 Other Funds Ltd | 77 | 77 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$2,410** | **$2,410** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 278,348 | 278,348 | 0 | 0.00% |
| 3400 Other Funds Ltd | 60,174 | 60,174 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$338,522** | **$338,522** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 58,005 | 58,005 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 10,122 | 10,122 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 58,005 | 58,005 | 0 | 0.00% |
| 3400 Other Funds Ltd | 10,122 | 10,122 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$68,127** | **$68,127** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 58,005 | 58,005 | 0 | 0.00% |
| 3400 Other Funds Ltd | 10,122 | 10,122 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$68,127** | **$68,127** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4600 Intra-agency Charges** | | | | |
| 8000 General Fund | 58,005 | 58,005 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 10,122 | 10,122 | 0 | 0.00% |
| All Funds | 68,127 | 68,127 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 58,005 | 58,005 | 0 | 0.00% |
| 3400 Other Funds Ltd | 10,122 | 10,122 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$68,127** | **$68,127** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 58,005 | 58,005 | 0 | 0.00% |
| 3400 Other Funds Ltd | 10,122 | 10,122 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$68,127** | **$68,127** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (208,199) | - | 208,199 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (41,848) | - | 41,848 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (208,199) | - | 208,199 | 100.00% |
| 3400 Other Funds Ltd | (41,848) | - | 41,848 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($250,047)** | **-** | **$250,047** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (208,199) | - | 208,199 | 100.00% |
| 3400 Other Funds Ltd | (41,848) | - | 41,848 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($250,047)** | **-** | **$250,047** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | (445) | - | 445 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (188) | - | 188 | 100.00% |
| All Funds | (633) | - | 633 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 8000 General Fund | (351) | - | 351 | 100.00% |
| 3400 Other Funds Ltd | (64) | - | 64 | 100.00% |
| All Funds | (415) | - | 415 | 100.00% |
| **4150 Employee Training** | | | | |
| 8000 General Fund | (9,752) | - | 9,752 | 100.00% |
| 3400 Other Funds Ltd | (1,729) | - | 1,729 | 100.00% |
| All Funds | (11,481) | - | 11,481 | 100.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (4,506) | - | 4,506 | 100.00% |
| 3400 Other Funds Ltd | (2,102) | - | 2,102 | 100.00% |
| All Funds | (6,608) | - | 6,608 | 100.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | (12,123) | - | 12,123 | 100.00% |
| 3400 Other Funds Ltd | (5,004) | - | 5,004 | 100.00% |
| All Funds | (17,127) | - | 17,127 | 100.00% |
| **4250 Data Processing** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | (119,248) | - | 119,248 | 100.00% |
| 3400 Other Funds Ltd | (26,467) | - | 26,467 | 100.00% |
| All Funds | (145,715) | - | 145,715 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 8000 General Fund | (449) | - | 449 | 100.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (12,718) | - | 12,718 | 100.00% |
| 3400 Other Funds Ltd | (3,162) | - | 3,162 | 100.00% |
| All Funds | (15,880) | - | 15,880 | 100.00% |
| **4375 Employee Recruitment and Develop** | | | | |
| 8000 General Fund | (40) | - | 40 | 100.00% |
| **4400 Dues and Subscriptions** | | | | |
| 8000 General Fund | (349) | - | 349 | 100.00% |
| 3400 Other Funds Ltd | (19) | - | 19 | 100.00% |
| All Funds | (368) | - | 368 | 100.00% |
| **4475 Facilities Maintenance** | | | | |
| 8000 General Fund | (1,281) | - | 1,281 | 100.00% |
| 3400 Other Funds Ltd | (324) | - | 324 | 100.00% |
| All Funds | (1,605) | - | 1,605 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4650 Other Services and Supplies** | | | | |
| 8000 General Fund | (369) | - | 369 | 100.00% |
| 3400 Other Funds Ltd | (136) | - | 136 | 100.00% |
| All Funds | (505) | - | 505 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | (1,350) | - | 1,350 | 100.00% |
| 3400 Other Funds Ltd | (53) | - | 53 | 100.00% |
| All Funds | (1,403) | - | 1,403 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | (42,885) | - | 42,885 | 100.00% |
| 3400 Other Funds Ltd | (2,523) | - | 2,523 | 100.00% |
| All Funds | (45,408) | - | 45,408 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (205,866) | - | 205,866 | 100.00% |
| 3400 Other Funds Ltd | (41,771) | - | 41,771 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($247,637)** | **-** | **$247,637** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | (1,329) | - | 1,329 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (77) | - | 77 | 100.00% |
| All Funds | (1,406) | - | 1,406 | 100.00% |
| **5550 Data Processing Software** | | | | |
| 8000 General Fund | (370) | - | 370 | 100.00% |
| **5900 Other Capital Outlay** | | | | |
| 8000 General Fund | (634) | - | 634 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | (2,333) | - | 2,333 | 100.00% |
| 3400 Other Funds Ltd | (77) | - | 77 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($2,410)** | **-** | **$2,410** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (208,199) | - | 208,199 | 100.00% |
| 3400 Other Funds Ltd | (41,848) | - | 41,848 | 100.00% |
| **TOTAL EXPENDITURES** | **($250,047)** | **-** | **$250,047** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (188,762) | - | 188,762 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (40,274) | - | 40,274 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (188,762) | - | 188,762 | 100.00% |
| 3400 Other Funds Ltd | (40,274) | - | 40,274 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($229,036)** | **-** | **$229,036** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (188,762) | - | 188,762 | 100.00% |
| 3400 Other Funds Ltd | (40,274) | - | 40,274 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($229,036)** | **-** | **$229,036** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | (1,864) | - | 1,864 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (162) | - | 162 | 100.00% |
| All Funds | (2,026) | - | 2,026 | 100.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | (180,139) | - | 180,139 | 100.00% |
| 3400 Other Funds Ltd | (39,543) | - | 39,543 | 100.00% |
| All Funds | (219,682) | - | 219,682 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | (6,759) | - | 6,759 | 100.00% |
| 3400 Other Funds Ltd | (569) | - | 569 | 100.00% |
| All Funds | (7,328) | - | 7,328 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (188,762) | - | 188,762 | 100.00% |
| 3400 Other Funds Ltd | (40,274) | - | 40,274 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($229,036)** | **-** | **$229,036** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (188,762) | - | 188,762 | 100.00% |
| 3400 Other Funds Ltd | (40,274) | - | 40,274 | 100.00% |
| **TOTAL EXPENDITURES** | **($229,036)** | **-** | **$229,036** | **100.00%** |
| **ENDING BALANCE** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (633,767) | (633,767) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | (111,841) | (111,841) | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (633,767) | (633,767) | 0 | 0.00% |
| 3400 Other Funds Ltd | - | (111,841) | (111,841) | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **($633,767)** | **($745,608)** | **($111,841)** | **(17.65%)** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (633,767) | (633,767) | 0 | 0.00% |
| 3400 Other Funds Ltd | - | (111,841) | (111,841) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($633,767)** | **($745,608)** | **($111,841)** | **(17.65%)** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | (585) | (585) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | (45,258) | (45,258) | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | (4,681) | (4,681) | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | (633,767) | (633,767) | 0 | 0.00% |
| 3400 Other Funds Ltd | (61,317) | (61,317) | 0 | 0.00% |
| All Funds | (695,084) | (695,084) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (633,767) | (633,767) | 0 | 0.00% |
| 3400 Other Funds Ltd | (111,841) | (111,841) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($745,608)** | **($745,608)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (633,767) | (633,767) | 0 | 0.00% |
| 3400 Other Funds Ltd | (111,841) | (111,841) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($745,608)** | **($745,608)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | 111,841 | - | (111,841) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | **$111,841** | **-** | **($111,841)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 5,571,002 | 5,571,002 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 484,435 | 484,435 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 5,571,002 | 5,571,002 | 0 | 0.00% |
| 3400 Other Funds Ltd | 484,435 | 484,435 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$6,055,437** | **$6,055,437** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 5,571,002 | 5,571,002 | 0 | 0.00% |
| 3400 Other Funds Ltd | 484,435 | 484,435 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$6,055,437** | **$6,055,437** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | 5,571,002 | 5,571,002 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 484,435 | 484,435 | 0 | 0.00% |
| All Funds | 6,055,437 | 6,055,437 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 5,571,002 | 5,571,002 | 0 | 0.00% |
| 3400 Other Funds Ltd | 484,435 | 484,435 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$6,055,437** | **$6,055,437** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 5,571,002 | 5,571,002 | 0 | 0.00% |
| 3400 Other Funds Ltd | 484,435 | 484,435 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$6,055,437** | **$6,055,437** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 2,217,434 | 2,217,434 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 192,818 | 192,818 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 2,217,434 | 2,217,434 | 0 | 0.00% |
| 3400 Other Funds Ltd | 192,818 | 192,818 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$2,410,252** | **$2,410,252** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 2,217,434 | 2,217,434 | 0 | 0.00% |
| 3400 Other Funds Ltd | 192,818 | 192,818 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$2,410,252** | **$2,410,252** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,382,540 | 1,382,540 | 0 | 0.00% |
| 3400 Other Funds Ltd | 120,220 | 120,220 | 0 | 0.00% |
| All Funds | 1,502,760 | 1,502,760 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 414 | 414 | 0 | 0.00% |
| 3400 Other Funds Ltd | 36 | 36 | 0 | 0.00% |
| All Funds | 450 | 450 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 236,828 | 236,828 | 0 | 0.00% |
| 3400 Other Funds Ltd | 20,596 | 20,596 | 0 | 0.00% |
| All Funds | 257,424 | 257,424 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 105,767 | 105,767 | 0 | 0.00% |
| 3400 Other Funds Ltd | 9,197 | 9,197 | 0 | 0.00% |
| All Funds | 114,964 | 114,964 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 333 | 333 | 0 | 0.00% |
| 3400 Other Funds Ltd | 27 | 27 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 360 | 360 | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 276,993 | 276,993 | 0 | 0.00% |
| 3400 Other Funds Ltd | 24,084 | 24,084 | 0 | 0.00% |
| All Funds | 301,077 | 301,077 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 620,335 | 620,335 | 0 | 0.00% |
| 3400 Other Funds Ltd | 53,940 | 53,940 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$674,275** | **$674,275** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 2,002,875 | 2,002,875 | 0 | 0.00% |
| 3400 Other Funds Ltd | 174,160 | 174,160 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$2,177,035** | **$2,177,035** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 1,242 | 1,242 | 0 | 0.00% |
| 3400 Other Funds Ltd | 108 | 108 | 0 | 0.00% |
| All Funds | 1,350 | 1,350 | 0 | 0.00% |
| **4150 Employee Training** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 13,248 | 13,248 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,152 | 1,152 | 0 | 0.00% |
| All Funds | 14,400 | 14,400 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 12,809 | 12,809 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,114 | 1,114 | 0 | 0.00% |
| All Funds | 13,923 | 13,923 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 24,012 | 24,012 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,088 | 2,088 | 0 | 0.00% |
| All Funds | 26,100 | 26,100 | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 5,034 | 5,034 | 0 | 0.00% |
| 3400 Other Funds Ltd | 438 | 438 | 0 | 0.00% |
| All Funds | 5,472 | 5,472 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 65,776 | 65,776 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,720 | 5,720 | 0 | 0.00% |
| All Funds | 71,496 | 71,496 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 4,554 | 4,554 | 0 | 0.00% |
| 3400 Other Funds Ltd | 396 | 396 | 0 | 0.00% |
| All Funds | 4,950 | 4,950 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 27,324 | 27,324 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,376 | 2,376 | 0 | 0.00% |
| All Funds | 29,700 | 29,700 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 153,999 | 153,999 | 0 | 0.00% |
| 3400 Other Funds Ltd | 13,392 | 13,392 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$167,391** | **$167,391** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 60,560 | 60,560 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,266 | 5,266 | 0 | 0.00% |
| All Funds | 65,826 | 65,826 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 60,560 | 60,560 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 5,266 | 5,266 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$65,826** | **$65,826** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 2,217,434 | 2,217,434 | 0 | 0.00% |
| 3400 Other Funds Ltd | 192,818 | 192,818 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$2,410,252** | **$2,410,252** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 9 | 9 | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 7.92 | 7.92 | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 243,871 | 243,871 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 21,206 | 21,206 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 243,871 | 243,871 | 0 | 0.00% |
| 3400 Other Funds Ltd | 21,206 | 21,206 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$265,077** | **$265,077** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 243,871 | 243,871 | 0 | 0.00% |
| 3400 Other Funds Ltd | 21,206 | 21,206 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$265,077** | **$265,077** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 151,604 | 151,604 | 0 | 0.00% |
| 3400 Other Funds Ltd | 13,183 | 13,183 | 0 | 0.00% |
| All Funds | 164,787 | 164,787 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 8000 General Fund | 46 | 46 | 0 | 0.00% |
| 3400 Other Funds Ltd | 4 | 4 | 0 | 0.00% |
| All Funds | 50 | 50 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |
| 8000 General Fund | 25,970 | 25,970 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,258 | 2,258 | 0 | 0.00% |
| All Funds | 28,228 | 28,228 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 8000 General Fund | 11,598 | 11,598 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,008 | 1,008 | 0 | 0.00% |
| All Funds | 12,606 | 12,606 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 8000 General Fund | 37 | 37 | 0 | 0.00% |
| 3400 Other Funds Ltd | 3 | 3 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| All Funds | 40 | 40 | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 8000 General Fund | 30,777 | 30,777 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,676 | 2,676 | 0 | 0.00% |
| All Funds | 33,453 | 33,453 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 8000 General Fund | 68,428 | 68,428 | 0 | 0.00% |
| 3400 Other Funds Ltd | 5,949 | 5,949 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$74,377** | **$74,377** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 8000 General Fund | 220,032 | 220,032 | 0 | 0.00% |
| 3400 Other Funds Ltd | 19,132 | 19,132 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$239,164** | **$239,164** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 8000 General Fund | 138 | 138 | 0 | 0.00% |
| 3400 Other Funds Ltd | 12 | 12 | 0 | 0.00% |
| All Funds | 150 | 150 | 0 | 0.00% |
| **4150 Employee Training** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 8000 General Fund | 1,472 | 1,472 | 0 | 0.00% |
| 3400 Other Funds Ltd | 128 | 128 | 0 | 0.00% |
| All Funds | 1,600 | 1,600 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | 1,423 | 1,423 | 0 | 0.00% |
| 3400 Other Funds Ltd | 124 | 124 | 0 | 0.00% |
| All Funds | 1,547 | 1,547 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 8000 General Fund | 2,668 | 2,668 | 0 | 0.00% |
| 3400 Other Funds Ltd | 232 | 232 | 0 | 0.00% |
| All Funds | 2,900 | 2,900 | 0 | 0.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 559 | 559 | 0 | 0.00% |
| 3400 Other Funds Ltd | 49 | 49 | 0 | 0.00% |
| All Funds | 608 | 608 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | 7,308 | 7,308 | 0 | 0.00% |
| 3400 Other Funds Ltd | 636 | 636 | 0 | 0.00% |
| All Funds | 7,944 | 7,944 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 8000 General Fund | 506 | 506 | 0 | 0.00% |
| 3400 Other Funds Ltd | 44 | 44 | 0 | 0.00% |
| All Funds | 550 | 550 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 8000 General Fund | 3,036 | 3,036 | 0 | 0.00% |
| 3400 Other Funds Ltd | 264 | 264 | 0 | 0.00% |
| All Funds | 3,300 | 3,300 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 17,110 | 17,110 | 0 | 0.00% |
| 3400 Other Funds Ltd | 1,489 | 1,489 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$18,599** | **$18,599** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 8000 General Fund | 6,729 | 6,729 | 0 | 0.00% |
| 3400 Other Funds Ltd | 585 | 585 | 0 | 0.00% |
| All Funds | 7,314 | 7,314 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 8000 General Fund | 6,729 | 6,729 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 585 | 585 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$7,314** | **$7,314** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 243,871 | 243,871 | 0 | 0.00% |
| 3400 Other Funds Ltd | 21,206 | 21,206 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$265,077** | **$265,077** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 1 | 1 | 0 | 0.00% |
| 8180 Position Reconciliation | (1) | - | 1 | 100.00% |
| **TOTAL AUTHORIZED POSITIONS** | **-** | **1** | **1** | **100.00%** |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 0.88 | 0.88 | 0.00 | 0.00% |
| 8280 FTE Reconciliation | (0.88) | - | 0.88 | 100.00% |
| **TOTAL AUTHORIZED FTE** | **-** | **0.88** | **0.88** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 1,367,685 | 1,367,685 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 1,367,685 | 1,367,685 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$1,367,685** | **$1,367,685** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 1,367,685 | 1,367,685 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$1,367,685** | **$1,367,685** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | 744,480 | 744,480 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | 638 | 638 | 0 | 0.00% |
| **3220 Public Employees Retire Cont** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 127,534 | 127,534 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 56,958 | 56,958 | 0 | 0.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | 506 | 506 | 0 | 0.00% |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | 420,552 | 420,552 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 606,188 | 606,188 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$606,188** | **$606,188** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 1,350,668 | 1,350,668 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$1,350,668** | **$1,350,668** | **$0** | **0.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 17,017 | 17,017 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 17,017 | 17,017 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$17,017** | **$17,017** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 1,367,685 | 1,367,685 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$1,367,685** | **$1,367,685** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 11 | 11 | 0 | 0.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 11.00 | 11.00 | 0.00 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 394,075 | 394,075 | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | 27,483 | 27,483 | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | 394,075 | 394,075 | 0 | 0.00% |
| 3400 Other Funds Ltd | 27,483 | 27,483 | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **$421,558** | **$421,558** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 394,075 | 394,075 | 0 | 0.00% |
| 3400 Other Funds Ltd | 27,483 | 27,483 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$421,558** | **$421,558** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4250 Data Processing** | | | | |
| 8000 General Fund | 291,927 | 291,927 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) Column 1 | Leg. Adopted Budget (Z-01) Column 2 | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| 3400 Other Funds Ltd | 25,385 | 25,385 | 0 | 0.00% |
| All Funds | 317,312 | 317,312 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 8000 General Fund | 102,148 | 102,148 | 0 | 0.00% |
| 3400 Other Funds Ltd | 2,098 | 2,098 | 0 | 0.00% |
| All Funds | 104,246 | 104,246 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | 394,075 | 394,075 | 0 | 0.00% |
| 3400 Other Funds Ltd | 27,483 | 27,483 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$421,558** | **$421,558** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | 394,075 | 394,075 | 0 | 0.00% |
| 3400 Other Funds Ltd | 27,483 | 27,483 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$421,558** | **$421,558** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | - | 40,422 | 40,422 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | 10,298 | 10,298 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | - | 40,422 | 40,422 | 100.00% |
| 3400 Other Funds Ltd | - | 10,298 | 10,298 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$50,720** | **$50,720** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | - | 40,422 | 40,422 | 100.00% |
| 3400 Other Funds Ltd | - | 10,298 | 10,298 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$50,720** | **$50,720** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 8000 General Fund | - | (2,612) | (2,612) | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | (227) | (227) | 100.00% |
| All Funds | - | (2,839) | (2,839) | 100.00% |
| **4250 Data Processing** | | | | |
| 8000 General Fund | - | 47,948 | 47,948 | 100.00% |
| 3400 Other Funds Ltd | - | 10,525 | 10,525 | 100.00% |
| All Funds | - | 58,473 | 58,473 | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 8000 General Fund | - | (4,914) | (4,914) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | - | 40,422 | 40,422 | 100.00% |
| 3400 Other Funds Ltd | - | 10,298 | 10,298 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$50,720** | **$50,720** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | - | 40,422 | 40,422 | 100.00% |
| 3400 Other Funds Ltd | - | 10,298 | 10,298 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$50,720** | **$50,720** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | - | - | $0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0142 Marijuana Taxes** | | | | |
| 3400 Other Funds Ltd | 29,443 | 29,443 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 29,443 | 29,443 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$29,443** | **$29,443** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3170 Overtime Payments** | | | | |
| 3400 Other Funds Ltd | 1,416 | 1,416 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3220 Public Employees Retire Cont** | | | | |
| 3400 Other Funds Ltd | 243 | 243 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 3400 Other Funds Ltd | 25,300 | 25,300 | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 108 | 108 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | 2,376 | 2,376 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 28,027 | 28,027 | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **$28,027** | **$28,027** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 29,443 | 29,443 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$29,443** | **$29,443** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 29,443 | 29,443 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$29,443** | **$29,443** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0142 Marijuana Taxes** | | | | |
| 3400 Other Funds Ltd | 94,219 | 94,219 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 94,219 | 94,219 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$94,219** | **$94,219** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 144 | 144 | 0 | 0.00% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | 1,406 | 1,406 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 1,431 | 1,431 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 1,796 | 1,796 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 1,978 | 1,978 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | 523 | 523 | 0 | 0.00% |
| **4275 Publicity and Publications** | | | | |
| 3400 Other Funds Ltd | 28 | 28 | 0 | 0.00% |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | 17,870 | 17,870 | 0 | 0.00% |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | 21,612 | 21,612 | 0 | 0.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | 4,997 | 4,997 | 0 | 0.00% |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | 3,666 | 3,666 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 10,418 | 10,418 | 0 | 0.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 477 | 477 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 2,886 | 2,886 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 69,232 | 69,232 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$69,232** | **$69,232** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 8,019 | 8,019 | 0 | 0.00% |
| **5150 Telecommunications Equipment** | | | | |
| 3400 Other Funds Ltd | 937 | 937 | 0 | 0.00% |
| **5900 Other Capital Outlay** | | | | |
| 3400 Other Funds Ltd | 16,031 | 16,031 | 0 | 0.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | 24,987 | 24,987 | 0 | 0.00% |
| **TOTAL CAPITAL OUTLAY** | **$24,987** | **$24,987** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 94,219 | 94,219 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$94,219** | **$94,219** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0142 Marijuana Taxes** | | | | |
| 3400 Other Funds Ltd | 4,866 | 4,866 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 4,866 | 4,866 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$4,866** | **$4,866** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4600 Intra-agency Charges** | | | | |
| 3400 Other Funds Ltd | 4,866 | 4,866 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 4,866 | 4,866 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$4,866** | **$4,866** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 4,866 | 4,866 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$4,866** | **$4,866** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | - | - | $0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0142 Marijuana Taxes** | | | | |
| 3400 Other Funds Ltd | (67,610) | - | 67,610 | 100.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | (67,610) | - | 67,610 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($67,610)** | **-** | **$67,610** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | (144) | - | 144 | 100.00% |
| **4125 Out of State Travel** | | | | |
| 3400 Other Funds Ltd | (1,406) | - | 1,406 | 100.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | (1,431) | - | 1,431 | 100.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | (1,796) | - | 1,796 | 100.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | (1,978) | - | 1,978 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4250 Data Processing** | | | | |
| 3400 Other Funds Ltd | (523) | - | 523 | 100.00% |
| **4275 Publicity and Publications** | | | | |
| 3400 Other Funds Ltd | (28) | - | 28 | 100.00% |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | (17,870) | - | 17,870 | 100.00% |
| **4575 Agency Program Related S and S** | | | | |
| 3400 Other Funds Ltd | (3,666) | - | 3,666 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | (10,418) | - | 10,418 | 100.00% |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | (477) | - | 477 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (2,886) | - | 2,886 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (42,623) | - | 42,623 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($42,623)** | **-** | **$42,623** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | (8,019) | - | 8,019 | 100.00% |
| **5150 Telecommunications Equipment** | | | | |
| 3400 Other Funds Ltd | (937) | - | 937 | 100.00% |
| **5900 Other Capital Outlay** | | | | |
| 3400 Other Funds Ltd | (16,031) | - | 16,031 | 100.00% |
| **CAPITAL OUTLAY** | | | | |
| 3400 Other Funds Ltd | (24,987) | - | 24,987 | 100.00% |
| **TOTAL CAPITAL OUTLAY** | **($24,987)** | **-** | **$24,987** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (67,610) | - | 67,610 | 100.00% |
| **TOTAL EXPENDITURES** | **($67,610)** | **-** | **$67,610** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | (6,672) | - | 6,672 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | (3,785) | - | 3,785 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (10,457) | - | 10,457 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($10,457)** | **-** | **$10,457** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (10,457) | - | 10,457 | 100.00% |
| **TOTAL EXPENDITURES** | **($10,457)** | **-** | **$10,457** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 10,457 | - | (10,457) | (100.00%) |
| **TOTAL ENDING BALANCE** | **$10,457** | **-** | **($10,457)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | (7,851) | - | 7,851 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (7,851) | - | 7,851 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($7,851)** | **-** | **$7,851** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (7,851) | - | 7,851 | 100.00% |
| **TOTAL EXPENDITURES** | **($7,851)** | **-** | **$7,851** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 7,851 | - | (7,851) | (100.00%) |
| **TOTAL ENDING BALANCE** | **$7,851** | **-** | **($7,851)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0142 Marijuana Taxes** | | | | |
| 3400 Other Funds Ltd | - | (22,802) | (22,802) | 100.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | (22,802) | (22,802) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($22,802)** | **($22,802)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | - | (7,399) | (7,399) | 100.00% |
| **4425 Facilities Rental and Taxes** | | | | |
| 3400 Other Funds Ltd | - | (10,100) | (10,100) | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | - | (5,303) | (5,303) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | (22,802) | (22,802) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($22,802)** | **($22,802)** | **100.00%** |
| **EXPENDITURES** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | (22,802) | (22,802) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($22,802)** | **($22,802)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | 144,006 | 144,006 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | 144,006 | 144,006 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$144,006** | **$144,006** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 8000 General Fund | 144,006 | 144,006 | 0 | 0.00% |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (3,492,972) | - | 3,492,972 | 100.00% |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (3,492,972) | - | 3,492,972 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($3,492,972)** | **-** | **$3,492,972** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 8000 General Fund | (3,492,972) | - | 3,492,972 | 100.00% |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **LOAN REPAYMENT** | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | |
| 3400 Other Funds Ltd | 469 | 469 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 469 | 469 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$469** | **$469** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3180 Shift Differential** | | | | |
| 3400 Other Funds Ltd | 755 | 755 | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3220 Public Employees Retire Cont** | | | | |
| 3400 Other Funds Ltd | 129 | 129 | 0 | 0.00% |
| **3221 Pension Obligation Bond** | | | | |
| 3400 Other Funds Ltd | (295) | (295) | 0 | 0.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 58 | 58 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **3260 Mass Transit Tax** | | | | |
| 3400 Other Funds Ltd | (178) | (178) | 0 | 0.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | (286) | (286) | 0 | 0.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **($286)** | **($286)** | **$0** | **0.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 469 | 469 | 0 | 0.00% |
| **TOTAL PERSONAL SERVICES** | **$469** | **$469** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 469 | 469 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$469** | **$469** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **LOAN REPAYMENT** | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | |
| 3400 Other Funds Ltd | 1,391,825 | 1,391,825 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 1,391,825 | 1,391,825 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$1,391,825** | **$1,391,825** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | 35 | 35 | 0 | 0.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 57 | 57 | 0 | 0.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 585 | 585 | 0 | 0.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | 303 | 303 | 0 | 0.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 1,786 | 1,786 | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | 62 | 62 | 0 | 0.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 123 | 123 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 2,951 | 2,951 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$2,951** | **$2,951** | **$0** | **0.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | 310 | 310 | 0 | 0.00% |
| **SPECIAL PAYMENTS** | | | | |
| **6020 Dist to Counties** | | | | |
| 3400 Other Funds Ltd | 1,388,564 | 1,388,564 | 0 | 0.00% |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 1,391,825 | 1,391,825 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$1,391,825** | **$1,391,825** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **LOAN REPAYMENT** | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | |
| 3400 Other Funds Ltd | 172,433 | 172,433 | 0 | 0.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 172,433 | 172,433 | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **$172,433** | **$172,433** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | 170,000 | 170,000 | 0 | 0.00% |
| **4600 Intra-agency Charges** | | | | |
| 3400 Other Funds Ltd | 2,433 | 2,433 | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 172,433 | 172,433 | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **$172,433** | **$172,433** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 172,433 | 172,433 | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **$172,433** | **$172,433** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **LOAN REPAYMENT** | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | |
| 3400 Other Funds Ltd | (3,261) | - | 3,261 | 100.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | (3,261) | - | 3,261 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **($3,261)** | **-** | **$3,261** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4100 Instate Travel** | | | | |
| 3400 Other Funds Ltd | (35) | - | 35 | 100.00% |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | (57) | - | 57 | 100.00% |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | (585) | - | 585 | 100.00% |
| **4200 Telecommunications** | | | | |
| 3400 Other Funds Ltd | (303) | - | 303 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | (1,786) | - | 1,786 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4700 Expendable Prop 250 - 5000** | | | | |
| 3400 Other Funds Ltd | (62) | - | 62 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | (123) | - | 123 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (2,951) | - | 2,951 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($2,951)** | **-** | **$2,951** | **100.00%** |
| **CAPITAL OUTLAY** | | | | |
| **5100 Office Furniture and Fixtures** | | | | |
| 3400 Other Funds Ltd | (310) | - | 310 | 100.00% |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (3,261) | - | 3,261 | 100.00% |
| **TOTAL EXPENDITURES** | **($3,261)** | **-** | **$3,261** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | (10,047) | - | 10,047 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | (10,047) | - | 10,047 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **($10,047)** | **-** | **$10,047** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | (10,047) | - | 10,047 | 100.00% |
| **TOTAL EXPENDITURES** | **($10,047)** | **-** | **$10,047** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | 10,047 | - | (10,047) | (100.00%) |
| **TOTAL ENDING BALANCE** | **$10,047** | **-** | **($10,047)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **LOAN REPAYMENT** | | | | |
| **0950 Sr Citizen Prop Tax Repayments** | | | | |
| 3400 Other Funds Ltd | - | (9,469) | (9,469) | 100.00% |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | (9,469) | (9,469) | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **($9,469)** | **($9,469)** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4325 Attorney General** | | | | |
| 3400 Other Funds Ltd | - | (9,469) | (9,469) | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | (9,469) | (9,469) | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **($9,469)** | **($9,469)** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | - | (9,469) | (9,469) | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **($9,469)** | **($9,469)** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **TOTAL ENDING BALANCE** | - | - | $0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8000 General Fund | (1,165,000) | (1,165,000) | 0 | 0.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | (951,000) | (951,000) | 0 | 0.00% |
| **REVENUE CATEGORIES** | | | | |
| 8000 General Fund | (1,165,000) | (1,165,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (951,000) | (951,000) | 0 | 0.00% |
| **TOTAL REVENUE CATEGORIES** | **($2,116,000)** | **($2,116,000)** | **$0** | **0.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8000 General Fund | (1,165,000) | (1,165,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (951,000) | (951,000) | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($2,116,000)** | **($2,116,000)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4300 Professional Services** | | | | |
| 8000 General Fund | (165,000) | (165,000) | 0 | 0.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4315 IT Professional Services** | | | | |
| 8000 General Fund | (1,000,000) | (1,000,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (951,000) | (951,000) | 0 | 0.00% |
| All Funds | (1,951,000) | (1,951,000) | 0 | 0.00% |
| **SERVICES & SUPPLIES** | | | | |
| 8000 General Fund | (1,165,000) | (1,165,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (951,000) | (951,000) | 0 | 0.00% |
| **TOTAL SERVICES & SUPPLIES** | **($2,116,000)** | **($2,116,000)** | **$0** | **0.00%** |
| **EXPENDITURES** | | | | |
| 8000 General Fund | (1,165,000) | (1,165,000) | 0 | 0.00% |
| 3400 Other Funds Ltd | (951,000) | (951,000) | 0 | 0.00% |
| **TOTAL EXPENDITURES** | **($2,116,000)** | **($2,116,000)** | **$0** | **0.00%** |
| **ENDING BALANCE** | | | | |
| 8000 General Fund | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **BOND SALES** | | | | |
| **0555 General Fund Obligation Bonds** | | | | |
| 3400 Other Funds Ltd | 4,245,000 | - | (4,245,000) | (100.00%) |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | 4,245,000 | - | (4,245,000) | (100.00%) |
| **TOTAL REVENUE CATEGORIES** | **$4,245,000** | **-** | **($4,245,000)** | **(100.00%)** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | 4,245,000 | - | (4,245,000) | (100.00%) |
| **TOTAL AVAILABLE REVENUES** | **$4,245,000** | **-** | **($4,245,000)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | 273,609 | - | (273,609) | (100.00%) |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | 100 | - | (100) | (100.00%) |
| **3220 Public Employees Retire Cont** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | 46,869 | - | (46,869) | (100.00%) |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | 20,931 | - | (20,931) | (100.00%) |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | 80 | - | (80) | (100.00%) |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | 66,906 | - | (66,906) | (100.00%) |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | 134,886 | - | (134,886) | (100.00%) |
| **TOTAL OTHER PAYROLL EXPENSES** | **$134,886** | **-** | **($134,886)** | **(100.00%)** |
| **P.S. BUDGET ADJUSTMENTS** | | | | |
| **3465 Reconciliation Adjustment** | | | | |
| 3400 Other Funds Ltd | (8,495) | - | 8,495 | 100.00% |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | 400,000 | - | (400,000) | (100.00%) |
| **TOTAL PERSONAL SERVICES** | **$400,000** | **-** | **($400,000)** | **(100.00%)** |
| **SERVICES & SUPPLIES** | | | | |
| **4150 Employee Training** | | | | |
| 3400 Other Funds Ltd | 5,100 | - | (5,100) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | 202,900 | - | (202,900) | (100.00%) |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | 150,000 | - | (150,000) | (100.00%) |
| **4315 IT Professional Services** | | | | |
| 3400 Other Funds Ltd | 887,000 | - | (887,000) | (100.00%) |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | 400,000 | - | (400,000) | (100.00%) |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | 2,200,000 | - | (2,200,000) | (100.00%) |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | 3,845,000 | - | (3,845,000) | (100.00%) |
| **TOTAL SERVICES & SUPPLIES** | **$3,845,000** | **-** | **($3,845,000)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | 4,245,000 | - | (4,245,000) | (100.00%) |
| **TOTAL EXPENDITURES** | **$4,245,000** | **-** | **($4,245,000)** | **(100.00%)** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | 2 | - | (2) | (100.00%) |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | 1.76 | - | (1.76) | (100.00%) |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **BOND SALES** | | | | |
| **0555 General Fund Obligation Bonds** | | | | |
| 3400 Other Funds Ltd | - | 4,157,000 | 4,157,000 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 3400 Other Funds Ltd | - | 4,157,000 | 4,157,000 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$4,157,000** | **$4,157,000** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3400 Other Funds Ltd | - | 4,157,000 | 4,157,000 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$4,157,000** | **$4,157,000** | **100.00%** |
| **EXPENDITURES** | | | | |
| **PERSONAL SERVICES** | | | | |
| **SALARIES & WAGES** | | | | |
| **3110 Class/Unclass Sal. and Per Diem** | | | | |
| 3400 Other Funds Ltd | - | 273,609 | 273,609 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| **3210 Empl. Rel. Bd. Assessments** | | | | |
| 3400 Other Funds Ltd | - | 100 | 100 | 100.00% |
| **3220 Public Employees Retire Cont** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | 46,869 | 46,869 | 100.00% |
| **3230 Social Security Taxes** | | | | |
| 3400 Other Funds Ltd | - | 20,931 | 20,931 | 100.00% |
| **3250 Workers Comp. Assess. (WCD)** | | | | |
| 3400 Other Funds Ltd | - | 80 | 80 | 100.00% |
| **3270 Flexible Benefits** | | | | |
| 3400 Other Funds Ltd | - | 66,906 | 66,906 | 100.00% |
| **OTHER PAYROLL EXPENSES** | | | | |
| 3400 Other Funds Ltd | - | 134,886 | 134,886 | 100.00% |
| **TOTAL OTHER PAYROLL EXPENSES** | **-** | **$134,886** | **$134,886** | **100.00%** |
| **PERSONAL SERVICES** | | | | |
| 3400 Other Funds Ltd | - | 408,495 | 408,495 | 100.00% |
| **TOTAL PERSONAL SERVICES** | **-** | **$408,495** | **$408,495** | **100.00%** |
| **SERVICES & SUPPLIES** | | | | |
| **4175 Office Expenses** | | | | |
| 3400 Other Funds Ltd | - | 111,505 | 111,505 | 100.00% |
| **4300 Professional Services** | | | | |
| 3400 Other Funds Ltd | - | 150,000 | 150,000 | 100.00% |
| **4315 IT Professional Services** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3400 Other Funds Ltd | - | 887,000 | 887,000 | 100.00% |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | - | 400,000 | 400,000 | 100.00% |
| **4715 IT Expendable Property** | | | | |
| 3400 Other Funds Ltd | - | 2,200,000 | 2,200,000 | 100.00% |
| **SERVICES & SUPPLIES** | | | | |
| 3400 Other Funds Ltd | - | 3,748,505 | 3,748,505 | 100.00% |
| **TOTAL SERVICES & SUPPLIES** | **-** | **$3,748,505** | **$3,748,505** | **100.00%** |
| **EXPENDITURES** | | | | |
| 3400 Other Funds Ltd | - | 4,157,000 | 4,157,000 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$4,157,000** | **$4,157,000** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |
| **AUTHORIZED POSITIONS** | | | | |
| 8150 Class/Unclass Positions | - | 2 | 2 | 100.00% |
| **AUTHORIZED FTE** | | | | |
| 8250 Class/Unclass FTE Positions | - | 1.76 | 1.76 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **TAXES** | | | | |
| **0135 Cigarette Taxes** | | | | |
| 3400 Other Funds Ltd | 798,549 | - | (798,549) | (100.00%) |
| **0140 Other Tobacco Products Taxes** | | | | |
| 3400 Other Funds Ltd | 278,408 | - | (278,408) | (100.00%) |
| **0195 Other Taxes** | | | | |
| 3400 Other Funds Ltd | 153,600 | - | (153,600) | (100.00%) |
| **TAXES** | | | | |
| 3400 Other Funds Ltd | 1,230,557 | - | (1,230,557) | (100.00%) |
| **TOTAL TAXES** | **$1,230,557** | **-** | **($1,230,557)** | **(100.00%)** |
| **2000** | | | | |
| **2010 Transfer Out - Intrafund** | | | | |
| 3400 Other Funds Ltd | (1,076,957) | - | 1,076,957 | 100.00% |
| **2459 Tsfr To Public Emp Ret Sys** | | | | |
| 3200 Other Funds Non-Ltd | (33,251,000) | - | 33,251,000 | 100.00% |
| **2845 Tsfr To OLCC** | | | | |
| 3400 Other Funds Ltd | (153,600) | - | 153,600 | 100.00% |
| **2000** | | | | |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3200 Other Funds Non-Ltd | (33,251,000) | - | 33,251,000 | 100.00% |
| 3400 Other Funds Ltd | (1,230,557) | - | 1,230,557 | 100.00% |
| **TOTAL 2000** | **($34,481,557)** | **-** | **$34,481,557** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 3200 Other Funds Non-Ltd | (33,251,000) | - | 33,251,000 | 100.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL AVAILABLE REVENUES** | **($33,251,000)** | **-** | **$33,251,000** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 3200 Other Funds Non-Ltd | (33,251,000) | - | 33,251,000 | 100.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **($33,251,000)** | **-** | **$33,251,000** | **100.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8030 General Fund Debt Svc | 672,270 | - | (672,270) | (100.00%) |
| **REVENUE CATEGORIES** | | | | |
| 8030 General Fund Debt Svc | 672,270 | - | (672,270) | (100.00%) |
| **TOTAL REVENUE CATEGORIES** | **$672,270** | **-** | **($672,270)** | **(100.00%)** |
| **AVAILABLE REVENUES** | | | | |
| 8030 General Fund Debt Svc | 672,270 | - | (672,270) | (100.00%) |
| **TOTAL AVAILABLE REVENUES** | **$672,270** | **-** | **($672,270)** | **(100.00%)** |
| **EXPENDITURES** | | | | |
| **DEBT SERVICE** | | | | |
| **7100 Principal - Bonds** | | | | |
| 8030 General Fund Debt Svc | 570,000 | - | (570,000) | (100.00%) |
| **7150 Interest - Bonds** | | | | |
| 8030 General Fund Debt Svc | 102,270 | - | (102,270) | (100.00%) |
| **DEBT SERVICE** | | | | |
| 8030 General Fund Debt Svc | 672,270 | - | (672,270) | (100.00%) |
| **TOTAL DEBT SERVICE** | **$672,270** | **-** | **($672,270)** | **(100.00%)** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **EXPENDITURES** | | | | |
| 8030 General Fund Debt Svc | 672,270 | - | (672,270) | (100.00%) |
| **TOTAL EXPENDITURES** | **$672,270** | **-** | **($672,270)** | **(100.00%)** |
| **ENDING BALANCE** | | | | |
| 8030 General Fund Debt Svc | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8030 General Fund Debt Svc | - | (789,000) | (789,000) | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3430 Other Funds Debt Svc Ltd | - | 790,000 | 790,000 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8030 General Fund Debt Svc | - | (789,000) | (789,000) | 100.00% |
| 3430 Other Funds Debt Svc Ltd | - | 790,000 | 790,000 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$1,000** | **$1,000** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8030 General Fund Debt Svc | - | (789,000) | (789,000) | 100.00% |
| 3430 Other Funds Debt Svc Ltd | - | 790,000 | 790,000 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$1,000** | **$1,000** | **100.00%** |
| **EXPENDITURES** | | | | |
| **DEBT SERVICE** | | | | |
| **7100 Principal - Bonds** | | | | |
| 8030 General Fund Debt Svc | - | (789,000) | (789,000) | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| 3430 Other Funds Debt Svc Ltd | - | 790,000 | 790,000 | 100.00% |
| All Funds | - | 1,000 | 1,000 | 100.00% |
| **DEBT SERVICE** | | | | |
| 8030 General Fund Debt Svc | - | (789,000) | (789,000) | 100.00% |
| 3430 Other Funds Debt Svc Ltd | - | 790,000 | 790,000 | 100.00% |
| **TOTAL DEBT SERVICE** | **-** | **$1,000** | **$1,000** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8030 General Fund Debt Svc | - | (789,000) | (789,000) | 100.00% |
| 3430 Other Funds Debt Svc Ltd | - | 790,000 | 790,000 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$1,000** | **$1,000** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8030 General Fund Debt Svc | - | - | 0 | 0.00% |
| 3430 Other Funds Debt Svc Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **REVENUE CATEGORIES** | | | | |
| **GENERAL FUND APPROPRIATION** | | | | |
| **0050 General Fund Appropriation** | | | | |
| 8030 General Fund Debt Svc | - | 672,270 | 672,270 | 100.00% |
| **TRANSFERS IN** | | | | |
| **1010 Transfer In - Intrafund** | | | | |
| 3400 Other Funds Ltd | - | 88,000 | 88,000 | 100.00% |
| **REVENUE CATEGORIES** | | | | |
| 8030 General Fund Debt Svc | - | 672,270 | 672,270 | 100.00% |
| 3400 Other Funds Ltd | - | 88,000 | 88,000 | 100.00% |
| **TOTAL REVENUE CATEGORIES** | **-** | **$760,270** | **$760,270** | **100.00%** |
| **AVAILABLE REVENUES** | | | | |
| 8030 General Fund Debt Svc | - | 672,270 | 672,270 | 100.00% |
| 3400 Other Funds Ltd | - | 88,000 | 88,000 | 100.00% |
| **TOTAL AVAILABLE REVENUES** | **-** | **$760,270** | **$760,270** | **100.00%** |
| **EXPENDITURES** | | | | |
| **SERVICES & SUPPLIES** | | | | |
| **4650 Other Services and Supplies** | | | | |
| 3400 Other Funds Ltd | - | 88,000 | 88,000 | 100.00% |

| Description | Governor's Budget (Y-01) | Leg. Adopted Budget (Z-01) | Column 2 Minus Column 1 | % Change from Column 1 to Column 2 |
|---|---|---|---|---|
| | Column 1 | Column 2 | | |
| **DEBT SERVICE** | | | | |
| **7100 Principal - Bonds** | | | | |
| 8030 General Fund Debt Svc | - | 570,000 | 570,000 | 100.00% |
| **7150 Interest - Bonds** | | | | |
| 8030 General Fund Debt Svc | - | 102,270 | 102,270 | 100.00% |
| **DEBT SERVICE** | | | | |
| 8030 General Fund Debt Svc | - | 672,270 | 672,270 | 100.00% |
| **TOTAL DEBT SERVICE** | **-** | **$672,270** | **$672,270** | **100.00%** |
| **EXPENDITURES** | | | | |
| 8030 General Fund Debt Svc | - | 672,270 | 672,270 | 100.00% |
| 3400 Other Funds Ltd | - | 88,000 | 88,000 | 100.00% |
| **TOTAL EXPENDITURES** | **-** | **$760,270** | **$760,270** | **100.00%** |
| **ENDING BALANCE** | | | | |
| 8030 General Fund Debt Svc | - | - | 0 | 0.00% |
| 3400 Other Funds Ltd | - | - | 0 | 0.00% |
| **TOTAL ENDING BALANCE** | **-** | **-** | **$0** | **0.00%** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total Salary** | | | | | | | | | | | 101,192,683 | - | 35,069,206 | - | 136,261,889 |
| **Total OPE** | | | | | | | | | | | 54,716,530 | - | 19,637,308 | - | 74,353,838 |
| **Total Personal Services** | | | | | | | | | | | **155,909,213** | **-** | **54,706,514** | **-** | **210,615,727** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1001000 | MEAH Z7016 HF | PRINCIPAL EXECUTIVE/MANAGER I | 42X | PF | 1 | 1.00 | 24 | 10 | 16731 | SAL | 368,497 | - | 33,047 | - | 401,544 |
| | | | | | | | | | | OPE | 119,317 | - | 10,700 | - | 130,017 |
| 1002000 | MESN Z7014 AF | PRINCIPAL EXECUTIVE/MANAGER H | 40X | PF | 1 | 1.00 | 24 | 10 | 14238 | SAL | 307,541 | - | 34,171 | - | 341,712 |
| | | | | | | | | | | OPE | 107,011 | - | 11,890 | - | 118,901 |
| 1003000 | MESN Z0119 AF | EXECUTIVE SUPPORT SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 9 | 5394 | SAL | 116,510 | - | 12,946 | - | 129,456 |
| | | | | | | | | | | OPE | 63,374 | - | 7,042 | - | 70,416 |
| 1008000 | MENN Z0118 AF | EXECUTIVE SUPPORT SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4439 | SAL | 95,882 | - | 10,654 | - | 106,536 |
| | | | | | | | | | | OPE | 58,262 | - | 6,474 | - | 64,736 |
| 1021000 | MMN X0873 AP | OPERATIONS & POLICY ANALYST 4 | 32 | PF | 1 | 1.00 | 24 | 9 | 9655 | SAL | 208,548 | - | 23,172 | - | 231,720 |
| | | | | | | | | | | OPE | 86,181 | - | 9,576 | - | 95,757 |
| 1148000 | MMS X0873 AP | OPERATIONS & POLICY ANALYST 4 | 32 | PF | 1 | 1.00 | 24 | 2 | 6883 | SAL | 107,375 | - | 57,817 | - | 165,192 |
| | | | | | | | | | | OPE | 51,526 | - | 27,745 | - | 79,271 |
| 1149000 | OAS C1118 AP | RESEARCH ANALYST 4 | 30 | PF | 1 | 0.83 | 20 | 2 | 5726 | SAL | 74,438 | - | 40,082 | - | 114,520 |
| | | | | | | | | | | OPE | 39,211 | - | 21,113 | - | 60,324 |
| 1150000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 0.50 | 12 | 2 | 3586 | SAL | 27,971 | - | 15,061 | - | 43,032 |
| | | | | | | | | | | OPE | 19,390 | - | 10,441 | - | 29,831 |
| 5198000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| **Total Salary** | | | | | | | | | | | 1,504,165 | - | 230,979 | - | 1,735,144 |
| **Total OPE** | | | | | | | | | | | 630,758 | - | 106,746 | - | 737,504 |
| **Total Personal Services** | | | | | | | | | | | **2,134,923** | **-** | **337,725** | **-** | **2,472,648** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1147000 | OAS C0873 AP | OPERATIONS & POLICY ANALYST 4 | 32 | PF | 1 | 1.00 | 24 | 2 | 6306 | SAL | 151,344 | - | - | - | 151,344 |
| | | | | | | | | | | OPE | 75,839 | - | - | - | 75,839 |
| 2101000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 82,822 | - | 7,202 | - | 90,024 |
| | | | | | | | | | | OPE | 55,792 | - | 4,852 | - | 60,644 |
| 2155000 | OAS C1217 AP | ACCOUNTANT 3 | 27 | PF | 1 | 1.00 | 24 | 2 | 4974 | SAL | 109,826 | - | 9,550 | - | 119,376 |
| | | | | | | | | | | OPE | 62,484 | - | 5,433 | - | 67,917 |
| 2163000 | MESN Z7012 AF | PRINCIPAL EXECUTIVE/MANAGER G | 38X | PF | 1 | 1.00 | 24 | 10 | 12927 | SAL | 279,223 | - | 31,025 | - | 310,248 |
| | | | | | | | | | | OPE | 101,749 | - | 11,305 | - | 113,054 |
| 2166000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 75,823 | - | 6,593 | - | 82,416 |
| | | | | | | | | | | OPE | 54,058 | - | 4,701 | - | 58,759 |
| 2167000 | OAS C1218 AP | ACCOUNTANT 4 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 185,317 | - | 16,115 | - | 201,432 |
| | | | | | | | | | | OPE | 81,191 | - | 7,060 | - | 88,251 |
| 2256000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 95,165 | - | 8,275 | - | 103,440 |
| | | | | | | | | | | OPE | 58,851 | - | 5,117 | - | 63,968 |
| 2346000 | OAS C0436 AP | PROCUREMENT & CONTRACT SPEC 1 | 23 | PF | 1 | 1.00 | 24 | 2 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 2372000 | OAS C1218 AP | ACCOUNTANT 4 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 185,317 | - | 16,115 | - | 201,432 |
| | | | | | | | | | | OPE | 81,191 | - | 7,060 | - | 88,251 |
| 2373000 | OAS C0437 AP | PROCUREMENT & CONTRACT SPEC 2 | 27 | PF | 1 | 1.00 | 24 | 4 | 5460 | SAL | 120,557 | - | 10,483 | - | 131,040 |
| | | | | | | | | | | OPE | 65,143 | - | 5,665 | - | 70,808 |
| 2377000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 95,165 | - | 8,275 | - | 103,440 |
| | | | | | | | | | | OPE | 58,851 | - | 5,117 | - | 63,968 |
| 2396000 | OAS C0438 AP | PROCUREMENT & CONTRACT SPEC 3 | 29 | PF | 1 | 1.00 | 24 | 7 | 6934 | SAL | 153,103 | - | 13,313 | - | 166,416 |
| | | | | | | | | | | OPE | 73,208 | - | 6,366 | - | 79,574 |
| 2405000 | OAS C1216 AP | ACCOUNTANT 2 | 23 | PF | 1 | 1.00 | 24 | 2 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3612000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 203,048 | - | 17,656 | - | 220,704 |
| | | | | | | | | | | OPE | 85,585 | - | 7,442 | - | 93,027 |
| 3654000 | OAS C1244 AP | FISCAL ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 2 | 4974 | SAL | 109,826 | - | 9,550 | - | 119,376 |
| | | | | | | | | | | OPE | 62,484 | - | 5,433 | - | 67,917 |
| 3655000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 5 | 7220 | SAL | 159,418 | - | 13,862 | - | 173,280 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 74,773 | - | 6,502 | - | 81,275 |
| 3656000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 8 | 9196 | SAL | 203,048 | - | 17,656 | - | 220,704 |
| | | | | | | | | | | OPE | 85,585 | - | 7,442 | - | 93,027 |
| 3697000 | OAS C1216 AP | ACCOUNTANT 2 | 23 | PF | 1 | 1.00 | 24 | 4 | 4519 | SAL | 99,780 | - | 8,676 | - | 108,456 |
| | | | | | | | | | | OPE | 59,995 | - | 5,217 | - | 65,212 |
| 4017000 | OAS C1244 AP | FISCAL ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 9 | 6934 | SAL | 153,103 | - | 13,313 | - | 166,416 |
| | | | | | | | | | | OPE | 73,208 | - | 6,366 | - | 79,574 |
| 5219000 | OAS C1245 AP | FISCAL ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 185,317 | - | 16,115 | - | 201,432 |
| | | | | | | | | | | OPE | 81,191 | - | 7,060 | - | 88,251 |
| 6308000 | OAS C1245 AP | FISCAL ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 185,317 | - | 16,115 | - | 201,432 |
| | | | | | | | | | | OPE | 81,191 | - | 7,060 | - | 88,251 |
| **Total Salary** | | | | | | | | | | | 3,014,547 | - | 255,717 | - | 3,270,264 |
| **Total OPE** | | | | | | | | | | | 1,488,013 | - | 125,254 | - | 1,613,267 |
| **Total Personal Services** | | | | | | | | | | | **4,502,560** | **-** | **380,971** | **-** | **4,883,531** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2117000 | MMN X0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3348 | SAL | 73,924 | - | 6,428 | - | 80,352 |
| | | | | | | | | | | OPE | 53,587 | - | 4,660 | - | 58,247 |
| 2225000 | MMN X1322 AP | HUMAN RESOURCE ANALYST 3 | 29 | PF | 1 | 1.00 | 24 | 5 | 6883 | SAL | 151,977 | - | 13,215 | - | 165,192 |
| | | | | | | | | | | OPE | 72,928 | - | 6,342 | - | 79,270 |
| 2266000 | MMN X1320 AP | HUMAN RESOURCE ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 3 | 4675 | SAL | 103,224 | - | 8,976 | - | 112,200 |
| | | | | | | | | | | OPE | 60,848 | - | 5,291 | - | 66,139 |
| 2268000 | MESN Z7010 AF | PRINCIPAL EXECUTIVE/MANAGER F | 35X | PF | 1 | 1.00 | 24 | 10 | 11168 | SAL | 246,589 | - | 21,443 | - | 268,032 |
| | | | | | | | | | | OPE | 96,374 | - | 8,380 | - | 104,754 |
| 2307000 | MMN X1321 AP | HUMAN RESOURCE ANALYST 2 | 26 | PF | 1 | 1.00 | 24 | 9 | 7220 | SAL | 159,418 | - | 13,862 | - | 173,280 |
| | | | | | | | | | | OPE | 74,773 | - | 6,502 | - | 81,275 |
| 2378000 | MMN X1320 AP | HUMAN RESOURCE ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 2 | 4439 | SAL | 98,013 | - | 8,523 | - | 106,536 |
| | | | | | | | | | | OPE | 59,557 | - | 5,179 | - | 64,736 |
| 2394000 | MMN X0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 8 | 7220 | SAL | 159,418 | - | 13,862 | - | 173,280 |
| | | | | | | | | | | OPE | 74,773 | - | 6,502 | - | 81,275 |
| 3559000 | MMN X1321 AP | HUMAN RESOURCE ANALYST 2 | 26 | PF | 1 | 1.00 | 24 | 6 | 6247 | SAL | 137,934 | - | 11,994 | - | 149,928 |
| | | | | | | | | | | OPE | 69,449 | - | 6,039 | - | 75,488 |
| 3596000 | MMN X1322 AP | HUMAN RESOURCE ANALYST 3 | 29 | PF | 1 | 1.00 | 24 | 6 | 7220 | SAL | 155,952 | - | 17,328 | - | 173,280 |
| | | | | | | | | | | OPE | 73,148 | - | 8,128 | - | 81,276 |
| **Total Salary** | | | | | | | | | | | 1,286,449 | - | 115,631 | - | 1,402,080 |
| **Total OPE** | | | | | | | | | | | 635,437 | - | 57,023 | - | 692,460 |
| **Total Personal Services** | | | | | | | | | | | **1,921,886** | **-** | **172,654** | **-** | **2,094,540** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1024000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 163,898 | - | 10,462 | - | 174,360 |
| | | | | | | | | | | OPE | 76,650 | - | 4,893 | - | 81,543 |
| 1025000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 2 | 4974 | SAL | 107,438 | - | 11,938 | - | 119,376 |
| | | | | | | | | | | OPE | 61,125 | - | 6,792 | - | 67,917 |
| 1027000 | MMN X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 2 | 6247 | SAL | 128,938 | - | 20,990 | - | 149,928 |
| | | | | | | | | | | OPE | 64,920 | - | 10,568 | - | 75,488 |
| 1136000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 2 | 6883 | SAL | 148,673 | - | 16,519 | - | 165,192 |
| | | | | | | | | | | OPE | 71,343 | - | 7,927 | - | 79,270 |
| 1137000 | MMN X0865 AP | PUBLIC AFFAIRS SPECIALIST 2 | 29 | PF | 1 | 1.00 | 24 | 9 | 8356 | SAL | 172,468 | - | 28,076 | - | 200,544 |
| | | | | | | | | | | OPE | 75,707 | - | 12,324 | - | 88,031 |
| 2145000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 97,610 | - | 10,846 | - | 108,456 |
| | | | | | | | | | | OPE | 58,691 | - | 6,521 | - | 65,212 |
| 2303000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 151,990 | - | 22,370 | - | 174,360 |
| | | | | | | | | | | OPE | 71,081 | - | 10,462 | - | 81,543 |
| 2304000 | OAS C2511 AP | ELECTRONIC PUB DESIGN SPEC 2 | 22 | PF | 1 | 1.00 | 24 | 10 | 5726 | SAL | 118,185 | - | 19,239 | - | 137,424 |
| | | | | | | | | | | OPE | 62,255 | - | 10,135 | - | 72,390 |
| 2316000 | OAS C2511 AP | ELECTRONIC PUB DESIGN SPEC 2 | 22 | PF | 1 | 1.00 | 24 | 8 | 5208 | SAL | 107,493 | - | 17,499 | - | 124,992 |
| | | | | | | | | | | OPE | 59,606 | - | 9,703 | - | 69,309 |
| 3611000 | MESN Z7008 AF | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 10 | 10144 | SAL | 199,634 | - | 43,822 | - | 243,456 |
| | | | | | | | | | | OPE | 80,904 | - | 17,760 | - | 98,664 |
| **Total Salary** | | | | | | | | | | | 1,396,327 | - | 201,761 | - | 1,598,088 |
| **Total OPE** | | | | | | | | | | | 682,282 | - | 97,085 | - | 779,367 |
| **Total Personal Services** | | | | | | | | | | | **2,078,609** | **-** | **298,846** | **-** | **2,377,455** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1026000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 81,761 | - | 4,303 | - | 86,064 |
| | | | | | | | | | | OPE | 56,680 | - | 2,983 | - | 59,663 |
| 2119000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2670000 | OAS C0758 AP | SUPPLY SPECIALIST 1 | 14 | PF | 1 | 1.00 | 24 | 10 | 3932 | SAL | 86,819 | - | 7,549 | - | 94,368 |
| | | | | | | | | | | OPE | 56,782 | - | 4,938 | - | 61,720 |
| 2825000 | OAS C0758 AP | SUPPLY SPECIALIST 1 | 14 | PF | 1 | 1.00 | 24 | 10 | 3932 | SAL | 86,819 | - | 7,549 | - | 94,368 |
| | | | | | | | | | | OPE | 56,782 | - | 4,938 | - | 61,720 |
| 3491000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3550000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 79,142 | - | 19,786 | - | 98,928 |
| | | | | | | | | | | OPE | 50,280 | - | 12,570 | - | 62,850 |
| 3558000 | MMN X0855 AP | PROJECT MANAGER 2 | 30 | PF | 1 | 1.00 | 24 | 9 | 8766 | SAL | 193,553 | - | 16,831 | - | 210,384 |
| | | | | | | | | | | OPE | 83,231 | - | 7,238 | - | 90,469 |
| 3567000 | MMN X0855 AP | PROJECT MANAGER 2 | 30 | PF | 1 | 1.00 | 24 | 8 | 8356 | SAL | 184,500 | - | 16,044 | - | 200,544 |
| | | | | | | | | | | OPE | 80,989 | - | 7,042 | - | 88,031 |
| 4117000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 140,147 | - | 80,557 | - | 220,704 |
| | | | | | | | | | | OPE | 59,072 | - | 33,955 | - | 93,027 |
| 5527000 | MMN X5248 AP | COMPLIANCE SPECIALIST 3 | 29 | PF | 1 | 1.00 | 24 | 9 | 8356 | SAL | 196,533 | - | 4,011 | - | 200,544 |
| | | | | | | | | | | OPE | 86,270 | - | 1,761 | - | 88,031 |
| 5609000 | MMN X5248 AP | COMPLIANCE SPECIALIST 3 | 29 | PF | 1 | 1.00 | 24 | 9 | 8356 | SAL | 160,435 | - | 40,109 | - | 200,544 |
| | | | | | | | | | | OPE | 70,425 | - | 17,606 | - | 88,031 |
| **Total Salary** | | | | | | | | | | | 1,369,166 | - | 206,050 | - | 1,575,216 |
| **Total OPE** | | | | | | | | | | | 712,863 | - | 99,172 | - | 812,035 |
| **Total Personal Services** | | | | | | | | | | | **2,082,029** | **-** | **305,222** | **-** | **2,387,251** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2313000 | OAS C1163 AP | ECONOMIST 3 | 30 | PF | 1 | 1.00 | 24 | 4 | 6306 | SAL | 136,210 | - | 15,134 | - | 151,344 |
| | | | | | | | | | | OPE | 68,255 | - | 7,584 | - | 75,839 |
| 2314000 | MMN X1164 AP | ECONOMIST 4 | 33 | PF | 1 | 1.00 | 24 | 9 | 10144 | SAL | 219,110 | - | 24,346 | - | 243,456 |
| | | | | | | | | | | OPE | 88,798 | - | 9,866 | - | 98,664 |
| 2315000 | MMS X7010 AP | PRINCIPAL EXECUTIVE/MANAGER F | 35X | PF | 1 | 1.00 | 24 | 10 | 11168 | SAL | 241,229 | - | 26,803 | - | 268,032 |
| | | | | | | | | | | OPE | 94,279 | - | 10,475 | - | 104,754 |
| 2321000 | OAS C1163 AP | ECONOMIST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 181,289 | - | 20,143 | - | 201,432 |
| | | | | | | | | | | OPE | 79,426 | - | 8,825 | - | 88,251 |
| 2367000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 68,040 | - | 7,560 | - | 75,600 |
| | | | | | | | | | | OPE | 51,362 | - | 5,707 | - | 57,069 |
| 2402000 | MMN X1164 AP | ECONOMIST 4 | 33 | PF | 1 | 1.00 | 24 | 9 | 10144 | SAL | 219,110 | - | 24,346 | - | 243,456 |
| | | | | | | | | | | OPE | 88,798 | - | 9,866 | - | 98,664 |
| 2411000 | OAS C1118 AP | RESEARCH ANALYST 4 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 181,289 | - | 20,143 | - | 201,432 |
| | | | | | | | | | | OPE | 79,426 | - | 8,825 | - | 88,251 |
| 3695000 | MMN X1164 AP | ECONOMIST 4 | 33 | PF | 1 | 1.00 | 24 | 7 | 9196 | SAL | 216,290 | - | 4,414 | - | 220,704 |
| | | | | | | | | | | OPE | 91,166 | - | 1,861 | - | 93,027 |
| 3696000 | MMN X1164 AP | ECONOMIST 4 | 33 | PF | 1 | 1.00 | 24 | 2 | 7220 | SAL | 169,814 | - | 3,466 | - | 173,280 |
| | | | | | | | | | | OPE | 79,650 | - | 1,626 | - | 81,276 |
| 6586000 | OAS C1118 AP | RESEARCH ANALYST 4 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 201,432 | - | - | - | 201,432 |
| | | | | | | | | | | OPE | 88,251 | - | - | - | 88,251 |
| **Total Salary** | | | | | | | | | | | 1,833,813 | - | 146,355 | - | 1,980,168 |
| **Total OPE** | | | | | | | | | | | 809,411 | - | 64,635 | - | 874,046 |
| **Total Personal Services** | | | | | | | | | | | **2,643,224** | **-** | **210,990** | **-** | **2,854,214** |

**2021-23 Biennium** **Cross Reference Number: 15000-003-12-00-00000**
**Budget Preparation** **Legislatively Adopted Budget**

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1018000 | MMN X5618 AP | INTERNAL AUDITOR 3 | 31 | PF | 1 | 1.00 | 24 | 6 | 7956 | SAL | 171,850 | - | 19,094 | - | 190,944 |
| | | | | | | | | | | OPE | 77,087 | - | 8,565 | - | 85,652 |
| 1023000 | MMN X5618 AP | INTERNAL AUDITOR 3 | 31 | PF | 1 | 1.00 | 24 | 2 | 6558 | SAL | 129,061 | - | 28,331 | - | 157,392 |
| | | | | | | | | | | OPE | 63,416 | - | 13,921 | - | 77,337 |
| **Total Salary** | | | | | | | | | | | 300,911 | - | 47,425 | - | 348,336 |
| **Total OPE** | | | | | | | | | | | 140,503 | - | 22,486 | - | 162,989 |
| **Total Personal Services** | | | | | | | | | | | **441,414** | **-** | **69,911** | **-** | **511,325** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4237000 | MESN Z0118 AF | EXECUTIVE SUPPORT SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3348 | SAL | 72,317 | - | 8,035 | - | 80,352 |
| | | | | | | | | | | OPE | 52,422 | - | 5,825 | - | 58,247 |
| 4332000 | MMN X0873 AP | OPERATIONS & POLICY ANALYST 4 | 32 | PF | 1 | 1.00 | 24 | 7 | 8766 | SAL | 189,346 | - | 21,038 | - | 210,384 |
| | | | | | | | | | | OPE | 81,422 | - | 9,047 | - | 90,469 |
| 6403000 | MESN Z7012 AF | PRINCIPAL EXECUTIVE/MANAGER G | 38X | PF | 1 | 1.00 | 24 | 9 | 12305 | SAL | 265,788 | - | 29,532 | - | 295,320 |
| | | | | | | | | | | OPE | 99,253 | - | 11,028 | - | 110,281 |
| **Total Salary** | | | | | | | | | | | 527,451 | - | 58,605 | - | 586,056 |
| **Total OPE** | | | | | | | | | | | 233,097 | - | 25,900 | - | 258,997 |
| **Total Personal Services** | | | | | | | | | | | **760,548** | **-** | **84,505** | **-** | **845,053** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4159000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 160,195 | - | 3,269 | - | 163,464 |
| | | | | | | | | | | OPE | 77,265 | - | 1,577 | - | 78,842 |
| 4161000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 160,195 | - | 3,269 | - | 163,464 |
| | | | | | | | | | | OPE | 77,265 | - | 1,577 | - | 78,842 |
| 4164000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 160,195 | - | 3,269 | - | 163,464 |
| | | | | | | | | | | OPE | 77,265 | - | 1,577 | - | 78,842 |
| 4165000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 160,195 | - | 3,269 | - | 163,464 |
| | | | | | | | | | | OPE | 77,265 | - | 1,577 | - | 78,842 |
| 4239000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 191,523 | - | 3,909 | - | 195,432 |
| | | | | | | | | | | OPE | 85,030 | - | 1,735 | - | 86,765 |
| 4328000 | OAS C1485 IP | INFO SYSTEMS SPECIALIST 5 | 28 | PF | 1 | 1.00 | 24 | 5 | 6045 | SAL | 142,178 | - | 2,902 | - | 145,080 |
| | | | | | | | | | | OPE | 72,801 | - | 1,486 | - | 74,287 |
| 4340000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 216,290 | - | 4,414 | - | 220,704 |
| | | | | | | | | | | OPE | 91,166 | - | 1,861 | - | 93,027 |
| **Total Salary** | | | | | | | | | | | 1,190,771 | - | 24,301 | - | 1,215,072 |
| **Total OPE** | | | | | | | | | | | 558,057 | - | 11,390 | - | 569,447 |
| **Total Personal Services** | | | | | | | | | | | **1,748,828** | **-** | **35,691** | **-** | **1,784,519** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4051000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 75,620 | - | 49,372 | - | 124,992 |
| | | | | | | | | | | OPE | 41,932 | - | 27,377 | - | 69,309 |
| 4073000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4080000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 83,142 | - | 54,282 | - | 137,424 |
| | | | | | | | | | | OPE | 43,796 | - | 28,594 | - | 72,390 |
| 4103000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 133,526 | - | 87,178 | - | 220,704 |
| | | | | | | | | | | OPE | 56,281 | - | 36,746 | - | 93,027 |
| 4128000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 127,689 | - | 83,367 | - | 211,056 |
| | | | | | | | | | | OPE | 54,835 | - | 35,801 | - | 90,636 |
| 4129000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 127,689 | - | 83,367 | - | 211,056 |
| | | | | | | | | | | OPE | 54,835 | - | 35,801 | - | 90,636 |
| 4130000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 91,563 | - | 59,781 | - | 151,344 |
| | | | | | | | | | | OPE | 45,883 | - | 29,956 | - | 75,839 |
| 4135000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4136000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 77,495 | - | 47,497 | - | 124,992 |
| | | | | | | | | | | OPE | 42,972 | - | 26,337 | - | 69,309 |
| 4137000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4138000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 2 | 6009 | SAL | 87,251 | - | 56,965 | - | 144,216 |
| | | | | | | | | | | OPE | 44,814 | - | 29,259 | - | 74,073 |
| 4196000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 75,620 | - | 49,372 | - | 124,992 |
| | | | | | | | | | | OPE | 41,932 | - | 27,377 | - | 69,309 |
| 4197000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 4 | 6607 | SAL | 95,934 | - | 62,634 | - | 158,568 |
| | | | | | | | | | | OPE | 46,966 | - | 30,663 | - | 77,629 |
| 4198000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 105,488 | - | 68,872 | - | 174,360 |
| | | | | | | | | | | OPE | 49,334 | - | 32,209 | - | 81,543 |
| 4199000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 7 | 6607 | SAL | 95,934 | - | 62,634 | - | 158,568 |
| | | | | | | | | | | OPE | 46,966 | - | 30,663 | - | 77,629 |
| 4200000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 2 | 6009 | SAL | 87,251 | - | 56,965 | - | 144,216 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 44,814 | - | 29,259 | - | 74,073 |
| 4201000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4202000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 9 | 8766 | SAL | 127,282 | - | 83,102 | - | 210,384 |
| | | | | | | | | | | OPE | 54,734 | - | 35,735 | - | 90,469 |
| 4204000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 127,689 | - | 83,367 | - | 211,056 |
| | | | | | | | | | | OPE | 54,835 | - | 35,801 | - | 90,636 |
| 4205000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 75,620 | - | 49,372 | - | 124,992 |
| | | | | | | | | | | OPE | 41,932 | - | 27,377 | - | 69,309 |
| 4206000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | 87,251 | - | 56,965 | - | 144,216 |
| | | | | | | | | | | OPE | 44,814 | - | 29,259 | - | 74,073 |
| 4207000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4211000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4212000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4214000 | OAS C0726 AP | APPRAISER ANALYST 2 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 65,616 | - | 42,840 | - | 108,456 |
| | | | | | | | | | | OPE | 39,453 | - | 25,759 | - | 65,212 |
| 4218000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 5 | 6934 | SAL | 100,682 | - | 65,734 | - | 166,416 |
| | | | | | | | | | | OPE | 48,142 | - | 31,432 | - | 79,574 |
| 4223000 | OAS C0726 AP | APPRAISER ANALYST 2 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 65,616 | - | 42,840 | - | 108,456 |
| | | | | | | | | | | OPE | 39,453 | - | 25,759 | - | 65,212 |
| 4243000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 127,689 | - | 83,367 | - | 211,056 |
| | | | | | | | | | | OPE | 54,835 | - | 35,801 | - | 90,636 |
| 4245000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 83,142 | - | 54,282 | - | 137,424 |
| | | | | | | | | | | OPE | 43,796 | - | 28,594 | - | 72,390 |
| 4246000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 75,620 | - | 49,372 | - | 124,992 |
| | | | | | | | | | | OPE | 41,932 | - | 27,377 | - | 69,309 |
| 4261000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4262000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 127,689 | - | 83,367 | - | 211,056 |
| | | | | | | | | | | OPE | 54,835 | - | 35,801 | - | 90,636 |
| 4267000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 83,142 | - | 54,282 | - | 137,424 |
| | | | | | | | | | | OPE | 43,796 | - | 28,594 | - | 72,390 |
| 4268000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 75,620 | - | 49,372 | - | 124,992 |
| | | | | | | | | | | OPE | 41,932 | - | 27,377 | - | 69,309 |
| 4281000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 2 | 6009 | SAL | 87,251 | - | 56,965 | - | 144,216 |
| | | | | | | | | | | OPE | 44,814 | - | 29,259 | - | 74,073 |
| 4329000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 133,526 | - | 87,178 | - | 220,704 |
| | | | | | | | | | | OPE | 56,281 | - | 36,746 | - | 93,027 |
| 4334000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 110,700 | - | 72,276 | - | 182,976 |
| | | | | | | | | | | OPE | 50,625 | - | 33,053 | - | 83,678 |
| 4337000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 83,142 | - | 54,282 | - | 137,424 |
| | | | | | | | | | | OPE | 43,796 | - | 28,594 | - | 72,390 |
| 4338000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 75,620 | - | 49,372 | - | 124,992 |
| | | | | | | | | | | OPE | 41,932 | - | 27,377 | - | 69,309 |
| 5147000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 83,142 | - | 54,282 | - | 137,424 |
| | | | | | | | | | | OPE | 43,796 | - | 28,594 | - | 72,390 |
| 5194000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 10 | 10144 | SAL | 147,291 | - | 96,165 | - | 243,456 |
| | | | | | | | | | | OPE | 59,692 | - | 38,972 | - | 98,664 |
| **Total Salary** | | | | | | | | | | | 4,093,132 | - | 2,669,276 | - | 6,762,408 |
| **Total OPE** | | | | | | | | | | | 1,965,785 | - | 1,281,727 | - | 3,247,512 |
| **Total Personal Services** | | | | | | | | | | | **6,058,917** | **-** | **3,951,003** | **-** | **10,009,920** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4032000 | OAS C0860 AP | PROGRAM ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 9 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 4049000 | OAS C1339 AP | TRAINING & DEVELOPMENT SPEC 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 4075000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 206,835 | - | 4,221 | - | 211,056 |
| | | | | | | | | | | OPE | 88,823 | - | 1,813 | - | 90,636 |
| 4085000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 4086000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 4110000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 4121000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 8 | 9196 | SAL | 216,290 | - | 4,414 | - | 220,704 |
| | | | | | | | | | | OPE | 91,166 | - | 1,861 | - | 93,027 |
| 4127000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 216,290 | - | 4,414 | - | 220,704 |
| | | | | | | | | | | OPE | 91,166 | - | 1,861 | - | 93,027 |
| 4131000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 4133000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 4139000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 10 | 8794 | SAL | 206,835 | - | 4,221 | - | 211,056 |
| | | | | | | | | | | OPE | 88,823 | - | 1,813 | - | 90,636 |
| 4189000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 7 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 4235000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 8 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 4240000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 5 | 6934 | SAL | 163,088 | - | 3,328 | - | 166,416 |
| | | | | | | | | | | OPE | 77,983 | - | 1,591 | - | 79,574 |
| 4242000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 8 | 6934 | SAL | 163,088 | - | 3,328 | - | 166,416 |
| | | | | | | | | | | OPE | 77,983 | - | 1,591 | - | 79,574 |
| 4252000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 4270000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 4325000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 7 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| **Total Salary** | | | | | | | | | | | 3,024,768 | - | 61,728 | - | 3,086,496 |
| **Total OPE** | | | | | | | | | | | 1,425,788 | - | 29,100 | - | 1,454,888 |
| **Total Personal Services** | | | | | | | | | | | **4,450,556** | **-** | **90,828** | **-** | **4,541,384** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 4029000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 7 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 4079000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 4082000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 148,317 | - | 3,027 | - | 151,344 |
| | | | | | | | | | | OPE | 74,322 | - | 1,517 | - | 75,839 |
| 4115000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 0.50 | 12 | 8 | 8356 | SAL | 98,267 | - | 2,005 | - | 100,272 |
| | | | | | | | | | | OPE | 43,136 | - | 880 | - | 44,016 |
| 4145000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 4147000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 4210000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 0.75 | 18 | 10 | 8393 | SAL | 148,053 | - | 3,021 | - | 151,074 |
| | | | | | | | | | | OPE | 64,863 | - | 1,324 | - | 66,187 |
| 4241000 | OAS C0728 AP | APPRAISER ANALYST 4 | 31 | PF | 1 | 1.00 | 24 | 9 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 4244000 | OAS C0727 AP | APPRAISER ANALYST 3 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 4341000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 4342000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| **Total Salary** | | | | | | | | | | | 1,517,598 | - | 30,972 | - | 1,548,570 |
| **Total OPE** | | | | | | | | | | | 761,148 | - | 15,534 | - | 776,682 |
| **Total Personal Services** | | | | | | | | | | | **2,278,746** | **-** | **46,506** | **-** | **2,325,252** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5016000 | MENN Z0118 AF | EXECUTIVE SUPPORT SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 4236 | SAL | 99,631 | - | 2,033 | - | 101,664 |
| | | | | | | | | | | OPE | 62,257 | - | 1,271 | - | 63,528 |
| 6068000 | MESN Z7012 AF | PRINCIPAL EXECUTIVE/MANAGER G | 38X | PF | 1 | 1.00 | 24 | 10 | 12927 | SAL | 304,043 | - | 6,205 | - | 310,248 |
| | | | | | | | | | | OPE | 110,793 | - | 2,261 | - | 113,054 |
| **Total Salary** | | | | | | | | | | | 403,674 | - | 8,238 | - | 411,912 |
| **Total OPE** | | | | | | | | | | | 173,050 | - | 3,532 | - | 176,582 |
| **Total Personal Services** | | | | | | | | | | | **576,724** | **-** | **11,770** | **-** | **588,494** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0005706 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,920 | - | - | - | 34,920 |
| | | | | | | | | | | OPE | 27,821 | - | - | - | 27,821 |
| 0005707 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,920 | - | - | - | 34,920 |
| | | | | | | | | | | OPE | 27,821 | - | - | - | 27,821 |
| 0005708 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,920 | - | - | - | 34,920 |
| | | | | | | | | | | OPE | 27,821 | - | - | - | 27,821 |
| 0005709 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,920 | - | - | - | 34,920 |
| | | | | | | | | | | OPE | 27,821 | - | - | - | 27,821 |
| 2075000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 2229000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2230000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2232000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 2233000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 9 | 3932 | SAL | 92,481 | - | 1,887 | - | 94,368 |
| | | | | | | | | | | OPE | 60,486 | - | 1,234 | - | 61,720 |
| 2235000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 2237000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2239000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 2240000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 2366000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2371000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 2387000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 2398000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 2885000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2888000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 2916000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 3086000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 10 | 10144 | SAL | 223,980 | - | 19,476 | - | 243,456 |
| | | | | | | | | | | OPE | 90,771 | - | 7,893 | - | 98,664 |
| 3494000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 3531000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 3533000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 3553000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 5005000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5015000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5019000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5028000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5030000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5059000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5061000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5064000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5067000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5070000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5080000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5081000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5083000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5084000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5085000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5086000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5088000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5091000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5092000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5093000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5094000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5095000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5096000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5099000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5100000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 8 | 6934 | SAL | 163,088 | - | 3,328 | - | 166,416 |
| | | | | | | | | | | OPE | 77,983 | - | 1,591 | - | 79,574 |
| 5102000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 7 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 5107000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5118000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5119000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5129000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 5 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5130000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 148,317 | - | 3,027 | - | 151,344 |
| | | | | | | | | | | OPE | 74,322 | - | 1,517 | - | 75,839 |
| 5137000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5139000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5141000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5145000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | 187,125 | - | 3,819 | - | 190,944 |
| | | | | | | | | | | OPE | 83,939 | - | 1,713 | - | 85,652 |
| 5146000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | 187,125 | - | 3,819 | - | 190,944 |
| | | | | | | | | | | OPE | 83,939 | - | 1,713 | - | 85,652 |
| 5162000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | 187,125 | - | 3,819 | - | 190,944 |
| | | | | | | | | | | OPE | 83,939 | - | 1,713 | - | 85,652 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5163000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5165000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | 187,125 | - | 3,819 | - | 190,944 |
| | | | | | | | | | | OPE | 83,939 | - | 1,713 | - | 85,652 |
| 5185000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 2 | 5394 | SAL | 126,867 | - | 2,589 | - | 129,456 |
| | | | | | | | | | | OPE | 69,007 | - | 1,408 | - | 70,415 |
| 5205000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5207000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5210000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5269000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5277000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5279000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5289000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 8 | 6009 | SAL | 141,332 | - | 2,884 | - | 144,216 |
| | | | | | | | | | | OPE | 72,592 | - | 1,481 | - | 74,073 |
| 5294000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5305000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 7 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5358000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 7 | 6607 | SAL | 150,640 | - | 7,928 | - | 158,568 |
| | | | | | | | | | | OPE | 73,748 | - | 3,881 | - | 77,629 |
| 5361000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5367000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5369000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5370000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5371000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 7 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 5374000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5382000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5387000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 4 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5388000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5391000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5395000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 9 | 6306 | SAL | 148,317 | - | 3,027 | - | 151,344 |
| | | | | | | | | | | OPE | 74,322 | - | 1,517 | - | 75,839 |
| 5396000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5404000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5407000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | 92,481 | - | 1,887 | - | 94,368 |
| | | | | | | | | | | OPE | 60,486 | - | 1,234 | - | 61,720 |
| 5429000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5434000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5435000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5436000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 9 | 6306 | SAL | 148,317 | - | 3,027 | - | 151,344 |
| | | | | | | | | | | OPE | 74,322 | - | 1,517 | - | 75,839 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5444000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 6 | 7584 | SAL | 178,376 | - | 3,640 | - | 182,016 |
| | | | | | | | | | | OPE | 81,770 | - | 1,669 | - | 83,439 |
| 5453000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5454000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 7 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 5455000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5462000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5475000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 7 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 5477000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5506000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 148,317 | - | 3,027 | - | 151,344 |
| | | | | | | | | | | OPE | 74,322 | - | 1,517 | - | 75,839 |
| 5511000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5517000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5518000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 7 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 5520000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5521000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5524000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5525000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | 187,125 | - | 3,819 | - | 190,944 |
| | | | | | | | | | | OPE | 83,939 | - | 1,713 | - | 85,652 |
| 5526000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 9 | 3932 | SAL | 92,481 | - | 1,887 | - | 94,368 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 60,486 | - | 1,234 | - | 61,720 |
| 5529000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 5533000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 5 | 5208 | SAL | 124,992 | - | - | - | 124,992 |
| | | | | | | | | | | OPE | 69,309 | - | - | - | 69,309 |
| 5534000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 9 | 6306 | SAL | 151,344 | - | - | - | 151,344 |
| | | | | | | | | | | OPE | 75,839 | - | - | - | 75,839 |
| 5535000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 113,976 | - | - | - | 113,976 |
| | | | | | | | | | | OPE | 66,579 | - | - | - | 66,579 |
| 5536000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 5538000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 113,976 | - | - | - | 113,976 |
| | | | | | | | | | | OPE | 66,579 | - | - | - | 66,579 |
| 5540000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 8 | 6009 | SAL | 144,216 | - | - | - | 144,216 |
| | | | | | | | | | | OPE | 74,073 | - | - | - | 74,073 |
| 5541000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 131,040 | - | - | - | 131,040 |
| | | | | | | | | | | OPE | 70,808 | - | - | - | 70,808 |
| 5542000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 151,344 | - | - | - | 151,344 |
| | | | | | | | | | | OPE | 75,839 | - | - | - | 75,839 |
| 5543000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 5 | 3293 | SAL | 79,032 | - | - | - | 79,032 |
| | | | | | | | | | | OPE | 57,920 | - | - | - | 57,920 |
| 5544000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 5566000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5571000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 8 | 6009 | SAL | 141,332 | - | 2,884 | - | 144,216 |
| | | | | | | | | | | OPE | 72,592 | - | 1,481 | - | 74,073 |
| 5572000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5603000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5620000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 158,568 | - | - | - | 158,568 |
| | | | | | | | | | | OPE | 77,629 | - | - | - | 77,629 |
| 5621000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 7 | 5726 | SAL | 137,424 | - | - | - | 137,424 |
| | | | | | | | | | | OPE | 72,390 | - | - | - | 72,390 |
| 5623000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 158,568 | - | - | - | 158,568 |
| | | | | | | | | | | OPE | 77,629 | - | - | - | 77,629 |
| 5624000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 5625000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 182,976 | - | - | - | 182,976 |
| | | | | | | | | | | OPE | 83,678 | - | - | - | 83,678 |
| 5626000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | 137,424 | - | - | - | 137,424 |
| | | | | | | | | | | OPE | 72,390 | - | - | - | 72,390 |
| 5627000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | 144,216 | - | - | - | 144,216 |
| | | | | | | | | | | OPE | 74,073 | - | - | - | 74,073 |
| 5629000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 124,992 | - | - | - | 124,992 |
| | | | | | | | | | | OPE | 69,309 | - | - | - | 69,309 |
| 5630000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 4 | 6883 | SAL | 165,192 | - | - | - | 165,192 |
| | | | | | | | | | | OPE | 79,270 | - | - | - | 79,270 |
| 5631000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 201,432 | - | - | - | 201,432 |
| | | | | | | | | | | OPE | 88,251 | - | - | - | 88,251 |
| 5641000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5642000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5643000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5644000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 3 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5645000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5646000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5647000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 6 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5648000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5650000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 7 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5651000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5652000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 3 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5653000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 5 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 5665000 | MMS X7002 AP | PRINCIPAL EXECUTIVE/MANAGER B | 26X | PF | 1 | 1.00 | 24 | 4 | 5394 | SAL | 126,867 | - | 2,589 | - | 129,456 |
| | | | | | | | | | | OPE | 69,007 | - | 1,408 | - | 70,415 |
| 5677000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5678000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5679000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5680000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 5 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 5681000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 5 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 5682000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 4 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5683000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 3 | 3033 | SAL | 71,336 | - | 1,456 | - | 72,792 |
| | | | | | | | | | | OPE | 55,247 | - | 1,127 | - | 56,374 |
| 5693000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | 141,332 | - | 2,884 | - | 144,216 |
| | | | | | | | | | | OPE | 72,592 | - | 1,481 | - | 74,073 |

**2021-23 Biennium** **Cross Reference Number: 15000-005-05-00-00000**
**Budget Preparation** **Legislatively Adopted Budget**

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5694000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5718000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 124,992 | - | - | - | 124,992 |
| | | | | | | | | | | OPE | 69,309 | - | - | - | 69,309 |
| 5722000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PP | 1 | 0.50 | 12 | 2 | 5208 | SAL | 62,496 | - | - | - | 62,496 |
| | | | | | | | | | | OPE | 34,655 | - | - | - | 34,655 |
| 6002000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 5 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 6005000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6127000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 2 | 5394 | SAL | 126,867 | - | 2,589 | - | 129,456 |
| | | | | | | | | | | OPE | 69,007 | - | 1,408 | - | 70,415 |
| 6345000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 6439000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 150,640 | - | 7,928 | - | 158,568 |
| | | | | | | | | | | OPE | 73,748 | - | 3,881 | - | 77,629 |
| 6477000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | 137,005 | - | 7,211 | - | 144,216 |
| | | | | | | | | | | OPE | 70,369 | - | 3,704 | - | 74,073 |
| **Total Salary** | | | | | | | | | | | 19,977,669 | - | 374,211 | - | 20,351,880 |
| **Total OPE** | | | | | | | | | | | 11,030,201 | - | 204,283 | - | 11,234,484 |
| **Total Personal Services** | | | | | | | | | | | **31,007,870** | **-** | **578,494** | **-** | **31,586,364** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0005696 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,222 | - | 698 | - | 34,920 |
| | | | | | | | | | | OPE | 27,265 | - | 556 | - | 27,821 |
| 0005697 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,222 | - | 698 | - | 34,920 |
| | | | | | | | | | | OPE | 27,265 | - | 556 | - | 27,821 |
| 0005698 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,222 | - | 698 | - | 34,920 |
| | | | | | | | | | | OPE | 27,265 | - | 556 | - | 27,821 |
| 0005699 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,222 | - | 698 | - | 34,920 |
| | | | | | | | | | | OPE | 27,265 | - | 556 | - | 27,821 |
| 0005700 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,222 | - | 698 | - | 34,920 |
| | | | | | | | | | | OPE | 27,265 | - | 556 | - | 27,821 |
| 0005701 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | SP | 1 | 0.50 | 12 | 2 | 2910 | SAL | 34,222 | - | 698 | - | 34,920 |
| | | | | | | | | | | OPE | 27,265 | - | 556 | - | 27,821 |
| 0005702 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.42 | 10 | 2 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0005703 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.42 | 10 | 2 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0005704 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.42 | 10 | 2 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0005705 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.42 | 10 | 2 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 2222000 | MMS X7002 AP | PRINCIPAL EXECUTIVE/MANAGER B | 26X | PF | 1 | 1.00 | 24 | 2 | 4909 | SAL | 115,460 | - | 2,356 | - | 117,816 |
| | | | | | | | | | | OPE | 66,180 | - | 1,351 | - | 67,531 |
| 2370000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 3164000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 3173000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 3213000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 3262000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 120,617 | - | 4,375 | - | 124,992 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 66,883 | - | 2,426 | - | 69,309 |
| 3264000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 3265000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 3386000 | MMS X7002 AP | PRINCIPAL EXECUTIVE/MANAGER B | 26X | PF | 1 | 1.00 | 24 | 10 | 7220 | SAL | 169,814 | - | 3,466 | - | 173,280 |
| | | | | | | | | | | OPE | 79,650 | - | 1,626 | - | 81,276 |
| 3406000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 3530000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 3532000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 7 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 3557000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 3562000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 3564000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 3583000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 4283000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 10 | 10144 | SAL | 238,587 | - | 4,869 | - | 243,456 |
| | | | | | | | | | | OPE | 96,691 | - | 1,973 | - | 98,664 |
| 5004000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5020000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5025000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | 92,481 | - | 1,887 | - | 94,368 |
| | | | | | | | | | | OPE | 60,486 | - | 1,234 | - | 61,720 |
| 5045000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5082000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 5122000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 8 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5167000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5186000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 216,290 | - | 4,414 | - | 220,704 |
| | | | | | | | | | | OPE | 91,166 | - | 1,861 | - | 93,027 |
| 5188000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5213000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 8 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5228000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 5267000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5274000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5281000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5303000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 5357000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5360000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5365000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5373000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 8 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5397000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5400000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5401000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 7 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5403000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5408000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 99,780 | - | 8,676 | - | 108,456 |
| | | | | | | | | | | OPE | 59,995 | - | 5,217 | - | 65,212 |
| 5413000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5416000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5425000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5445000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 5 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 5457000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5464000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5465000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5466000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | 95,165 | - | 8,275 | - | 103,440 |
| | | | | | | | | | | OPE | 58,851 | - | 5,117 | - | 63,968 |
| 5467000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5483000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5489000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 10 | 6558 | SAL | 154,244 | - | 3,148 | - | 157,392 |
| | | | | | | | | | | OPE | 75,790 | - | 1,547 | - | 77,337 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5493000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 6 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5501000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5507000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 5508000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 197,403 | - | 4,029 | - | 201,432 |
| | | | | | | | | | | OPE | 86,486 | - | 1,765 | - | 88,251 |
| 5509000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 2 | 4439 | SAL | 104,405 | - | 2,131 | - | 106,536 |
| | | | | | | | | | | OPE | 63,441 | - | 1,295 | - | 64,736 |
| 5523000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 7 | 6607 | SAL | 155,397 | - | 3,171 | - | 158,568 |
| | | | | | | | | | | OPE | 76,076 | - | 1,553 | - | 77,629 |
| 5531000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 73,332 | - | 2,268 | - | 75,600 |
| | | | | | | | | | | OPE | 55,357 | - | 1,712 | - | 57,069 |
| 5532000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 83,482 | - | 2,582 | - | 86,064 |
| | | | | | | | | | | OPE | 57,873 | - | 1,790 | - | 59,663 |
| 5547000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 5564000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 5579000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 5595000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 5601000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 5 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5602000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5604000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5610000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5611000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5612000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5613000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5614000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5615000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5616000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5619000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 216,290 | - | 4,414 | - | 220,704 |
| | | | | | | | | | | OPE | 91,166 | - | 1,861 | - | 93,027 |
| 5667000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 179,316 | - | 3,660 | - | 182,976 |
| | | | | | | | | | | OPE | 82,004 | - | 1,674 | - | 83,678 |
| 5684000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 5 | 5140 | SAL | 120,893 | - | 2,467 | - | 123,360 |
| | | | | | | | | | | OPE | 67,527 | - | 1,378 | - | 68,905 |
| 5685000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 9 | 6247 | SAL | 146,929 | - | 2,999 | - | 149,928 |
| | | | | | | | | | | OPE | 73,978 | - | 1,510 | - | 75,488 |
| 5719000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PP | 1 | 0.50 | 12 | 4 | 2820 | SAL | 33,840 | - | - | - | 33,840 |
| | | | | | | | | | | OPE | 27,554 | - | - | - | 27,554 |
| 5720000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PP | 1 | 0.50 | 12 | 2 | 5726 | SAL | 68,712 | - | - | - | 68,712 |
| | | | | | | | | | | OPE | 36,194 | - | - | - | 36,194 |
| 5721000 | AAON C0108 AF | ADMINISTRATIVE SPECIALIST 2 | 19 | PF | 1 | 0.50 | 12 | 2 | 4150 | SAL | 49,800 | - | - | - | 49,800 |
| | | | | | | | | | | OPE | 31,509 | - | - | - | 31,509 |
| 6258000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 6273000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6359000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 6376000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| **Total Salary** | | | | | | | | | | | 10,581,996 | - | 225,348 | - | 10,807,344 |
| **Total OPE** | | | | | | | | | | | 5,931,331 | - | 126,693 | - | 6,058,024 |
| **Total Personal Services** | | | | | | | | | | | **16,513,327** | **-** | **352,041** | **-** | **16,865,368** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5199000 | MESN Z7012 AF | PRINCIPAL EXECUTIVE/MANAGER G | 38X | PF | 1 | 1.00 | 24 | 8 | 11728 | SAL | 253,325 | - | 28,147 | - | 281,472 |
| | | | | | | | | | | OPE | 96,937 | - | 10,771 | - | 107,708 |
| 6062000 | MENN Z0118 AF | EXECUTIVE SUPPORT SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4675 | SAL | 100,980 | - | 11,220 | - | 112,200 |
| | | | | | | | | | | OPE | 59,525 | - | 6,614 | - | 66,139 |
| **Total Salary** | | | | | | | | | | | 354,305 | - | 39,367 | - | 393,672 |
| **Total OPE** | | | | | | | | | | | 156,462 | - | 17,385 | - | 173,847 |
| **Total Personal Services** | | | | | | | | | | | **510,767** | **-** | **56,752** | **-** | **567,519** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2407000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | 33,309 | - | 56,715 | - | 90,024 |
| | | | | | | | | | | OPE | 22,438 | - | 38,206 | - | 60,644 |
| 5265000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 5431000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5432000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5437000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6006000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 46,793 | - | 23,047 | - | 69,840 |
| | | | | | | | | | | OPE | 37,281 | - | 18,362 | - | 55,643 |
| 6011000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 7 | 3293 | SAL | 79,032 | - | - | - | 79,032 |
| | | | | | | | | | | OPE | 57,920 | - | - | - | 57,920 |
| 6012000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | 60,316 | - | 29,708 | - | 90,024 |
| | | | | | | | | | | OPE | 40,631 | - | 20,013 | - | 60,644 |
| 6018000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 5 | 4122 | SAL | 66,282 | - | 32,646 | - | 98,928 |
| | | | | | | | | | | OPE | 42,110 | - | 20,741 | - | 62,851 |
| 6024000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6034000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 7 | 4519 | SAL | 72,666 | - | 35,790 | - | 108,456 |
| | | | | | | | | | | OPE | 43,692 | - | 21,520 | - | 65,212 |
| 6036000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | 103,440 | - | - | - | 103,440 |
| | | | | | | | | | | OPE | 63,968 | - | - | - | 63,968 |
| 6040000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 55,219 | - | 27,197 | - | 82,416 |
| | | | | | | | | | | OPE | 39,369 | - | 19,390 | - | 58,759 |
| 6045000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 6 | 3150 | SAL | 75,600 | - | - | - | 75,600 |
| | | | | | | | | | | OPE | 57,069 | - | - | - | 57,069 |
| 6055000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 8 | 4749 | SAL | 113,976 | - | - | - | 113,976 |
| | | | | | | | | | | OPE | 66,579 | - | - | - | 66,579 |
| 6056000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 124,992 | - | - | - | 124,992 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 69,309 | - | - | - | 69,309 |
| 6058000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 5 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6067000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 9 | 9655 | SAL | 173,697 | - | 58,023 | - | 231,720 |
| | | | | | | | | | | OPE | 71,779 | - | 23,978 | - | 95,757 |
| 6097000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 4 | 6883 | SAL | 125,182 | - | 40,010 | - | 165,192 |
| | | | | | | | | | | OPE | 60,071 | - | 19,199 | - | 79,270 |
| 6108000 | OAS C0870 AP | OPERATIONS & POLICY ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 5 | 4749 | SAL | 108,277 | - | 5,699 | - | 113,976 |
| | | | | | | | | | | OPE | 63,250 | - | 3,329 | - | 66,579 |
| 6111000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 9 | 6306 | SAL | 113,735 | - | 37,609 | - | 151,344 |
| | | | | | | | | | | OPE | 56,993 | - | 18,846 | - | 75,839 |
| 6135000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | 103,440 | - | - | - | 103,440 |
| | | | | | | | | | | OPE | 63,968 | - | - | - | 63,968 |
| 6232000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 36,603 | - | 62,325 | - | 98,928 |
| | | | | | | | | | | OPE | 23,255 | - | 39,596 | - | 62,851 |
| 6279000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 55,219 | - | 27,197 | - | 82,416 |
| | | | | | | | | | | OPE | 39,369 | - | 19,390 | - | 58,759 |
| 6281000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 66,282 | - | 32,646 | - | 98,928 |
| | | | | | | | | | | OPE | 42,110 | - | 20,741 | - | 62,851 |
| 6306000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 153,693 | - | 47,739 | - | 201,432 |
| | | | | | | | | | | OPE | 67,336 | - | 20,915 | - | 88,251 |
| 6315000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 46,793 | - | 23,047 | - | 69,840 |
| | | | | | | | | | | OPE | 37,281 | - | 18,362 | - | 55,643 |
| 6322000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6351000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6355000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 7 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6384000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 6 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6405000 | OAS C0860 AP | PROGRAM ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 7 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6410000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 117,023 | - | 41,545 | - | 158,568 |
| | | | | | | | | | | OPE | 57,290 | - | 20,339 | - | 77,629 |
| 6411000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 80,041 | - | 28,415 | - | 108,456 |
| | | | | | | | | | | OPE | 48,126 | - | 17,086 | - | 65,212 |
| 6412000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | 69,305 | - | 34,135 | - | 103,440 |
| | | | | | | | | | | OPE | 42,859 | - | 21,109 | - | 63,968 |
| 6415000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 66,282 | - | 32,646 | - | 98,928 |
| | | | | | | | | | | OPE | 42,110 | - | 20,741 | - | 62,851 |
| 6419000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 83,745 | - | 41,247 | - | 124,992 |
| | | | | | | | | | | OPE | 46,437 | - | 22,872 | - | 69,309 |
| 6426000 | MMS X7002 AP | PRINCIPAL EXECUTIVE/MANAGER B | 26X | PF | 1 | 1.00 | 24 | 10 | 7220 | SAL | 137,428 | - | 35,852 | - | 173,280 |
| | | | | | | | | | | OPE | 64,459 | - | 16,816 | - | 81,275 |
| 6427000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 6447000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 111,616 | - | 46,952 | - | 158,568 |
| | | | | | | | | | | OPE | 54,643 | - | 22,986 | - | 77,629 |
| 6454000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 57,663 | - | 28,401 | - | 86,064 |
| | | | | | | | | | | OPE | 39,974 | - | 19,689 | - | 59,663 |
| 6512000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 6515000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | - | - | 131,040 | - | 131,040 |
| | | | | | | | | | | OPE | - | - | 70,808 | - | 70,808 |
| 6517000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | - | - | 131,040 | - | 131,040 |
| | | | | | | | | | | OPE | - | - | 70,808 | - | 70,808 |
| 6533000 | OAS C5248 AP | COMPLIANCE SPECIALIST 3 | 29 | PF | 1 | 1.00 | 24 | 9 | 7624 | SAL | 122,594 | - | 60,382 | - | 182,976 |
| | | | | | | | | | | OPE | 56,064 | - | 27,614 | - | 83,678 |
| 6535000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 106,241 | - | 52,327 | - | 158,568 |
| | | | | | | | | | | OPE | 52,011 | - | 25,618 | - | 77,629 |
| 6536000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 106,241 | - | 52,327 | - | 158,568 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 52,011 | - | 25,618 | - | 77,629 |
| 6537000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 10 | 6607 | SAL | 106,241 | - | 52,327 | - | 158,568 |
| | | | | | | | | | | OPE | 52,011 | - | 25,618 | - | 77,629 |
| 6540000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 10 | 6558 | SAL | 105,453 | - | 51,939 | - | 157,392 |
| | | | | | | | | | | OPE | 51,816 | - | 25,521 | - | 77,337 |
| 6615000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 7 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6624000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6625000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6626000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 8 | 4749 | SAL | - | - | 113,976 | - | 113,976 |
| | | | | | | | | | | OPE | - | - | 66,579 | - | 66,579 |
| 6627000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6628000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 7 | 6306 | SAL | - | - | 151,344 | - | 151,344 |
| | | | | | | | | | | OPE | - | - | 75,839 | - | 75,839 |
| 6629000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 6 | 5394 | SAL | - | - | 129,456 | - | 129,456 |
| | | | | | | | | | | OPE | - | - | 70,415 | - | 70,415 |
| 6630000 | OAS C5247 AP | COMPLIANCE SPECIALIST 2 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| **Total Salary** | | | | | | | | | | | 3,465,985 | - | 3,248,807 | - | 6,714,792 |
| **Total OPE** | | | | | | | | | | | 1,970,420 | - | 1,878,662 | - | 3,849,082 |
| **Total Personal Services** | | | | | | | | | | | **5,436,405** | **-** | **5,127,469** | **-** | **10,563,874** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6509000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 6513000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 2 | 6247 | SAL | - | - | 149,928 | - | 149,928 |
| | | | | | | | | | | OPE | - | - | 75,488 | - | 75,488 |
| 6514000 | OAS C0860 AP | PROGRAM ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 8 | 5460 | SAL | - | - | 131,040 | - | 131,040 |
| | | | | | | | | | | OPE | - | - | 70,808 | - | 70,808 |
| 6516000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | - | - | 201,432 | - | 201,432 |
| | | | | | | | | | | OPE | - | - | 88,251 | - | 88,251 |
| 6563000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 6591000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 8 | 4749 | SAL | - | - | 113,976 | - | 113,976 |
| | | | | | | | | | | OPE | - | - | 66,579 | - | 66,579 |
| 6616000 | OAS C0860 AP | PROGRAM ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 9 | 5726 | SAL | - | - | 137,424 | - | 137,424 |
| | | | | | | | | | | OPE | - | - | 72,390 | - | 72,390 |
| 6617000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 8 | 4749 | SAL | - | - | 113,976 | - | 113,976 |
| | | | | | | | | | | OPE | - | - | 66,579 | - | 66,579 |
| 6618000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 2 | 4974 | SAL | - | - | 119,376 | - | 119,376 |
| | | | | | | | | | | OPE | - | - | 67,917 | - | 67,917 |
| 6619000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | - | - | 201,432 | - | 201,432 |
| | | | | | | | | | | OPE | - | - | 88,251 | - | 88,251 |
| 6631000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 5 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6632000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6644000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6653000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PP | 1 | 0.50 | 12 | 2 | 3586 | SAL | - | - | 43,032 | - | 43,032 |
| | | | | | | | | | | OPE | - | - | 29,831 | - | 29,831 |
| 6654000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| **Total Salary** | | | | | | | | | | | - | - | 1,925,760 | - | 1,925,760 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Total OPE** | | | | | | | | | | | - | - | 1,033,076 | - | 1,033,076 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **2,958,836** | **-** | **2,958,836** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3263000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 5021000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 103,033 | - | 5,423 | - | 108,456 |
| | | | | | | | | | | OPE | 61,951 | - | 3,261 | - | 65,212 |
| 5035000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 103,033 | - | 5,423 | - | 108,456 |
| | | | | | | | | | | OPE | 61,951 | - | 3,261 | - | 65,212 |
| 5126000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 8 | 6009 | SAL | 137,005 | - | 7,211 | - | 144,216 |
| | | | | | | | | | | OPE | 70,369 | - | 3,704 | - | 74,073 |
| 5148000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 5150000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 5154000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 209,669 | - | 11,035 | - | 220,704 |
| | | | | | | | | | | OPE | 88,376 | - | 4,651 | - | 93,027 |
| 5155000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | 137,005 | - | 7,211 | - | 144,216 |
| | | | | | | | | | | OPE | 70,369 | - | 3,704 | - | 74,073 |
| 5159000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 191,360 | - | 10,072 | - | 201,432 |
| | | | | | | | | | | OPE | 83,838 | - | 4,413 | - | 88,251 |
| 5161000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 5173000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 8 | 6934 | SAL | 158,095 | - | 8,321 | - | 166,416 |
| | | | | | | | | | | OPE | 75,595 | - | 3,979 | - | 79,574 |
| 5180000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 209,669 | - | 11,035 | - | 220,704 |
| | | | | | | | | | | OPE | 88,376 | - | 4,651 | - | 93,027 |
| 5191000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 118,742 | - | 6,250 | - | 124,992 |
| | | | | | | | | | | OPE | 65,844 | - | 3,465 | - | 69,309 |
| 5196000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 7 | 8766 | SAL | 199,865 | - | 10,519 | - | 210,384 |
| | | | | | | | | | | OPE | 85,946 | - | 4,523 | - | 90,469 |
| 5206000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 85,523 | - | 4,501 | - | 90,024 |
| | | | | | | | | | | OPE | 57,612 | - | 3,032 | - | 60,644 |
| 5283000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 5284000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 191,360 | - | 10,072 | - | 201,432 |
| | | | | | | | | | | OPE | 83,838 | - | 4,413 | - | 88,251 |
| 5302000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 9 | 7996 | SAL | 182,309 | - | 9,595 | - | 191,904 |
| | | | | | | | | | | OPE | 81,596 | - | 4,295 | - | 85,891 |
| 5306000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 118,742 | - | 6,250 | - | 124,992 |
| | | | | | | | | | | OPE | 65,844 | - | 3,465 | - | 69,309 |
| 5362000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 165,642 | - | 8,718 | - | 174,360 |
| | | | | | | | | | | OPE | 77,466 | - | 4,077 | - | 81,543 |
| 5364000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 5379000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 165,642 | - | 8,718 | - | 174,360 |
| | | | | | | | | | | OPE | 77,466 | - | 4,077 | - | 81,543 |
| 6421000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 6436000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | 165,642 | - | 8,718 | - | 174,360 |
| | | | | | | | | | | OPE | 77,466 | - | 4,077 | - | 81,543 |
| 6437000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 118,742 | - | 6,250 | - | 124,992 |
| | | | | | | | | | | OPE | 65,844 | - | 3,465 | - | 69,309 |
| 6438000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 173,827 | - | 9,149 | - | 182,976 |
| | | | | | | | | | | OPE | 79,494 | - | 4,184 | - | 83,678 |
| 6441000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 71,820 | - | 3,780 | - | 75,600 |
| | | | | | | | | | | OPE | 54,216 | - | 2,853 | - | 57,069 |
| 6442000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 93,982 | - | 4,946 | - | 98,928 |
| | | | | | | | | | | OPE | 59,708 | - | 3,143 | - | 62,851 |
| 6443000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 2 | 6247 | SAL | 142,432 | - | 7,496 | - | 149,928 |
| | | | | | | | | | | OPE | 71,714 | - | 3,774 | - | 75,488 |
| 6448000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 143,777 | - | 7,567 | - | 151,344 |
| | | | | | | | | | | OPE | 72,047 | - | 3,792 | - | 75,839 |
| 6449000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 143,777 | - | 7,567 | - | 151,344 |
| | | | | | | | | | | OPE | 72,047 | - | 3,792 | - | 75,839 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6450000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 8 | 6934 | SAL | 158,095 | - | 8,321 | - | 166,416 |
| | | | | | | | | | | OPE | 75,595 | - | 3,979 | - | 79,574 |
| 6453000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 2 | 5726 | SAL | 130,553 | - | 6,871 | - | 137,424 |
| | | | | | | | | | | OPE | 68,771 | - | 3,620 | - | 72,391 |
| 6478000 | OAS C5248 AP | COMPLIANCE SPECIALIST 3 | 29 | PF | 1 | 1.00 | 24 | 10 | 7996 | SAL | 182,309 | - | 9,595 | - | 191,904 |
| | | | | | | | | | | OPE | 81,596 | - | 4,295 | - | 85,891 |
| 6564000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 182,976 | - | - | - | 182,976 |
| | | | | | | | | | | OPE | 83,678 | - | - | - | 83,678 |
| 6565000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 182,976 | - | - | - | 182,976 |
| | | | | | | | | | | OPE | 83,678 | - | - | - | 83,678 |
| 6566000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | 144,216 | - | - | - | 144,216 |
| | | | | | | | | | | OPE | 74,073 | - | - | - | 74,073 |
| 6573000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 75,600 | - | - | - | 75,600 |
| | | | | | | | | | | OPE | 57,069 | - | - | - | 57,069 |
| 6574000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 6575000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 182,976 | - | - | - | 182,976 |
| | | | | | | | | | | OPE | 83,678 | - | - | - | 83,678 |
| 6579000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 6 | 6306 | SAL | 151,344 | - | - | - | 151,344 |
| | | | | | | | | | | OPE | 75,839 | - | - | - | 75,839 |
| 6580000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 3 | 5460 | SAL | 131,040 | - | - | - | 131,040 |
| | | | | | | | | | | OPE | 70,808 | - | - | - | 70,808 |
| 6581000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 8 | 6934 | SAL | 166,416 | - | - | - | 166,416 |
| | | | | | | | | | | OPE | 79,574 | - | - | - | 79,574 |
| 6582000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 182,976 | - | - | - | 182,976 |
| | | | | | | | | | | OPE | 83,678 | - | - | - | 83,678 |
| 6583000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | 182,976 | - | - | - | 182,976 |
| | | | | | | | | | | OPE | 83,678 | - | - | - | 83,678 |
| 6584000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | 124,992 | - | - | - | 124,992 |
| | | | | | | | | | | OPE | 69,309 | - | - | - | 69,309 |
| 6585000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 6 | 7584 | SAL | 182,016 | - | - | - | 182,016 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 83,439 | - | - | - | 83,439 |
| 6587000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | 201,432 | - | - | - | 201,432 |
| | | | | | | | | | | OPE | 88,251 | - | - | - | 88,251 |
| 6655000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 7 | 6306 | SAL | 148,317 | - | 3,027 | - | 151,344 |
| | | | | | | | | | | OPE | 74,322 | - | 1,517 | - | 75,839 |
| **Total Salary** | | | | | | | | | | | 7,515,813 | - | 271,035 | - | 7,786,848 |
| **Total OPE** | | | | | | | | | | | 3,676,108 | - | 131,952 | - | 3,808,060 |
| **Total Personal Services** | | | | | | | | | | | **11,191,921** | **-** | **402,987** | **-** | **11,594,908** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6510000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | - | - | 182,976 | - | 182,976 |
| | | | | | | | | | | OPE | - | - | 83,678 | - | 83,678 |
| 6592000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 5 | 6009 | SAL | - | - | 144,216 | - | 144,216 |
| | | | | | | | | | | OPE | - | - | 74,073 | - | 74,073 |
| 6657000 | OAS C5248 AP | COMPLIANCE SPECIALIST 3 | 29 | PF | 1 | 1.00 | 24 | 2 | 5460 | SAL | - | - | 131,040 | - | 131,040 |
| | | | | | | | | | | OPE | - | - | 70,808 | - | 70,808 |
| 6658000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 6659000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 6660000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6661000 | OAS C5631 AP | TAX AUDITOR 1 | 25 | PF | 1 | 1.00 | 24 | 2 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6662000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 2 | 5394 | SAL | - | - | 129,456 | - | 129,456 |
| | | | | | | | | | | OPE | - | - | 70,415 | - | 70,415 |
| 6668000 | OAS C0860 AP | PROGRAM ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 2 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6669000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 6670000 | OAS C0324 AP | PUBLIC SERVICE REP 4 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 6671000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 6672000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PP | 1 | 0.50 | 12 | 2 | 3751 | SAL | - | - | 45,012 | - | 45,012 |
| | | | | | | | | | | OPE | - | - | 30,322 | - | 30,322 |
| **Total Salary** | | | | | | | | | | | - | - | 1,407,276 | - | 1,407,276 |
| **Total OPE** | | | | | | | | | | | - | - | 827,925 | - | 827,925 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **2,235,201** | **-** | **2,235,201** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6643000 | MESN Z7012 AF | PRINCIPAL EXECUTIVE/MANAGER G | 38X | PF | 1 | 1.00 | 24 | 10 | 12927 | SAL | - | - | 310,248 | - | 310,248 |
| | | | | | | | | | | OPE | - | - | 113,054 | - | 113,054 |
| **Total Salary** | | | | | | | | | | | - | - | 310,248 | - | 310,248 |
| **Total OPE** | | | | | | | | | | | - | - | 113,054 | - | 113,054 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **423,302** | **-** | **423,302** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2413000 | OAS C0212 AP | ACCOUNTING TECHNICIAN 3 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | - | - | 119,376 | - | 119,376 |
| | | | | | | | | | | OPE | - | - | 67,917 | - | 67,917 |
| 3492000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 5296000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 4 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 5381000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 4 | 2910 | SAL | 68,443 | - | 1,397 | - | 69,840 |
| | | | | | | | | | | OPE | 54,530 | - | 1,113 | - | 55,643 |
| 5447000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5461000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5548000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5552000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 5562000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 8 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 5565000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 90,024 | - | - | - | 90,024 |
| | | | | | | | | | | OPE | 60,644 | - | - | - | 60,644 |
| 5608000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 7 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 5632000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 5635000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5654000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 6013000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 8 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 6019000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6022000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 2 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 6027000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 9 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 6031000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 6083000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 9 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 6114000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 6161000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6165000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6228000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 6237000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6238000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 4 | 2910 | SAL | - | - | 69,840 | - | 69,840 |
| | | | | | | | | | | OPE | - | - | 55,643 | - | 55,643 |
| 6239000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6240000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | - | - | 79,032 | - | 79,032 |
| | | | | | | | | | | OPE | - | - | 57,920 | - | 57,920 |
| 6242000 | MMS X7002 AP | PRINCIPAL EXECUTIVE/MANAGER B | 26X | PF | 1 | 1.00 | 24 | 10 | 7220 | SAL | 169,814 | - | 3,466 | - | 173,280 |
| | | | | | | | | | | OPE | 79,650 | - | 1,626 | - | 81,276 |
| 6255000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 6270000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6285000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6286000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6287000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6289000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 4 | 2910 | SAL | - | - | 69,840 | - | 69,840 |
| | | | | | | | | | | OPE | - | - | 55,643 | - | 55,643 |
| 6314000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6344000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6353000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PF | 1 | 1.00 | 24 | 7 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 6354000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 6356000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6373000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 6383000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 9 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6385000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6386000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 6387000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6389000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6391000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6392000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6393000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6396000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6402000 | OAS C0861 AP | PROGRAM ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 6481000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6482000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 6483000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 6484000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6485000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 6486000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6487000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6488000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6489000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | - | - | 79,032 | - | 79,032 |
| | | | | | | | | | | OPE | - | - | 57,920 | - | 57,920 |
| 6490000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6491000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 8 | 5944 | SAL | - | - | 142,656 | - | 142,656 |
| | | | | | | | | | | OPE | - | - | 73,686 | - | 73,686 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6494000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6495000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6496000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6497000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6498000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6499000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6500000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6502000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 6503000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6504000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6529000 | OAS C0212 AP | ACCOUNTING TECHNICIAN 3 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | - | - | 119,376 | - | 119,376 |
| | | | | | | | | | | OPE | - | - | 67,917 | - | 67,917 |
| 6530000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | - | - | 190,944 | - | 190,944 |
| | | | | | | | | | | OPE | - | - | 85,652 | - | 85,652 |
| 6531000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 6 | 5394 | SAL | - | - | 129,456 | - | 129,456 |
| | | | | | | | | | | OPE | - | - | 70,415 | - | 70,415 |
| 6551000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6552000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6553000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6554000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 6555000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6556000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6557000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6558000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 6559000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6560000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6562000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 3 | 4675 | SAL | - | - | 112,200 | - | 112,200 |
| | | | | | | | | | | OPE | - | - | 66,139 | - | 66,139 |
| 6572000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 9 | 9655 | SAL | - | - | 231,720 | - | 231,720 |
| | | | | | | | | | | OPE | - | - | 95,757 | - | 95,757 |
| 6633000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6634000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6635000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6636000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6637000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 6638000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 9 | 4749 | SAL | - | - | 113,976 | - | 113,976 |
| | | | | | | | | | | OPE | - | - | 66,579 | - | 66,579 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6639000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | - | - | 119,376 | - | 119,376 |
| | | | | | | | | | | OPE | - | - | 67,917 | - | 67,917 |
| 6642000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 5 | 5140 | SAL | - | - | 123,360 | - | 123,360 |
| | | | | | | | | | | OPE | - | - | 68,905 | - | 68,905 |
| **Total Salary** | | | | | | | | | | | 2,527,778 | - | 7,315,246 | - | 9,843,024 |
| **Total OPE** | | | | | | | | | | | 1,565,623 | - | 4,515,405 | - | 6,081,028 |
| **Total Personal Services** | | | | | | | | | | | **4,093,401** | **-** | **11,830,651** | **-** | **15,924,052** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5448000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 128,137 | - | 46,223 | - | 174,360 |
| | | | | | | | | | | OPE | 59,926 | - | 21,617 | - | 81,543 |
| 5607000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 170,873 | - | 3,487 | - | 174,360 |
| | | | | | | | | | | OPE | 79,912 | - | 1,631 | - | 81,543 |
| 5666000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 6 | 6558 | SAL | 154,244 | - | 3,148 | - | 157,392 |
| | | | | | | | | | | OPE | 75,790 | - | 1,547 | - | 77,337 |
| 6070000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 2 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 6307000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 2 | 5726 | SAL | - | - | 137,424 | - | 137,424 |
| | | | | | | | | | | OPE | - | - | 72,390 | - | 72,390 |
| 6640000 | OAS C5246 AP | COMPLIANCE SPECIALIST 1 | 21 | PP | 1 | 0.50 | 12 | 2 | 3751 | SAL | - | - | 45,012 | - | 45,012 |
| | | | | | | | | | | OPE | - | - | 30,322 | - | 30,322 |
| 6641000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 6 | 6009 | SAL | - | - | 144,216 | - | 144,216 |
| | | | | | | | | | | OPE | - | - | 74,073 | - | 74,073 |
| **Total Salary** | | | | | | | | | | | 587,930 | - | 382,258 | - | 970,188 |
| **Total OPE** | | | | | | | | | | | 286,570 | - | 203,028 | - | 489,598 |
| **Total Personal Services** | | | | | | | | | | | **874,500** | **-** | **585,286** | **-** | **1,459,786** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2306000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 10 | 10144 | SAL | 238,587 | - | 4,869 | - | 243,456 |
| | | | | | | | | | | OPE | 96,691 | - | 1,973 | - | 98,664 |
| 5157000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 8 | 7220 | SAL | 169,814 | - | 3,466 | - | 173,280 |
| | | | | | | | | | | OPE | 79,650 | - | 1,626 | - | 81,276 |
| 5422000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 5423000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 5433000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5438000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 5439000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5440000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5441000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5443000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 9 | 7584 | SAL | 178,376 | - | 3,640 | - | 182,016 |
| | | | | | | | | | | OPE | 81,770 | - | 1,669 | - | 83,439 |
| 5450000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 5451000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 8 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5452000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 5468000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5469000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5471000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5474000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 6 | 5394 | SAL | 126,867 | - | 2,589 | - | 129,456 |
| | | | | | | | | | | OPE | 69,007 | - | 1,408 | - | 70,415 |
| 5478000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5479000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5484000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 5485000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5486000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5494000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5495000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5496000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5497000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5499000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | 92,481 | - | 1,887 | - | 94,368 |
| | | | | | | | | | | OPE | 60,486 | - | 1,234 | - | 61,720 |
| 5500000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5514000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5515000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 8 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5516000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5546000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 10 | 7956 | SAL | 190,944 | - | - | - | 190,944 |
| | | | | | | | | | | OPE | 85,652 | - | - | - | 85,652 |
| 5549000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 5550000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 103,440 | - | - | - | 103,440 |
| | | | | | | | | | | OPE | 63,968 | - | - | - | 63,968 |
| 5551000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 75,600 | - | - | - | 75,600 |
| | | | | | | | | | | OPE | 57,069 | - | - | - | 57,069 |
| 5553000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 5554000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 5555000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 103,440 | - | - | - | 103,440 |
| | | | | | | | | | | OPE | 63,968 | - | - | - | 63,968 |
| 5556000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 86,064 | - | - | - | 86,064 |
| | | | | | | | | | | OPE | 59,663 | - | - | - | 59,663 |
| 5557000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 5559000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 5560000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 131,040 | - | - | - | 131,040 |
| | | | | | | | | | | OPE | 70,808 | - | - | - | 70,808 |
| 5561000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | 90,024 | - | - | - | 90,024 |
| | | | | | | | | | | OPE | 60,644 | - | - | - | 60,644 |
| 5563000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 7 | 5663 | SAL | 135,912 | - | - | - | 135,912 |
| | | | | | | | | | | OPE | 72,015 | - | - | - | 72,015 |
| 5576000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5577000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5578000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 7 | 5663 | SAL | 133,194 | - | 2,718 | - | 135,912 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 70,575 | - | 1,440 | - | 72,015 |
| 5581000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 9 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5582000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5583000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 7 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5584000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5586000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5589000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 5590000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5591000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5593000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 5596000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 116,988 | - | 2,388 | - | 119,376 |
| | | | | | | | | | | OPE | 66,559 | - | 1,358 | - | 67,917 |
| 5605000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 2 | 4439 | SAL | 104,405 | - | 2,131 | - | 106,536 |
| | | | | | | | | | | OPE | 63,441 | - | 1,295 | - | 64,736 |
| 5633000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5636000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5637000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 5639000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5640000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 9 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 5655000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5656000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5657000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5658000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5659000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 5661000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5662000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 5663000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 5664000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 9 | 6247 | SAL | 146,929 | - | 2,999 | - | 149,928 |
| | | | | | | | | | | OPE | 73,978 | - | 1,510 | - | 75,488 |
| 6014000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 6015000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6017000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6025000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6026000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | 79,032 | - | - | - | 79,032 |
| | | | | | | | | | | OPE | 57,920 | - | - | - | 57,920 |
| 6030000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6033000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6043000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 6052000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 6059000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 6080000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6084000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6085000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6086000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6088000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6089000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6090000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 7 | 4749 | SAL | 111,696 | - | 2,280 | - | 113,976 |
| | | | | | | | | | | OPE | 65,247 | - | 1,332 | - | 66,579 |
| 6091000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6092000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 2 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6093000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6094000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 2 | 4439 | SAL | 104,405 | - | 2,131 | - | 106,536 |
| | | | | | | | | | | OPE | 63,441 | - | 1,295 | - | 64,736 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6100000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 2 | 4439 | SAL | 106,536 | - | - | - | 106,536 |
| | | | | | | | | | | OPE | 64,736 | - | - | - | 64,736 |
| 6110000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6112000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 6 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6113000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6117000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6129000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6131000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 6132000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6133000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6134000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6163000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 101,371 | - | 2,069 | - | 103,440 |
| | | | | | | | | | | OPE | 62,689 | - | 1,279 | - | 63,968 |
| 6257000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 6260000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6263000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 98,928 | - | - | - | 98,928 |
| | | | | | | | | | | OPE | 62,850 | - | - | - | 62,850 |
| 6271000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6272000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 6278000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PP | 1 | 0.83 | 19.85 | 2 | 3751 | SAL | 72,968 | - | 1,489 | - | 74,457 |
| | | | | | | | | | | OPE | 49,389 | - | 1,008 | - | 50,397 |
| 6301000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6303000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | 94,368 | - | - | - | 94,368 |
| | | | | | | | | | | OPE | 61,720 | - | - | - | 61,720 |
| 6321000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | 88,224 | - | 1,800 | - | 90,024 |
| | | | | | | | | | | OPE | 59,431 | - | 1,213 | - | 60,644 |
| 6346000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 6349000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |
| 6357000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6358000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 6360000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6361000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6362000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6363000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6364000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | 80,768 | - | 1,648 | - | 82,416 |
| | | | | | | | | | | OPE | 57,584 | - | 1,175 | - | 58,759 |
| 6365000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 6366000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 10 | 5460 | SAL | 128,419 | - | 2,621 | - | 131,040 |
| | | | | | | | | | | OPE | 69,392 | - | 1,416 | - | 70,808 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 6367000 | OAS C5112 AP | REVENUE AGENT 3 | 21 | PF | 1 | 1.00 | 24 | 9 | 5208 | SAL | 122,492 | - | 2,500 | - | 124,992 |
| | | | | | | | | | | OPE | 67,923 | - | 1,386 | - | 69,309 |
| 6368000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 106,287 | - | 2,169 | - | 108,456 |
| | | | | | | | | | | OPE | 63,908 | - | 1,304 | - | 65,212 |
| 6369000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 6372000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | 92,481 | - | 1,887 | - | 94,368 |
| | | | | | | | | | | OPE | 60,486 | - | 1,234 | - | 61,720 |
| 6377000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 74,088 | - | 1,512 | - | 75,600 |
| | | | | | | | | | | OPE | 55,928 | - | 1,141 | - | 57,069 |
| 6379000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | 96,949 | - | 1,979 | - | 98,928 |
| | | | | | | | | | | OPE | 61,593 | - | 1,257 | - | 62,850 |
| 6380000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 6388000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 6420000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 50,652 | - | 24,948 | - | 75,600 |
| | | | | | | | | | | OPE | 38,236 | - | 18,833 | - | 57,069 |
| 6440000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 75,600 | - | - | - | 75,600 |
| | | | | | | | | | | OPE | 57,069 | - | - | - | 57,069 |
| 6444000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | 77,451 | - | 1,581 | - | 79,032 |
| | | | | | | | | | | OPE | 56,762 | - | 1,158 | - | 57,920 |
| 6446000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 108,456 | - | - | - | 108,456 |
| | | | | | | | | | | OPE | 65,212 | - | - | - | 65,212 |
| 6480000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PP | 1 | 0.56 | 13.5 | 2 | 3150 | SAL | 29,768 | - | 12,758 | - | 42,526 |
| | | | | | | | | | | OPE | 23,031 | - | 9,870 | - | 32,901 |
| 6511000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 6568000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | 86,064 | - | - | - | 86,064 |
| | | | | | | | | | | OPE | 59,663 | - | - | - | 59,663 |
| 6569000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 1.00 | 24 | 10 | 4974 | SAL | 119,376 | - | - | - | 119,376 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 67,917 | - | - | - | 67,917 |
| 6570000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3150 | SAL | 75,600 | - | - | - | 75,600 |
| | | | | | | | | | | OPE | 57,069 | - | - | - | 57,069 |
| 6571000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | 103,440 | - | - | - | 103,440 |
| | | | | | | | | | | OPE | 63,968 | - | - | - | 63,968 |
| 6620000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 7 | 3932 | SAL | - | - | 94,368 | - | 94,368 |
| | | | | | | | | | | OPE | - | - | 61,720 | - | 61,720 |
| 6621000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | - | - | 79,032 | - | 79,032 |
| | | | | | | | | | | OPE | - | - | 57,920 | - | 57,920 |
| 6622000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 6623000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| **Total Salary** | | | | | | | | | | | 14,171,183 | - | 1,094,792 | - | 15,265,975 |
| **Total OPE** | | | | | | | | | | | 8,636,971 | - | 720,632 | - | 9,357,603 |
| **Total Personal Services** | | | | | | | | | | | **22,808,154** | **-** | **1,815,424** | **-** | **24,623,578** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0008044 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 0.88 | 21 | 2 | 6247 | SAL | - | - | 131,187 | - | 131,187 |
| | | | | | | | | | | OPE | - | - | 66,051 | - | 66,051 |
| 0008262 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.88 | 21 | 2 | 5208 | SAL | - | - | 109,368 | - | 109,368 |
| | | | | | | | | | | OPE | - | - | 60,645 | - | 60,645 |
| 0008263 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.88 | 21 | 2 | 5208 | SAL | - | - | 109,368 | - | 109,368 |
| | | | | | | | | | | OPE | - | - | 60,645 | - | 60,645 |
| 1141000 | MMN X1321 AP | HUMAN RESOURCE ANALYST 2 | 26 | PF | 1 | 1.00 | 24 | 3 | 5394 | SAL | - | - | 129,456 | - | 129,456 |
| | | | | | | | | | | OPE | - | - | 70,415 | - | 70,415 |
| 8033000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8034000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8035000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8036000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8037000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8038000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8039000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8040000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.79 | 19 | 2 | 5208 | SAL | - | - | 98,952 | - | 98,952 |
| | | | | | | | | | | OPE | - | - | 54,869 | - | 54,869 |
| 8041000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 0.88 | 21 | 2 | 5726 | SAL | - | - | 120,246 | - | 120,246 |
| | | | | | | | | | | OPE | - | - | 63,340 | - | 63,340 |
| 8042000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 0.88 | 21 | 2 | 5726 | SAL | - | - | 120,246 | - | 120,246 |
| | | | | | | | | | | OPE | - | - | 63,340 | - | 63,340 |
| 8046000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | - | - | 201,432 | - | 201,432 |
| | | | | | | | | | | OPE | - | - | 88,251 | - | 88,251 |
| 8047000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 9 | 7996 | SAL | - | - | 191,904 | - | 191,904 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | - | - | 85,890 | - | 85,890 |
| 8048000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 9 | 7996 | SAL | - | - | 191,904 | - | 191,904 |
| | | | | | | | | | | OPE | - | - | 85,890 | - | 85,890 |
| 8049000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 2 | 4974 | SAL | - | - | 119,376 | - | 119,376 |
| | | | | | | | | | | OPE | - | - | 67,917 | - | 67,917 |
| 8051000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 9 | 6934 | SAL | - | - | 166,416 | - | 166,416 |
| | | | | | | | | | | OPE | - | - | 79,574 | - | 79,574 |
| 8052000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 9 | 8766 | SAL | - | - | 210,384 | - | 210,384 |
| | | | | | | | | | | OPE | - | - | 90,469 | - | 90,469 |
| 8054000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 6 | 6009 | SAL | - | - | 144,216 | - | 144,216 |
| | | | | | | | | | | OPE | - | - | 74,073 | - | 74,073 |
| 8055000 | MMN X0865 AP | PUBLIC AFFAIRS SPECIALIST 2 | 29 | PF | 1 | 1.00 | 24 | 8 | 7956 | SAL | - | - | 190,944 | - | 190,944 |
| | | | | | | | | | | OPE | - | - | 85,652 | - | 85,652 |
| 8056000 | OAS C1488 IP | INFO SYSTEMS SPECIALIST 8 | 33 | PF | 1 | 1.00 | 24 | 9 | 9381 | SAL | - | - | 225,144 | - | 225,144 |
| | | | | | | | | | | OPE | - | - | 94,127 | - | 94,127 |
| 8057000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | - | - | 216,144 | - | 216,144 |
| | | | | | | | | | | OPE | - | - | 91,896 | - | 91,896 |
| 8060000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 9 | 7996 | SAL | - | - | 191,904 | - | 191,904 |
| | | | | | | | | | | OPE | - | - | 85,890 | - | 85,890 |
| 8065000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 1 | 5378 | SAL | - | - | 129,072 | - | 129,072 |
| | | | | | | | | | | OPE | - | - | 70,320 | - | 70,320 |
| 8066000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 1 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 8067000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 8068000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 8069000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 1 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 8070000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8071000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 6 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 8072000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 1 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 8076000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | - | - | 69,840 | - | 69,840 |
| | | | | | | | | | | OPE | - | - | 55,643 | - | 55,643 |
| 8077000 | OAS C0323 AP | PUBLIC SERVICE REP 3 | 15 | PF | 1 | 1.00 | 24 | 1 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 8081000 | OAS C1217 AP | ACCOUNTANT 3 | 27 | PF | 1 | 1.00 | 24 | 4 | 5460 | SAL | - | - | 131,040 | - | 131,040 |
| | | | | | | | | | | OPE | - | - | 70,808 | - | 70,808 |
| 8082000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PP | 1 | 0.58 | 14 | 10 | 7265 | SAL | - | - | 101,710 | - | 101,710 |
| | | | | | | | | | | OPE | - | - | 47,567 | - | 47,567 |
| 8107000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.88 | 21 | 2 | 5208 | SAL | - | - | 109,368 | - | 109,368 |
| | | | | | | | | | | OPE | - | - | 60,645 | - | 60,645 |
| 8108000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.88 | 21 | 2 | 5208 | SAL | - | - | 109,368 | - | 109,368 |
| | | | | | | | | | | OPE | - | - | 60,645 | - | 60,645 |
| 8109000 | OAS C5110 AP | REVENUE AGENT 1 | 17 | PF | 1 | 0.88 | 21 | 2 | 3150 | SAL | - | - | 66,150 | - | 66,150 |
| | | | | | | | | | | OPE | - | - | 49,934 | - | 49,934 |
| 8110000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 0.88 | 21 | 2 | 3434 | SAL | - | - | 72,114 | - | 72,114 |
| | | | | | | | | | | OPE | - | - | 51,413 | - | 51,413 |
| 8111000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 0.88 | 21 | 2 | 3434 | SAL | - | - | 72,114 | - | 72,114 |
| | | | | | | | | | | OPE | - | - | 51,413 | - | 51,413 |
| 8112000 | OAS C5111 AP | REVENUE AGENT 2 | 19 | PF | 1 | 0.88 | 21 | 2 | 3434 | SAL | - | - | 72,114 | - | 72,114 |
| | | | | | | | | | | OPE | - | - | 51,413 | - | 51,413 |
| 8113000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 9 | 9655 | SAL | - | - | 231,720 | - | 231,720 |
| | | | | | | | | | | OPE | - | - | 95,757 | - | 95,757 |
| 8114000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | - | - | 69,840 | - | 69,840 |
| | | | | | | | | | | OPE | - | - | 55,643 | - | 55,643 |
| 8115000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.88 | 21 | 2 | 5208 | SAL | - | - | 109,368 | - | 109,368 |
| | | | | | | | | | | OPE | - | - | 60,645 | - | 60,645 |
| 8116000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 0.88 | 21 | 2 | 5208 | SAL | - | - | 109,368 | - | 109,368 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | - | - | 60,645 | - | 60,645 |
| 8117000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 8118000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 8119000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 8120000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 8121000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 8122000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 8123000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 4 | 5726 | SAL | - | - | 137,424 | - | 137,424 |
| | | | | | | | | | | OPE | - | - | 72,390 | - | 72,390 |
| 8124000 | MMS X7004 AP | PRINCIPAL EXECUTIVE/MANAGER C | 28X | PF | 1 | 1.00 | 24 | 9 | 7584 | SAL | - | - | 182,016 | - | 182,016 |
| | | | | | | | | | | OPE | - | - | 83,439 | - | 83,439 |
| 8125000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | SP | 1 | 0.38 | 9 | 9 | 3586 | SAL | - | - | 32,274 | - | 32,274 |
| | | | | | | | | | | OPE | - | - | 22,374 | - | 22,374 |
| 8126000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.38 | 9 | 2 | 2910 | SAL | - | - | 26,190 | - | 26,190 |
| | | | | | | | | | | OPE | - | - | 20,866 | - | 20,866 |
| 8127000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.38 | 9 | 2 | 2910 | SAL | - | - | 26,190 | - | 26,190 |
| | | | | | | | | | | OPE | - | - | 20,866 | - | 20,866 |
| 8128000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SP | 1 | 0.38 | 9 | 2 | 2910 | SAL | - | - | 26,190 | - | 26,190 |
| | | | | | | | | | | OPE | - | - | 20,866 | - | 20,866 |
| 8129000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.25 | 6 | 5 | 2910 | SAL | - | - | 17,460 | - | 17,460 |
| | | | | | | | | | | OPE | - | - | 13,910 | - | 13,910 |
| 8130000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.25 | 6 | 5 | 2910 | SAL | - | - | 17,460 | - | 17,460 |
| | | | | | | | | | | OPE | - | - | 13,910 | - | 13,910 |
| 8131000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.21 | 5 | 5 | 2910 | SAL | - | - | 14,550 | - | 14,550 |
| | | | | | | | | | | OPE | - | - | 11,592 | - | 11,592 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 8135000 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.17 | 4 | 9 | 2820 | SAL | - | - | 11,280 | - | 11,280 |
| | | | | | | | | | | OPE | - | - | 9,185 | - | 9,185 |
| 8137000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 5 | 5412 | SAL | - | - | 129,888 | - | 129,888 |
| | | | | | | | | | | OPE | - | - | 70,522 | - | 70,522 |
| 8140000 | OAS C0873 AP | OPERATIONS & POLICY ANALYST 4 | 32 | PF | 1 | 1.00 | 24 | 7 | 7996 | SAL | - | - | 191,904 | - | 191,904 |
| | | | | | | | | | | OPE | - | - | 85,890 | - | 85,890 |
| 8141000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 10 | 7624 | SAL | - | - | 182,976 | - | 182,976 |
| | | | | | | | | | | OPE | - | - | 83,678 | - | 83,678 |
| 8142000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 9 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| **Total Salary** | | | | | | | | | | | - | - | 7,924,699 | - | 7,924,699 |
| **Total OPE** | | | | | | | | | | | - | - | 4,174,444 | - | 4,174,444 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **12,099,143** | **-** | **12,099,143** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3085000 | OAS C1488 IP | INFO SYSTEMS SPECIALIST 8 | 33 | PF | 1 | 1.00 | 24 | 10 | 9823 | SAL | 188,602 | - | 47,150 | - | 235,752 |
| | | | | | | | | | | OPE | 77,404 | - | 19,351 | - | 96,755 |
| 3089000 | MMS X7008 IP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 2 | 7956 | SAL | 175,668 | - | 15,276 | - | 190,944 |
| | | | | | | | | | | OPE | 78,800 | - | 6,852 | - | 85,652 |
| 3091000 | MESN Z7012 IP | PRINCIPAL EXECUTIVE/MANAGER G | 38X | PF | 1 | 1.00 | 24 | 8 | 14238 | SAL | 314,375 | - | 27,337 | - | 341,712 |
| | | | | | | | | | | OPE | 109,389 | - | 9,512 | - | 118,901 |
| 3556000 | OAS C1488 IP | INFO SYSTEMS SPECIALIST 8 | 33 | PF | 1 | 1.00 | 24 | 2 | 6793 | SAL | 149,989 | - | 13,043 | - | 163,032 |
| | | | | | | | | | | OPE | 72,436 | - | 6,299 | - | 78,735 |
| 3616000 | MENN Z0118 AF | EXECUTIVE SUPPORT SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 9 | 4675 | SAL | 98,736 | - | 13,464 | - | 112,200 |
| | | | | | | | | | | OPE | 58,202 | - | 7,937 | - | 66,139 |
| 3740000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 0.88 | 21 | 7 | 7847 | SAL | 151,604 | - | 13,183 | - | 164,787 |
| | | | | | | | | | | OPE | 68,427 | - | 5,950 | - | 74,377 |
| **Total Salary** | | | | | | | | | | | 1,078,974 | - | 129,453 | - | 1,208,427 |
| **Total OPE** | | | | | | | | | | | 464,658 | - | 55,901 | - | 520,559 |
| **Total Personal Services** | | | | | | | | | | | **1,543,632** | **-** | **185,354** | **-** | **1,728,986** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3028000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 172,915 | - | 43,229 | - | 216,144 |
| | | | | | | | | | | OPE | 73,517 | - | 18,379 | - | 91,896 |
| 3395000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 7 | 7847 | SAL | 173,262 | - | 15,066 | - | 188,328 |
| | | | | | | | | | | OPE | 78,204 | - | 6,800 | - | 85,004 |
| 3398000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 9 | 8603 | SAL | 189,954 | - | 16,518 | - | 206,472 |
| | | | | | | | | | | OPE | 82,340 | - | 7,160 | - | 89,500 |
| 3475000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 8 | 8217 | SAL | 181,431 | - | 15,777 | - | 197,208 |
| | | | | | | | | | | OPE | 80,228 | - | 6,976 | - | 87,204 |
| 3477000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |
| 3498000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 7 | 7088 | SAL | 156,503 | - | 13,609 | - | 170,112 |
| | | | | | | | | | | OPE | 74,051 | - | 6,439 | - | 80,490 |
| 3545000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 172,915 | - | 43,229 | - | 216,144 |
| | | | | | | | | | | OPE | 73,517 | - | 18,379 | - | 91,896 |
| 3739000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 0.88 | 21 | 9 | 7775 | SAL | 150,213 | - | 13,062 | - | 163,275 |
| | | | | | | | | | | OPE | 68,083 | - | 5,920 | - | 74,003 |
| 4185000 | MMS X7006 IP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 10649 | SAL | 235,130 | - | 20,446 | - | 255,576 |
| | | | | | | | | | | OPE | 93,535 | - | 8,133 | - | 101,668 |
| 4282000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |
| 5295000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 198,852 | - | 17,292 | - | 216,144 |
| | | | | | | | | | | OPE | 84,544 | - | 7,352 | - | 91,896 |
| 5418000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,446 | - | 15,986 | - | 195,432 |
| | | | | | | | | | | OPE | 79,668 | - | 7,097 | - | 86,765 |
| **Total Salary** | | | | | | | | | | | 2,170,215 | - | 245,484 | - | 2,415,699 |
| **Total OPE** | | | | | | | | | | | 947,335 | - | 106,517 | - | 1,053,852 |
| **Total Personal Services** | | | | | | | | | | | **3,117,550** | **-** | **352,001** | **-** | **3,469,551** |

**2021-23 Biennium** **Cross Reference Number: 15000-009-03-00-00000**
**Budget Preparation** **Legislatively Adopted Budget**

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3082000 | OAS C1488 IP | INFO SYSTEMS SPECIALIST 8 | 33 | PF | 1 | 1.00 | 24 | 10 | 9823 | SAL | 216,892 | - | 18,860 | - | 235,752 |
| | | | | | | | | | | OPE | 89,015 | - | 7,740 | - | 96,755 |
| 3462000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 198,852 | - | 17,292 | - | 216,144 |
| | | | | | | | | | | OPE | 84,544 | - | 7,352 | - | 91,896 |
| 3476000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 7 | 7088 | SAL | 156,503 | - | 13,609 | - | 170,112 |
| | | | | | | | | | | OPE | 74,051 | - | 6,439 | - | 80,490 |
| 3537000 | MMS X7006 IP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 8 | 9655 | SAL | 196,962 | - | 34,758 | - | 231,720 |
| | | | | | | | | | | OPE | 81,393 | - | 14,364 | - | 95,757 |
| 3542000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 2 | 6236 | SAL | 137,691 | - | 11,973 | - | 149,664 |
| | | | | | | | | | | OPE | 69,388 | - | 6,034 | - | 75,422 |
| **Total Salary** | | | | | | | | | | | 906,900 | - | 96,492 | - | 1,003,392 |
| **Total OPE** | | | | | | | | | | | 398,391 | - | 41,929 | - | 440,320 |
| **Total Personal Services** | | | | | | | | | | | **1,305,291** | **-** | **138,421** | **-** | **1,443,712** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0003258 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.36 | 8.63 | 10 | 2910 | SAL | 24,611 | - | 502 | - | 25,113 |
| | | | | | | | | | | OPE | 20,187 | - | 412 | - | 20,599 |
| 0003282 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.99 | 23.76 | 10 | 2910 | SAL | 67,759 | - | 1,383 | - | 69,142 |
| | | | | | | | | | | OPE | 54,360 | - | 1,109 | - | 55,469 |
| 0003288 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SF | 1 | 0.42 | 10 | 10 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0003289 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SF | 1 | 0.42 | 10 | 10 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0003290 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SF | 1 | 0.42 | 10 | 10 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0003291 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SF | 1 | 0.42 | 10 | 10 | 2910 | SAL | 28,518 | - | 582 | - | 29,100 |
| | | | | | | | | | | OPE | 22,720 | - | 464 | - | 23,184 |
| 0003294 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SF | 1 | 0.61 | 14.71 | 10 | 2910 | SAL | 41,950 | - | 856 | - | 42,806 |
| | | | | | | | | | | OPE | 33,877 | - | 691 | - | 34,568 |
| 0003301 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.58 | 14.03 | 10 | 2910 | SAL | 40,010 | - | 817 | - | 40,827 |
| | | | | | | | | | | OPE | 33,395 | - | 682 | - | 34,077 |
| 0003304 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.10 | 2.38 | 10 | 2910 | SAL | 6,787 | - | 139 | - | 6,926 |
| | | | | | | | | | | OPE | 6,378 | - | 130 | - | 6,508 |
| 0003305 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.36 | 8.63 | 10 | 2910 | SAL | 24,611 | - | 502 | - | 25,113 |
| | | | | | | | | | | OPE | 20,187 | - | 412 | - | 20,599 |
| 0003311 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.47 | 11.37 | 7 | 3150 | SAL | 35,100 | - | 716 | - | 35,816 |
| | | | | | | | | | | OPE | 27,482 | - | 561 | - | 28,043 |
| 0003313 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 7 | 3150 | SAL | 31,087 | - | 634 | - | 31,721 |
| | | | | | | | | | | OPE | 24,922 | - | 509 | - | 25,431 |
| 0003314 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 7 | 3150 | SAL | 31,087 | - | 634 | - | 31,721 |
| | | | | | | | | | | OPE | 24,922 | - | 509 | - | 25,431 |
| 0003315 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 10 | 3586 | SAL | 35,389 | - | 722 | - | 36,111 |
| | | | | | | | | | | OPE | 25,988 | - | 530 | - | 26,518 |
| 0003316 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 7 | 3150 | SAL | 31,087 | - | 634 | - | 31,721 |
| | | | | | | | | | | OPE | 24,922 | - | 509 | - | 25,431 |
| 0003317 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 10 | 3586 | SAL | 35,389 | - | 722 | - | 36,111 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 25,988 | - | 530 | - | 26,518 |
| 0003318 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 6 | 3033 | SAL | 29,931 | - | 611 | - | 30,542 |
| | | | | | | | | | | OPE | 24,635 | - | 503 | - | 25,138 |
| 0003319 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 6 | 3033 | SAL | 29,931 | - | 611 | - | 30,542 |
| | | | | | | | | | | OPE | 24,635 | - | 503 | - | 25,138 |
| 0003321 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 4 | 2820 | SAL | 27,829 | - | 568 | - | 28,397 |
| | | | | | | | | | | OPE | 24,114 | - | 492 | - | 24,606 |
| 0003322 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003323 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003329 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003331 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003332 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003333 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003334 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 7 | 3150 | SAL | 31,087 | - | 634 | - | 31,721 |
| | | | | | | | | | | OPE | 24,922 | - | 509 | - | 25,431 |
| 0003335 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 4 | 2820 | SAL | 27,829 | - | 568 | - | 28,397 |
| | | | | | | | | | | OPE | 24,114 | - | 492 | - | 24,606 |
| 0003337 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.42 | 10.07 | 5 | 2910 | SAL | 28,718 | - | 586 | - | 29,304 |
| | | | | | | | | | | OPE | 24,335 | - | 497 | - | 24,832 |
| 0003342 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.53 | 12.68 | 5 | 2910 | SAL | 36,161 | - | 738 | - | 36,899 |
| | | | | | | | | | | OPE | 29,311 | - | 598 | - | 29,909 |
| 0003354 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SF | 1 | 0.99 | 23.76 | 6 | 3033 | SAL | 70,623 | - | 1,441 | - | 72,064 |
| | | | | | | | | | | OPE | 55,070 | - | 1,124 | - | 56,194 |
| 0003363 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.34 | 8.27 | 6 | 3033 | SAL | 24,581 | - | 502 | - | 25,083 |
| | | | | | | | | | | OPE | 20,180 | - | 412 | - | 20,592 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0003364 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.15 | 3.71 | 5 | 2910 | SAL | 10,580 | - | 216 | - | 10,796 |
| | | | | | | | | | | OPE | 8,884 | - | 181 | - | 9,065 |
| 0003366 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.36 | 8.58 | 6 | 3033 | SAL | 25,503 | - | 520 | - | 26,023 |
| | | | | | | | | | | OPE | 20,409 | - | 417 | - | 20,826 |
| 0003367 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.36 | 8.59 | 4 | 2820 | SAL | 23,740 | - | 484 | - | 24,224 |
| | | | | | | | | | | OPE | 19,971 | - | 408 | - | 20,379 |
| 0003368 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.34 | 8.06 | 5 | 2910 | SAL | 22,986 | - | 469 | - | 23,455 |
| | | | | | | | | | | OPE | 19,784 | - | 404 | - | 20,188 |
| 0003369 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.34 | 8.06 | 5 | 2910 | SAL | 22,986 | - | 469 | - | 23,455 |
| | | | | | | | | | | OPE | 19,784 | - | 404 | - | 20,188 |
| 0003370 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.34 | 8.06 | 5 | 2910 | SAL | 22,986 | - | 469 | - | 23,455 |
| | | | | | | | | | | OPE | 19,784 | - | 404 | - | 20,188 |
| 0003373 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.41 | 9.9 | 5 | 2910 | SAL | 28,233 | - | 576 | - | 28,809 |
| | | | | | | | | | | OPE | 22,650 | - | 462 | - | 23,112 |
| 0003375 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.44 | 10.5 | 4 | 2820 | SAL | 29,018 | - | 592 | - | 29,610 |
| | | | | | | | | | | OPE | 24,409 | - | 498 | - | 24,907 |
| 0003378 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.25 | 5.99 | 4 | 2820 | SAL | 16,590 | - | 302 | - | 16,892 |
| | | | | | | | | | | OPE | 13,523 | - | 246 | - | 13,769 |
| 0003480 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.99 | 23.76 | 10 | 2910 | SAL | 67,759 | - | 1,383 | - | 69,142 |
| | | | | | | | | | | OPE | 54,360 | - | 1,109 | - | 55,469 |
| 0003486 | OAS C0101 AP | OFFICE ASSISTANT 1 | 7 | SP | 1 | 0.99 | 23.76 | 10 | 2910 | SAL | 67,759 | - | 1,383 | - | 69,142 |
| | | | | | | | | | | OPE | 54,360 | - | 1,109 | - | 55,469 |
| 0003506 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | SP | 1 | 0.73 | 17.52 | 4 | 2820 | SAL | 48,418 | - | 988 | - | 49,406 |
| | | | | | | | | | | OPE | 40,174 | - | 820 | - | 40,994 |
| 0003670 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 8 | 3751 | SAL | 17,255 | - | 1,500 | - | 18,755 |
| | | | | | | | | | | OPE | 11,624 | - | 1,011 | - | 12,635 |
| 0003671 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 5 | 3293 | SAL | 15,148 | - | 1,317 | - | 16,465 |
| | | | | | | | | | | OPE | 11,102 | - | 965 | - | 12,067 |
| 0003672 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 2 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003673 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 4 | 3150 | SAL | 14,490 | - | 1,260 | - | 15,750 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 10,939 | - | 951 | - | 11,890 |
| 0003674 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 2 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003675 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 2 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003676 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 2 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003677 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 1 | 2820 | SAL | 12,972 | - | 1,128 | - | 14,100 |
| | | | | | | | | | | OPE | 10,563 | - | 918 | - | 11,481 |
| 0003678 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 4 | 3150 | SAL | 14,490 | - | 1,260 | - | 15,750 |
| | | | | | | | | | | OPE | 10,939 | - | 951 | - | 11,890 |
| 0003679 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 4 | 3150 | SAL | 14,490 | - | 1,260 | - | 15,750 |
| | | | | | | | | | | OPE | 10,939 | - | 951 | - | 11,890 |
| 0003680 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 2 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003681 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 1 | 2820 | SAL | 12,972 | - | 1,128 | - | 14,100 |
| | | | | | | | | | | OPE | 10,563 | - | 918 | - | 11,481 |
| 0003682 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.21 | 5 | 2 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003686 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.29 | 7 | 2 | 2910 | SAL | 18,740 | - | 1,630 | - | 20,370 |
| | | | | | | | | | | OPE | 14,930 | - | 1,298 | - | 16,228 |
| 0003687 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | SF | 1 | 0.29 | 7 | 2 | 2910 | SAL | 18,740 | - | 1,630 | - | 20,370 |
| | | | | | | | | | | OPE | 14,930 | - | 1,298 | - | 16,228 |
| 0003696 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | SF | 1 | 0.21 | 5 | 5 | 3033 | SAL | 13,952 | - | 1,213 | - | 15,165 |
| | | | | | | | | | | OPE | 10,805 | - | 940 | - | 11,745 |
| 0003697 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | SF | 1 | 0.21 | 5 | 3 | 2820 | SAL | 12,972 | - | 1,128 | - | 14,100 |
| | | | | | | | | | | OPE | 10,563 | - | 918 | - | 11,481 |
| 0003698 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | SF | 1 | 0.21 | 5 | 4 | 2910 | SAL | 13,386 | - | 1,164 | - | 14,550 |
| | | | | | | | | | | OPE | 10,665 | - | 927 | - | 11,592 |
| 0003699 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | SF | 1 | 0.33 | 8 | 3 | 2820 | SAL | 20,755 | - | 1,805 | - | 22,560 |
| | | | | | | | | | | OPE | 16,899 | - | 1,470 | - | 18,369 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2173000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 79,142 | - | 19,786 | - | 98,928 |
| | | | | | | | | | | OPE | 50,280 | - | 12,570 | - | 62,850 |
| 2305000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 10 | 6558 | SAL | 155,818 | - | 1,574 | - | 157,392 |
| | | | | | | | | | | OPE | 76,564 | - | 773 | - | 77,337 |
| 3033000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3034000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 7 | 3150 | SAL | 69,552 | - | 6,048 | - | 75,600 |
| | | | | | | | | | | OPE | 52,503 | - | 4,566 | - | 57,069 |
| 3036000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 8 | 3293 | SAL | 72,709 | - | 6,323 | - | 79,032 |
| | | | | | | | | | | OPE | 53,286 | - | 4,634 | - | 57,920 |
| 3041000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3043000 | OAS C1475 IP | DATA ENTRY CONTROL TECHNICIAN | 12 | PF | 1 | 1.00 | 24 | 10 | 3601 | SAL | 79,510 | - | 6,914 | - | 86,424 |
| | | | | | | | | | | OPE | 54,971 | - | 4,780 | - | 59,751 |
| 3047000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 5 | 2910 | SAL | 64,253 | - | 5,587 | - | 69,840 |
| | | | | | | | | | | OPE | 51,192 | - | 4,451 | - | 55,643 |
| 3048000 | OAS C1481 IP | INFO SYSTEMS SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 2 | 3276 | SAL | 72,334 | - | 6,290 | - | 78,624 |
| | | | | | | | | | | OPE | 53,193 | - | 4,626 | - | 57,819 |
| 3049000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 9 | 6247 | SAL | 137,934 | - | 11,994 | - | 149,928 |
| | | | | | | | | | | OPE | 69,449 | - | 6,039 | - | 75,488 |
| 3051000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3054000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 89,233 | - | 9,695 | - | 98,928 |
| | | | | | | | | | | OPE | 56,691 | - | 6,159 | - | 62,850 |
| 3111000 | MMS X7008 AP | PRINCIPAL EXECUTIVE/MANAGER E | 33X | PF | 1 | 1.00 | 24 | 9 | 9655 | SAL | 213,182 | - | 18,538 | - | 231,720 |
| | | | | | | | | | | OPE | 88,096 | - | 7,661 | - | 95,757 |
| 3119000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 85,568 | - | 4,456 | - | 90,024 |
| | | | | | | | | | | OPE | 57,642 | - | 3,002 | - | 60,644 |
| 3126000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3134000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.73 | 17.51 | 10 | 3150 | SAL | 50,772 | - | 4,385 | - | 55,157 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 39,046 | - | 3,372 | - | 42,418 |
| 3135000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 72,019 | - | 18,005 | - | 90,024 |
| | | | | | | | | | | OPE | 48,515 | - | 12,129 | - | 60,644 |
| 3141000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.50 | 12 | 8 | 2910 | SAL | 32,126 | - | 2,794 | - | 34,920 |
| | | | | | | | | | | OPE | 25,595 | - | 2,226 | - | 27,821 |
| 3158000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 79,142 | - | 19,786 | - | 98,928 |
| | | | | | | | | | | OPE | 50,280 | - | 12,570 | - | 62,850 |
| 3159000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3160000 | OAS C0870 AP | OPERATIONS & POLICY ANALYST 1 | 23 | PF | 1 | 1.00 | 24 | 2 | 4122 | SAL | 92,448 | - | 6,480 | - | 98,928 |
| | | | | | | | | | | OPE | 58,733 | - | 4,117 | - | 62,850 |
| 3161000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3163000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 6 | 3150 | SAL | 74,844 | - | 756 | - | 75,600 |
| | | | | | | | | | | OPE | 56,498 | - | 571 | - | 57,069 |
| 3165000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 5 | 5726 | SAL | 109,939 | - | 27,485 | - | 137,424 |
| | | | | | | | | | | OPE | 57,912 | - | 14,478 | - | 72,390 |
| 3166000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 68,851 | - | 17,213 | - | 86,064 |
| | | | | | | | | | | OPE | 47,730 | - | 11,933 | - | 59,663 |
| 3169000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 75,823 | - | 6,593 | - | 82,416 |
| | | | | | | | | | | OPE | 54,058 | - | 4,701 | - | 58,759 |
| 3171000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3172000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3174000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 64,253 | - | 5,587 | - | 69,840 |
| | | | | | | | | | | OPE | 51,192 | - | 4,451 | - | 55,643 |
| 3175000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 9196 | SAL | 203,048 | - | 17,656 | - | 220,704 |
| | | | | | | | | | | OPE | 85,585 | - | 7,442 | - | 93,027 |
| 3177000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3194000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PP | 1 | 0.50 | 12 | 6 | 3150 | SAL | 34,776 | - | 3,024 | - | 37,800 |
| | | | | | | | | | | OPE | 26,252 | - | 2,283 | - | 28,535 |
| 3196000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 107,371 | - | 1,085 | - | 108,456 |
| | | | | | | | | | | OPE | 64,560 | - | 652 | - | 65,212 |
| 3197000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3206000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3210000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 7 | 5663 | SAL | 125,039 | - | 10,873 | - | 135,912 |
| | | | | | | | | | | OPE | 66,254 | - | 5,761 | - | 72,015 |
| 3214000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 5 | 3293 | SAL | 78,242 | - | 790 | - | 79,032 |
| | | | | | | | | | | OPE | 57,341 | - | 579 | - | 57,920 |
| 3215000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3219000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 99,780 | - | 8,676 | - | 108,456 |
| | | | | | | | | | | OPE | 59,995 | - | 5,217 | - | 65,212 |
| 3221000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 83,272 | - | 6,752 | - | 90,024 |
| | | | | | | | | | | OPE | 56,096 | - | 4,548 | - | 60,644 |
| 3222000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3223000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3227000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3228000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3239000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 97,939 | - | 989 | - | 98,928 |
| | | | | | | | | | | OPE | 62,222 | - | 629 | - | 62,851 |
| 3254000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.50 | 12 | 10 | 3150 | SAL | 34,776 | - | 3,024 | - | 37,800 |
| | | | | | | | | | | OPE | 26,252 | - | 2,283 | - | 28,535 |
| 3257000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 8 | 3293 | SAL | 72,709 | - | 6,323 | - | 79,032 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 53,286 | - | 4,634 | - | 57,920 |
| 3258000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | PF | 1 | 1.00 | 24 | 10 | 3586 | SAL | 79,179 | - | 6,885 | - | 86,064 |
| | | | | | | | | | | OPE | 54,890 | - | 4,773 | - | 59,663 |
| 3393000 | MMS X7000 AP | PRINCIPAL EXECUTIVE/MANAGER A | 24X | PF | 1 | 1.00 | 24 | 8 | 5944 | SAL | 141,229 | - | 1,427 | - | 142,656 |
| | | | | | | | | | | OPE | 72,949 | - | 737 | - | 73,686 |
| 3446000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PF | 1 | 1.00 | 24 | 10 | 3150 | SAL | 69,552 | - | 6,048 | - | 75,600 |
| | | | | | | | | | | OPE | 52,503 | - | 4,566 | - | 57,069 |
| 3447000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 9 | 3932 | SAL | 93,424 | - | 944 | - | 94,368 |
| | | | | | | | | | | OPE | 61,103 | - | 617 | - | 61,720 |
| 3452000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3459000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 85,203 | - | 861 | - | 86,064 |
| | | | | | | | | | | OPE | 59,066 | - | 597 | - | 59,663 |
| 3460000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 82,822 | - | 7,202 | - | 90,024 |
| | | | | | | | | | | OPE | 55,792 | - | 4,852 | - | 60,644 |
| 3466000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.50 | 12 | 10 | 3150 | SAL | 34,776 | - | 3,024 | - | 37,800 |
| | | | | | | | | | | OPE | 26,252 | - | 2,283 | - | 28,535 |
| 3469000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | 82,822 | - | 7,202 | - | 90,024 |
| | | | | | | | | | | OPE | 55,792 | - | 4,852 | - | 60,644 |
| 3481000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.63 | 15.1 | 10 | 3150 | SAL | 43,760 | - | 3,805 | - | 47,565 |
| | | | | | | | | | | OPE | 34,356 | - | 2,988 | - | 37,344 |
| 3482000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 160,411 | - | 13,949 | - | 174,360 |
| | | | | | | | | | | OPE | 75,020 | - | 6,523 | - | 81,543 |
| 3483000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 89,124 | - | 900 | - | 90,024 |
| | | | | | | | | | | OPE | 60,038 | - | 606 | - | 60,644 |
| 3493000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 4 | 3150 | SAL | 69,552 | - | 6,048 | - | 75,600 |
| | | | | | | | | | | OPE | 52,503 | - | 4,566 | - | 57,069 |
| 3495000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.59 | 14.13 | 10 | 3150 | SAL | 40,949 | - | 3,561 | - | 44,510 |
| | | | | | | | | | | OPE | 32,190 | - | 2,799 | - | 34,989 |
| 3507000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3526000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PP | 1 | 0.50 | 12 | 10 | 3150 | SAL | 34,776 | - | 3,024 | - | 37,800 |
| | | | | | | | | | | OPE | 26,252 | - | 2,283 | - | 28,535 |
| 3528000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3529000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3547000 | OAS C0102 AP | OFFICE ASSISTANT 2 | 9 | PF | 1 | 1.00 | 24 | 10 | 3150 | SAL | 69,552 | - | 6,048 | - | 75,600 |
| | | | | | | | | | | OPE | 52,503 | - | 4,566 | - | 57,069 |
| 3551000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 79,078 | - | 3,338 | - | 82,416 |
| | | | | | | | | | | OPE | 56,379 | - | 2,380 | - | 58,759 |
| 3552000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 4 | 2910 | SAL | 69,142 | - | 698 | - | 69,840 |
| | | | | | | | | | | OPE | 55,087 | - | 556 | - | 55,643 |
| 3561000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 91,014 | - | 7,914 | - | 98,928 |
| | | | | | | | | | | OPE | 57,822 | - | 5,028 | - | 62,850 |
| 3563000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 64,253 | - | 5,587 | - | 69,840 |
| | | | | | | | | | | OPE | 51,192 | - | 4,451 | - | 55,643 |
| 3568000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 77,458 | - | 8,606 | - | 86,064 |
| | | | | | | | | | | OPE | 53,697 | - | 5,966 | - | 59,663 |
| 3571000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 8 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 3575000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | PF | 1 | 1.00 | 24 | 10 | 3751 | SAL | 19,805 | - | 70,219 | - | 90,024 |
| | | | | | | | | | | OPE | 13,342 | - | 47,302 | - | 60,644 |
| 3576000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | 78,088 | - | 30,368 | - | 108,456 |
| | | | | | | | | | | OPE | 46,953 | - | 18,259 | - | 65,212 |
| 3577000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 125,539 | - | 48,821 | - | 174,360 |
| | | | | | | | | | | OPE | 58,711 | - | 22,832 | - | 81,543 |
| 3580000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 10 | 4122 | SAL | 89,035 | - | 9,893 | - | 98,928 |
| | | | | | | | | | | OPE | 56,565 | - | 6,285 | - | 62,850 |
| 3581000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 4 | 3150 | SAL | 68,796 | - | 6,804 | - | 75,600 |
| | | | | | | | | | | OPE | 51,933 | - | 5,136 | - | 57,069 |
| 3593000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 2 | 2910 | SAL | 62,856 | - | 6,984 | - | 69,840 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 50,079 | - | 5,564 | - | 55,643 |
| 3598000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 75,823 | - | 6,593 | - | 82,416 |
| | | | | | | | | | | OPE | 54,058 | - | 4,701 | - | 58,759 |
| 3599000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 7 | 3586 | SAL | 84,343 | - | 1,721 | - | 86,064 |
| | | | | | | | | | | OPE | 58,470 | - | 1,193 | - | 59,663 |
| 3618000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 162,155 | - | 12,205 | - | 174,360 |
| | | | | | | | | | | OPE | 75,835 | - | 5,708 | - | 81,543 |
| 3619000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 161,283 | - | 13,077 | - | 174,360 |
| | | | | | | | | | | OPE | 75,427 | - | 6,116 | - | 81,543 |
| 3683000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 4 | 3150 | SAL | - | - | 75,600 | - | 75,600 |
| | | | | | | | | | | OPE | - | - | 57,069 | - | 57,069 |
| 3684000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 1 | 2820 | SAL | 62,266 | - | 5,414 | - | 67,680 |
| | | | | | | | | | | OPE | 50,699 | - | 4,409 | - | 55,108 |
| 3685000 | OAS C0104 AP | OFFICE SPECIALIST 2 | 15 | PF | 1 | 1.00 | 24 | 6 | 3434 | SAL | 75,823 | - | 6,593 | - | 82,416 |
| | | | | | | | | | | OPE | 54,058 | - | 4,701 | - | 58,759 |
| 3741000 | OAS C0103 AP | OFFICE SPECIALIST 1 | 13 | LF | 1 | 1.00 | 24 | 3 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3742000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3743000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3744000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3745000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3746000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3747000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3748000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |

**2021-23 Biennium** **Cross Reference Number: 15000-009-04-00-00000**
**Budget Preparation** **Legislatively Adopted Budget**

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3749000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3750000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 3751000 | OAS C0501 AP | DATA ENTRY OPERATOR | 12 | LF | 1 | 1.00 | 24 | 4 | 2820 | SAL | - | - | 67,680 | - | 67,680 |
| | | | | | | | | | | OPE | - | - | 55,108 | - | 55,108 |
| 6401000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | 160,411 | - | 13,949 | - | 174,360 |
| | | | | | | | | | | OPE | 75,020 | - | 6,523 | - | 81,543 |
| **Total Salary** | | | | | | | | | | | 8,915,971 | - | 1,704,880 | - | 10,620,851 |
| **Total OPE** | | | | | | | | | | | 5,950,350 | - | 1,232,303 | - | 7,182,653 |
| **Total Personal Services** | | | | | | | | | | | **14,866,321** | **-** | **2,937,183** | **-** | **17,803,504** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2404000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 4 | 5169 | SAL | 99,245 | - | 24,811 | - | 124,056 |
| | | | | | | | | | | OPE | 55,262 | - | 13,815 | - | 69,077 |
| 3080000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 150,387 | - | 13,077 | - | 163,464 |
| | | | | | | | | | | OPE | 72,535 | - | 6,307 | - | 78,842 |
| 3090000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 6 | 5664 | SAL | 125,061 | - | 10,875 | - | 135,936 |
| | | | | | | | | | | OPE | 66,259 | - | 5,762 | - | 72,021 |
| 3390000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 6 | 5664 | SAL | 125,061 | - | 10,875 | - | 135,936 |
| | | | | | | | | | | OPE | 66,259 | - | 5,762 | - | 72,021 |
| 3471000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 9 | 6504 | SAL | 143,608 | - | 12,488 | - | 156,096 |
| | | | | | | | | | | OPE | 70,855 | - | 6,161 | - | 77,016 |
| 3582000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |
| 3595000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 8 | 6211 | SAL | 134,158 | - | 14,906 | - | 149,064 |
| | | | | | | | | | | OPE | 67,747 | - | 7,527 | - | 75,274 |
| 4028000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 150,387 | - | 13,077 | - | 163,464 |
| | | | | | | | | | | OPE | 72,535 | - | 6,307 | - | 78,842 |
| 4166000 | OAS C1485 IP | INFO SYSTEMS SPECIALIST 5 | 28 | PF | 1 | 1.00 | 24 | 10 | 7601 | SAL | 115,839 | - | 66,585 | - | 182,424 |
| | | | | | | | | | | OPE | 53,048 | - | 30,492 | - | 83,540 |
| 4290000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 8 | 6211 | SAL | 137,139 | - | 11,925 | - | 149,064 |
| | | | | | | | | | | OPE | 69,252 | - | 6,022 | - | 75,274 |
| 5190000 | MMS X7006 IP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 7 | 9196 | SAL | 203,048 | - | 17,656 | - | 220,704 |
| | | | | | | | | | | OPE | 85,585 | - | 7,442 | - | 93,027 |
| 5472000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PP | 1 | 0.58 | 14 | 6 | 5664 | SAL | 72,952 | - | 6,344 | - | 79,296 |
| | | | | | | | | | | OPE | 38,651 | - | 3,361 | - | 42,012 |
| 6399000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 150,387 | - | 13,077 | - | 163,464 |
| | | | | | | | | | | OPE | 72,535 | - | 6,307 | - | 78,842 |
| 6408000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 130,771 | - | 32,693 | - | 163,464 |
| | | | | | | | | | | OPE | 63,074 | - | 15,768 | - | 78,842 |
| **Total Salary** | | | | | | | | | | | 1,917,840 | - | 264,024 | - | 2,181,864 |
| **Total OPE** | | | | | | | | | | | 933,421 | - | 127,974 | - | 1,061,395 |
| **Total Personal Services** | | | | | | | | | | | **2,851,261** | **-** | **391,998** | **-** | **3,243,259** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 2391000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 172,915 | - | 43,229 | - | 216,144 |
| | | | | | | | | | | OPE | 73,517 | - | 18,379 | - | 91,896 |
| 3078000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 8 | 7424 | SAL | 163,922 | - | 14,254 | - | 178,176 |
| | | | | | | | | | | OPE | 75,889 | - | 6,599 | - | 82,488 |
| 3079000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 6 | 6768 | SAL | 149,437 | - | 12,995 | - | 162,432 |
| | | | | | | | | | | OPE | 72,300 | - | 6,287 | - | 78,587 |
| 3083000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |
| 3088000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 156,346 | - | 39,086 | - | 195,432 |
| | | | | | | | | | | OPE | 69,412 | - | 17,353 | - | 86,765 |
| 3094000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |
| 3095000 | OAS C1488 IP | INFO SYSTEMS SPECIALIST 8 | 33 | PF | 1 | 1.00 | 24 | 2 | 6793 | SAL | 149,989 | - | 13,043 | - | 163,032 |
| | | | | | | | | | | OPE | 72,436 | - | 6,299 | - | 78,735 |
| 3270000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 2 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 3391000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 4 | 6306 | SAL | 139,236 | - | 12,108 | - | 151,344 |
| | | | | | | | | | | OPE | 69,772 | - | 6,067 | - | 75,839 |
| 3440000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 6 | 6768 | SAL | 129,946 | - | 32,486 | - | 162,432 |
| | | | | | | | | | | OPE | 62,870 | - | 15,717 | - | 78,587 |
| 3461000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 172,915 | - | 43,229 | - | 216,144 |
| | | | | | | | | | | OPE | 73,517 | - | 18,379 | - | 91,896 |
| 3474000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 172,915 | - | 43,229 | - | 216,144 |
| | | | | | | | | | | OPE | 73,517 | - | 18,379 | - | 91,896 |
| 3500000 | MMS X7006 IP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 1 | 1.00 | 24 | 10 | 10649 | SAL | 235,130 | - | 20,446 | - | 255,576 |
| | | | | | | | | | | OPE | 93,535 | - | 8,133 | - | 101,668 |
| 3534000 | OAS C1484 IP | INFO SYSTEMS SPECIALIST 4 | 25 | PF | 1 | 1.00 | 24 | 10 | 6811 | SAL | 130,771 | - | 32,693 | - | 163,464 |
| | | | | | | | | | | OPE | 63,074 | - | 15,768 | - | 78,842 |
| 3538000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 6 | 6768 | SAL | 149,437 | - | 12,995 | - | 162,432 |
| | | | | | | | | | | OPE | 72,300 | - | 6,287 | - | 78,587 |
| 3539000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 6 | 6768 | SAL | 149,437 | - | 12,995 | - | 162,432 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | 72,300 | - | 6,287 | - | 78,587 |
| 3579000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 10 | 9006 | SAL | 194,530 | - | 21,614 | - | 216,144 |
| | | | | | | | | | | OPE | 82,706 | - | 9,190 | - | 91,896 |
| 3657000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 8 | 7424 | SAL | - | - | 178,176 | - | 178,176 |
| | | | | | | | | | | OPE | - | - | 82,488 | - | 82,488 |
| 3690000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | - | - | 195,432 | - | 195,432 |
| | | | | | | | | | | OPE | - | - | 86,765 | - | 86,765 |
| 3730000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 0.88 | 21 | 9 | 8603 | SAL | 166,210 | - | 14,453 | - | 180,663 |
| | | | | | | | | | | OPE | 72,047 | - | 6,265 | - | 78,312 |
| 3731000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 0.88 | 21 | 9 | 7775 | SAL | 150,213 | - | 13,062 | - | 163,275 |
| | | | | | | | | | | OPE | 68,083 | - | 5,920 | - | 74,003 |
| 3732000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 0.88 | 21 | 9 | 7775 | SAL | 150,213 | - | 13,062 | - | 163,275 |
| | | | | | | | | | | OPE | 68,083 | - | 5,920 | - | 74,003 |
| 3733000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 0.88 | 21 | 9 | 7775 | SAL | 150,213 | - | 13,062 | - | 163,275 |
| | | | | | | | | | | OPE | 68,083 | - | 5,920 | - | 74,003 |
| 3734000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 0.88 | 21 | 9 | 7996 | SAL | 154,483 | - | 13,433 | - | 167,916 |
| | | | | | | | | | | OPE | 69,141 | - | 6,012 | - | 75,153 |
| 3735000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 0.88 | 21 | 9 | 7996 | SAL | 154,483 | - | 13,433 | - | 167,916 |
| | | | | | | | | | | OPE | 69,141 | - | 6,012 | - | 75,153 |
| 3736000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 0.88 | 21 | 9 | 8603 | SAL | 166,210 | - | 14,453 | - | 180,663 |
| | | | | | | | | | | OPE | 72,047 | - | 6,265 | - | 78,312 |
| 3738000 | OAS C1485 IP | INFO SYSTEMS SPECIALIST 5 | 28 | PF | 1 | 0.88 | 21 | 9 | 7262 | SAL | 140,302 | - | 12,200 | - | 152,502 |
| | | | | | | | | | | OPE | 65,626 | - | 5,707 | - | 71,333 |
| 4174000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |
| 4232000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 7 | 7847 | SAL | 150,662 | - | 37,666 | - | 188,328 |
| | | | | | | | | | | OPE | 68,003 | - | 17,001 | - | 85,004 |
| 5398000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 6 | 6934 | SAL | 163,088 | - | 3,328 | - | 166,416 |
| | | | | | | | | | | OPE | 77,983 | - | 1,591 | - | 79,574 |
| 5419000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 10 | 8143 | SAL | 179,797 | - | 15,635 | - | 195,432 |
| | | | | | | | | | | OPE | 79,824 | - | 6,941 | - | 86,765 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 5668000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 2 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| 6352000 | OAS C1485 IP | INFO SYSTEMS SPECIALIST 5 | 28 | PF | 1 | 1.00 | 24 | 10 | 7601 | SAL | 167,830 | - | 14,594 | - | 182,424 |
| | | | | | | | | | | OPE | 76,857 | - | 6,683 | - | 83,540 |
| 6406000 | OAS C1486 IP | INFO SYSTEMS SPECIALIST 6 | 29 | PF | 1 | 1.00 | 24 | 7 | 7088 | SAL | 156,503 | - | 13,609 | - | 170,112 |
| | | | | | | | | | | OPE | 74,051 | - | 6,439 | - | 80,490 |
| 6418000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 5 | 6607 | SAL | 145,883 | - | 12,685 | - | 158,568 |
| | | | | | | | | | | OPE | 71,419 | - | 6,210 | - | 77,629 |
| 6528000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | PF | 1 | 1.00 | 24 | 4 | 6835 | SAL | 150,917 | - | 13,123 | - | 164,040 |
| | | | | | | | | | | OPE | 72,666 | - | 6,319 | - | 78,985 |
| 6578000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 2 | 5726 | SAL | 134,676 | - | 2,748 | - | 137,424 |
| | | | | | | | | | | OPE | 70,942 | - | 1,448 | - | 72,390 |
| **Total Salary** | | | | | | | | | | | 5,557,352 | - | 1,000,957 | - | 6,558,309 |
| **Total OPE** | | | | | | | | | | | 2,552,497 | - | 452,749 | - | 3,005,246 |
| **Total Personal Services** | | | | | | | | | | | **8,109,849** | **-** | **1,453,706** | **-** | **9,563,555** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1094000 | OAS C1346 AP | SAFETY SPECIALIST 2 | 27 | PF | 1 | 1.00 | 24 | 10 | 7265 | SAL | - | - | 174,360 | - | 174,360 |
| | | | | | | | | | | OPE | - | - | 81,543 | - | 81,543 |
| 3621000 | OAS C1217 AP | ACCOUNTANT 3 | 27 | PF | 1 | 1.00 | 24 | 9 | 6934 | SAL | - | - | 166,416 | - | 166,416 |
| | | | | | | | | | | OPE | - | - | 79,574 | - | 79,574 |
| 3622000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 3623000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 4 | 3434 | SAL | - | - | 82,416 | - | 82,416 |
| | | | | | | | | | | OPE | - | - | 58,759 | - | 58,759 |
| 3624000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 3625000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 8 | 4122 | SAL | - | - | 98,928 | - | 98,928 |
| | | | | | | | | | | OPE | - | - | 62,850 | - | 62,850 |
| 3626000 | MMS X7002 AP | PRINCIPAL EXECUTIVE/MANAGER B | 26X | PF | 1 | 1.00 | 24 | 2 | 4909 | SAL | - | - | 117,816 | - | 117,816 |
| | | | | | | | | | | OPE | - | - | 67,531 | - | 67,531 |
| 3627000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 6 | 3751 | SAL | - | - | 90,024 | - | 90,024 |
| | | | | | | | | | | OPE | - | - | 60,644 | - | 60,644 |
| 3628000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 9 | 4310 | SAL | - | - | 103,440 | - | 103,440 |
| | | | | | | | | | | OPE | - | - | 63,968 | - | 63,968 |
| 3629000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 3630000 | OAS C0211 AP | ACCOUNTING TECHNICIAN 2 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | - | - | 79,032 | - | 79,032 |
| | | | | | | | | | | OPE | - | - | 57,920 | - | 57,920 |
| 5691000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 5692000 | OAS C5632 AP | TAX AUDITOR 2 | 28 | PF | 1 | 1.00 | 24 | 2 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 6593000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 4 | 5460 | SAL | - | - | 131,040 | - | 131,040 |
| | | | | | | | | | | OPE | - | - | 70,808 | - | 70,808 |
| 6594000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 1 | 1.00 | 24 | 10 | 8393 | SAL | - | - | 201,432 | - | 201,432 |
| | | | | | | | | | | OPE | - | - | 88,251 | - | 88,251 |
| 6595000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 2 | 3586 | SAL | - | - | 86,064 | - | 86,064 |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| **Total Salary** | | | | | | | | | | | - | - | 1,883,928 | - | 1,883,928 |
| **Total OPE** | | | | | | | | | | | - | - | 1,080,216 | - | 1,080,216 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **2,964,144** | **-** | **2,964,144** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 0004344 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | SF | 1 | 0.50 | 12 | 1 | 3033 | SAL | - | - | 36,396 | - | 36,396 |
| | | | | | | | | | | OPE | - | - | 28,187 | - | 28,187 |
| 0004346 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | SF | 1 | 0.50 | 12 | 3 | 3293 | SAL | - | - | 39,516 | - | 39,516 |
| | | | | | | | | | | OPE | - | - | 28,960 | - | 28,960 |
| 4013000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| 4088000 | OAS C0871 AP | OPERATIONS & POLICY ANALYST 2 | 27 | PF | 1 | 1.00 | 24 | 6 | 6009 | SAL | - | - | 144,216 | - | 144,216 |
| | | | | | | | | | | OPE | - | - | 74,073 | - | 74,073 |
| 4115000 | MMS X7006 AP | PRINCIPAL EXECUTIVE/MANAGER D | 31X | PF | 0 | 0.50 | 12 | 8 | 8356 | SAL | - | - | 100,272 | - | 100,272 |
| | | | | | | | | | | OPE | - | - | 44,016 | - | 44,016 |
| 4182000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 10 | 4519 | SAL | - | - | 108,456 | - | 108,456 |
| | | | | | | | | | | OPE | - | - | 65,212 | - | 65,212 |
| 4192000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 5 | 3586 | SAL | - | - | 86,064 | - | 86,064 |
| | | | | | | | | | | OPE | - | - | 59,663 | - | 59,663 |
| 4210000 | OAS C0872 AP | OPERATIONS & POLICY ANALYST 3 | 30 | PF | 0 | 0.25 | 6 | 10 | 8393 | SAL | - | - | 50,358 | - | 50,358 |
| | | | | | | | | | | OPE | - | - | 22,061 | - | 22,061 |
| 4228000 | OAS C0107 AP | ADMINISTRATIVE SPECIALIST 1 | 17 | PF | 1 | 1.00 | 24 | 3 | 3293 | SAL | - | - | 79,032 | - | 79,032 |
| | | | | | | | | | | OPE | - | - | 57,920 | - | 57,920 |
| 4343000 | OAS C0108 AP | ADMINISTRATIVE SPECIALIST 2 | 20 | PF | 1 | 1.00 | 24 | 10 | 5208 | SAL | - | - | 124,992 | - | 124,992 |
| | | | | | | | | | | OPE | - | - | 69,309 | - | 69,309 |
| **Total Salary** | | | | | | | | | | | - | - | 894,294 | - | 894,294 |
| **Total OPE** | | | | | | | | | | | - | - | 518,710 | - | 518,710 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **1,413,004** | **-** | **1,413,004** |

| Position Number | Classification | Classification Name | Sal Rng | Pos Type | Pos Cnt | FTE | Mos | Step | Rate | SAL/ OPE | Salary/OPE GF | LF | OF | FF | AF |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3726000 | OAS C1487 IP | INFO SYSTEMS SPECIALIST 7 | 31 | LF | 1 | 0.88 | 21 | 2 | 6236 | SAL | - | - | 130,956 | - | 130,956 |
| | | | | | | | | | | OPE | - | - | 65,994 | - | 65,994 |
| 3729000 | OAS C1488 IP | INFO SYSTEMS SPECIALIST 8 | 33 | LF | 1 | 0.88 | 21 | 2 | 6793 | SAL | - | - | 142,653 | - | 142,653 |
| | | | | | | | | | | OPE | - | - | 68,892 | - | 68,892 |
| **Total Salary** | | | | | | | | | | | - | - | 273,609 | - | 273,609 |
| **Total OPE** | | | | | | | | | | | - | - | 134,886 | - | 134,886 |
| **Total Personal Services** | | | | | | | | | | | **-** | **-** | **408,495** | **-** | **408,495** |