

OREGON DEPARTMENT OF REVENUE

2023–2025

Legislatively Adopted Budget



Oregon Department of Revenue

2023-25 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.

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

☒ Legislatively Adopted

Enrolled House Bill 2058

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Business and Labor for Representative Paul Holvey)

CHAPTER

AN ACT

Relating to financial assistance for agricultural overtime compensation payments; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) As used in this section:

(a) “Department” means the Oregon Business Development Department, except when the Department of Revenue is referred to by its full title.

(b) “Eligible employer” means an employer doing business in 2017 North American Industry Classification System code 111, crop production, or code 112, animal production and aquaculture.

(c) “Tax credit” means the tax credit for agricultural overtime pay allowed under section 8, chapter 115, Oregon Laws 2022.

(2) The Oregon Business Development Department shall develop and administer a repayable award program for the purpose of providing financial assistance to eligible employers to mitigate the costs associated with the agricultural overtime compensation requirements under section 2, chapter 115, Oregon Laws 2022.

(3)(a) An eligible employer may apply for an award under the program administered under this section if the eligible employer:

(A) Is eligible to apply for the tax credit; and

(B) Anticipates earning not more than \$3,000,000 in gross income in the current year.

(b) An eligible employer may apply for an award with respect to workers recruited, solicited, supplied or employed on behalf of the eligible employer by a labor contractor licensed under ORS 658.410. A labor contractor may not apply for an award.

(4)(a) An award to any eligible employer may not be made under this section in an amount exceeding the lesser of:

(A) The amount of overtime pay the employer anticipates incurring in the current year; or

(B) \$40,000.

(b) The department may withhold from each award an origination fee in an amount not greater than 1.5 percent of the award amount to pay the expenses incurred by the department in administering the repayable award program.

(5)(a) The department shall prescribe an application process for awards made under this section, including forms and deadlines, and an application period to open not later than 30 days following the effective date of this 2023 Act and to remain open for 30 days.

(b) An eligible employer seeking an award under this section must submit an application to the department including attestations that the eligible employer anticipates:

(A) Earning not more than \$3,000,000 in gross income in the current year;

(B) Having overtime costs in the current year;

(C) Being an eligible employer for purposes of the tax credit; and

(D) Applying for the tax credit.

(c) The application shall be signed under penalties for false swearing.

(6)(a) The department may consult with an applicant about the application and the applicant, after such consultation, may amend the application at any time within the application period.

(b) Not later than 45 days following the close of the application period, the department shall:

(A) Review all timely and complete applications in accordance with the process prescribed by the department;

(B) Approve or reject each application based solely on the attestations included in the application; and

(C) Make an award offer to each approved applicant.

(c) In reviewing applications, the department is not required to perform any due diligence with respect to the applicant, the applicant's ability to repay the award, any collateral or other security for repayment of the award or the applicant's creditworthiness.

(d) The department shall promptly notify all applicants of the approval or rejection of their applications and the amount of any award offer. The award amount offered and the rejection of an application may not be appealed.

(7)(a) If the total of all approved award amounts for an application period exceeds the amount of moneys available in the Agricultural Overtime Award Fund established under section 2 of this 2023 Act, the amounts shall be reduced proportionally until the total of all award amounts does not exceed the amount of moneys available.

(b) If the total of all approved award amounts for an application period does not exceed the amount of moneys available in the Agricultural Overtime Award Fund, the department shall prescribe another application period of 30 days to be administered in accordance with subsections (5) and (6) of this section.

(c) Additional application periods must open no later than 90 days following the close of the previous application period.

(d) Applications may not be reviewed and awards may not be offered after the earliest of:

(A) The date on which all moneys in the Agricultural Overtime Award Fund have been obligated under award agreements;

(B) The date on which the balance in the Agricultural Overtime Award Fund is less than \$10,000; or

(C) June 30, 2025.

(e) If the balance in the Agricultural Overtime Award Fund is less than \$10,000, all moneys in the fund shall be transferred to the General Fund.

(8)(a) The department shall seek to enter into an award agreement with each approved applicant based on the offer made pursuant to subsection (6) of this section.

(b) The award agreement must require the debtor to:

(A) Promise to use the award proceeds to mitigate the costs associated with the agricultural overtime compensation requirements under section 2, chapter 115, Oregon Laws 2022;

(B) Notify the department within 30 days if the debtor:

(i) Decides not to apply for the tax credit; or

(ii) Is notified by the Department of Revenue that the debtor is ineligible for the tax credit;

(C) Repay the amount of the award interest-free, in monthly or quarterly installments of any amount, or in a single lump sum, at any time within a term not to exceed two years; and

(D) Notwithstanding subparagraph (C) of this paragraph, repay the full amount of the award:

(i) Within 30 days following the date on which the debtor notifies the department that the debtor will not apply for the tax credit;

(ii) Within 30 days following the date on which the debtor notifies the department that the Department of Revenue has determined that the debtor is ineligible for the tax credit; or

(iii) Upon a breach of the award agreement by the debtor that is not cured within 60 days.

(9)(a) Any and all amounts of an award not fully repaid according to the award agreement shall be considered to be liquidated and delinquent and the department shall assign such amounts to the Department of Revenue for collection as provided in ORS 293.250.

(b) If the department discovers that a person willfully made a false statement or misrepresentation, or willfully failed to report a material fact, to obtain an award under this section, the department may add to the amount the person is obligated to repay a penalty not to exceed 20 percent of the principal amount of the award so obtained, plus any applicable interest and fees associated with the Department of Revenue's costs of collection.

(10) All amounts repaid to the department or the Department of Revenue under this section, including award amounts, penalties, interest, fees and any other charges, shall be transferred to the General Fund.

(11) Notwithstanding any provision of ORS 314.835 or 314.840, the Department of Revenue and the department may share information that is related to an eligible employer's application for the tax credit, the sharing of which is necessary for the effective administration of this section.

SECTION 2. (1) The Agricultural Overtime Award Fund is established in the State Treasury, separate and distinct from the General Fund. Interest earned by the Agricultural Overtime Award Fund shall be credited to the fund.

(2) Moneys in the fund consist of:

(a) Amounts appropriated or otherwise transferred or credited to the fund by the Legislative Assembly;

(b) Earnings received on moneys in the fund; and

(c) Other amounts from any source transferred or otherwise credited to the fund.

(3) Moneys in the fund are continuously appropriated to the Oregon Business Development Department for the following purposes:

(a) Paying the actual costs incurred by the department in developing and administering section 1 of this 2023 Act; and

(b) Carrying out the provisions of section 1 of this 2023 Act in accordance with section 447 (1), chapter 110, Oregon Laws 2022.

(4) Any moneys remaining in the fund on June 30, 2025, shall be transferred to the General Fund.

SECTION 3. Sections 1 and 2 of this 2023 Act are repealed on January 2, 2027.

SECTION 4. (1) There is appropriated to the Oregon Business Development Department, for the biennium ending June 30, 2023, out of the General Fund, the lesser of the following amounts:

(a) \$10,150,000; or

(b) \$10,150,000 less any moneys allocated to the department by the Emergency Board for a program providing financial assistance to employers to mitigate the costs associated with agricultural overtime compensation requirements from moneys appropriated to the Emergency Board under section 447 (1), chapter 110, Oregon Laws 2022.

(2)(a) Moneys appropriated to the department under this section, and moneys allocated to the department by the Emergency Board for a program providing financial assistance to employers to mitigate the costs associated with agricultural overtime compensation requirements, shall be deposited in the Agricultural Overtime Award Fund established under section 2 of this 2023 Act.

(b) Of the moneys so appropriated:

(A) The Oregon Business Development Department may withhold \$150,000 for the actual costs it incurs in developing and administering section 1 of this 2023 Act; and

(B) The balance may be used solely for the purposes set forth in section 1 of this 2023 Act.

SECTION 5. Notwithstanding any other law limiting expenditures, the amount of \$10,150,000 is established for the biennium ending June 30, 2023, as the maximum limit for payment of expenses by the Oregon Business Development Department from the Agricultural Overtime Award Fund established under section 2 of this 2023 Act for:

(1) Paying the actual costs incurred by the department in developing and administering section 1 of this 2023 Act; and

(2) Carrying out the provisions of section 1 of this 2023 Act in accordance with section 447 (1), chapter 110, Oregon Laws 2022.

SECTION 6. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect on its passage.

Passed by House February 28, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate March 9, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Shemia Fagan, Secretary of State

Enrolled
House Bill 2083

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

CHAPTER

AN ACT

Relating to revenue; amending sections 10 and 12, chapter 589, Oregon Laws 2021; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Section 10, chapter 589, Oregon Laws 2021, is amended to read:

Sec. 10. Sections 3 and 8, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] apply to tax years beginning on or after January 1, 2022, and before January 1, [2024] **2026**.

SECTION 2. Section 12, chapter 589, Oregon Laws 2021, is amended to read:

Sec. 12. The repeal of sections 3 and 8, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] by section 11, **chapter 589, Oregon Laws 2021**, [of this 2021 Act] applies to any tax year that begins on or after January 1, 2022, and before January 1, [2024] **2026**, and to which section 164(b)(6) of the Internal Revenue Code is not applicable.

SECTION 3. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by House June 22, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate June 24, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled

House Bill 2086

Introduced and printed pursuant to House Rule 12.00. Presession filed (at the request of House Interim Committee on Revenue for Representative Nancy Nathanson)

CHAPTER

AN ACT

Relating to property tax assessment; creating new provisions; amending ORS 311.140, 311.150, 311.205, 311.234 and 311.250; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 311.234 is amended to read:

311.234. (1)(a) The current owner of property or other person obligated to pay taxes imposed on property may petition the county assessor for a correction of the maximum assessed value of the property *[for the current tax year]* for the circumstances described in subsection (2) of this section.

(b) The petitioner may seek the correction for the current tax year and for up to five tax years immediately prior to the current tax year.

(2) The assessor shall correct the maximum assessed value of the property for *[the current tax year]* **each of the tax years to which the petition relates** if, in the petition filed under this section, the petitioner demonstrates:

(a) A difference between the actual square footage of the property as of the assessment date for the *[current]* tax year and the square footage of the property as shown in the records of the assessor for the tax year.

(b) That new property, or new improvements to property, added to the tax roll in a prior tax year did not exist as of the assessment date for that prior tax year or any subsequent tax year.

(3)(a) A correction made under subsection (2)(a) of this section must be proportional to the change in the real market value for the *[current]* tax year that is due to the correction of the square footage of the property.

(b) A correction made under subsection (2)(b) of this section:

(A) Must reflect, in a manner determined by the assessor, the removal of the new property or new improvements to property from the assessment and tax rolls as accepted by the assessor.

(B) May not be made to the extent that the assessor finds that the new property or new improvements to property existed on the assessment date of a prior tax year and the petition is best construed as demonstrating a difference in the nature, extent or value of the new property or new improvements to property.

(4) Notwithstanding subsection (3) of this section, a correction made under this section may not cause the maximum assessed value of the property to increase by more than three percent from the maximum assessed value of the property for the preceding tax year.

(5) A petition filed under this section must be on the form and contain the information prescribed by the Department of Revenue and must be filed with the county assessor on or before December 31 of the current tax year.

(6) A decision by the assessor pursuant to a petition filed under this section may be appealed under ORS 305.275.

SECTION 2. ORS 311.250 is amended to read:

311.250. (1) Except as to real property assessed to “unknown owners” pursuant to ORS 308.240 (2), on or before October 25 in each year, the tax collector shall deliver or mail to each person (as defined in ORS 311.605) shown on the tax roll as an owner of real or personal property, or to an agent or representative authorized in writing pursuant to ORS 308.215 by such person, a written statement of property taxes payable on the following November 15.

(2) The failure of a taxpayer to receive the statement described in this section shall not invalidate any assessment, levy, tax, or proceeding to collect tax.

(3) The tax collector shall not be liable for failure to deliver or mail the tax statements by October 25 as provided in subsection (1) of this section if such failure was caused by not receiving the tax roll from the assessor by the time provided by law or by reason of any other circumstance beyond the control of the tax collector. In such case the tax collector shall deliver or mail the statements as soon as possible.

(4) Where, for any reason the taxes due on any property on the assessment roll in any year cannot be ascertained from the tax roll by November 5 of that year, within 15 days thereafter the owner or other person liable for or desiring to pay the taxes on such property may tender to the tax collector, and the tax collector may collect, a payment of all or part of the taxes estimated by the tax collector to be due on such property. Immediately after the taxes are actually extended on the tax roll, the tax collector shall credit the amount paid as provided by law, allowing the discount under ORS 311.505 and not charging interest for the amount of taxes satisfied by such payment. Where there has been an underpayment, additional taxes shall be collected, and where there has been an overpayment, refund shall be made as otherwise provided by law.

(5) The tax statement described in this section shall be designed by the Department of Revenue and shall contain such information as the department shall prescribe by rule including:

(a) The real market value of the property for which the tax statement is being prepared (or the property’s specially assessed value if the property is subject to special assessment) for the current and prior tax year;

(b) The property’s assessed value for the current and prior tax year; *[and]*

(c) Information about how to contact the county assessor’s office with questions if the property’s assessed value for the current tax year increased by more than three percent over the prior tax year; and

[(c)] **(d)** The total amount of taxes due on the property.

SECTION 3. ORS 311.205 is amended to read:

311.205. (1) After the assessor certifies the assessment and tax roll to the tax collector, the officer in charge of the roll *[may]* **shall** correct errors or omissions in the roll to conform to the facts, as follows:

(a) The officer *[may]* **shall** correct a clerical error. For purposes of this paragraph:

(A) A clerical error is an error on the roll:

(i)(I) That arises from an error in the ad valorem tax records of the assessor, or the records of the Department of Revenue for property assessed under ORS 306.126; or

(II) That is a failure to correctly reflect the ad valorem tax records of the assessor, or the records of the department for property assessed under ORS 306.126;

(ii) That, had it been discovered by the assessor or the department prior to the certification of the assessment and tax roll of the year of assessment, would have been corrected as a matter of course; and

(iii) For which the information necessary to make the correction is contained in the records.

(B) Clerical errors include, but are not limited to, arithmetic and copying errors and the omission or misstatement of a land, improvement or other property value on the roll.

(b)(A) The officer may correct an error in valuation judgment at any time in any account when an appeal has been filed in the tax court alleging that the value on the roll is incorrect, if the correction results in a reduction of the tax owed on the account.

(B) The officer may not make corrections under this paragraph to accounts appraised by the department pursuant to ORS 306.126 and 308.505 to 308.674 without the [approval] **agreement** of the department **that the error is one described in subparagraph (A) of this paragraph.**

(C) The officer [may] **shall** correct any other error or omission of any kind. Corrections that are not corrections of errors in valuation judgment include, but are not limited to:

(i) The elimination of an assessment to one taxpayer of property belonging to another on the assessment date;

(ii) The correction of a tax limit calculation;

(iii) The correction of a value changed on appeal; and

(iv) The correction of an error in the assessed value of property resulting from an error in the identification of a unit of property, but not from an error in a notice filed under ORS 310.060.

(D) For purposes of this paragraph, an error in valuation judgment is one in which the assessor or the department would arrive at a different opinion of value.

(c) The officer shall make any change requested by the department that relates to an assessment of property made by the department under ORS 308.505 to 308.674.

(d) The officer shall make any change ordered by the tax court or the department under ORS 305.288 or 306.115.

(e) The officer shall make any change required under ORS 308A.089.

(2)(a) The officer in charge of the roll shall make corrections with the assent and concurrence of the assessor or the department. The direction for the correction must be made in writing and state the type of error and the statutory authority for the correction. The officer may correct the roll for any year or years not exceeding five years prior to the last certified roll.

(b) Any additional taxes resulting from corrections for years prior to the current year are deemed assessed and imposed in the particular year or years to which the corrections apply. Addition of tax to a prior year's tax roll due to corrections under this section may not be considered in calculating the effect of the tax limitation under Article XI, section 11b, of the Oregon Constitution, for the current year.

(3) The officer in charge of the roll shall make a correction pursuant to this section in whatever manner is necessary to make the assessment, tax or other proceeding regular and valid. The correction must be distinguishable upon the roll, must include the date of the correction and must identify the officer making the correction.

(4) Whenever a correction that will increase the assessment to which it relates is to be made after the assessor has delivered the roll to the tax collector, unless the correction is made by order of the department, the officer in charge of the tax roll shall follow the procedure prescribed in ORS 311.216 to 311.232. The provisions of ORS 311.216 to 311.232 with respect to appeals apply under this subsection.

(5) Corrections that would result in a change in assessed value or real market value of less than \$1,000 do not change the value for purposes of computing the taxes levied against the property, but shall be made only for purposes of correcting the office records.

(6) The remedies under this section are in addition to other remedies provided by law.

SECTION 4. ORS 311.140 is amended to read:

311.140. (1) If the tax rolls of any county are destroyed or damaged, the tax collector of the county shall prepare transcripts of those parts of the rolls in which it appears, from evidence in the possession of the tax collector or otherwise obtainable, that taxes are unpaid on real or personal properties. The Department of Revenue and the assessor of the county shall assist the tax collector in the preparation of the transcripts.

(2) The tax collector shall then certify that, to the best belief and knowledge of the tax collector, the transcripts are a true and correct record of the taxes remaining unpaid. When certified by

the tax collector, the transcripts shall be the tax rolls of the county for all taxes so determined to be unpaid.

(3) Thereafter, the tax collector [may] **shall** make corrections of such tax rolls, pursuant to ORS 311.205, to conform such rolls to the destroyed rolls. Such corrections shall be considered to be clerical errors, except that where a taxpayer is aggrieved by such correction, the taxpayer may within 60 days thereof petition the county court for relief. The petition shall set forth in detail the facts upon which the petitioner relies and the relief requested. The county court may hear such petitions in a summary manner and shall issue its order denying the relief requested or granting such relief as it determines proper. Any taxpayer aggrieved by such order may petition to the Oregon Tax Court in the manner provided in ORS 305.404 to 305.560.

(4) The unpaid taxes exhibited in tax rolls prepared and certified in accordance with this section are liens upon the real and personal properties therein described, and shall have the same force and effect as the liens of taxes charged in the original tax rolls of the county. Such taxes shall be subject to the provisions of law for the collection of taxes on real or personal property.

SECTION 5. ORS 311.150 is amended to read:

311.150. (1) In lieu of the procedures for additions, changes or corrections to the assessment and tax rolls authorized [by] **or required under** ORS 309.120, 311.205, 311.370 (5), 311.645, 312.140 (2) and 358.495, the officer in possession of the roll [may] **shall** prepare a voucher for each correcting entry. The voucher shall state what change is to be made, identify the tax account or accounts affected, provide sufficient evidence to indicate the propriety of the transaction and the date the voucher is approved by the officer in charge of the roll or an authorized deputy. The date the voucher is completed and approved is the date the change shall become effective and the voucher shall become a public record. The vouchers shall be numbered and the voucher number shall appear on the assessment or tax roll adjacent to the entry changing the roll.

(2) The vouchers provided for in this section shall be preserved until the real property tax rolls of the year affected by the voucher have been foreclosed and the foreclosed property has been deeded to the county; or, in the case of personal property, until one year after the tax account affected by the voucher has been collected or canceled under the provisions of ORS 311.790.

SECTION 6. The amendments to ORS 311.140, 311.150, 311.205, 311.234 and 311.250 by sections 1 to 5 of this 2023 Act apply to property tax years beginning on or after July 1, 2024.

SECTION 7. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by House March 28, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate June 21, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled

House Bill 2757

Sponsored by Representatives SANCHEZ, NOSSE; Representatives BYNUM, CHAICHI, DEXTER, EVANS, GAMBA, GRAYBER, HARTMAN, HELM, HOLVEY, HUDSON, LIVELY, MCLAIN, NELSON, NGUYEN H, PHAM H, PHAM K, REYNOLDS, RUIZ, VALDERRAMA, WALTERS, Senators DEMBROW, GELSER BLOUIN, GOLDEN, JAMA, LIEBER, PATTERSON, PROZANSKI, SOLLMAN (Presession filed.)

CHAPTER

AN ACT

Relating to crisis services; creating new provisions; amending ORS 403.200, 403.205, 403.215, 403.235, 403.240, 430.627, 430.628 and 430.629; prescribing an effective date; and providing for revenue raising that requires approval by a three-fifths majority.

Be It Enacted by the People of the State of Oregon:

SECTION 1. (1) The 9-8-8 Trust Fund is established in the State Treasury, separate and distinct from the General Fund. Interest earned by the 9-8-8 Trust Fund shall be credited to the fund. The 9-8-8 Trust Fund consists of:

(a) Revenues from the 9-8-8 coordinated crisis services tax imposed under ORS 403.200 (1)(b);

(b) Appropriations made by the Legislative Assembly;

(c) Federal funds allocated to the state to implement the 9-8-8 suicide prevention and behavioral health crisis system;

(d) Gifts, grants and donations to the fund from public and private sources; and

(e) Moneys deposited into the fund from other sources.

(2) Moneys in the 9-8-8 Trust Fund are continuously appropriated to the Oregon Health Authority for the purposes specified in ORS 430.627 and 430.628.

(3) In accordance with 47 U.S.C. 251a, moneys in the 9-8-8 Trust Fund shall be sequestered and may be obligated or expended only for the purposes specified in ORS 430.627 and 430.628.

(4) Moneys in the 9-8-8 Trust Fund at the end of a biennium are retained in the fund and do not revert to the General Fund and are not subject to transfer to any other fund or to transfer, assignment or reassignment for any other use or purpose other than the purposes specified in ORS 430.627 and 430.628.

(5) Moneys in the 9-8-8 Trust Fund may not be used to displace available funding for services described in ORS 430.627 by Medicaid, Medicare, federal or state-regulated health insurance, disability insurance or local government programs or other federal, state or local funds for suicide prevention or behavioral health crisis services.

(6) The authority shall provide an annual report of deposits into and expenditures from the 9-8-8 Trust Fund to the Legislative Assembly and to the Federal Communications Commission.

SECTION 2. (1) The Oregon Health Authority shall provide an annual report on the revenue generated by the tax imposed under ORS 403.200 (1)(b) to the Legislative Assembly and the Federal Communications Commission.

(2) A local government may not impose a tax, fee or surcharge on telecommunications services for 9-8-8 services.

SECTION 3. ORS 430.627 is amended to read:

430.627. (1) The purposes of ORS 430.626 to 430.628 are to build upon and improve the statewide coordinated crisis system in this state and to:

(a) Remove barriers to accessing quality behavioral health crisis services;

(b) Improve equity in behavioral health treatment and ensure culturally, linguistically and developmentally appropriate responses to individuals experiencing behavioral health crises, in recognition that, historically, crisis response services placed marginalized communities at disproportionate risk of poor outcomes and criminal justice involvement;

(c) Ensure that all residents of this state receive a consistent and effective level of behavioral health crisis services no matter where they live, work or travel in the state; and

(d) Provide increased access to quality community behavioral health services to prevent interactions with the criminal justice system and prevent hospitalizations[, *if appropriate, by investing in.*].

(2) Moneys from the 9-8-8 Trust Fund established in section 1 of this 2023 Act shall be used as follows:

(a) Revenues from the 9-8-8 coordinated crisis services tax that are deposited into the fund shall be used only for:

(A) *[New technology for a]* **The crisis call center system *[to triage calls and link individuals to follow-up care]* and crisis hotline center described in subsections (4) and (5) of this section; and**

(B) **To the extent that the crisis call center system and crisis hotline center are fully funded, the expansion and ongoing funding of mobile crisis intervention teams; and**].

(b) Moneys other than revenues from the 9-8-8 coordinated crisis services tax that are deposited into the fund shall be used for:

[(C)] **(A) A wide array of crisis stabilization services, including services provided by:**

(i) Crisis stabilization centers;

(ii) Facilities offering short-term respite services;

(iii) Peer respite centers; **and**

(iv) Behavioral health urgent care walk-in centers; and

[(v) A crisis hotline center to receive calls, texts and chats from individuals or other crisis hotlines to provide crisis intervention services and crisis care coordination anywhere in this state 24 hours per day, seven days per week, 365 days per year]

(B) Community mental health program provision of crisis stabilization services or funding to cities to establish or maintain one or more mobile crisis intervention teams under ORS 430.628.

[(2)] **(3) The Oregon Health Authority shall adopt by rule requirements for crisis stabilization centers that, at a minimum, require a center to:**

(a) Be designed to prevent or ameliorate a behavioral health crisis or reduce acute symptoms of mental illness or substance use disorder, for individuals who do not require inpatient treatment, by providing continuous 24-hour observation and supervision;

(b) Be staffed 24 hours per day, seven days per week, 365 days per year by a multidisciplinary team capable of meeting the needs of individuals in the community experiencing all levels of crisis, that may include, but is not limited to:

(A) Psychiatrists or psychiatric nurse practitioners;

(B) Nurses;

(C) Licensed or credentialed clinicians in the region where the crisis stabilization center is located who are capable of completing assessments; and

(D) Peers with lived experiences similar to the experiences of the individuals served by the center;

(c) Have a policy prohibiting rejecting patients brought in or referred by first responders, and have the capacity, at least 90 percent of the time, to accept all referrals;

(d) Have services to address substance use crisis issues;

(e) Have the capacity to assess physical health needs and provide needed care and a procedure for transferring an individual, if necessary, to a setting that can meet the individual's physical health needs if the facility is unable to provide the level of care required;

(f) Offer walk-in and first responder drop-off options;

(g) Screen for suicide risk and complete comprehensive suicide risk assessments and planning when clinically indicated;

(h) Screen for violence risk and complete more comprehensive violence risk assessments and planning when clinically indicated; and

(i) Meet other requirements prescribed by the authority.

[(3)] (4) The authority shall *establish*:

(a) **Implement, maintain and improve the 9-8-8 suicide prevention and behavioral health crisis hotline and ensure the efficient and effective routing of calls, including staffing and technological infrastructure enhancements necessary to achieve operational and clinical standards and best practices set forth by the 988 Suicide and Crisis Lifeline and prescribed by the authority; and**

(b) **Maintain** a crisis hotline center to receive calls, texts and chats from the 9-8-8 suicide prevention and behavioral health crisis hotline and to provide crisis intervention services and crisis care coordination anywhere in this state 24 hours per day, seven days per week. The crisis hotline center shall:

[(a)] (A) Have an agreement to participate in the [*National Suicide Prevention Lifeline*] **988 Suicide and Crisis Lifeline** network.

[(b)] (B) Meet [*National Suicide Prevention Lifeline*] **988 Suicide and Crisis Lifeline** requirements and best practices guidelines for operational and clinical standards and any additional clinical and operational standards prescribed by the authority.

[(c)] (C) Record data, provide reports and participate in evaluations and related quality improvement activities.

[(d)] (D) Establish formal agreements to collaborate with other agencies to ensure safe, integrated care for people in crisis who reach out to the 9-8-8 suicide prevention and behavioral health crisis hotline.

[(e)] (E) Contact and coordinate with the local community mental health programs for rapid deployment of a local mobile crisis intervention team and follow-up services as needed.

[(f)] (F) Utilize technologies, including chat and text applications, to provide a no-wrong-door approach for individuals seeking help from the crisis hotline and ensure collaboration among crisis and emergency response systems used throughout this state, such as 9-1-1 and 2-1-1, and with other centers in the [*National Suicide Prevention Lifeline*] **988 Suicide and Crisis Lifeline** network.

[(g)] (G) Establish policies and train staff on serving high-risk and specialized populations, including but not limited to lesbian, gay, bisexual, transgender and queer youth, minorities, veterans and individuals who have served in the military, rural residents *and*, individuals with co-occurring disorders **and other racially and ethnically diverse communities**. Policies and training established under this [*paragraph*] **subparagraph** must include:

[(A)] (i) Policies and training on transferring calls made to the 9-8-8 suicide prevention and behavioral health crisis hotline to an appropriate specialized center within or external to the [*National Suicide Prevention Lifeline*] **988 Suicide and Crisis Lifeline** network; and

[(B)] (ii) Training on providing linguistically and culturally competent care and follow-up services to individuals accessing the 9-8-8 suicide prevention and behavioral health crisis hotline consistent with guidance and policies established by the [*National Suicide Prevention Lifeline*] **988 Suicide and Crisis Lifeline**.

[4)] (5) The staff of the crisis hotline center described in subsection [(3)] (4) of this section **must include individuals who possess the linguistic and cultural competency to respond to individuals within the demographics of the communities served and shall:**

(a) Have access to the most recently reported information regarding available mental health and behavioral health crisis services.

(b) Track and maintain data regarding responses to calls, texts and chats to the 9-8-8 suicide prevention and behavioral health crisis hotline.

(c) Work to resolve crises with the least invasive intervention possible.

(d) Connect callers whose crisis is de-escalated or otherwise managed by hotline staff with appropriate follow-on services and undertake follow-up contact with the caller when appropriate.

[(5)] (6) Crisis stabilization services provided to individuals accessing the 9-8-8 suicide prevention and behavioral health crisis hotline shall be reimbursed by the authority, coordinated care organizations or commercial insurance, depending on the individual's insurance status.

[(6)] (7) The authority shall adopt rules to allow appropriate information sharing and communication across all crisis service providers as necessary to carry out the requirements of this section and shall work in concert with the *[National Suicide Prevention Lifeline]* **988 Suicide and Crisis Lifeline** and the Veterans Crisis Line for the purposes of ensuring consistency of public messaging about 9-8-8 suicide prevention and behavioral health crisis hotline services.

SECTION 4. ORS 430.628 is amended to read:

430.628. (1) In consultation with local community mental health programs, the Oregon Health Authority shall, to the extent funding is available, require each community mental health program to provide crisis stabilization services to individuals contacting the 9-8-8 suicide prevention and behavioral health crisis hotline who need crisis stabilization services in the community by enhancing and expanding the use of mobile crisis intervention teams.

(2) A city may request funding from a county to establish and maintain one or more mobile crisis intervention teams.

(3) Mobile crisis intervention teams must operate in compliance with rules adopted by the authority.

(4) **A city that establishes and maintains a program for providing mobile crisis intervention services shall administer the program in accordance with a memorandum of understanding entered into between the city and the county or counties in which the city is located. A memorandum of understanding under this subsection must, at a minimum:**

(a) **Specify jurisdictional requirements for determining which entity will provide crisis response services in any given circumstance;**

(b) **Provide that the city shall comply with rules established by the Oregon Health Authority for provision of crisis intervention services; and**

(c) **Address the funding responsibilities of community mental health providers for crisis intervention services.**

SECTION 5. ORS 430.629 is amended to read:

430.629. The Oregon Health Authority *[may]* **shall** establish *[committees]* **an advisory committee** in accordance with ORS 430.075 or assign tasks to existing agencies, boards or committees to *[accomplish the planning required for]* **provide primary oversight and direction on the implementation** *[or ongoing oversight of]* **and operation of the statewide coordinated crisis system described in ORS 430.626 to 430.628 and to provide guidance to the authority, gather feedback and make recommendations regarding the planning and implementation of the 9-8-8 suicide prevention and behavioral health crisis hotline. The advisory committee must include but is not limited to** *[in coordination with]*:

(1) **Representatives of the crisis hotline center** *[established]* **maintained** under ORS 430.627 [(3)] (4) **and 9-1-1 call centers**, the Oregon Department of Emergency Management, local public health and mental health authorities, hospitals and health systems, coordinated care organizations, as defined in ORS 414.025, telecommunication providers, **law enforcement** and the *[National Suicide Prevention Lifeline]* **988 Suicide and Crisis Lifeline** Local Mental Health Authority[,]; **and**

(2) Certified peer support specialists, as defined in ORS 414.025, [9-1-1, *law enforcement*,] individuals with lived experiences in mental illness or substance use disorder **and their family members and caregivers**, consumers of behavioral health services, including youth and families, and other stakeholders identified by the authority.

SECTION 6. ORS 403.200 is amended to read:

403.200. (1) There is imposed on each consumer or paying retail subscriber who has telecommunications service or interconnected Voice over Internet Protocol service, with access to the emergency communications system [a]:

(a) **An emergency communications tax equal to \$1.25 per month or, for prepaid wireless telecommunications service, \$1.25 per retail transaction; and**

(b) **A 9-8-8 coordinated crisis services tax equal to \$0.40 per month or, for prepaid wireless telecommunications service, \$0.40 per retail transaction.**

(2) The tax must be applied on a telecommunications circuit designated for a particular consumer or subscriber. One consumer or subscriber line must be counted for each circuit that is capable of generating usage on the line side of the switched network regardless of the quantity or ownership of customer premises equipment connected to each circuit. For providers of central office based services, the tax must be applied to each line that has unrestricted connection to the switched network. Those central office based service lines that have restricted connection to the switched network must be charged based on software design in the central office that restricts the number of station calls to and from the network. For cellular, wireless or other common carriers, the tax applies to a subscriber on a per instrument basis and only if the subscriber's place of primary use, as defined under 4 U.S.C. 124, is within this state.

[(2)] (3) The consumer or subscriber is liable for the tax imposed by this section.

[(3)] (4) The amounts of tax collected by the provider or seller are considered as payment by the consumer or subscriber for that amount of tax.

[(4)] (5) The tax imposed under this section, as it applies to prepaid wireless telecommunications service, shall be collected by the seller from the consumer with respect to each retail transaction occurring in this state. The amount of the tax shall be separately stated on an invoice, receipt or other similar document that the seller provides to the consumer, or shall be otherwise disclosed to the consumer.

[(5)] (6) For purposes of this section, a retail transaction:

(a) Occurs in this state if it is made in person by a consumer at a business location of the seller;

(b) If not made in person by a consumer at a business location of the seller, occurs in this state if the consumer's shipping address, payment instrument billing address, or other address provided by the consumer for purposes of the transaction, is in this state; or

(c) If insufficient information exists to determine whether paragraph (a) or (b) of this subsection is accurate, occurs in this state if the consumer's prepaid wireless telephone number is associated with an Oregon location.

[(6)] (7) Any return made by the provider or seller collecting the tax must be accepted by the Department of Revenue as evidence of payments by the consumer or subscriber of amounts of tax so indicated upon the return.

SECTION 7. ORS 403.205 is amended to read:

403.205. The tax imposed by ORS 403.200:

(1) Does not apply to:

[(1)] (a) Services that the state is prohibited from taxing under the Constitution or laws of the United States or the Constitution or laws of the State of Oregon.

[(2)] (b) Interconnection between telecommunications utilities and competitive access providers certified pursuant to ORS 759.020, common carriers and interexchange carriers.

(2) **As imposed under ORS 403.200 (1)(b), does not apply to services provided under the plan of assistance established under section 6, chapter 290, Oregon Laws 1987.**

SECTION 8. ORS 403.215 is amended to read:

403.215. (1) The provider or seller is responsible for collecting the tax under ORS 403.200 and shall file a return with the Department of Revenue on or before the last day of the month following the end of each calendar quarter, reporting the amount of tax due *[for access to the emergency communications system]* during the quarter, **with the tax due under ORS 403.200 (1)(a) and (b) stated separately**. The department shall prescribe the form of the return required by this section and ORS 403.210. The rules of the department must require that returns be made under penalties for false swearing.

(2) When a return of the tax is required under ORS 403.210 or subsection (1) of this section, the provider or seller required to make the return shall remit the tax due to the department at the time fixed for filing the return.

(3) A provider or seller described in subsection (1) of this section may elect to pay the tax based on either of the following:

(a) The amount of tax actually collected during the quarter; or

(b) The net amount of tax billed during the quarter. The net amount billed equals the gross amount of tax billed less adjustments for uncollectible accounts, refunds, incorrect billings and other appropriate adjustments.

(4) Once a provider or seller has made an election under subsection (3) of this section, the provider or seller may not change the method of payment and reporting unless the provider or seller first obtains the permission of the department.

SECTION 9. ORS 403.235 is amended to read:

403.235. (1) The Emergency Communications Account is established in the State Treasury, separate and distinct from the General Fund. All moneys received by the Department of Revenue pursuant to ORS 403.200 to 403.230 and interest thereon must be paid to the State Treasurer to be held in a suspense account established under ORS 293.445.

(2) After payment of refunds[,]:

(a) **Moneys necessary to reimburse the Department of Revenue for the actual costs incurred by the department in administering the 9-8-8 coordinated crisis services tax, not to exceed 0.6 percent of tax collections under ORS 403.200 (1)(b), are continuously appropriated to the department; and**

(b) The balance of the moneys received must be paid into the State Treasury and credited to the:

(A) Emergency Communications Account **with respect to tax paid under ORS 403.200 (1)(a); and**

(B) **9-8-8 Trust Fund established in section 1 of this 2023 Act with respect to tax paid under ORS 403.200 (1)(b).**

(3) Interest earned by the **Emergency Communications** Account must be credited to the 9-1-1 Subaccount established under subsection *[(2)]* (4) of this section. All moneys in the Emergency Communications Account are continuously appropriated to the Oregon Department of Emergency Management and must be used for the purposes described in ORS 403.240.

[(2)] (4) The 9-1-1 Subaccount is established as a subaccount of the Emergency Communications Account. Thirty-five percent of the amount in the Emergency Communications Account on the date of distribution must be credited to the 9-1-1 Subaccount. Interest earned by the subaccount must be credited to the subaccount. All moneys in the subaccount are continuously appropriated to the Oregon Department of Emergency Management and must be used for the purposes described in ORS 403.240 (3), (4) and (5).

SECTION 10. ORS 403.240 is amended to read:

403.240. (1) The Oregon Department of Emergency Management shall distribute quarterly the entire amount of the moneys in the Emergency Communications Account. The department shall pay the following amounts from the account:

(a) Administrative costs incurred during the preceding calendar quarter by the Department of Revenue in carrying out ORS 403.200 to 403.230 in an amount that does not exceed six-tenths of one

percent of the amount in the account on the date of distribution, or actual expenses incurred by the department, whichever is less.

(b) Administrative costs to be incurred during the calendar quarter by the Oregon Department of Emergency Management in carrying out its duties under ORS 305.823 and 403.105 to 403.250. The amount to be paid under this paragraph may not exceed 2.4 percent of the amount in the account on the date of distribution, and, on or before the next date of distribution, the department shall repay to the account any amount received under this paragraph that exceeds the actual expenses incurred by the department in the quarter.

(2) The department may:

(a) Provide funding for the Oregon Emergency Response System in an amount that does not exceed 15 percent of the legislatively approved budget for the Oregon Emergency Response System subject to availability of funds within the limit for administrative costs in subsection (1)(b) of this section.

(b) Prescribe the manner in which funding is provided to the Oregon Emergency Response System under this subsection.

(3) The department shall use funds in the 9-1-1 Subaccount to pay for costs incurred during the preceding calendar quarter for emergency communications services provided by a 9-1-1 jurisdiction under ORS 403.105 to 403.250. The department may not disburse funds in the 9-1-1 Subaccount to a 9-1-1 jurisdiction that does not have an approved 9-1-1 jurisdiction plan under ORS 403.130. The department shall make payments for costs of the emergency communications system on behalf of a 9-1-1 jurisdiction, or make reimbursement to the 9-1-1 jurisdiction for such costs, only after a reimbursement or payment request has been submitted to the department in the manner prescribed by the department. Reimbursement or payment requests for recurring and nonrecurring charges necessary to enable the 9-1-1 jurisdiction to comply with ORS 403.105 to 403.250 must be submitted directly to the department. The costs reimbursable or payable under this subsection are only those costs incurred for:

(a) Modification of network routers or servers, central office switching and trunking equipment or other transport equipment;

(b) Network development, hosting services, operation and maintenance;

(c) Database development, operation and maintenance;

(d) On-premises equipment procurement, maintenance and replacement;

(e) Conversion of pay station telephones required by ORS 403.140;

(f) Collection of the **emergency communications** tax imposed by ORS [403.200 to 403.230] **403.200 (1)(a);**

(g) Addressing if the reimbursement or payment request is consistent with rules adopted by the department; and

(h) An employee of a 9-1-1 jurisdiction obtaining certification as a telecommunicator or emergency medical dispatcher from the Department of Public Safety Standards and Training under ORS 181A.560.

(4) Subject to availability of funds, the Oregon Department of Emergency Management shall provide funding to 9-1-1 jurisdictions based on cost information provided in their final plan under ORS 403.130. The department shall approve 9-1-1 jurisdiction plans that meet the requirements set forth in ORS 403.115 (2) and (4). The department shall limit funding for costs incurred prior to the preceding calendar quarter to charges associated with database development, network and on-premises equipment that satisfies the requirements of ORS 403.115 (2) and (4). The department shall prescribe the manner in which funding is provided under this subsection.

(5) 9-1-1 jurisdictions may use funds distributed to the jurisdiction from an account or subaccount established in ORS 403.235 to repay loans from the Special Public Works Fund if the loans were used for purposes that are allowable under ORS 403.105 to 403.250.

(6) The department shall retain amounts remaining in the 9-1-1 Subaccount and may distribute the amounts in a subsequent quarter for those purposes set forth in subsections (3), (4) and (5) of this section.

(7) The department shall review reimbursement or payment requests for costs identified in subsection (3) of this section, necessary to comply with ORS 403.105 to 403.250, for the appropriateness of the costs claimed. The department shall approve or reject the reimbursement or payment requests.

(8) After all amounts under subsections (1) and (2) of this section and ORS 403.235 [(2)] (4) have been paid, the department shall allocate the balance of the Emergency Communications Account to cities on a per capita basis and to counties on a per capita basis of each county's unincorporated area for distribution directly to 9-1-1 jurisdictions as directed by the city or county. However, each county must be credited a minimum of one percent of the balance of the account after the amounts under subsections (1) and (2) of this section and ORS 403.235 [(2)] (4) have been paid.

(9) 9-1-1 jurisdictions shall submit an accounting report to the department annually. The report must be provided in the manner prescribed by the department and must include but not be limited to:

(a) Funds received and expended under subsection (8) of this section for the purposes of fulfilling the requirements of ORS 403.115;

(b) Local funds received and expended for the purposes of fulfilling the requirements of ORS 403.115; and

(c) Local funds received and expended for the purposes of providing emergency communications services.

SECTION 11. Section 2 of this 2023 Act and the amendments to ORS 403.200 and 403.205 by sections 6 and 7 of this 2023 Act apply to subscriber bills issued and to retail transactions made on or after January 1, 2024, and before January 1, 2030.

SECTION 12. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by House June 22, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

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Dan Rayfield, Speaker of House

Passed by Senate June 25, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled

House Bill 3235

Sponsored by Representatives VALDERRAMA, GRAYBER, REYNOLDS, SMITH G, Senator CAMPOS; Representatives ANDERSEN, BOWMAN, BYNUM, DEXTER, EVANS, FAHEY, GAMBA, HOLVEY, HUDSON, KROPF, LEVY B, LIVELY, MARSH, MCLAIN, NELSON, NGUYEN H, NOSSE, PHAM H, PHAM K, RAYFIELD, RUIZ, SOSA, TRAN, WALTERS, Senators DEMBROW, GELSER BLOUIN, GORSEK, JAMA, MEEK, PATTERSON, WOODS

CHAPTER

AN ACT

Relating to a child tax credit; creating new provisions; amending ORS 18.345, 18.845 and 316.502; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Sections 2 to 5 of this 2023 Act are added to and made a part of ORS chapter 315.

SECTION 2. (1) As used in this section:

(a) “Dependent” means an individual who is under the age of six years at the close of the tax year and who is a dependent of a taxpayer as described in section 152(a) of the Internal Revenue Code, determined without regard to section 152(b)(3) of the Internal Revenue Code.

(b) “Qualifying child” has the meaning given that term in section 152(c) of the Internal Revenue Code.

(c) “Qualifying income limit” means:

(A) For a taxpayer other than a taxpayer described in subparagraph (B) of this paragraph, adjusted gross income, as defined in section 62 of the Internal Revenue Code, as modified using Oregon subtractions and additions, but with losses of a taxpayer added back, to the extent that those losses exceed \$20,000; or

(B) For a nonresident or part-year resident, the greater of the amount determined under subparagraph (A) of this paragraph, or adjusted gross income, as defined in section 62 of the Internal Revenue Code.

(2) A taxpayer shall be allowed a credit against the tax otherwise due under ORS chapter 316 for the tax year, with an amount allowed for each dependent of the taxpayer who is a qualifying child with respect to the taxpayer, not to exceed five properly claimed dependents per tax return. The credit shall be allowed as provided in subsections (3) and (4) of this section. A taxpayer may claim a credit under this section using an individual taxpayer identification number and may claim it for dependents using individual taxpayer identification numbers.

(3) The credit under this section:

(a) Shall be in an amount of \$1,000 per dependent of the taxpayer, but, if the taxpayer has a qualifying income limit in excess of \$25,000, regardless of the type of income tax return

filed by the taxpayer, the total amount of the credit shall be reduced as provided in subsection (4) of this section.

(b) May not be claimed if the percentage calculated in subsection (4) of this section is greater than or equal to 100 percent.

(c) May not be claimed by a married taxpayer who files a separate return.

(4) If a reduction under subsection (3) of this section is required, the amount by which the credit shall be reduced is computed by multiplying the amount otherwise available under subsection (3) of this section by a percentage. The percentage is computed by dividing, by 5,000, the amount by which the taxpayer's qualifying income limit exceeds \$25,000.

(5)(a) For tax years beginning in each calendar year, the Department of Revenue shall adjust the dollar amounts of the credit and of the income threshold set forth in subsections (3) and (4) of this section by multiplying each dollar amount by the cost-of-living adjustment for the calendar year.

(b) For purposes of paragraph (a) of this subsection, the cost-of-living adjustment for any calendar year is the percentage (if any) by which the monthly averaged U.S. City Average Consumer Price Index for the 12 consecutive months ending August 31 of the prior calendar year exceeds the monthly averaged index for the second quarter of the calendar year 2022.

(c) As used in this subsection, "U.S. City Average Consumer Price Index" means the U.S. City Average Consumer Price Index for All Urban Consumers (All Items) as published by the Bureau of Labor Statistics of the United States Department of Labor.

(d) If any increase determined under paragraph (a) of this subsection is not a multiple of \$50, the increase shall be rounded to the next lower multiple of \$50.

(6)(a) If the amount allowable as a credit under this section, when added to the sum of the amounts allowable as payment of tax under ORS 316.187 or 316.583, other tax prepayment amounts and other refundable credit amounts, exceeds the taxes imposed by ORS chapters 314 and 316 for the tax year after application of any nonrefundable credits allowable for purposes of ORS chapter 316 for the tax year, the amount of the excess shall be refunded to the taxpayer as provided in ORS 316.502.

(b) The credit under this section shall be computed after the allowance of any other credit or offset against tax liability.

(7) A nonresident or part-year resident shall be allowed the credit under this section in the same manner and, aside from the taxpayer's applicable qualifying income limit, subject to the same limitations as a resident. However, the credit shall be prorated using the proportion provided in ORS 316.117.

(8) If a change in the tax year of a taxpayer occurs as described in ORS 314.085, or if the Department of Revenue terminates the taxpayer's tax year under ORS 314.440, the credit allowed by this section shall be prorated or computed in a manner consistent with ORS 314.085.

(9) If a change in the status of a taxpayer from resident to nonresident or from nonresident to resident occurs, the credit allowed by this section shall be determined in a manner consistent with ORS 316.117.

(10) Refunds attributable to the child tax credit allowed under this section do not bear interest.

SECTION 3. (1) The Department of Revenue shall establish by rule a program for making quarterly payments to taxpayers that, in the aggregate during any calendar year, equal the annual advance amount determined under subsection (2) of this section with respect to a taxpayer for the calendar year. Except as provided in subsection (2)(c)(B) of this section, the periodic payments made to any taxpayer for any calendar year shall be in equal amounts. Quarterly payments under this section may be made only to taxpayers confirmed by the department to be Oregon residents.

(2)(a) Except as otherwise provided in this subsection, the annual advance amount applicable to a taxpayer for any calendar year shall be calculated as 50 percent of the amount

that would be allowed under section 2 of this 2023 Act for the tax year beginning in that calendar year assuming the following conditions:

(A) The status of the taxpayer as eligible for the credit allowed under section 2 of this 2023 Act is determined with respect to the reference tax year;

(B) The taxpayer's modified adjusted gross income for the tax year is equal to the taxpayer's modified adjusted gross income for the reference tax year;

(C) The only children of the taxpayer for the tax year are qualifying children properly claimed on the taxpayer's tax return for the reference tax year; and

(D) The ages of the taxpayer's children and the status of the children as qualifying children are determined for the tax year by taking into account the passage of time since the reference tax year.

(b) Except as provided in paragraph (c)(A) of this subsection, the taxpayer's reference tax year shall be determined, with respect to any taxpayer for any calendar year, the taxpayer's tax year beginning in the preceding calendar year or, in the case of taxpayer who did not file a tax return for the tax year, the taxpayer's tax year beginning in the second preceding calendar year.

(c)(A) The department may modify, during any calendar year, the annual advance amount with respect to any taxpayer for the calendar year to take into account:

(i) A tax return filed by the taxpayer during the calendar year and the tax year to which the return relates may be taken into account as the reference tax year; and

(ii) Any other information provided by the taxpayer to the department or otherwise available to the department that allows the department to determine payments under paragraph (a) of this subsection that, in the aggregate during any tax year of the taxpayer, more closely total the department's estimate of the amount treated as allowed under section 2 of this 2023 Act for the tax year of the taxpayer.

(B) In the case of any modification of the annual advance amount under subparagraph (A) of this paragraph, the department may adjust the amount of any periodic payment made after the date of the modification to properly take into account the amount by which any periodic payment made before the date was greater than or less than the amount that the payment would have been on the basis of the annual advance amount as so modified.

(d) If information contained in the taxpayer's tax return for the reference tax year does not establish the eligibility status of the taxpayer under section 2 of this 2023 Act, the department shall, for purposes of paragraph (a)(A) of this subsection, determine the status based on information known to the department.

(e) A child shall not be taken into account in determining the annual advance amount under paragraph (a) of this subsection if the death of the child is known to the department as of the beginning of the calendar year for which the estimate under paragraph (a) of this subsection is made.

(3) The department shall establish a system that allows taxpayers to:

(a) Elect not to receive payments under this section; and

(b) Provide information to the department which would be relevant to a modification under subsection (2)(c)(A) of this section of the annual advance amount, including information regarding:

(A) A change in the number of the taxpayer's qualifying children, including by reason of the birth of a child;

(B) A change in the taxpayer's marital status;

(C) A significant change in the taxpayer's income; and

(D) Any other factor which the department may consider.

(4) Not later than January 31 of the calendar year following any calendar year during which the department makes one or more payments to any taxpayer under this section, the department shall provide the taxpayer with a written notice of the aggregate amount of the

payments made under this section to the taxpayer during the calendar year, and other information as the department determines appropriate.

(5) A quarterly payment under this section may not be made if the amount of the quarterly payment is calculated to be less than \$25.

SECTION 3a. (1) The Department of Revenue, in reviewing the personal income tax returns of all individuals who have received payments under section 3 of this 2023 Act, shall:

(a) Confirm that, for the tax year during which payments began as provided under section 4 of this 2023 Act, the taxpayer has claimed a credit under section 2 of this 2023 Act;

(b) Reconcile the amounts claimed under section 2 of this 2023 Act against the amounts disbursed under section 3 of this 2023 Act and against the taxpayer's underlying tax liability, if imposed; and

(c) Determine whether there is a difference in amounts claimed versus amounts disbursed and assess a deficiency against the taxpayer or provide a refund.

(2) If a taxpayer who has received any advance payments established under section 3 of this 2023 Act does not claim a credit under section 2 of this 2023 Act, or does not provide sufficient substantiation of eligibility for the claimed amount, the Department of Revenue shall notify the taxpayer of any overpayment attributable to the installment payments made under section 3 of this 2023 Act.

(3) The Department of Revenue shall discontinue payments under section 3 of this 2023 Act if the department discovers that the taxpayer:

(a) Has moved out of this state since first receiving payments;

(b) Has changed or is likely to change tax filing status; or

(c) Is not reasonably likely to qualify for the tax credit under section 2 of this 2023 Act for the next upcoming tax year for which advance payments are otherwise to be made.

(4) Except as otherwise provided in this section and sections 2 and 3 of this 2023 Act or where the context requires otherwise, the provisions of ORS chapters 305 and 314 as to the audit and examination of returns, periods of limitation, determination of and notices of deficiencies, assessments, collections, liens, delinquencies, claims for refund and refunds, conferences, appeals to the Oregon Tax Court, stays of collection pending appeal, confidentiality of returns and the penalties relative thereto, and the procedures relating thereto, apply to the determinations of taxes, penalties and interest under this section and sections 2 and 3 of this 2023 Act.

SECTION 4. The Department of Revenue shall begin quarterly payments under section 3 of this 2023 Act during the second year immediately following the year in which section 3 of this 2023 Act becomes operative under section 5 of this 2023 Act, and shall continue to make quarterly payments in each year thereafter, provided that the payments continue not to affect eligibility for federal public assistance programs, under a waiver described in section 6 of this 2023 Act or another condition described in section 5 (2) of this 2023 Act.

SECTION 5. Section 3 of this 2023 Act becomes operative 30 days after whichever of the following occurs first:

(1) The United States Department of Agriculture approves the request for waiver under section 6 of this 2023 Act; or

(2) The Department of Revenue receives notice that the requirement to include recurring or nonrecurring state payments of income tax refunds, rebates or credits in income-based eligibility determinations for any federal public assistance program is abrogated as a consequence of:

(a) The enactment of federal legislation;

(b) A decision by a controlling court from which there is no further right of appeal; or

(c) Publication of federal regulations, guidelines, memoranda or any other official action taken by a federal agency with the authority to alter income-based eligibility determinations for federal public assistance programs.

SECTION 6. (1) No later than 90 days after the effective date of this 2023 Act, the Department of Human Services shall submit to the United States Department of Agriculture a request for approval to waive the requirements of 7 U.S.C. 2014(d)(18) in order to exclude quarterly distributions of an advance payment of the tax credit allowed under section 2 of this 2023 Act from consideration in determining eligibility for supplemental nutrition assistance.

(2) The department shall report the status of the request to the Legislative Assembly no later than September 15, 2024, and annually thereafter until September 15 following the date that the United States Department of Agriculture approves or denies the request for waiver.

SECTION 7. Section 6 of this 2023 Act is repealed on January 1, 2029.

SECTION 8. ORS 316.502, as amended by section 13, chapter 115, Oregon Laws 2022, is amended to read:

316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds and amounts described in ORS 285B.630 and 285C.635, shall be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts available generally to meet any expense or obligation of the State of Oregon lawfully incurred.

(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be retained for the payment of refunds, but such working balance shall not at the close of any fiscal year exceed the sum of \$1 million.

(3) Moneys are continuously appropriated to the Department of Revenue to make:

(a) The refunds authorized under subsection (2) of this section; and

(b) The refund payments in excess of tax liability authorized under ORS 315.174, 315.262, 315.264, 315.266 and 316.090 and section 3, chapter 589, Oregon Laws 2021, and section 8, chapter 115, Oregon Laws 2022, and section 2 of this 2023 Act.

SECTION 9. ORS 18.345 is amended to read:

18.345. (1) All property, including franchises, or rights or interest therein, of the judgment debtor, shall be liable to an execution, except as provided in this section and in other statutes granting exemptions from execution. The following property, or rights or interest therein of the judgment debtor, except as provided in ORS 18.305, shall be exempt from execution:

(a) Books, pictures and musical instruments to the value of \$600.

(b) Wearing apparel, jewelry and other personal items to the value of \$1,800.

(c) The tools, implements, apparatus, team, harness or library, necessary to enable the judgment debtor to carry on the trade, occupation or profession by which the judgment debtor habitually earns a living, to the value of \$5,000.

(d) A vehicle to the value of \$3,000. As used in this paragraph "vehicle" includes an automobile, truck, trailer, truck and trailer or other motor vehicle.

(e) Domestic animals and poultry kept for family use, to the total value of \$1,000 and food sufficient to support such animals and poultry for 60 days.

(f) Household goods, furniture, radios, a television set and utensils all to the total value of \$3,000, if the judgment debtor holds the property primarily for the personal, family or household use of the judgment debtor; provisions actually provided for family use and necessary for the support of a householder and family for 60 days and also 60 days' supply of fuel.

(g) All property of the state or any county or incorporated city therein, or of any other public or municipal corporation of like character.

(h) All professionally prescribed health aids for the debtor or a dependent of the debtor.

(i) Spousal support, child support, or separate maintenance to the extent reasonably necessary for the support of the debtor and any dependent of the debtor.

(j) The debtor's right to receive, or property that is traceable to, an award under any crime victim reparation law.

(k) The debtor's right to receive, or property that is traceable to, a payment or payments, not to exceed a total of \$10,000, on account of personal bodily injury of the debtor or an individual of whom the debtor is a dependent.

(L) The debtor's right to receive, or property that is traceable to, a payment in compensation of loss of future earnings of the debtor or an individual of whom the debtor is or was a dependent, to the extent reasonably necessary for the support of the debtor and any dependent of the debtor.

(m) Veterans' benefits and loans.

(n) The debtor's right to receive an earned income tax credit under the federal tax laws and any moneys that are traceable to a payment of an earned income tax credit under the federal tax laws.

(o) The debtor's right to the assets held in, or right to receive payments under, a medical savings account or health savings account authorized under section 220 or 223 of the Internal Revenue Code.

(p) The debtor's interest, not to exceed \$400 in value, in any personal property. However, this exemption may not be used to increase the amount of any other exemption.

(q) The debtor's right to receive a tax credit under section 2 of this 2023 Act, and any moneys that are traceable to a payment of a tax credit under section 2 of this 2023 Act.

(2) If the property claimed by the judgment debtor as exempt is adjudicated by the court out of which the execution issued to be of a value in excess of that allowed by the appropriate paragraph of subsection (1) of this section, the officer seizing the property shall proceed to sell such property. Out of the proceeds of such sale, the officer shall deduct costs of sale and shall pay to the judgment debtor an amount equivalent to the value declared to be exempt by any of the paragraphs of subsection (1) of this section and shall apply the balance of the proceeds of sale on the execution. A sale may not be made under such execution unless the highest bid made exceeds the appropriate exemption claimed and allowed plus costs of sale. If no bid is received in excess of the value allowed by the appropriate paragraph of subsection (1) of this section, the costs of sale shall be borne by the judgment creditor.

(3) If two or more members of a household are joint judgment debtors, each judgment debtor shall be entitled to claim the exemptions in subsection (1)(a), (b), (c), (d) and (p) of this section in the same or different properties. The exemptions provided by subsection (1)(a), (b), (c), (d), (j), (k) and (p) of this section, when claimed for jointly owned property, may be combined at the option of the debtors.

(4) Notwithstanding any other provision of law except ORS 657.855, if a writ of garnishment or other execution is issued to collect past due support as defined in ORS 18.600, 50 percent of unemployment compensation benefits, workers' compensation benefits and other benefits paid to the debtor by the United States, by the state or by a political subdivision of the state are exempt. The exemption related to unemployment compensation benefits provided by this subsection is subject to ORS 657.855. The exemption provided by this subsection applies without regard to whether the payment is made on a periodic basis or in a lump sum, including any lump sum payable pursuant to a settlement or judgment. Notwithstanding subsection (1)(k) of this section, if a payment is made under a settlement or judgment on account of personal bodily injury and the garnishment or other execution is issued to collect past due support as defined in ORS 18.600, the lesser of 50 percent of the payment or \$7,500 is exempt.

SECTION 10. ORS 18.845 is amended to read:

18.845. A notice of exemptions form must be in substantially the form set forth in this section. Nothing in the notice form described in this section is intended to expand or restrict the law relating to exempt property. A determination as to whether property is exempt from execution, attachment and garnishment must be made by reference to other law. The form provided in this section may be modified to provide more information or to update the notice based on subsequent changes in exemption laws.

NOTICE OF EXEMPT PROPERTY
AND INSTRUCTIONS FOR
CHALLENGE TO GARNISHMENT

Property belonging to you may have been taken or held in order to satisfy a debt. The debt may be reflected in a judgment or in a warrant or order issued by a state agency. Important legal papers are enclosed.

YOU MAY BE ABLE TO GET YOUR PROPERTY BACK, SO READ THIS NOTICE CAREFULLY.

State and federal law specify that certain property may not be taken. Some of the property that you may be able to get back is listed below.

(1) Wages or a salary as described in ORS 18.375 and 18.385. Whichever of the following amounts is greater:

- (a) 75 percent of your take-home wages; or
- (b) \$254 per workweek.
- (2) Social Security benefits.
- (3) Supplemental Security Income (SSI).
- (4) Public assistance (welfare).
- (5) Unemployment benefits.
- (6) Disability benefits (other than SSI benefits).
- (7) Workers' compensation benefits.

(8) All Social Security benefits and Supplemental Security Income benefits, and up to \$7,500 in exempt wages, retirement benefits, welfare, unemployment benefits and disability benefits, that are held in a bank account. You may attach copies of bank statements to the Challenge to Garnishment form if you claim this exemption.

(9) Spousal support, child support or separate maintenance to the extent reasonably necessary for your support or the support of any of your dependents.

(10) A homestead (house, manufactured dwelling or floating home) occupied by you, or occupied by your spouse, parent or child. Up to \$40,000 of the value of the homestead is exempt. If you jointly own the homestead with another person who is also liable on the debt, up to \$50,000 of the value of the homestead is exempt.

(11) Proceeds from the sale of a homestead described in item 10, up to the limits described in item 10, if you hold the proceeds for less than one year and intend to use those proceeds to procure another homestead.

(12) Household goods, furniture, radios, a television set and utensils with a combined value not to exceed \$3,000.

*(13) An automobile, truck, trailer or other vehicle with a value not to exceed \$3,000.

*(14) Tools, implements, apparatus, team, harness or library that are necessary to carry on your occupation, with a combined value not to exceed \$5,000.

*(15) Books, pictures and musical instruments with a combined value not to exceed \$600.

*(16) Wearing apparel, jewelry and other personal items with a combined value not to exceed \$1,800.

(17) Domestic animals and poultry for family use with a combined value not to exceed \$1,000 and their food for 60 days.

(18) Provisions and fuel for your family for 60 days.

(19) One rifle or shotgun and one pistol. The combined value of all firearms claimed as exempt may not exceed \$1,000.

(20) Public or private pensions.

(21) Veterans' benefits and loans.

(22) Medical assistance benefits.

(23) Health insurance proceeds and disability proceeds of life insurance policies.

(24) Cash surrender value of life insurance policies not payable to your estate.

(25) Federal annuities.

(26) Other annuities to \$250 per month (excess over \$250 per month is subject to the same exemption as wages).

(27) Professionally prescribed health aids for you or any of your dependents.

- *(28) Rental assistance to an elderly person allowed pursuant to ORS 458.375.
- (29) Your right to receive, or property traceable to:
 - (a) An award under any crime victim reparation law.
 - (b) A payment or payments, not exceeding a total of \$10,000, on account of personal bodily injury suffered by you or an individual of whom you are a dependent.
 - (c) A payment in compensation of loss of future earnings of you or an individual of whom you are or were a dependent, to the extent reasonably necessary for your support and the support of any of your dependents.
- (30) Amounts paid to you as an earned income tax credit under federal tax law.
- (31) Your right to the assets held in, or right to receive payments under, a medical savings account or health savings account authorized under section 220 or 223 of the Internal Revenue Code.
- *(32) Interest in personal property to the value of \$400, but this cannot be used to increase the amount of any other exemption.
- (33) Equitable interests in property.
- (34) Security deposits or prepaid rent held by a residential landlord under ORS 90.300.
- (35) If the amount shown as owing on the Debt Calculation form exceeds the amount you actually owe to the creditor, the difference between the amount owed and the amount shown on the Debt Calculation form.
- (36) Amounts paid to you as a tax credit under section 2 of this 2023 Act.**

Note: If two or more people in your household owe the claim or judgment, each of them may claim the exemptions marked by an asterisk (*).

SPECIAL RULES APPLY FOR DEBTS THAT ARE OWED FOR CHILD SUPPORT AND SPOUSAL SUPPORT. Some property that may not otherwise be taken for payment against the debt may be taken to pay for overdue support. For instance, Social Security benefits, workers' compensation benefits, unemployment benefits, veterans' benefits and pensions are normally exempt, but only 50 percent of a lump sum payment of these benefits is exempt if the debt is owed for a support obligation.

YOU MUST ACT PROMPTLY IF YOU WANT TO GET YOUR MONEY OR PROPERTY BACK. You may seek to reclaim your exempt property by doing the following:

- (1) Fill out the Challenge to Garnishment form that you received with this notice.
- (2) Mail or deliver the Challenge to Garnishment form to the court administrator at the address shown on the writ of garnishment, and mail or deliver a copy of the form to the Garnishor at the address shown on the writ of garnishment. If you wish to claim wages or salary as exempt, you must mail or deliver the form within 120 days after you receive this notice. If you wish to claim that any other money or property is exempt, or claim that the property is not subject to garnishment, you must mail or deliver the form within 30 days after you receive this notice. You have the burden of showing that your challenge is made on time, so you should keep records showing when the challenge was mailed or delivered.
- (3) The law only requires that the Garnishor hold the garnished money or property for 10 days before applying it to the Creditor's use. You may be able to keep the property from being used by the Creditor by promptly following (1) and (2) above.

You should be prepared to explain your exemption in court. If you have any questions about the garnishment or the debt, you should see an attorney.

YOU MAY USE THE CHALLENGE TO GARNISHMENT FORM ONLY FOR THE FOLLOWING PURPOSES:

- (1) To claim such exemptions from garnishment as are permitted by law.
- (2) To assert that property is not garnishable property under ORS 18.618.

(3) To assert that the amount specified in the writ of garnishment as being subject to garnishment is greater than the total amount owed.

YOU MAY NOT USE THE CHALLENGE TO GARNISHMENT FORM TO CHALLENGE THE VALIDITY OF THE DEBT.

IF YOU FILE A CHALLENGE TO A GARNISHMENT IN BAD FAITH, YOU MAY BE SUBJECT TO PENALTIES IMPOSED BY THE COURT THAT COULD INCLUDE A FINE. Penalties that you could be subject to are listed in ORS 18.715.

When you file a Challenge to Garnishment form, the Garnishee may be required to make all payments under the garnishment to the court, and the Garnishor may be required to pay to the court all amounts received by the Garnishor that are subject to the challenge to the garnishment. The Garnishee and Garnishor are subject to penalties if they do not. For a complete explanation of their responsibilities, see ORS 18.705 and 18.708.

SECTION 11. Section 2 of this 2023 Act applies to tax years beginning on or after January 1, 2023, and before January 1, 2029.

SECTION 12. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by House June 22, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate June 24, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled House Bill 5005

Introduced and printed pursuant to House Concurrent Resolution 23 (2023) (at the request of Oregon Department of Administrative Services)

CHAPTER

AN ACT

Relating to state financial administration; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. The amounts authorized, as provided by ORS 286A.035, for issuance of general obligation bonds of the state during the 2023-2025 biennium are as follows:

GENERAL OBLIGATION BONDS

General Fund Obligations

(1)	Higher Education Coordinating Commission (Art. XI-G):	
(a)	Chemeketa Community College, Building 7 Remodel ...	\$ 8,110,000
(b)	Klamath Community College, Childcare Resource Learning Center.....	\$ 1,535,000
(c)	Rogue Community College, Transportation Technology Center.....	\$ 7,105,000
(d)	Central Oregon Community College, Renovation and Expansion of CTE Facilities at Redmond Campus.....	\$ 4,050,000
(e)	Clatsop Community College, Maritime Science Building.....	\$ 8,010,000
(f)	Oregon Coast Community College, Center for Trades Education.....	\$ 8,110,000
(g)	Columbia Gorge Community College, Campus Renovations for Student Safety and Success	\$ 5,595,000
(h)	Lane Community College, Science, Mathematics and Engineering Building	

	Renovation.....	\$ 8,110,000
(i)	Portland Community College, Rock Creek Campus Building Complex - Phase I	\$ 8,110,000
(j)	Southwestern Oregon Community College, Student Uplift and Collaboration Create Expanded Support and Success.....	\$ 8,110,000
(k)	Umpqua Community College, Welcome Center and Medical Careers Training Hub	\$ 8,110,000
(L)	University of Oregon, Friendly Hall Renovation.....	\$ 7,650,000
(m)	Oregon State University, Collaborative Innovation Complex	\$ 72,680,000
(n)	Portland State University, Vernier Science Center and Gateway Art and Design Project Completions.....	\$ 4,330,000
(2)	Department of Environmental Quality (Art. XI-H)	\$ 10,333,333
(3)	Oregon Business Development Department (Art. XI-M)	\$ 100,885,000
(4)	Oregon Business Development Department (Art. XI-N).....	\$ 50,570,000
(5)	Department of Education (Art. XI-P)	\$ 100,885,000
(6)	Oregon Department of Administrative Services (Art. XI-Q):	
(a)	Oregon Military Department:	
(A)	Salem Owen Summers Building Service Life Extension.....	\$ 2,955,000
(B)	Salem Owen Summers Building Seismic Strengthening and Life Safety Improvements	\$ 5,595,000
(b)	Department of State Police:	
(A)	Central Point Office Expansion	\$ 26,845,000
(B)	Springfield Forensic Lab and Medical Examiner's Office.....	\$ 21,545,000
(C)	Springfield Patrol Area Command Office	\$ 7,385,000
(c)	Department of Corrections:	
(A)	Camera System.....	\$ 8,615,000
(B)	Capital Improvement and Renewal	\$ 50,570,000
(C)	Wireless Communication System	\$ 13,070,000
(d)	Oregon Youth Authority:	
(A)	Camp Riverbend Dorm	

	Renovation.....	\$ 5,455,000
(B)	Capital Improvements - All Facilities	\$ 11,795,000
(C)	Control Room Renovations.....	\$ 330,000
(D)	JJIS IT System Modernization.....	\$ 7,850,000
(E)	MacLaren West Cottages Renovations	\$ 11,425,000
(F)	Rogue Valley Facility Improvements.....	\$ 1,509,910
(G)	Tillamook Dorm Renovation...	\$ 8,420,000
(e)	Department of Education, Oregon School for the Deaf Capital Improvements	\$ 3,550,000
(f)	State Forestry Department:	
(A)	Capital Improvements	\$ 2,461,687
(B)	Toledo Facility Replacement, Phase II.....	\$ 1,134,135
(C)	Multi-Mission Aircraft.....	\$ 7,444,980
(D)	Salem Airport Hangar	\$ 1,248,480
(g)	State Department of Fish and Wildlife, Capital Improvement and Renewal.....	\$ 2,540,000
(h)	Housing and Community Services Department, Local Innovation and Fast Track (LIFT)/Permanent Supportive Housing Programs	\$ 604,280,000
(i)	Higher Education Coordinating Commission:	
(A)	Public Universities Capital Improvement and Renewal.....	\$ 100,885,000
(B)	FAMIS System Replacement, Phase II.....	\$ 5,095,000
(C)	University of Oregon, Friendly Hall Renovation.....	\$ 65,840,000
(D)	Portland State University, Vernier Science Center and Gateway Art and Design Project Completions	\$ 53,175,000
(E)	Oregon Institute of Technology, Geothermal System Emergency Renovation.....	\$ 18,160,000
(j)	Oregon Health Authority:	
(A)	Junction City Single Unit Remodel.....	\$ 5,095,000
(B)	PLC System Replacement.....	\$ 3,045,000
(k)	Department of Revenue, Electronic Valuation Information System.....	\$ 14,265,000
(L)	Legislative Administration Committee, Capitol	

	Accessibility, Maintenance and Safety Phase III.....	\$ 216,920,000
(m)	Judicial Department:	
(A)	Benton County Courthouse	\$ 8,950,000
(B)	Clackamas County Courthouse	\$ 30,365,000
(C)	Morrow County Courthouse ...	\$ 12,745,000
(D)	Curry County Courthouse	\$ 10,760,000
(7)	Department of Transportation (Art. XI, section 7), Interstate 5 Bridge Replacement Project...	\$ 251,825,000
	<u>Dedicated Fund Obligations</u>	
(8)	Department of Veterans' Affairs (Art. XI-A).....	\$ 109,023,670
(9)	Higher Education Coordinating Commission (Art. XI-F(1)):	
(a)	Portland State University, Smith Memorial Union	\$ 8,315,000
(b)	Portland State University, Vernier Science Center and Gateway Art and Design Project Completions	\$ 16,190,000
(10)	Department of Environmental Quality (Art. XI-H)	\$ 20,000,000
(11)	Housing and Community Services Department (Art. XI-I(2))	\$ 50,000,000
(12)	Oregon Department of Administrative Services (Art. XI-Q):	
(a)	Yellow Parking Lot Paving.....	\$ 4,050,000
(b)	State Forestry Department:	
(A)	Capital Improvements	\$ 2,418,313
(B)	Toledo Facility Replacement, Phase II	\$ 1,575,865
(C)	Multi-Mission Aircraft.....	\$ 4,720,020
(D)	Salem Airport Hangar	\$ 791,520
(c)	Department of Justice, Legal Tools Replacement System 3.0.....	\$ 21,520,000
(d)	Oregon Liquor and Cannabis Commission:	
(A)	Liquor Warehouse Conveyor System	\$ 15,185,000
(B)	Liquor Warehouse Land and Building.....	\$ 55,515,000
(C)	Liquor Warehouse Management IT System.....	\$ 16,695,000
	<u>Total General Obligation</u>	
	<u>Bonds</u>	\$2,351,436,913

SECTION 2. The amounts authorized, as provided by ORS 286A.035, for issuance of revenue bonds of the state during the 2023-2025 biennium are as follows:

REVENUE BONDS

Direct Revenue Bonds

Housing and Community Services Department.....	\$ 500,000,000
Department of Transportation, Highway User Tax.....	\$ 360,000,000
Department of Transportation, Grant Anticipation Revenue Vehicle	\$ 300,000,000
Oregon Business Development Department.....	\$ 30,000,000
Oregon Department of Administrative Services, Lottery Revenue Bonds	\$ 501,100,000
<u>Total Direct Revenue Bonds</u>	\$ 1,691,100,000

Pass-Through Revenue Bonds

Oregon Business Development Department, Industrial Development Bonds.....	\$ 600,000,000
Oregon Business Development Department, Beginning and Expanding Farmer Loan Program.....	\$ 2,000,000
Oregon Facilities Authority..	\$ 1,000,000,000
Housing and Community Services Department.....	\$ 1,300,000,000
<u>Total Pass-Through Revenue Bonds</u>	\$ 2,902,000,000
<u>Total Revenue Bonds</u>	\$ 4,593,100,000

SECTION 3. The amount authorized, as provided by ORS 286A.035, for issuance of certificates of participation and other financing agreements of the state during the 2023-2025 biennium for the Oregon Department of Administrative Services is \$100,000,000.

SECTION 4. (1) For calendar year 2024, the amount of \$509,538,600 is allocated for private activity bonds, as provided in ORS 286A.615, as follows:

- (a) Oregon Business Development Department, Beginning and Expanding Farmer Loan Program..... \$ 1,000,000
- (b) Housing and Community Services Department..... \$450,000,000
- (c) Private Activity Bond Committee..... \$ 58,538,600

(2) For calendar year 2025, the amount of \$509,538,600 is allocated for private activity bonds, as provided in ORS 286A.615, as follows:

- (a) Oregon Business Development Department, Beginning and Expanding Farmer Loan Program..... \$ 1,000,000

- (b) Housing and Community
Services Department..... \$450,000,000
- (c) Private Activity Bond
Committee..... \$ 58,538,600

(3) If an increase in this state's population, a sufficient increase in the Consumer Price Index or a change in federal law allows the private activity bond limit as set by the Internal Revenue Code of 1986, as amended, to exceed \$509,538,600 during the 2024 calendar year or \$509,538,600 during the 2025 calendar year, the increase is allocated to the Private Activity Bond Committee.

SECTION 5. In addition to and not in lieu of any authorization to issue general obligation bonds under ORS 286A.035, in the biennium beginning July 1, 2025, at the request of the Department of Transportation, the State Treasurer may issue general obligation bonds authorized under Article XI, section 7, of the Oregon Constitution, in an amount that produces \$250,000,000 of net proceeds for the Interstate 5 bridge replacement project, plus an amount estimated by the State Treasurer to pay bond-related costs.

SECTION 6. In addition to and not in lieu of any authorization to issue general obligation bonds under ORS 286A.035, in the biennium beginning July 1, 2027, at the request of the Department of Transportation, the State Treasurer may issue general obligation bonds authorized under Article XI, section 7, of the Oregon Constitution, in an amount that produces \$250,000,000 of net proceeds for the Interstate 5 bridge replacement project, plus an amount estimated by the State Treasurer to pay bond-related costs.

SECTION 7. In addition to and not in lieu of any authorization to issue general obligation bonds under ORS 286A.035, in the biennium beginning July 1, 2029, at the request of the Department of Transportation, the State Treasurer may issue general obligation bonds authorized under Article XI, section 7, of the Oregon Constitution, in an amount that produces \$250,000,000 of net proceeds for the Interstate 5 bridge replacement project, plus an amount estimated by the State Treasurer to pay bond-related costs.

SECTION 8. (1) For purposes of Article XI-F(1), section 1, of the Oregon Constitution, the Legislative Assembly determines that the projects authorized to be financed pursuant to section 1 (9) of this 2023 Act with bonds issued under Article XI-F(1) of the Oregon Constitution will benefit higher education institutions or activities.

(2) For purposes of Article XI-G, section 1, of the Oregon Constitution, the Legislative Assembly determines that the projects authorized to be financed pursuant to section 1 (1) of this 2023 Act with bonds issued under Article XI-G of the Oregon Constitution will benefit higher education institutions or activities or community colleges authorized by law to receive state aid.

SECTION 9. Bonds authorized pursuant to Article XI-G of the Oregon Constitution under section 1 (1) of this 2023 Act for the benefit of a constructing authority may not be issued until the constructing authority certifies that the constructing authority has matching funds available for the same or similar purposes as the bonds, that the matching funds are not proceeds of indebtedness incurred by the state under any other article of the Oregon Constitution, and that the matching funds are available to the constructing authority in an amount at least equal to the amount of indebtedness incurred by the state through the issuance of the bonds.

SECTION 10. (1) Out of the amount specified in section 1 (6)(m)(A) of this 2023 Act, the State Treasurer may issue Article XI-Q bonds in an amount not to exceed \$8,831,894 of net proceeds for the purposes and in the manner specified in section 8, chapter 705, Oregon Laws 2013, plus an amount estimated by the State Treasurer to pay estimated bond-related costs.

(2) Out of the amount specified in section 1 (6)(m)(B) of this 2023 Act, the State Treasurer may issue Article XI-Q bonds in an amount not to exceed \$30,000,000 of net proceeds for the purposes and in the manner specified in section 8, chapter 705, Oregon Laws 2013, plus an amount estimated by the State Treasurer to pay estimated bond-related costs.

(3) Out of the amount specified in section 1 (6)(m)(C) of this 2023 Act, the State Treasurer may issue Article XI-Q bonds in an amount not to exceed \$12,575,000 of net proceeds for the purposes and in the manner specified in section 8, chapter 705, Oregon Laws 2013, plus an amount estimated by the State Treasurer to pay estimated bond-related costs.

(4) Out of the amount specified in section 1 (6)(m)(D) of this 2023 Act, the State Treasurer may issue Article XI-Q bonds in an amount not to exceed \$10,600,000 of net proceeds for the purposes and in the manner specified in section 8, chapter 705, Oregon Laws 2013, plus an amount estimated by the State Treasurer to pay estimated bond-related costs.

(5) For purposes of sections 8 and 9, chapter 705, Oregon Laws 2013, and section 64, chapter 723, Oregon Laws 2013, bonds issued pursuant to this section are considered to be bonds issued pursuant to section 8, chapter 705, Oregon Laws 2013.

(6) Bonds may not be issued pursuant to section 1 (6)(m)(A), (B), (C) or (D) of this 2023 Act except as provided in this section.

SECTION 11. (1) A public university that is carrying out a qualified project shall require each contractor in a contract with an estimated cost of \$200,000 or greater to:

(a) Employ apprentices to perform 15 percent of the work hours that workers in apprenticeable occupations perform under the contract, in a manner consistent with the apprentices' respective apprenticeship training programs;

(b) Establish and execute a plan for outreach, recruitment and retention of women, minority individuals and veterans to perform work under the contract, with the aspirational target of having at least 15 percent of total work hours performed by individuals in one or more of those groups;

(c) Provide health insurance and retirement benefits to workers; and

(d) Require any subcontractor engaged by the contractor to abide by the requirements set forth in paragraphs (a), (b) and (c) of this subsection, if the work to be performed under the subcontract has an estimated cost of \$200,000 or greater.

(2) On or before February 1 of each year, each public university that is carrying out a qualified project shall report to the Joint Committee on Ways and Means or Joint Interim Committee on Ways and Means, as part of the report required under ORS 350.379, on:

(a) The amount of work performed on qualified projects by apprentices;

(b) The amount of work performed on qualified projects by women, minority individuals and veterans; and

(c) The types and costs of health insurance and retirement benefits provided to workers by contractors and subcontractors.

(3) The requirements of this section are in addition to, and not in lieu of, the requirements imposed under ORS 350.379.

(4) As used in this section:

(a) "Apprentice" has the meaning given that term in ORS 660.010.

(b) "Apprenticeable occupation" has the meaning given that term in ORS 660.010.

(c) "Apprenticeship training program" means the total system of apprenticeship that a particular local joint committee, as defined in ORS 660.010, operates, including the local joint committee's registered standards and all other terms and conditions for qualifying, recruiting, selecting, employing and training apprentices in an apprenticeable occupation.

(d) "Minority individual" has the meaning given that term in ORS 200.005.

(e) "Qualified project" means the following capital construction projects:

(A) The University of Oregon Friendly Hall renovation referenced in section 1 (1)(L) of this 2023 Act;

(B) The Oregon State University Collaborative Innovation Complex referenced in section 1 (1)(m) of this 2023 Act;

(C) The Portland State University Vernier Science Center and Gateway Art and Design project completions referenced in section 1 (1)(n) of this 2023 Act; and

(D) The Oregon Institute of Technology geothermal system emergency renovation referenced in section 1 (6)(i)(E) of this 2023 Act.

(f) "Veteran" has the meaning given that term in ORS 408.225.

(g) "Woman" has the meaning given that term in ORS 200.005.

SECTION 12. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect July 1, 2023.

Passed by House June 25, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate June 25, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled House Bill 5029

Introduced and printed pursuant to House Concurrent Resolution 23 (2023) (at the request of Oregon Department of Administrative Services)

CHAPTER

AN ACT

Relating to state financial administration; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. During the biennium beginning July 1, 2023, all lottery revenues available to benefit the public purposes specified in Article XV, section 4, of the Oregon Constitution, that are in excess of distributions or allocations required by law shall be maintained in the Administrative Services Economic Development Fund.

SECTION 2. All moneys in the Administrative Services Economic Development Fund as of July 1, 2023, and thereafter are reserved to meet the commitments of sections 1 to 13 of this 2023 Act.

SECTION 3. The following amounts are allocated for the biennium beginning July 1, 2023, from the Administrative Services Economic Development Fund, to the Oregon Business Development Department, for the following purposes:

- (1) Operations..... \$ 15,248,370
- (2) Business, innovation
and trade..... \$ 75,400,115
- (3) Infrastructure..... \$ 18,570,779
- (4) Oregon Film and Video Office .. \$ 1,479,463

SECTION 4. There is allocated for the biennium beginning July 1, 2023, from the Administrative Services Economic Development Fund, to the Department of Education, for the State School Fund, the amount of \$604,125,973.

SECTION 5. There is allocated for the biennium beginning July 1, 2023, from the Administrative Services Economic Development Fund, to the office of the Governor, the amount of \$4,639,197 for expenses of the Regional Solutions Program.

SECTION 6. (1) The Oregon Department of Administrative Services shall establish a process for allocating available moneys in the Administrative Services Economic Development Fund on a quarterly basis to fulfill the biennial allocations made by sections 1 to 13 of this 2023 Act. The department shall set the quarterly allocations.

(2) If, in any quarter, the moneys transferred from the State Lottery Fund to the Administrative Services Economic Development Fund are insufficient to pay for the quarterly allocations made by sections 1 to 13 of this 2023 Act or any other 2023 Act, prior to making any other allocations pursuant to sections 1 to 13 of this 2023 Act, the department shall satisfy lottery bond debt service obligations in the amount of \$342,481,317 for outstanding lottery bonds.

(3) After the lottery bond debt service obligations described in subsection (2) of this section are satisfied, if the remaining moneys transferred from the State Lottery Fund to the Administrative Services Economic Development Fund are insufficient to pay for the quarterly allocations made by sections 1 to 13 of this 2023 Act, the department shall reduce the quarterly allocations not described in subsection (2) of this section proportionately in amounts sufficient to accommodate the revenue shortfall.

SECTION 7. There is allocated for the biennium beginning July 1, 2023, from the Administrative Services Economic Development Fund, to the Oregon Department of Administrative Services, the amount of \$342,481,317 for the purpose of paying, when due, the principal, interest and premium, if any, on outstanding lottery bonds, as described in section 6 of this 2023 Act.

SECTION 8. Notwithstanding and in lieu of the requirement in ORS 461.547 (1) for a percentage-based transfer of moneys, for the biennium beginning July 1, 2023, the amount allocated from the Administrative Services Economic Development Fund to the Oregon Department of Administrative Services for distribution to counties for economic development activities as provided by ORS 461.547 is \$59,982,296.

SECTION 9. Notwithstanding and in lieu of the requirement in ORS 461.549 (2) for a percentage-based transfer of moneys, for the biennium beginning July 1, 2023, the amount allocated from the Administrative Services Economic Development Fund to the Problem Gambling Treatment Fund is \$18,329,825.

SECTION 10. Notwithstanding and in lieu of the requirement in ORS 565.447 for a percentage-based transfer of moneys, for the biennium beginning July 1, 2023, the amount allocated from the Administrative Services Economic Development Fund to the County Fair Account established in ORS 565.445 is \$3,828,000.

SECTION 11. Notwithstanding and in lieu of the allocation described in section 2 (3), chapter 2, Oregon Laws 2017 (Ballot Measure 99 (2016)), for a percentage-based transfer of moneys with an annual cap, for the biennium beginning July 1, 2023, the amount allocated from the Administrative Services Economic Development Fund to the Outdoor School Education Fund is \$56,406,064.

SECTION 12. Notwithstanding and in lieu of the requirement in ORS 461.543 (4) for a percentage-based transfer of moneys, for the biennium beginning July 1, 2023, the amount allocated from the Administrative Services Economic Development Fund to the Sports Lottery Account is \$18,329,943.

SECTION 13. Notwithstanding and in lieu of the allocation described in section 44, chapter 355, Oregon Laws 2019, as amended by section 1, chapter 10, Oregon Laws 2021, for the biennium beginning July 1, 2023, the amount allocated from the Administrative Services Economic Development Fund to the Employer Incentive Fund is \$28,186,388.

SECTION 14. There are allocated for the biennium beginning July 1, 2023, from the Veterans' Services Fund, to the Veterans' Department of Veterans' Affairs Dedicated Lottery Fund, the following amounts for the following purposes:

- (1) Veterans' Services Program..... \$ 14,192,356
- (2) County Veterans' Service
 - Officers \$ 7,788,605
- (3) National Service
 - Organizations..... \$ 541,693

SECTION 15. There is allocated for the biennium beginning July 1, 2023, from the Veterans' Services Fund, to the Bureau of Labor and Industries, the amount of \$297,187 for veterans' employment apprenticeship outreach and coordination.

SECTION 16. There is allocated for the biennium beginning July 1, 2023, from the Veterans' Services Fund, to the Oregon Criminal Justice Commission, the amount of \$603,177 for veterans' specialty courts.

SECTION 17. There are allocated for the biennium beginning July 1, 2023, from the Veterans' Services Fund, to the Oregon Health Authority, the following amounts for the following purposes:

- (1) Veterans' behavioral health services..... \$ 2,233,850
- (2) Veterans' dental program..... \$ 2,730,796

NOTE: Section 18 was deleted by amendment. Subsequent sections were not renumbered.

SECTION 19. (1) The Oregon Department of Administrative Services shall establish a process for allocating available moneys in the Veterans' Services Fund on a quarterly basis to fulfill the biennial allocations made by sections 14 to 17 of this 2023 Act.

(2) If the moneys transferred from the State Lottery Fund to the Veterans' Services Fund are insufficient to pay for the quarterly allocations under subsection (1) of this section, the department shall reduce the quarterly allocations proportionately in amounts sufficient to accommodate the revenue shortfall.

SECTION 20. Notwithstanding ORS 137.300, for the biennium beginning July 1, 2023, the Department of Revenue shall distribute the moneys in the Criminal Fine Account established by ORS 137.300 as specified in sections 21 to 25 of this 2023 Act.

SECTION 21. There are allocated to the Department of Public Safety Standards and Training for the biennium beginning July 1, 2023, from the Criminal Fine Account, the following amounts for the following purposes:

- (1) Criminal justice training and standards operations..... \$ 51,667,438
- (2) Public Safety Memorial Fund ... \$ 279,677

SECTION 22. There are allocated to the Department of Justice for the biennium beginning July 1, 2023, from the Criminal Fine Account, the following amounts for the following purposes:

- (1) Child Abuse Multidisciplinary Intervention Account..... \$ 12,210,883
- (2) Creation and operation of a statewide system of regional assessment centers as provided under ORS 418.746 to 418.796..... \$ 920,490
- (3) Criminal Injuries Compensation Account \$ 10,272,994
- (4) Services to children eligible for compensation under ORS 147.390 and costs to administer provision of these services \$ 779,144

SECTION 23. There are allocated to the Department of Human Services for the biennium beginning July 1, 2023, from the Criminal Fine Account, the following amounts for the following purposes:

- (1) Domestic Violence Fund established in ORS 409.300 for the purpose of ORS 409.292 (1)(a) to (c)..... \$ 2,668,697
- (2) Sexual Assault Victims Fund.... \$ 605,216

SECTION 24. There are allocated to the State Court Facilities and Security Account established under ORS 1.178, for the biennium beginning July 1, 2023, from the Criminal Fine Account, the following amounts for the following purposes:

- (1) State court security

- and emergency preparedness.... \$ 4,493,981
(2) Distributions to county court
facilities security accounts..... \$ 3,326,651

SECTION 25. (1) There is allocated to the Oregon Health Authority for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$42,884 for the purpose of grants under ORS 430.345 for the establishment, operation and maintenance of alcohol and drug abuse prevention, early intervention and treatment services provided through a county.

(2) There is allocated to the Law Enforcement Medical Liability Account established under ORS 414.815, for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$1,300,000.

(3) There is allocated to the Oregon State Police for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$351,572 for the purpose of enforcing the laws relating to driving under the influence of intoxicants.

(4) There is allocated to the Department of Corrections for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$5,197,236 for the purpose of planning, operating and maintaining county juvenile and adult corrections programs and facilities and drug and alcohol programs. Notwithstanding ORS 137.300 (4), the grant to each county shall be based on the formula used to determine the distribution of moneys under the Grant-in-Aid Program under ORS 423.530.

(5) There is allocated to the State Court Technology Fund established under ORS 1.012, for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$3,887,500.

(6) There is allocated to the Intoxicated Driver Program Fund created under ORS 813.270, for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$4,323,000.

(7) There is allocated to the Oregon Health Authority for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$331,824 for the Emergency Medical Services and Trauma Systems Program created under ORS 431A.085.

(8) There is allocated to the Department of Revenue for the biennium beginning July 1, 2023, from the Criminal Fine Account, the amount of \$100,000 for administrative costs of the department.

SECTION 26. After distributing the amounts specified in sections 21 to 25 of this 2023 Act, the Department of Revenue shall distribute funds remaining in the Criminal Fine Account to the General Fund.

SECTION 27. (1) There is allocated to the State School Fund established under ORS 327.008, for the biennium beginning July 1, 2023, from the Oregon Marijuana Account, the amount of \$40,750,659.

(2) There is allocated to the Oregon Health Authority, for mental health treatment or for purposes related to alcohol and drug abuse prevention, early intervention and treatment services, for the biennium beginning July 1, 2023, from the Oregon Marijuana Account, the amount of \$20,375,329.

(3) There is allocated to the Oregon Health Authority, for the health systems division, for the biennium beginning July 1, 2023, from the Oregon Marijuana Account, the amount of \$5,093,832 for purposes related to alcohol and drug abuse prevention, early intervention and treatment services.

(4) There is allocated to the Oregon Health Authority, for the biennium beginning July 1, 2023, from the Oregon Marijuana Account, the amount of \$196,609,572, for deposit into the Drug Treatment and Recovery Services Fund.

(5) There is allocated to the State Police Account established under ORS 181A.020, for the biennium beginning July 1, 2023, from the Oregon Marijuana Account, the amount of \$15,281,497.

SECTION 28. Notwithstanding and in lieu of the percentage-based transfers of moneys described in ORS 327.001 (4)(c), for the biennium beginning July 1, 2023, the Department of Education shall distribute the moneys in the Fund for Student Success established by ORS 327.001 as follows:

(1) \$1,087,178,997 to the Student Investment Account established in ORS 327.175;
(2) \$557,396,445 to the Statewide Education Initiatives Account established in ORS 327.250;
and

(3) \$529,782,552 to the Early Learning Account established in ORS 327.269.

SECTION 29. There is allocated for the biennium beginning July 1, 2023, from the Polychlorinated Biphenyls Remediation and Restitution Account established by section 43, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 1049), the amount of \$18,763,236 to the Department of State Lands for deposit into the Oregon Abandoned and Derelict Vessel Fund established by section 3, chapter __, Oregon Laws 2023 (Enrolled House Bill 2914), for environmental remediation or restitutionary projects.

SECTION 30. In addition to transfers to the Tobacco Enforcement Fund under ORS 293.537, the Oregon Department of Administrative Services shall make the following transfers from the Tobacco Settlement Funds Account for the biennium beginning July 1, 2023:

- (1) To the Oregon Health
and Science University
Bond Fund established under
section 14, chapter 921,
Oregon Laws 2001 \$ 7,328,750
- (2) To the Oregon Health
Authority for expenses of
the Oregon Health Plan \$121,658,558
- (3) To the Oregon Health
Authority for community
mental health programs \$ 14,182,108
- (4) To the Department of
Education for physical
education related grants
authorized by ORS 329.501 \$ 3,659,334
- (5) To the Department of
Justice for enforcement
activities authorized by
ORS 293.537 \$ 1,573,000

SECTION 31. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect July 1, 2023.

Passed by House June 25, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate June 25, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled
House Bill 5034

Introduced and printed pursuant to House Concurrent Resolution 23 (2023) (at the request of Oregon
Department of Administrative Services)

CHAPTER

AN ACT

Relating to the financial administration of the Department of Revenue; and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. There are appropriated to the Department of Revenue, for the biennium beginning July 1, 2023, out of the General Fund, the following amounts, for the following purposes:

(1)	Administration	\$ 37,630,667
(2)	Property Tax Division.....	\$ 20,902,700
(3)	Personal Tax and Compliance Division	\$ 62,494,777
(4)	Business Division	\$ 22,902,302
(5)	Collections Division.....	\$ 34,301,420
(6)	Information Technology Services Division.....	\$ 45,431,040
(7)	Debt service and related costs	\$ 2,582,420
(8)	Nonprofit housing program.....	\$ 3,639,677

SECTION 2. Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2023, as the maximum limits for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in this section, collected or received by the Department of Revenue, for the following purposes:

(1)	Administration	\$ 12,780,228
(2)	Property Tax Division.....	\$ 47,731,895
(3)	Personal Tax and Compliance Division	\$ 1,489,780
(4)	Business Division	\$ 15,077,180
(5)	Collections Division.....	\$ 18,701,173
(6)	Corporate Division	\$ 16,470,283
(7)	Information Technology Services Division.....	\$ 13,750,320
(8)	Marijuana program	\$ 4,066,450
(9)	Senior Property Tax	

Deferral program \$ 37,001,201
(10) Debt service and
related costs \$ 113,110

SECTION 3. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect July 1, 2023.

Passed by House May 24, 2023

.....
Timothy G. Sekerak, Chief Clerk of House

.....
Dan Rayfield, Speaker of House

Passed by Senate June 23, 2023

.....
Rob Wagner, President of Senate

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled Senate Bill 1

Sponsored by Senator WAGNER; Senators CAMPOS, DEMBROW, JAMA, PATTERSON, Representative PHAM K (Presession filed.)

CHAPTER

AN ACT

Relating to data collected by the Department of Revenue; and prescribing an effective date.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Section 2 of this 2023 Act is added to and made a part of ORS chapter 316.

SECTION 2. (1) The Department of Revenue shall attach to personal income tax returns required to be filed under this chapter a schedule that allows taxpayers to provide to the department, at the time of filing the return and on a voluntary basis, self-reported identification of the taxpayer's race and ethnicity.

(2) The data collection schedule required under subsection (1) of this section must:

(a) Allow each taxpayer to select from the full list of demographic data categories of racial or ethnic identity adopted as uniform standards by the Oregon Health Authority pursuant to ORS 413.161.

(b) Allow each individual listed on a return to select one primary identifier and as many as two additional identifiers.

(c) Provide that individuals filing a joint return may each elect whether to indicate identifiers on the schedule.

(d) Be accompanied by the statement that the collection of data is voluntary and self-reported and that the department may not use the collected data for the purposes of audit, collection or other enforcement activities.

(e) Be accompanied by a statement explaining the purpose of collecting data for use in analysis of revenue policy.

(f) Be optional to complete, but provide that individuals shall opt out of completion of the schedule.

(3) The department shall establish policies and procedures to enable individuals who are not required to file an income tax return under this chapter for a given tax year to elect to complete the schedule provided under this section without filing a return.

SECTION 3. Sections 4 to 8 of this 2023 Act are added to and made a part of ORS chapter 305.

SECTION 4. (1) The Department of Revenue shall:

(a) Ensure that all data collected pursuant to section 2 of this 2023 Act is used only for the purposes described in sections 2 and 7 of this 2023 Act.

(b) Maintain and store data collected pursuant to section 2 of this 2023 Act separately from other information provided on tax returns filed under ORS chapter 316, and provide that the data is accessible only to the following:

- (A) Research section staff of the department.
 - (B) Other department staff that are assigned to process the data and process or program the underlying systems for the data collection schedule, but only to the extent necessary for that purpose.
 - (C) The staff of the Legislative Revenue Office.
 - (D) The division of the Oregon Department of Administrative Services that serves as office of economic analysis.
- (c) Maintain records sufficient to verify that Department of Revenue personnel having access to data collected pursuant to section 2 of this 2023 Act are limited to those personnel listed in paragraph (b)(A) and (B) of this subsection and sufficient to ensure compliance with this subsection.
- (2) Tax practitioners and tax preparation software vendors may use and retain data collected pursuant to section 2 of this 2023 Act only to the extent necessary to assist taxpayers in the preparing and filing of returns required under ORS chapter 316 and may not use the data, or allow it to be used, for any other reason.
- (3) Notwithstanding any intergovernmental reciprocal agreements entered into by the Department of Revenue, the department may not allow the Internal Revenue Service access to the data collected under section 2 of this 2023 Act.

SECTION 5. Not later than September 15 of each year, beginning in 2024, the Department of Revenue shall report, in the manner provided in ORS 192.245, on the status of the development and implementation of the data collection schedule required under section 2 of this 2023 Act and on the use of the data collected, to an appropriate committee or interim committee of the Legislative Assembly related to information management and technology. The report required by this section shall include an update of the effectiveness of measures undertaken by the department to ensure data security. The report shall address the prevention of any sharing of data collected pursuant to section 2 of this 2023 Act:

- (1) Within the department, between research staff and audit and collection staff.
- (2) Between the department and the Internal Revenue Service.
- (3) Between tax practitioners and commercial interests.
- (4) Between tax preparation software vendors and commercial interests.

SECTION 6. Section 5 of this 2023 Act is repealed on January 2, 2029.

SECTION 7. (1) The Department of Revenue shall use data collected on the data collection schedule required under section 2 of this 2023 Act to the extent feasible, to inform:

- (a) The development of racial impact statements;
 - (b) The analysis of proposed administrative rules and budget requests; and
 - (c) The response by the department to certain requests for information from the Legislative Assembly.
- (2) If the Department of Revenue, the Legislative Revenue Officer or the Oregon Department of Administrative Services includes data collected under section 2 of this 2023 Act in a report or as other output, the data shall be presented only in aggregated and anonymized form.

SECTION 8. (1) The Department of Revenue shall first attach the data collection schedule required under section 2 of this 2023 Act to income tax returns filed for the 2024 tax year.

(2) The department shall develop programming and forms for the implementation of the schedule and, by rule, shall adopt policies and procedures for the implementation of the use of the schedule.

SECTION 9. (1) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Personal Tax and Compliance Division, is increased by \$259,658, for developing a schedule allowing personal income taxpayers to voluntarily report self-identified race and ethnicity identifiers.

(2) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (6), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Information Technology Services Division, is increased by \$164,842, for developing and maintaining data collection of self-identified race and ethnicity identifiers.

(3) Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for administration, is increased by \$46,224, for the research and development of racial impact statements.

SECTION 10. (1) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for the Personal Tax and Compliance Division, is increased by \$6,357, for developing a schedule allowing personal income taxpayers to voluntarily report self-identified race and ethnicity identifiers.

(2) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for the Information Technology Services Division, is increased by \$11,460, for developing and maintaining data collection of self-identified race and ethnicity identifiers.

(3) Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for administration, is increased by \$10,392, for the research and development of racial impact statements.

SECTION 11. This 2023 Act takes effect on the 91st day after the date on which the 2023 regular session of the Eighty-second Legislative Assembly adjourns sine die.

Passed by Senate June 20, 2023

.....
Lori L. Bocker, Secretary of Senate

.....
Rob Wagner, President of Senate

Passed by House June 21, 2023

.....
Dan Rayfield, Speaker of House

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled Senate Bill 1049

Sponsored by Senator WAGNER (at the request of Governor Tina Kotek)

CHAPTER

AN ACT

Relating to state financial administration; creating new provisions; amending ORS 92.365, 92.415, 100.670, 240.185, 305.231, 316.502, 327.269, 327.274, 336.221, 350.175, 438.130, 448.410, 448.450, 453.408, 453.894, 459.236, 459.305, 465.386, 476.055, 480.127, 480.130, 673.685, 675.115, 675.571, 675.785, 676.625, 677.265, 678.410, 679.120, 679.615, 680.075, 685.100, 686.255, 686.600, 692.160, 701.238, 731.804, 776.355 and 776.800 and sections 22a and 23, chapter 10, Oregon Laws 2020 (second special session), section 20, chapter 592, Oregon Laws 2021, and sections 3 and 4, chapter ___, Oregon Laws 2023 (Enrolled House Bill 3396); repealing sections 3, 11, 12 and 13, chapter 4, Oregon Laws 2013, and sections 57 and 61, chapter 10, Oregon Laws 2020 (second special session); and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

FEE REPORTING REQUIREMENTS

SECTION 1. ORS 92.365 is amended to read:

92.365. (1) The information required under ORS 92.345 and 92.355 shall be kept current by the subdivider or series partitioner. Any material change in the information furnished to the Real Estate Commissioner shall be reported by the subdivider or series partitioner within 10 days after the change occurs.

(2) A subdivider or series partitioner shall be responsible for the accuracy of and for providing all information required by ORS 92.345, 92.355 and this section for as long as the subdivider or series partitioner retains any unsold lot, parcel or interest in the subdivision or series partition to which the information pertains.

(3) A developer who acquires a lot, parcel or interest in a subdivision or series partition shall be responsible for as long as the developer retains any unsold lot, parcel or interest in the subdivision or series partition for all material changes in the information contained in the public report which the developer receives on acquisition of the property:

(a) Which the developer causes by action of the developer; and

(b) Concerning the zoning, sewage disposal and water supply which substantially affect the intended use of the property as stated in the public report.

(4) A developer shall accurately report to the commissioner a material change specified in subsection (3) of this section within 10 days after the change occurs. However, a developer who acquires less than 11 lots, parcels or interests in a subdivision or series partition during a six consecutive month period shall only be responsible for a material change specified in subsection

(3)(b) of this section and may revise a public report to reflect such material change without reporting the material change to the commissioner.

(5) The commissioner shall require a fee sufficient to recover any administrative expenses after receipt of a material change notice if, because of the changes, a public report must be issued or revised by the commissioner. The fee is subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fee]* and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

SECTION 2. ORS 92.415 is amended to read:

92.415. When an examination is to be made of subdivided or series partitioned lands situated in the State of Oregon, or of subdivided lands situated outside the state which will be offered for sale or lease within this state, the Real Estate Commissioner, in addition to the filing fee provided in ORS [92.355] **92.345**, may require the subdivider or series partitioner to advance payment of an amount estimated by the commissioner to be the expense incurred in going to and returning from the location of the project, and an amount estimated to be necessary to cover the additional expense of such examination, subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fee]* and *[shall be]* within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board. The amounts estimated by the commissioner, under this section shall be based upon any applicable limits established and regulated by the Oregon Department of Administrative Services under ORS 292.220.

SECTION 3. ORS 100.670 is amended to read:

100.670. (1) A developer or other person required to file materials or information with the Real Estate Commissioner under ORS 100.005 to 100.910 shall pay to the commissioner a fee as required under subsections (2) and (3) of this section for the review, approval and handling of the filings by the commissioner at the time of the initial filing with the commissioner.

(2) A fee charged by the commissioner under subsection (1) of this section shall be determined by the commissioner to cover the costs of the commissioner's review, approval or revision activity. The fee shall be based upon an hourly rate that is subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fee]* and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(3) The commissioner shall collect a deposit of \$100 from a developer at the time of submitting a filing described in subsection (1) of this section. The amount of the deposit shall be deducted from the final fee computed as provided in subsection (2) of this section.

SECTION 4. ORS 350.175 is amended to read:

350.175. (1) The Director of the Office of Community Colleges and Workforce Development may issue certificates for passing approved high school equivalency tests such as the General Educational Development (GED) test to persons who demonstrate satisfactory performance in tests prescribed under subsection (2) of this section or meet the requirements of any prescribed evaluative procedure.

(2) The Higher Education Coordinating Commission by rule may prescribe tests and other appropriate evaluation procedures for the purposes of subsection (1) of this section and may establish age, residence and other relevant qualifications for applicants.

(3) The Office of Community Colleges and Workforce Development may utilize its personnel and facilities for the administration of this section, and the commission may establish by rule a nonrefundable application fee. The fee may be waived by the commission in case of hardship.

(4) Subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fee]*, the fee established under subsection (3) of this section shall not exceed the cost of administering the program, as authorized by the Legislative Assembly within the office's budget, as the budget may be modified by the Emergency Board.

(5) All moneys received under this section shall be deposited in the State Treasury to the credit of the Office of Community Colleges and Workforce Development and shall be used exclusively for

administration of this section. The Office of Community Colleges and Workforce Development shall keep a record of all moneys deposited in such account. The record shall indicate by separate cumulative accounts the source from which the moneys are derived and the individual activity against which each withdrawal is charged.

(6) The Director of the Office of Community Colleges and Workforce Development shall consult with the Superintendent of Public Instruction on all matters related to evaluation procedures used to measure equivalent achievement under this section. The superintendent is authorized to make independent recommendations on evaluation procedures to the office in those cases where the superintendent's judgment differs from that of the director.

SECTION 5. ORS 438.130 is amended to read:

438.130. (1) The application for a license for a clinical laboratory shall be made on forms provided by the Oregon Health Authority and shall be executed by the owner or one of the owners or by an officer of the firm or corporation owning the clinical laboratory, or in the case of a county or municipality, by the public official responsible for operation of the laboratory, or in the case of an institution, by the administrator of the institution. The application shall contain the names of the owner, the director or directors of the clinical laboratory, the location and physical description of the clinical laboratory, the laboratory specialties for which a license is requested and such other information as the authority may require.

(2)(a) The application shall be accompanied by an annual or biennial license fee to be established by the authority. The fee shall be based on test volume, test complexity, the number of specialties performed and private laboratory accreditation. For each level of laboratory testing, the fee shall be not more than 100 percent of the corresponding fee charged by the federal laboratory certification program known as the Clinical Laboratory Improvement Amendments of 1988 (P.L. 100-578, 42 U.S.C. 201 and 263a) in effect on July 1, 1999. The fee for substance of abuse screening laboratories not certified under the Clinical Laboratory Improvement Amendments of 1988 shall be comparable to the clinical laboratory fee established under this section.

(b) The authority may establish prorated fees for licenses issued for a year or less and when there is a change in the laboratory's owner, director or address. A prorated license fee shall be issued to a laboratory accredited by an organization recognized by the authority.

(3) Unless sooner voided, suspended or revoked, all licenses issued under this section expire on June 30 of the one-year or two-year cycle following the date of issuance or on such date as may be specified by authority rule. Licenses issued under this section shall be renewable in the manner prescribed by the authority.

(4) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*], the fees and charges established under this section shall not exceed the cost of administering the regulatory program of the authority pertaining to the purpose for which the fee or charge is established, as authorized by the Legislative Assembly within the authority's budget, as the budget may be modified by the Emergency Board.

SECTION 6. ORS 448.410 is amended to read:

448.410. (1) The Environmental Quality Commission shall:

(a) Adopt rules necessary to carry out the provisions of ORS 448.410 to 448.430 and 448.992.

(b) Classify all sewage treatment works. In classifying the sewage treatment works, the commission shall take into consideration size and type, character of wastewater to be treated and other physical conditions affecting the sewage treatment works and the skill, knowledge and experience required of an operator.

(c) Certify persons qualified to supervise the operation of sewage treatment works.

(d) Subject to the prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fee*], establish a schedule of fees for certification under paragraph (c) of this subsection. The fees established under the schedule shall be sufficient to pay the costs incurred by the Department of Environmental Quality in carrying out the provisions of ORS 448.410 to 448.430 and 448.992 and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(2) The commission may grant a variance from the requirements of ORS 448.415, according to criteria established by rule by the commission.

(3) In adopting rules under this section, the commission shall consult with the Oregon Health Authority in order to coordinate rules adopted under this section with rules adopted by the authority under ORS 448.450.

SECTION 7. ORS 448.450 is amended to read:

448.450. (1) The Oregon Health Authority shall:

(a) Adopt rules necessary to carry out the provisions of ORS 448.450 to 448.465, 448.992 and 448.994.

(b) Classify all potable water treatment plants and water distribution systems actually used or intended for use by the public. In classifying the potable water treatment plants and water distribution systems, the authority shall take into consideration size and type, character of water to be treated and other physical conditions affecting the treatment plants and distribution systems and the skill, knowledge and experience required of an operator.

(c) Certify persons qualified to supervise the operation of a potable water treatment plant or a water distribution system.

(d) Subject to the prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fee*], establish a schedule of fees for certification under paragraph (c) of this subsection. The fees established under the schedule shall be sufficient to pay the cost of the authority in carrying out the provisions of ORS 448.450 to 448.465, 448.992 and 448.994 and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(2) Notwithstanding the authority of the Oregon Health Authority to establish fees for certification under subsection (1)(d) of this section, the authority will not establish fees for certification of operators of water systems serving ground water to fewer than 150 service connections.

(3) In adopting rules under this section, the authority shall consult with the Department of Environmental Quality in order to coordinate rules adopted under this section with rules adopted by the Environmental Quality Commission under ORS 448.410.

SECTION 8. ORS 453.408 is amended to read:

453.408. (1) The Department of Revenue, in consultation with the State Fire Marshal, is authorized to establish those rules and procedures for the implementation and enforcement of ORS 453.396 to 453.414 that are consistent with its provisions and are considered necessary and appropriate.

(2) The State Fire Marshal by rule may add persons or substances to or exempt persons or substances from liability for the fee imposed under ORS 453.396 to 453.414 to conform to the reporting requirements established by the State Fire Marshal under the Community Right to Know and Protection Act.

(3) Before final adoption of initial rules to carry out the provisions of ORS 453.396 to 453.414 or subsequent amendment of the initial fee schedules established under ORS 453.398, the State Fire Marshal shall obtain prior approval of the fees by the Oregon Department of Administrative Services [*and shall submit a report to the Emergency Board prior to adopting the fees*]. The fees established under ORS 453.396 to 453.414 shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board. The fees shall not exceed the cost of the program.

SECTION 9. ORS 453.894 is amended to read:

453.894. (1) The Oregon Health Authority shall establish by rule a schedule of fees for at least the following:

- (a) Initial licenses and renewal under ORS 105.555, 431.175 and 453.855 to 453.912.
- (b) Training courses and examinations conducted by or on behalf of the authority.
- (c) Reexaminations for failing the initial examinations.
- (d) Review of work plans.

(2) The fees established under subsection (1) of this section shall be based upon the costs of the authority in carrying out the provisions of ORS 105.555, 431.175 and 453.855 to 453.912.

(3) If a license renewal application and fee is not received by the authority within 15 days after the expiration of the license, a penalty of \$100 shall be added and collected.

(4) The fees collected under this section shall be paid into the State Treasury and deposited in the General Fund to the credit of the Public Health Account. Such moneys are continuously appropriated to the Oregon Health Authority to pay the authority's expenses in administering the provisions of ORS 105.555, 431.175 and 453.855 to 453.912.

(5) Subject to prior approval by the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fee*], any fee or change **thereto** shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

SECTION 10. ORS 459.236 is amended to read:

459.236. (1) In addition to the permit fees provided in ORS 459.235, upon prior approval by the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees*], there is imposed a fee on all:

(a) Disposal sites that receive domestic solid waste, building demolition or construction wastes, land clearing debris, waste tires or solid waste generated outside the state, for final disposal or destruction; and

(b) Persons who transport solid waste out of the State of Oregon for final disposal or destruction to a disposal site that receives domestic solid waste, building demolition or construction wastes, land clearing debris or waste tires.

(2) The amount raised under subsection (1) of this section shall be up to \$1 million per year, based on the estimated tonnage or the actual tonnage, if known, received at the site or transported out of state for final disposal or destruction and any other similar or related factors the Environmental Quality Commission finds appropriate. Such fees shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(3) For solid waste delivered to a disposal site owned and operated by a metropolitan service district, the fee imposed under subsection (1) of this section shall be levied on the district, not the disposal site.

(4) Before transporting or arranging for transport of solid waste out of the State of Oregon to a disposal site that receives domestic solid waste, a person shall notify the Department of Environmental Quality in writing.

(5)(a) A local government unit that franchises or licenses a domestic solid waste site shall allow the disposal site to pass through the amount of the fees established by the commission in subsection (1) of this section to the users of the site.

(b) If a disposal site that receives domestic solid waste passes through all or a portion of the fees established by the commission in subsection (1) of this section to a solid waste collector who uses the site, a local government unit that franchises or licenses the collection of solid waste shall allow the franchisee or licensee to include the amount of the fee in the collection service rate.

(6) Except as provided in subsection (7) of this section, moneys collected under this section shall be deposited in the Orphan Site Account created under ORS 465.381 to be used to pay the costs of removal or remedial action of hazardous substances, in excess of the maximum amount collected under ORS 459.311 at:

(a) Solid waste disposal sites owned or operated by a local government unit; or

(b) Privately owned or operated solid waste disposal sites that receive or received domestic solid waste for which the department determines the responsible party is unknown, unwilling or unable to undertake any portion or phase of a removal or remedial action.

(7) The moneys collected under this section, or proceeds of any bond sale under ORS 468.195 for which moneys collected under this section are pledged for repayment shall be made available to a local government unit to pay removal or remedial action costs at a site if:

(a) The local government unit is responsible for conducting removal or remedial action under ORS 465.260; and

(b) The local government unit repays any moneys equal to the amount that may be raised by the charge imposed under ORS 459.311 and interest on such moneys, in accordance with an agreement between the local government unit and the department. A local government unit is not required to repay the first \$100,000 the local government unit expends on removal or remedial action.

(8) As used in this section:

(a) "Domestic solid waste" has the meaning given that term in ORS 459A.100.

(b) "Person" does not include an individual who transports the individual's own residential solid waste to a disposal site located out of the state.

(c) "Removal" and "remedial action" have the meanings given those terms in ORS 465.200.

SECTION 11. ORS 459.305 is amended to read:

459.305. (1) Except as otherwise provided by rules adopted by the Environmental Quality Commission under subsection (4) of this section, a disposal site may not accept solid waste generated outside the county in which the disposal site is located unless the Department of Environmental Quality certifies or, for waste that originates outside Oregon in an amount exceeding 75,000 tons annually from a single source generator or wasteshed, the disposal site operator demonstrates to the department, that the person responsible for solid waste management in the area from which the solid waste originates has implemented an opportunity to recycle that:

(a) For waste originating outside Oregon, achieves either a recovery rate equivalent to that achieved in a comparable county in Oregon or a recycling and waste prevention program equivalent to the opportunity to recycle in ORS 459A.005 (1)(a) and (2) and the program elements in ORS 459A.007; and

(b) For waste originating inside Oregon, meets the requirements of ORS 459.250 and 459A.005 to 459A.085.

(2) The commission shall adopt rules to establish a program for certification of recycling programs established by a person in order to comply with the requirement of subsection (1) of this section. A contract or agreement for the disposal of solid waste made between an owner or operator of a disposal site and a person does not affect the authority of the commission to establish or modify the requirements established under subsection (1) of this section.

(3) For each area outside the state from which a disposal site receives solid waste, the disposal site has two years after first accepting solid waste from the area to demonstrate how the area complies with the requirements of subsection (1) of this section. The disposal site operator shall provide written notice to the department prior to first accepting solid waste from outside the state. The requirements of this subsection apply only to contracts entered into after September 9, 1995.

(4) The commission shall establish by rule the amount of solid waste that may be accepted from outside the county in which the disposal site is located before the person must comply with the requirements set forth in subsection (1) of this section.

(5) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fee*], and within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board, the Department of Environmental Quality may establish a certification fee in accordance with ORS 468.065. The fees may not exceed the cost of the program.

(6) The certification requirement under subsection (1) of this section does not apply to a person implementing a waste reduction program under ORS 459.055.

(7) Notwithstanding any other provision of law relating to solid waste disposal, if the laws of the state of origin prohibit or restrict the disposal of any kind of solid waste within the state of origin, the prohibition or restriction also applies to the disposal of the solid waste in Oregon.

SECTION 12. ORS 465.386 is amended to read:

465.386. (1) Notwithstanding the totals established in ORS 459.236, the Environmental Quality Commission by rule may increase the total amount to be collected annually as a fee and deposited

into the Orphan Site Account under ORS 459.236. The commission shall approve an increase if the commission determines:

(a) Existing fees being deposited into the Orphan Site Account are not sufficient to pay debt service on bonds sold to pay for removal or remedial actions at sites where the Department of Environmental Quality determines the responsible party is unknown or is unwilling or unable to undertake all required removal or remedial action; or

(b) Revenues from the sale of bonds cannot be used to pay for activities related to removal or remedial action, and existing fees being deposited into the Orphan Site Account are not sufficient to pay for these activities.

(2) The increased amount approved by the commission under subsection (1) of this section:

(a) Shall be no greater than the amount needed to pay anticipated costs specifically identified by the Department of Environmental Quality at sites where the department determines the responsible party is unknown, unwilling or unable to undertake all required removal or remedial action; and

(b) Shall be subject to prior approval by the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees*] and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board during the interim period between sessions.

SECTION 13. ORS 480.127 is amended to read:

480.127. (1) Any person who desires to sell consumer fireworks at retail to individual members of the general public for personal use shall apply in writing to the State Fire Marshal for a permit at least 15 days in advance of the proposed sale. The State Fire Marshal shall issue the permit only if the State Fire Marshal finds that the applicant is qualified to conduct the proposed sale and that the proposed sale will conform to the provisions of ORS 480.111 to 480.165 and any rules adopted under ORS 480.111 to 480.165. A fee may be charged for the permit. Subject to prior approval by the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fee*], the amount of the fee shall be set by rule and shall be adjusted subsequently by the State Fire Marshal to finance the administrative expenses incurred under this section and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(2) A retail sales permit issued under this section authorizes the sale of consumer fireworks only in the year for which the permit is issued during the period that begins on June 23 and ends on July 6 of the year for which the permit is issued.

(3) A retail sales permit holder shall store consumer fireworks in accordance with any fire codes that the State Fire Marshal adopts by rule to ensure safe storage of those fireworks. The matters that the State Fire Marshal considers when adopting storage rules for fireworks may include, but are not limited to, any United States Department of Transportation requirements relating to hazardous materials storage.

SECTION 14. ORS 480.130 is amended to read:

480.130. (1) All persons, municipalities, associations or organizations or groups of individuals desiring to sell, discharge, fire off, explode or display fireworks for a public display, or to sell consumer fireworks to persons who possess the permit referred to in ORS 480.127, shall apply in writing to the State Fire Marshal for a permit at least 15 days in advance of the proposed sale or date of the display. The State Fire Marshal, upon receipt of such application, shall determine if the proposed sale or display will conform to law and any rules promulgated thereunder. If the State Fire Marshal finds that the applicant is qualified to conduct such sale or display and that the proposed sale or display is in accordance with the law and all rules, the State Fire Marshal shall issue a permit; otherwise the State Fire Marshal shall refuse to issue it.

(2) The fee for a permit for the public display of fireworks and each permit for the sale of any fireworks shall be established by rule by the State Fire Marshal, subject to prior approval by the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fee*], and subsequently shall be adjusted to finance the administrative expenses incurred

under this section and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board. All fees collected shall be deposited to the credit of the State Fire Marshal Fund.

(3) Sales permits for fireworks are not valid for more than one year from date of issue. A public display permit is not valid for more than 10 days from date of issuance and may authorize only one fireworks display during that period.

SECTION 15. ORS 673.685 is amended to read:

673.685. (1) The State Board of Tax Practitioners shall adopt by rule fees for:

- (a) Application for examination for a tax consultant's license.
- (b) Application for examination for a tax preparer's license.
- (c) Issuance or renewal of a tax consultant's license.
- (d) Issuance or renewal of a tax preparer's license.
- (e) Issuance or renewal of a tax consultant's inactive license.
- (f) Issuance or renewal of a tax preparer's inactive license.
- (g) Reactivation of a tax consultant's inactive license or reactivation of a tax preparer's inactive license.
- (h) Restoration of lapsed license.
- (i) Issuance or replacement of a duplicate license.
- (j) Issuance of a replacement or duplicate tax consultant certificate.
- (k) Registration or registration renewal for a sole proprietorship, partnership, corporation or other legal entity.
- (L) Issuance or renewal of a combined tax consultant's or tax preparer's license and registration for a sole proprietorship, partnership, corporation or other legal entity. Eligibility for a combined license shall be determined under rules adopted by the board.
- (m) Annual registration of a branch office of a sole proprietorship, partnership, corporation or other legal entity.

(2) The fees established by the State Board of Tax Practitioners under this section are subject to the prior approval of the Oregon Department of Administrative Services *[and, if their adoption occurs between regular sessions of the Legislative Assembly, a report to the Emergency Board]*. The fees may not exceed the cost of administering the regulatory program of the State Board of Tax Practitioners pertaining to the purposes for which the fees are established, as authorized by the Legislative Assembly within the board's budget, as that budget may be modified by the Emergency Board.

SECTION 16. ORS 675.115 is amended to read:

675.115. Subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fees and charges]*, the fees and charges established under ORS 675.110 shall not exceed the cost of administering the regulatory program of the Oregon Board of Psychology pertaining to the purpose for which the fee or charge is established, as authorized by the Legislative Assembly within the board's budget, as the budget may be modified by the Emergency Board.

SECTION 17. ORS 675.571 is amended to read:

675.571. (1) The State Board of Licensed Social Workers shall collect fees for:

- (a) Examination and reexamination.
 - (b) An initial authorization to practice regulated social work.
 - (c) Renewal of an authorization to practice regulated social work.
 - (d) Delinquent renewal of an authorization to practice regulated social work.
- (2) Fees collected under subsection (1) of this section shall be deposited in the State Board of Licensed Social Workers Account established under ORS 675.597 and shall be used to defray the expenses of the board.
- (3) Subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fees and charges]*, the fees and charges established under this section may not exceed the cost of administering the regulatory program pertaining to

the purpose for which the fee or charge is established, as authorized by the Legislative Assembly within the budget of the State Board of Licensed Social Workers, as the budget may be modified by the Emergency Board.

(4) The State Board of Licensed Social Workers may impose a delinquent renewal fee for an authorization to practice regulated social work if the application for renewal is not filed and accepted by the renewal date established by the board by rule, but is filed and accepted within 30 days of the renewal date. An authorization to practice regulated social work is lapsed if an application for renewal is not filed and accepted within 30 days of the renewal date.

(5) Fees collected under this section are nonrefundable.

SECTION 18. ORS 675.785 is amended to read:

675.785. The Oregon Board of Licensed Professional Counselors and Therapists has the following powers and duties:

(1) In accordance with the applicable provisions of ORS chapter 183, the board shall adopt rules necessary for the administration of the laws the board is charged with administering.

(2) Subject to applicable provisions of the State Personnel Relations Law, the board may appoint, prescribe the duties and fix the compensation of employees of the board necessary to carry out the duties of the board.

(3)(a) The board may impose nonrefundable fees in an amount set by rule for the following:

[(a)] (A) License application.

[(b)] (B) First issuance of a license.

[(c)] (C) Renewal of a license.

[(d)] (D) Late filing of a license renewal.

[(e)] (E) Renewal of registration as an associate.

[(f)] (F) Examinations. Examination fees may not exceed the costs incurred in administering the particular examination.

(b) Fees established under this subsection are subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees*] and must be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(4) The [board] **Oregon Board of Licensed Professional Counselors and Therapists** shall:

(a) Maintain a register of all current licensed professional counselors and marriage and family therapists.

(b) Annually publish a directory listing all current licensed professional counselors and marriage and family therapists. The directory must be available to the public, and the board may collect a publication fee for the directory.

(5) The board shall:

(a) Investigate alleged violations of the provisions of ORS 675.715 to 675.835 or rules adopted under authority of the board.

(b) Establish procedures to review the complaints of clients of licensees of the board. Upon receipt of a complaint under ORS 675.715 to 675.835 against a licensed or unlicensed person, the board shall conduct an investigation as described under ORS 676.165.

(6) The board shall report to the Legislative Assembly concerning the activities of the board during the preceding biennium.

(7) The board shall form standards committees to establish, examine and pass on the qualifications of applicants to practice professional counseling or marriage and family therapy in this state, including standards and requirements for continuing education and supervision, as appropriate. The standards committee for professional counselors shall be made up of the professional counselors on the board, the faculty member and the public member. The standards committee for marriage and family therapists shall be made up of the marriage and family members of the board, the faculty member and the public member.

(8) The board shall grant licenses to applicants who qualify to practice professional counseling or marriage and family therapy in this state upon compliance with ORS 675.715 to 675.835 and the rules of the board.

(9) The board may administer oaths, take depositions, defray legal expenses and issue subpoenas to compel the attendance of witnesses and the production of documents or written information necessary to carry out ORS 675.715 to 675.835.

(10) The board may adopt a seal to be affixed to all licenses.

(11) The board shall adopt a code of ethics for licensees. The board may use the ethical codes of professional counseling and marriage and family therapy associations as models for the code established by the board.

(12) The board may set academic and training standards necessary under ORS 675.715 to 675.835, including, but not limited to, the adoption of rules to establish semester hour equivalents for qualification for licensing where quarter hours are required under ORS 675.715 to 675.835.

(13) The board shall require the applicant for a professional counselor license or a marriage and family therapy license to receive a passing score on an examination of competency in counseling or marriage and family therapy. The examination may be the examination given nationally to certify counselors, or in the case of marriage and family therapy, the examination approved by the Association of Marital and Family Therapy Regulatory Boards.

(14) For the purpose of requesting a state or nationwide criminal records check under ORS 181A.195, the board may require the fingerprints of a person who is:

- (a) Applying for a license that is issued by the board;
- (b) Applying for renewal of a license that is issued by the board; or
- (c) Under investigation by the board.

(15) The board shall prescribe, in consultation with the Oregon Board of Psychology, the duties of the Director of the Mental Health Regulatory Agency.

SECTION 19. ORS 676.625 is amended to read:

676.625. (1) The Health Licensing Office shall establish by rule and shall collect fees and charges to carry out the office's responsibilities under ORS 676.560 to 676.625, 676.850 and 676.992 and any responsibility imposed on the office pertaining to the boards, councils and programs administered and regulated by the office pursuant to ORS 676.565.

(2) The Health Licensing Office Account is established separate and distinct from the General Fund. The account shall consist of the moneys credited to the account by the Legislative Assembly. All moneys in the account are continuously appropriated to and shall be used by the office for payment of expenses of the office in carrying out the duties, functions and obligations of the office, and for payment of the expenses of the boards, councils and programs administered and regulated by the office pursuant to ORS 676.565. The office shall keep a record of all moneys credited to the account and report the source from which the moneys are derived and the activity of each board, council or program that generated the moneys.

(3) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to establishing fees and charges credited to the account*], the fees and charges may not exceed the cost of administering the office and the boards, councils and programs within the office, as authorized by the Legislative Assembly within the office's budget, as the budget may be modified by the Emergency Board.

(4) All moneys credited to the account pursuant to ORS 676.576 and 676.806, and moneys credited to the account from other office and program fees established by the office by rule, are continuously appropriated to the office for carrying out the duties, functions and powers of the office under ORS 676.560 to 676.625, 676.806, 676.850 and 676.992.

(5) The moneys received from civil penalties assessed under ORS 676.992 shall be deposited and accounted for as are other moneys received by the office and shall be for the administration and enforcement of the statutes governing the boards, councils and programs administered by the office.

SECTION 19a. ORS 676.625, as amended by section 14, chapter 92, Oregon Laws 2022, is amended to read:

676.625. (1) The Health Licensing Office shall establish by rule and shall collect fees and charges to carry out the office's responsibilities under ORS 676.560 to 676.625, 676.850 and 676.992 and any responsibility imposed on the office pertaining to the boards, councils and programs administered and regulated by the office pursuant to ORS 676.565.

(2) The Health Licensing Office Account is established separate and distinct from the General Fund. The account shall consist of the moneys credited to the account by the Legislative Assembly. All moneys in the account are continuously appropriated to and shall be used by the office for payment of expenses of the office in carrying out the duties, functions and obligations of the office, and for payment of the expenses of the boards, councils and programs administered and regulated by the office pursuant to ORS 676.565. The office shall keep a record of all moneys credited to the account and report the source from which the moneys are derived and the activity of each board, council or program that generated the moneys.

(3) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to establishing fees and charges credited to the account*], the fees and charges may not exceed the cost of administering the office and the boards, councils and programs within the office, as authorized by the Legislative Assembly within the office's budget, as the budget may be modified by the Emergency Board.

(4) All moneys credited to the account pursuant to ORS 676.576 and 676.806, and moneys credited to the account from other office and program fees established by the office by rule, are continuously appropriated to the office for carrying out the duties, functions and powers of the office under ORS 676.560 to 676.625, 676.806, 676.850 and 676.992.

(5) The moneys received from civil penalties assessed under ORS 676.992 and section 7, chapter 92, Oregon Laws 2022, shall be deposited and accounted for as are other moneys received by the office and shall be for the administration and enforcement of the statutes governing the boards, councils and programs administered by the office.

SECTION 20. ORS 677.265 is amended to read:

677.265. In addition to any other powers granted by this chapter, the Oregon Medical Board may:

(1) Adopt necessary and proper rules for administration of this chapter including but not limited to:

(a) Establishing fees and charges to carry out its legal responsibilities, subject to prior approval by the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*]. The fees and charges shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board. The fees and charges established under this section may not exceed the cost of administering the program or the purpose for which the fee or charge is established, as authorized by the Legislative Assembly for the Oregon Medical Board's budget, or as modified by the Emergency Board or future sessions of the Legislative Assembly.

(b) Establishing standards and tests to determine the moral, intellectual, educational, scientific, technical and professional qualifications required of applicants for licenses under this chapter.

(c) Enforcing the provisions of this chapter and exercising general supervision over the practice of medicine and podiatry within this state. In determining whether to discipline a licensee for a standard of care violation, the Oregon Medical Board shall determine whether the licensee used that degree of care, skill and diligence that is used by ordinarily careful physicians in the same or similar circumstances in the community of the physician or a similar community.

(2) Issue, deny, suspend and revoke licenses and limited licenses, assess costs of proceedings and fines and place licensees on probation as provided in this chapter.

(3) Use the gratuitous services and facilities of private organizations to receive the assistance and recommendations of the organizations in administering this chapter.

(4) Make its personnel and facilities available to other regulatory agencies of this state, or other bodies interested in the development and improvement of the practice of medicine or podiatry in this

state, upon terms and conditions for reimbursement as are agreed to by the Oregon Medical Board and the other agency or body.

(5) Appoint examiners, who need not be members of the Oregon Medical Board, and employ or contract with the American Public Health Association or the National Board of Medical Examiners or other organizations, agencies and persons to prepare examination questions and score examination papers.

(6) Determine the schools, colleges, universities, institutions and training acceptable in connection with licensing under this chapter. All residency, internship and other training programs carried on in this state by any hospital, institution or medical facility shall be subject to approval by the Oregon Medical Board. The board shall accept the approval by the American Osteopathic Association or the American Medical Association in lieu of approval by the board.

(7) Prescribe the time, place, method, manner, scope and subjects of examinations under this chapter.

(8) Prescribe all forms that it considers appropriate for the purposes of this chapter, and require the submission of photographs and relevant personal history data by applicants for licensure under this chapter.

(9) For the purpose of requesting a state or nationwide criminal records check under ORS 181A.195, require the fingerprints of a person who is:

- (a) Applying for a license that is issued by the board;
- (b) Applying for renewal of a license that is issued by the board; or
- (c) Under investigation by the board.

(10) Administer oaths, issue notices and subpoenas in the name of the board, enforce subpoenas in the manner authorized by ORS 183.440, hold hearings and perform such other acts as are reasonably necessary to carry out its duties under this chapter.

SECTION 21. ORS 678.410 is amended to read:

678.410. (1) The Oregon State Board of Nursing may establish and collect fees necessary to carry out the provisions of ORS 678.010 to 678.448.

(2) Fees are nonrefundable.

(3)(a) The board shall obtain approval from the Oregon Department of Administrative Services [*and submit a report to the Emergency Board*] prior to establishing fees under this section.

(b) A fee established and collected under this section may not exceed the cost of administering a regulatory program for which the fee is established and collected, as authorized by the Legislative Assembly within the Oregon State Board of Nursing budget, subject to modification by the Emergency Board.

(c) If federal or other funds are available to offset costs of administering the program, fees shall be established based on net costs to the state but may not exceed \$75 per biennium for a nursing assistant certification.

SECTION 22. ORS 679.120 is amended to read:

679.120. (1) The Oregon Board of Dentistry may impose application fees for the following:

(a) Examinations, which may differ for general dentistry, foreign school graduate and specialty examinations.

(b) Biennial dentist license, active.

(c) Biennial dentist license, inactive.

(d) Permits and certificates.

(e) Delinquency.

(2) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*], the fees and charges established under this section and ORS 680.075 shall not exceed the costs of administering the regulatory program of the board, as authorized by the Legislative Assembly within the board budget, as the budget may be modified by the Emergency Board.

(3)(a) The [board] **Oregon Board of Dentistry** may waive the payment of the license fee in the case of any licensee who furnishes satisfactory evidence that the licensee has discontinued the actual practice of dentistry because of retirement.

(b) Application to reinstate a license retired under paragraph (a) of this subsection or to convert an inactive status license to an active status license shall be made in accordance with the rules of the board and with the submission of the license fee prescribed for such license; provided, however, that if more than one year has expired since the license was retired or inactivated, satisfactory evidence of operative competence must be submitted to the board.

(4) Every dentist shall advise the board within 30 days of any change of address.

(5) Each dentist must renew the dentist's license every two years through submitting a renewal application and paying the license fee.

(6) Dentists licensed in even-numbered years must renew by March 31 of each even-numbered year. Dentists licensed in odd-numbered years must renew by March 31 of each odd-numbered year.

(7) A reasonable charge may be made in the event that the license fee or renewal application is more than 10 days delinquent.

(8) Fees paid are not refundable.

SECTION 23. ORS 679.615 is amended to read:

679.615. (1) The Oregon Board of Dentistry may impose nonrefundable fees for the following:

- (a) Application for licensure;
- (b) Examinations;
- (c) Biennial dental therapy licenses, both active and inactive;
- (d) Licensure renewal fees;
- (e) Permits; and
- (f) Delinquency.

(2) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting fees and charges*], the fees and charges established under ORS 679.600 to 679.630 may not exceed the cost of administering ORS 679.600 to 679.630 as authorized by the Legislative Assembly within the Oregon Board of Dentistry budget and as modified by the Emergency Board.

(3)(a) The Oregon Board of Dentistry may waive a license fee for a licensee who provides to the board satisfactory evidence that the licensee has discontinued the practice of dental therapy because of retirement.

(b) A licensee described in this subsection may apply to the board for reinstatement of the license pursuant to rules adopted by the board. An application under this paragraph must include a fee. If the licensee has been retired or inactive for more than one year from the date of application, the licensee shall include with the application satisfactory evidence of clinical competence, as determined by the board.

(4)(a) A license to practice dental therapy is valid for two years and may be renewed. A licensee shall submit to the board an application for renewal and payment of the fee.

(b) A dental therapist issued a license in an even-numbered year must apply for renewal by September 30 of each even-numbered year thereafter. A dental therapist issued a license in an odd-numbered year must apply for renewal by September 30 of each odd-numbered year thereafter.

(c) The board may charge a reasonable fee if the application for renewal or the fee is submitted more than 10 days delinquent.

(5) A dental therapist shall inform the board of a change of the dental therapist's address within 30 days of the change.

SECTION 24. ORS 680.075 is amended to read:

680.075. (1) The Oregon Board of Dentistry may impose application fees for the following:

- (a) Examinations;
- (b) Biennial dental hygiene license, active;
- (c) Biennial dental hygiene license, inactive;
- (d) Permits and certificates; and

(e) Delinquency.

(2) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*], the fees and charges established under this section and ORS chapter 679 shall not exceed the costs of administering the regulatory program of the board as authorized by the Legislative Assembly within the board budget, as the budget may be modified by the Emergency Board.

(3)(a) The [board] **Oregon Board of Dentistry** may waive the payment of the license fee in the case of any licensee who furnishes satisfactory evidence that the licensee has discontinued the actual practice of dental hygiene because of retirement.

(b) Application to reinstate a license retired under paragraph (a) of this subsection or to convert an inactive status license to an active status license shall be made in accordance with the rules of the board and with the submission of the license fee prescribed for such license; provided, however, that if more than one year has expired since the license was retired or inactivated, satisfactory evidence of clinical competence must be submitted to the board.

(4) Every dental hygienist shall advise the board within 30 days of any change of address.

(5) Each dental hygienist must renew the hygienist's license every two years through submitting a renewal application and paying the license fee.

(6) Dental hygienists licensed in even-numbered years must renew by September 30 of each even-numbered year. Dental hygienists licensed in odd-numbered years must renew by September 30 of each odd-numbered year.

(7) A reasonable charge may be made in the event that the license fee or renewal application is more than 10 days delinquent.

(8) Fees paid are not refundable.

SECTION 25. ORS 685.100 is amended to read:

685.100. (1) Upon approval of an application for a licensure, the Oregon Board of Naturopathic Medicine shall issue a license certificate that shall be displayed at all times in the office of the person to whom it was issued while the license is active.

(2) A person holding an active license issued under this chapter may apply to the board for license renewal. A completed renewal application consists of:

(a) A completed board renewal form containing any information required by the board to determine the applicant's eligibility for license renewal;

(b) Proof of compliance with continuing education requirements set by the board; and

(c) Payment of the active license renewal fee established by the board under subsection (8) of this section.

(3) Failure to submit a completed renewal application annually by December 31, or by such date as may be specified by board rule, results in the lapse of the license. A lapsed license may be restored by the board upon receipt, not more than 30 days after the license lapses, of a completed renewal application and payment of the restoration fee under subsection (8) of this section.

(4) A license that has lapsed for more than one month may be restored by the board upon payment of the restoration fee established by the board and submission of a completed renewal application and any other information required by the board.

(5) A person holding an active license under this chapter may convert the license to inactive status by meeting the requirements set by rule of the board and paying any required fees. A person holding a license issued under this chapter who is at least 70 years of age and retired from the practice of naturopathic medicine may convert the license to retired status by meeting the requirements set by rule of the board and paying any required fees.

(6)(a) A person who chooses to allow a license to become inactive may file a written application to reactivate a license that has been inactive for one year or less by paying the restoration fee and the renewal fee for an active license and demonstrating compliance with ORS 685.102. A fee paid to place the license in inactive status may not be credited toward payment of the renewal fee for an active license. The board may prorate the renewal fee.

(b) A person who chooses to allow a license to become inactive may file a written application to reactivate a license that has been inactive for more than one year by paying the renewal fee for an active license and demonstrating compliance with the continuing education requirement set by rule of the board under ORS 685.102 (6). The board may prorate the renewal fee.

(7) The executive director of the board shall issue a renewal notice to each person holding a license under this chapter at least 60 days before the renewal application is due.

(8) The board shall assess fees for:

(a) An initial license.

(b) Examination.

(c) Renewal of an active license.

(d) Yearly renewal of an inactive or retired license.

(e) Restoration of an inactive, lapsed or revoked license.

(f) A certificate of special competency in natural childbirth.

(g) A duplicate license.

(h) A wall certificate.

(i) Copies of public documents, mailing labels, lists and diskettes.

(9) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*], the fees and charges established under this section may not exceed the cost of administering the regulatory program of the board pertaining to the purpose for which the fee or charge is established, as authorized by the Legislative Assembly within the board's budget, as the budget may be modified by the Emergency Board.

SECTION 26. ORS 686.255 is amended to read:

686.255. (1) The Oregon State Veterinary Medical Examining Board may impose fees for the following:

(a) License or permit issuance or renewal.

(b) Examination for licensure.

(c) Temporary license.

(d) Duplicate license.

(e) Veterinary technician license.

(f) Delinquent renewal.

(g) Application and certification fee for certified euthanasia technicians and employers.

(h) Verification of a license of a veterinarian applying for license under reciprocity with another state.

(2) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*], the fees and charges established under this section shall not exceed the cost of administering the regulatory program of the board pertaining to the purpose for which the fee or charge is established, as authorized by the Legislative Assembly within the board's budget, as the budget may be modified by the Emergency Board.

SECTION 27. ORS 686.600 is amended to read:

686.600. (1) A veterinary facility may not offer services related to the practice of veterinary medicine, surgery or dentistry, as described in ORS 686.030, unless the veterinary facility:

(a) Registers with the Oregon State Veterinary Medical Examining Board; and

(b) Designates a veterinarian licensed under this chapter to be responsible for ensuring that the veterinary facility is in compliance with this section and rules adopted by the board under this section.

(2) The board shall adopt rules establishing:

(a) The form and manner of registering under this section;

(b) The form and manner of renewing a registration under this section;

(c) Fees for registering or renewing a registration under this section; and

(d) Health and safety standards for veterinary facilities.

(3) The board may inspect a veterinary facility to ensure that the veterinary facility is in compliance with this section and rules adopted under this section.

(4) Subject to the provisions of ORS chapter 183, the board may suspend or revoke the registration of a veterinary facility if the veterinary facility changes ownership, does not retain a designated veterinarian with the responsibilities described in subsection (1)(b) of this section or fails to comply with this section or any rule adopted by the board under this section.

(5) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees*], the fees established under subsection (2)(c) of this section may not exceed the cost of administering this section or rules adopted under this section, as authorized by the Legislative Assembly within the Oregon State Veterinary Medical Examining Board's budget, as the budget may be modified by the Emergency Board.

SECTION 28. ORS 692.160 is amended to read:

692.160. (1) The fees that may be charged under this chapter are:

(a) A fee covering requests for applications for a funeral service practitioner license, an embalmer license, a death care consultant license, a funeral establishment license, an immediate disposition company license, a certificate of authority for a cemetery, a certificate of authority for a crematorium, a certificate of authority for any other facility for final disposition of human remains, registration as a funeral service practitioner trainee, registration as an embalmer trainee, a certificate of removal registration, a license as a reciprocal funeral service practitioner or a license as a reciprocal embalmer. The application fee shall be accompanied by an additional fee for each principal of a funeral establishment, immediate disposition company, cemetery, crematorium or other facility for final disposition of human remains.

(b) A fee covering the renewal of a license for a funeral establishment, a license for an immediate disposition company, a certificate of authority for a crematorium or a certificate of authority for any other facility for final disposition of human remains.

(c) A fee covering the renewal of a funeral service practitioner license, an embalmer license or a death care consultant license.

(d) A fee for renewal of a combination funeral service practitioner and embalmer license.

(e) A fee for renewal of the registration of a funeral service practitioner trainee or an embalmer trainee.

(f) An examination fee for a funeral service practitioner license, an embalmer license or a death care consultant license.

(g) A fee covering the renewal of a certificate of authority for a cemetery.

(h) A fee covering the reinstatement of a lapsed license, certificate of authority or registration.

(i) A fee for reissuing a license, registration or certificate of authority as provided in ORS 692.148.

(j) Fees for copying any public record maintained by the State Mortuary and Cemetery Board, for documents distributed by the board and postage for mailing any copies or documents.

(2) All licenses granted under this chapter to funeral service practitioners, embalmers and death care consultants expire on January 1 in even-numbered years or on such date as may be specified by rule of the State Mortuary and Cemetery Board. All licenses or certificates of authority granted under this chapter to operators of funeral establishments, to operators of immediate disposition companies, to operators of cemeteries, to operators of crematoriums or to operators of other facilities for final disposition of human remains expire on January 1 in odd-numbered years or on such date as may be specified by board rule.

(3) The board shall mail to each licensed funeral service practitioner, to each licensed embalmer, to each licensed death care consultant, to each licensed operator of a funeral establishment or immediate disposition company and to each cemetery, crematorium and other facility for final disposition of human remains holding a certificate of authority under ORS 692.275, addressed to the licensee or certificate holder at the licensee's or certificate holder's last-known address, a notice that the renewal fee is due and payable and that if the fee is not paid by the renewal date the license or certificate of authority shall lapse. The board shall mail the notice at least 60 days before the license or certificate of authority expires. The board may impose continuing education requirements as a prerequisite for relicensure.

(4) Subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adopting the fees and charges*], the fees and charges established under this section shall not exceed the cost of administering the regulatory program of the State Mortuary and Cemetery Board pertaining to the purpose for which the fee or charge is established, as authorized by the Legislative Assembly within the board's budget, as the budget may be modified by the Emergency Board.

SECTION 29. ORS 701.238 is amended to read:

701.238. (1) Before July 1 of each year, the Construction Contractors Board shall determine the amounts of the fees to be charged for applications under ORS 701.056 for the issuance or renewal of contractor licenses. The fee amounts are subject to prior approval of the Oregon Department of Administrative Services [*and a report to the Emergency Board prior to adoption*]. The fee amounts shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board. The fee amounts established under this section may not exceed the cost of administering the regulatory program of the [*board*] **Construction Contractors Board** under this chapter, as authorized by the Legislative Assembly within the board's budget, as the budget may be modified by the Emergency Board.

(2) The amounts of the fees determined by the [*board*] **Construction Contractors Board** under subsection (1) of this section shall be effective as set by rule.

SECTION 30. ORS 731.804 is amended to read:

731.804. (1) Except as otherwise provided in this section, each authorized insurer doing business in this state shall pay assessments that the Director of the Department of Consumer and Business Services determines are necessary to support the legislatively authorized budget of the Department of Consumer and Business Services with respect to functions of the department under the Insurance Code. The director shall determine the assessments according to one or more percentage rates established by the director by rule. The director shall specify in the rule when assessments shall be made and payments shall be due. The premium-weighted average of the percentage rates may not exceed nine-hundredths of one percent of the gross amount of premiums received by an insurer or the insurer's insurance producers from and under the insurer's policies covering direct domestic risks, after deducting the amount of return premiums paid and the amount of dividend payments made to policyholders with respect to such policies. In the case of reciprocal insurers, the amount of savings paid or credited to the accounts of subscribers shall be deducted from the gross amount of premiums. In establishing the percentage rate or rates, the director shall use the most recent premium data approved by the director. In establishing the amounts to be collected under this subsection, the director shall take into consideration the expenses of the department for administering the Insurance Code and the fees collected under subsection (2) of this section. When the director establishes two or more percentage rates:

(a) Each rate shall be based on such expenses of the department ascribed by the director to the line of insurance for which the rate is established.

(b) Each rate shall be applied to the gross amount of premium received by an insurer or its insurance producers for the applicable line of insurance as provided in this subsection.

(2) The director may collect fees for specific services provided by the department under the Insurance Code according to a schedule of fees established by the director by rule. The director may collect such fees in advance. In establishing the schedule for fees, the director shall take into consideration the cost of each service for which a fee is imposed.

(3)(a) Notwithstanding the provisions of ORS 743A.067 (7)(e) and 743A.067 (9), for the purpose of mitigating inequity in the health insurance market, the director may assess a fee on any insurer that offers a health benefit plan, as defined in ORS 743B.005, that is exempt from a provision of ORS chapter 743A or other provision of the Insurance Code that requires specified coverage by health benefit plans.

(b) Any fees collected under paragraph (a) of this subsection must be the actuarial equivalent of costs attributed to the provision and administration of the required coverage by an insurer that is not exempt.

(c) Nothing in this section limits the authority of the director to enforce the provisions of ORS chapter 743A if an insurer unlawfully fails to comply.

(d) Notwithstanding ORS 646A.628, fees paid in accordance with paragraph (a) of this subsection shall be deposited in the General Fund to become available for general governmental expenses.

(4) Establishment and amendment of the schedule of fees under subsection (2) of this section are subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fees]* and shall be within the budget authorized by the Legislative Assembly as that budget may be modified by the Emergency Board.

(5) The director may not collect an assessment under subsection (1) of this section from any of the following persons:

(a) A fraternal benefit society complying with ORS chapter 748.

(b) Any person or class of persons designated by the director by rule.

(6) The director may not collect an assessment under subsection (1) of this section with respect to premiums received from any of the following policies:

(a) Workers' compensation insurance policies.

(b) Wet marine and transportation insurance policies.

(c) Any category of policies designated by the director by rule.

SECTION 31. ORS 776.355 is amended to read:

776.355. (1) Except as provided in subsection (2) of this section, each licensee under this chapter shall pay an annual license fee to the Oregon Board of Maritime Pilots not to exceed the amount established under ORS 776.115. Subject to prior approval of the Oregon Department of Administrative Services *[and a report to the Emergency Board prior to adopting the fee]*, the amount of the fee shall be adjusted by the Oregon Board of Maritime Pilots to finance costs as defined by the legislatively approved budget, as it may be modified by the Emergency Board.

(2) The *[board]* **Oregon Board of Maritime Pilots** by rule may establish reduced license fees for those individuals who engage in pilotage activities on less than a full-time basis. However, in no event shall the fee be less than \$50.

SECTION 32. ORS 776.800 is amended to read:

776.800. (1) Except as provided in subsection (2) of this section, each licensee under this chapter shall collect a board operations fee from each vessel using the services of a licensee. The purpose of the fee is to allow the Oregon Board of Maritime Pilots to carry out its duties, functions and powers under this chapter. The fee may not exceed the amount described in ORS 776.810.

(2) The fee described in subsection (1) of this section shall be collected in the following manner:

(a) For vessels entering or leaving the Columbia River, licensees for the Columbia River bar pilotage ground shall collect the fee from inbound vessels and licensees for the Columbia and Willamette River pilotage ground shall collect the fee from outbound vessels.

(b) For vessels entering or leaving Coos Bay or Yaquina Bay, licensees for the Coos Bay or Yaquina Bay pilotage ground shall collect the fee from inbound and outbound vessels.

(3) The board shall prescribe the procedures for collecting and remitting the fee imposed under this section.

(4) Each quarter the board shall review the amount of the fee. If the board determines that the fee should be adjusted, then the board may adjust the fee subject to^[:]

[(a)] prior approval of the Oregon Department of Administrative Services.*[: and]*

[(b)] A report to the Emergency Board.

TRANSFERS FOR GENERAL GOVERNMENTAL PURPOSES

SECTION 33. Notwithstanding ORS 243.167, the amount of \$40,000,000 is transferred from the Public Employees' Revolving Fund to the General Fund for general governmental purposes. The transfer shall be made on May 31, 2025.

SECTION 33a. Notwithstanding ORS 243.167, the amount of \$50,000,000 is transferred from the Public Employees' Revolving Fund to the Insurance Fund established under ORS 278.425. The transfer shall be made on May 31, 2025.

SECTION 33b. Notwithstanding ORS 741.102, the amount of \$614,635 is transferred from the Health Insurance Exchange Fund to the General Fund for general governmental purposes. The transfer shall be made on May 31, 2025.

SECTION 34. Sections 57 and 61, chapter 10, Oregon Laws 2020 (second special session), are repealed.

SECTION 35. Any actions or omissions before the effective date of this 2023 Act that would have been valid if sections 57 and 61, chapter 10, Oregon Laws 2020 (second special session), were not enacted into law are validated.

TIDE GATE GRANT PROGRAM

SECTION 36. Section 22a, chapter 10, Oregon Laws 2020 (second special session), is amended to read:

Sec. 22a. The Tide Gate Grant and Loan Fund established under section 21 [*of this 2020 second special session Act*], **chapter 10, Oregon Laws 2020 (second special session)**, is abolished on June 30, [2023] **2024**. Any moneys remaining in the fund on that date shall be transferred to the Administrative Services Economic Development Fund established under ORS 461.540.

SECTION 37. Section 23, chapter 10, Oregon Laws 2020 (second special session), is amended to read:

Sec. 23. Sections 21 and 22 [*of this 2020 second special session Act*], **chapter 10, Oregon Laws 2020 (second special session)**, are repealed on June 30, [2023] **2024**.

SECTION 38. (1) If this 2023 Act does not become effective until after June 30, 2023, the amendments to section 23, chapter 10, Oregon Laws 2020 (second special session), by section 37 of this 2023 Act revive sections 21 and 22, chapter 10, Oregon Laws 2020 (second special session). If this 2023 Act does not become effective until after June 30, 2023, this 2023 Act shall be operative retroactively to that date, and the operation and effect of sections 21 and 22, chapter 10, Oregon Laws 2020 (second special session), shall continue unaffected from June 30, 2023, to the effective date of this 2023 Act and thereafter. Any otherwise lawful action taken or otherwise lawful obligation incurred under the authority of sections 21 and 22, chapter 10, Oregon Laws 2020 (second special session), after June 30, 2023, and before the effective date of this 2023 Act, is ratified and approved.

(2) If this 2023 Act does not become effective until after June 30, 2023, any amounts transferred to the Administrative Services Economic Development Fund by operation of section 22a, chapter 10, Oregon Laws 2020 (second special session), shall be transferred to the Tide Gate Grant and Loan Fund established under section 21, chapter 10, Oregon Laws 2020 (second special session).

MAXIMUM NUMBER OF STATE EMPLOYEES

SECTION 39. ORS 240.185 is amended to read:

240.185. (1) On and after January 1, 2018, the number of persons employed by the state may not exceed [one] **1.5** percent of the state's population of the prior year.

(2) The population figure shall be that required by ORS 190.510 to 190.610.

(3) This section applies to all full-time equivalent budgeted positions.

(4) This section does not apply to the Governor, the Secretary of State, the State Treasurer, the Supreme Court or the Legislative Assembly in the conduct of duties vested in any of them by the Oregon Constitution. However, this exception applies only to the office of the Governor and not to the executive branch of government.

(5) This section does not apply to personnel who administer unemployment insurance benefits programs of the Employment Department, to personnel who administer programs required to be implemented as a condition for the continued certification of the Employment Division Law by the United States Secretary of Labor or to personnel who administer programs implemented by the United States Department of Labor under federal law if the state is required to enter into contracts to provide such programs.

(6) In order to assess the effect of subsection (1) of this section, the Oregon Department of Administrative Services by December 31 of each even-numbered year shall conduct a workload analysis of each state agency, regardless of whether the agency is exempt from the application of subsection (1) of this section. The workload analysis of each agency shall be submitted to the Legislative Assembly prior to its convening in the subsequent odd-numbered year regular session and shall accompany the agency's budget request before the Joint Ways and Means Committee.

STATE FORESTRY DEPARTMENT

SECTION 40. Section 20, chapter 592, Oregon Laws 2021, is amended to read:

Sec. 20. (1) The State Forestry Department shall complete the operation of projects under section 18 [of this 2021 Act], **chapter 592, Oregon Laws 2021**, no later than June 30, [2023] **2025**.

(2) The department shall report regarding progress in carrying out projects under section 18 [of this 2021 Act], **chapter 592, Oregon Laws 2021**, to an interim committee of the Legislative Assembly related to natural resources, in the manner provided by ORS 192.245, and to the Governor, State Wildfire Programs Director and Wildfire Programs Advisory Council no later than January 15, 2022. The report shall include, but need not be limited to:

(a) An explanation of how landscapes were selected, a summary of the selected projects, a description of initial outcomes from projects selected under the requirements established by section 18 [of this 2021 Act], **chapter 592, Oregon Laws 2021**, anticipated time frames for completion of the projects and any initial recommendations concerning landscape identification and projects selected under the requirements established by section 18 [of this 2021 Act], **chapter 592, Oregon Laws 2021**;

(b) A description of the funding source types and amounts secured by the department as matching funds to implement projects; and

(c) A summary of outreach and coordination with relevant federal and state agencies, counties, cities and other units of local government, federally recognized Indian tribes in this state, public and private forestland and rangeland owners, forestland and rangeland collaboratives and other relevant community organizations to identify and select landscapes for treatment and develop selection criteria for projects.

(3)(a) The department shall report its findings and recommendations regarding wildfire risk reduction on forestland and rangeland and in communities, based on information obtained from the projects described in section 18 [of this 2021 Act], **chapter 592, Oregon Laws 2021**, to an interim committee of the Legislative Assembly related to natural resources, in the manner provided by ORS 192.245, and to the Governor, State Wildfire Programs Director and Wildfire Programs Advisory Council no later than July 15, 2023. The report shall include, but need not be limited to:

(A) A qualitative and quantitative summary of the project outcomes that, at a minimum, states the number of acres treated, the treatment actions carried out and any resulting or anticipated changes in landscape conditions related to enhanced resiliency or the mitigation of wildfire risk to public values;

(B) The identification of barriers to more efficient implementation and achievement of goals in future wildfire risk reduction projects;

(C) A qualitative and quantitative summary of the use of prescribed fire activities and invasive annual grass treatments for wildfire risk reduction that, at a minimum, states the number of acres burned or treated and any resulting or anticipated changes in landscape conditions related to enhanced resiliency or the mitigation of wildfire risk to public values;

(D) The identification of existing disincentives to, and recommendation for reducing barriers to, the use of prescribed fire;

(E) Recommendations for creating optimal working relationships with forestland or rangeland collaboratives and other relevant community organizations regarding future wildfire risk reduction projects;

(F) A description of the funding source types and amounts secured by the department as matching funds to carry out projects; and

(G) Recommendations for investment in future wildfire risk reduction projects to be carried out in the 2023-2025 biennium.

(b) In developing the report required under this subsection, the department shall work in coordination with federal land management agencies, institutions of higher education and third parties to develop consistent performance measurements and condition-based metrics for monitoring and communicating the effectiveness of state investments and project actions in reducing wildfire risk on public or private forestlands and rangelands and in communities.

JUUL SETTLEMENT

SECTION 41. (1) Subject to subsection (2) of this section, the Department of Justice shall deposit proceeds from the Juul Settlement, plus any interest earned on such proceeds, into the Oregon Health Authority Fund established under ORS 413.101, to be expended for purposes consistent with the terms of the settlement.

(2) Before making the deposit under subsection (1) of this section, the Department of Justice shall deduct from the proceeds the amount of costs and expenses of the department associated with the settlement.

(3) As used in this section, “Juul Settlement” means the settlement between the State of Oregon and Juul Labs, Inc. announced on September 6, 2022, and any modifications thereto.

MONSANTO SETTLEMENT

SECTION 42. As used in sections 43 and 44 of this 2023 Act, “Monsanto Settlement Agreement” means the settlement agreement between the State of Oregon and Monsanto Company, Pharmacia LLC and Solutia, Inc., effective December 15, 2022, and any modifications thereto.

SECTION 43. (1) The Polychlorinated Biphenyls Remediation and Restitution Account is established in the State Treasury, separate and distinct from the General Fund. Interest earned by the account shall be credited to the account.

(2) The Polychlorinated Biphenyls Remediation and Restitution Account consists of:

(a) Proceeds of the Monsanto Settlement Agreement deposited into the account; and

(b) Other amounts deposited in the account from any other source.

(3) Moneys in the Polychlorinated Biphenyls Remediation and Restitution Account are continuously appropriated to the Oregon Department of Administrative Services to be distributed by the department as directed by the Legislative Assembly. The department shall keep a record of moneys transferred into and out of the account.

(4) It is the intent of the Legislative Assembly to allocate moneys from the Polychlorinated Biphenyls Remediation and Restitution Account for environmental remediation or restitutionary projects or purposes having a nexus with environmental harms to air, water, soil or other natural resources, including but not limited to:

(a) Restoring, maintaining and enhancing the quality of Oregon’s air, land, water and other natural resources;

(b) Brownfields remediation or development;

(c) Environmental or natural resource damage assessment or restoration;

- (d) Improvements to air or water quality;
- (e) Cleanup of contaminated sites;
- (f) Remediation of impaired water bodies, sediments or soil;
- (g) Restoration or protection of wildlife or wildlife habitats, including fish, aquatic life, marine mammal or bird habitats; or
- (h) Other similar air, water, soil or other natural resource environmental remediation or restitutionary projects.

SECTION 44. (1) Subject to subsection (2) of this section, the Department of Justice shall deposit the proceeds of the Monsanto Settlement Agreement, and any interest earnings from the proceeds, in the Polychlorinated Biphenyls Remediation and Restitution Account established under section 43 of this 2023 Act.

(2) Before making the deposit under subsection (1) of this section, the department shall deduct from the proceeds of the Monsanto Settlement Agreement the costs and expenses associated with the Monsanto Settlement Agreement.

STUDENT VISION SCREENING REIMBURSEMENT RATE

SECTION 45. ORS 336.211 is amended to read:

336.211. (1) As used in this section:

(a) "Education provider" means:

(A) An entity that offers a program that is recognized as an Oregon prekindergarten program under ORS 329.170 to 329.200.

(B) A school district board.

(b) "Eye examination" means an eye examination that:

(A) Is conducted by a person licensed by the Oregon Board of Optometry under ORS 683.010 to 683.340 or a person licensed by the Oregon Medical Board under ORS chapter 677 and trained in eye surgery and eye disease; and

(B) Involves any diagnosis of the eye and any measurement or assistance of the powers or range of vision of the eye.

(c) "Vision screening" means an eye screening test to identify potential vision health problems that is conducted by a person who is:

(A) Licensed by the Oregon Board of Optometry under ORS 683.010 to 683.340;

(B) Licensed by the Oregon Medical Board under ORS chapter 677 and trained in eye surgery and eye disease;

(C) A health care practitioner acting in accordance with rules adopted by the State Board of Education; or

(D) A school nurse, an employee of an education provider or a person or nonprofit entity designated by the Department of Education to provide vision screening to students who is acting in accordance with rules adopted by the State Board of Education.

(2)(a) Except as provided in subsection (3) of this section, each education provider shall require a student who is seven years of age or younger and who is beginning an educational program with the education provider for the first time to submit certification that the student received:

(A) A vision screening or an eye examination; and

(B) Any further examinations or necessary treatments of the eye or assistance of the powers or range of vision of the eye.

(b) The certification required by this subsection must be provided no later than 120 days after the student begins the educational program.

(3) A student is not required to submit certification as required under subsection (2) of this section if the student provides a statement from the parent or guardian of the student that:

(a) The student submitted certification to a prior education provider; or

(b) The vision screening or eye examination is contrary to the religious beliefs of the student or the parent or guardian of the student.

(4) Each education provider shall:

(a) Ensure that the requirements of this section are met. Failure by a student to meet the requirements of this section may not result in a program's or school's prohibiting the student from attending the program or school, but may result in withholding report cards or similar actions.

(b) File in the student's vision health record any certifications and any results of a vision screening or an eye examination known by the education provider.

(c) Provide the parent or guardian of each student with information about the vision screenings and eye examinations, and information about further examinations or necessary treatments.

(5)(a) Upon application of a person that provides students with vision screenings, the Department of Education shall reimburse the person for any necessary expenses incurred by the person in the provision of the vision screenings.

(b) A person may receive reimbursement under this subsection for the provision of a vision screening to any student of an education provider, regardless of whether the student has complied with subsection (2) or (3) of this section. Nothing in this paragraph removes the requirement that a student must comply with subsection (2) or (3) of this section.

(c) Reimbursements made under this subsection:

(A) May not exceed [\$3.20] **\$4** per vision screening per student per school year.

(B) Must be paid from the Vision Health Account established under ORS 336.212.

(C) May not exceed amounts available in the Vision Health Account.

(6)(a) The State Board of Education, in consultation with the Oregon Health Policy Board, shall adopt by rule any standards for the implementation of this section.

(b) The State Board of Education shall adopt rules that:

(A) Prescribe the process by which a person or nonprofit entity is designated by the Department of Education to provide vision screenings; and

(B) Establish the process for providing reimbursements under subsection (5) of this section, including the prioritization of persons to receive a reimbursement if the total amount available for reimbursements exceeds the total amount requested for reimbursements.

SECTION 46. The amendments to ORS 336.211 by section 45 of this 2023 Act apply to vision screenings provided on or after the effective date of this 2023 Act.

DRUG TREATMENT AND RECOVERY SERVICES FUND

SECTION 47. ORS 305.231 is amended to read:

305.231. (1) The Department of Revenue shall [*credit and transfer or cause to be credited and transferred*] **transfer** to the Drug Treatment and Recovery Services Fund the savings to the State of Oregon from the implementation of chapter 2, Oregon Laws 2021, as calculated in ORS 293.665.

(2) If the savings calculated for any subsequent biennium under ORS 293.665 (1) is less than **for** any prior biennium, the amount [*credited and*] transferred to the Drug Treatment and Recovery Services Fund shall be the highest amount calculated for any previous biennium.

(3) The savings as calculated in ORS 293.665 shall be transferred on or before the end of the fiscal year in which the calculation is completed.

(4) The department shall retain revenue from the tax imposed under ORS chapter 316 in an amount necessary to make the transfer required under this section. The department shall make the transfer out of the revenue in lieu of paying the revenue over to the State Treasurer for deposit in the General Fund.

SECTION 47a. ORS 316.502, as amended by section 13, chapter 115, Oregon Laws 2022, is amended to read:

316.502. (1) The net revenue from the tax imposed by this chapter, after deducting refunds and amounts described in ORS 285B.630 [*and*], 285C.635 **and 305.231**, shall be paid over to the State Treasurer and held in the General Fund as miscellaneous receipts available generally to meet any expense or obligation of the State of Oregon lawfully incurred.

(2) A working balance of unreceipted revenue from the tax imposed by this chapter may be retained for the payment of refunds, but such working balance shall not at the close of any fiscal year exceed the sum of \$1 million.

(3) Moneys are continuously appropriated to the Department of Revenue to make:

(a) The refunds authorized under subsection (2) of this section; and

(b) The refund payments in excess of tax liability authorized under ORS 315.174, 315.262, 315.264, 315.266 and 316.090 and section 3, chapter 589, Oregon Laws 2021, and section 8, chapter 115, Oregon Laws 2022.

OPIOID HARM REDUCTION

SECTION 48. (1) **The Opioid Reversal Medication and Harm Reduction Clearinghouse Bulk Purchasing Fund is established in the State Treasury, separate and distinct from the General Fund. Interest earned by the Opioid Reversal Medication and Harm Reduction Clearinghouse Bulk Purchasing Fund shall be credited to the fund.**

(2) **The Opioid Reversal Medication and Harm Reduction Clearinghouse Bulk Purchasing Fund consists of:**

(a) **Moneys received by the Oregon Health Authority from opioid litigation settlements;**

(b) **Grants awarded for the purpose of addressing substance use and overdose epidemics;**

(c) **Other gifts, grants, bequests, endowments or donations made to the fund; and**

(d) **Moneys appropriated to the fund by the Legislative Assembly.**

(3) **The moneys in the Opioid Reversal Medication and Harm Reduction Clearinghouse Bulk Purchasing Fund are continuously appropriated to the Oregon Health Authority for expenses related to opioid harm reduction.**

EARLY LEARNING ACCOUNT

SECTION 49. ORS 327.269, as amended by section 20, chapter 631, Oregon Laws 2021, and section 1, chapter 26, Oregon Laws 2023 (Enrolled Senate Bill 427), is amended to read:

327.269. (1) The Early Learning Account is established within the Fund for Student Success.

(2) The Early Learning Account shall consist of:

(a) Moneys transferred from the Fund for Student Success under ORS 327.001;

(b) Moneys appropriated or otherwise transferred to the account by the Legislative Assembly;

(c) Amounts donated to the account; and

(d) Other amounts deposited into the account from any source.

(3) The Department of Education or the Department of Early Learning and Care, on behalf of the State of Oregon, may solicit and accept gifts, grants, donations and other moneys from public and private sources for the Early Learning Account. Moneys received as provided in this subsection shall be deposited into the Early Learning Account.

(4) Moneys in the Early Learning Account are continuously appropriated to **the Department of Education for:**

(a) *[The Department of Education for]* Early childhood special education or early intervention services, as provided by ORS 343.475; and

(b) **Transfer to** the Department of Early Learning and Care for early learning programs, as described in ORS 327.274.

SECTION 50. ORS 327.274, as amended by section 21, chapter 631, Oregon Laws 2021, section 30, chapter 27, Oregon Laws 2022, and section 2, chapter 26, Oregon Laws 2023 (Enrolled Senate Bill 427), is amended to read:

327.274. (1) The Department of Education shall use moneys in the Early Learning Account:

(a) To provide funding for early childhood special education or early intervention services, as provided by ORS 343.475[.]; **and**

(b) For transfer to the Department of Early Learning and Care to provide funding for programs described in this section.

(2) The Department of Early Learning and Care shall use moneys *[in]* **transferred from** the Early Learning Account to provide funding for early learning programs in a manner consistent with a statewide early learning system plan overseen by the Early Learning Council. Early learning programs for which the department may use moneys **transferred** from the Early Learning Account include:

(a) Relief nurseries;
(b) Programs funded by the Early Childhood Equity Fund;
(c) The Oregon prekindergarten program and other public preschool programs established under ORS 329.170 to 329.200, by increasing:

- (A) The total number of spaces for children served by the programs; or
- (B) Existing spaces for full-day programs from half-day programs;
- (d) Professional development for early childhood educators; and
- (e) Early Head Start programs.

(3) In addition to the uses identified in subsection (2) of this section, the Department of Early Learning and Care may use moneys *[in]* **transferred from** the Early Learning Account for:

(a) Administrative, operational or program needs, including staffing, of the Department of Early Learning and Care for the purpose of implementing this section.

(b) Costs incurred by the Department of Early Learning and Care in conducting the biennial evaluation of programs that receive grants under ORS 417.782.

(4) The Early Learning Council shall adopt rules necessary for the distribution of moneys under this section.

STATE FIRE MARSHAL MOBILIZATION FUND

SECTION 51. (1)(a) **The State Fire Marshal Mobilization Fund is established in the State Treasury, separate and distinct from the General Fund.**

(b) **The State Fire Marshal Mobilization Fund consists of moneys appropriated by the Legislative Assembly for deposit in the fund, grant funds received by the Department of the State Fire Marshal from the Federal Emergency Management Agency, and other moneys appropriated, allocated, deposited or transferred to the fund by the Legislative Assembly or otherwise.**

(c) **Moneys in the fund are continuously appropriated to the department for eligible mobilization costs incurred by the department and reimbursements pursuant to ORS 476.560.**

(2) **As used in this section, “eligible mobilization costs” means expenses incurred for emergency mobilization and pre-positioning activities in Oregon.**

SECTION 52. ORS 476.055 is amended to read:

476.055. (1) All moneys received by the Department of the State Fire Marshal shall be paid into the State Treasury, and shall be placed by the State Treasurer to the credit of the State Fire Marshal Fund, except those moneys received and accounted for under the provisions of ORS 279A.290 **and section 51 of this 2023 Act.**

(2) Except as otherwise provided by this section, moneys in the State Fire Marshal Fund shall be available and constitute a continuing appropriation for the payment of any expense of the department and for the payment of expenses of the Department of Public Safety Standards and Training and the Board on Public Safety Standards and Training relating to training programs concerning fire services and accreditation of fire service professionals. The Department of the State Fire Marshal shall keep on file an itemized statement of all expenses incurred by the department and shall approve all disbursements as submitted for payment. Administrative expenditures made from the State Fire Marshal Fund shall not exceed a reasonable amount for the services performed.

INTERSTATE 5 BRIDGE REPLACEMENT PROJECT

SECTION 53. Sections 3, 11, 12 and 13, chapter 4, Oregon Laws 2013, are repealed.

OREGON HEALTH AUTHORITY

SECTION 54. Section 3, chapter ___, Oregon Laws 2023 (Enrolled House Bill 3396), is amended to read:

Sec. 3. The Oregon Health Authority shall provide [*grants*] **reimbursements** to support clinical education at hospitals and health care facilities.

SECTION 55. Section 4, chapter ___, Oregon Laws 2023 (Enrolled House Bill 3396), is amended to read:

Sec. 4. The Oregon Health Authority shall provide [*grants*] **reimbursements** to employers participating in a labor-management training trust to expand on-the-job training, apprenticeship opportunities and other programs that support the development of health care professionals, including medical technicians, certified nursing assistants and phlebotomists.

CAPTIONS

SECTION 56. The unit captions used in this 2023 Act are provided only for the convenience of the reader and do not become part of the statutory law of this state or express any legislative intent in the enactment of this 2023 Act.

EMERGENCY CLAUSE

SECTION 57. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect on its passage.

Passed by Senate June 23, 2023

.....
Lori L. Bocker, Secretary of Senate

.....
Rob Wagner, President of Senate

Passed by House June 24, 2023

.....
Dan Rayfield, Speaker of House

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled Senate Bill 5506

Introduced and printed pursuant to House Concurrent Resolution 23 (2023) (at the request of Oregon Department of Administrative Services)

CHAPTER

AN ACT

Relating to state financial administration; creating new provisions; amending section 423, chapter 110, Oregon Laws 2022; repealing section 3, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 104), and sections 7, 8 and 10, chapter ___, Oregon Laws 2023 (Enrolled House Bill 3396); and declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$50,000,000, for the purposes for which the Emergency Board lawfully may allocate funds.

SECTION 2. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$330,000,000, to be allocated to state agencies for state employee compensation changes.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 3. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$120,000,000, to be allocated to state agencies for additional compensation changes to support state employee recruitment and retention.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 4. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$75,000,000, to be allocated to state agencies for compensation changes driven by collective bargaining for workers who are not state employees.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 5. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$50,000,000, to be allocated to the Oregon Health Authority and the

Department of Human Services for caseload costs the agencies are unable to mitigate during the interim legislative periods.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 6. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,000,000, to be allocated to the Department of Justice for expenses of district attorneys for victim assistance, investigation and temporary staffing and other one-time, nonroutine prosecution expenses related to nonunanimous jury convictions.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 7. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,000,000, to be allocated for expenses related to nonunanimous jury convictions.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 8. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$5,000,000, to be allocated for expenses related to the unrepresented defendants/persons crisis.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 9. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$6,170,768, to be allocated for expenses related to public defense.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 10. Notwithstanding any other law limiting expenditures, the amount of \$6,071,500 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of Corrections from American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Department of Corrections, for operations and health services.

SECTION 11. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Corrections by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5504), for the biennium beginning July 1, 2023, for operations and health services, is decreased by \$6,071,500.

SECTION 12. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Criminal Justice Commission, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$10,000,000, for deposit into the Improving People's Access to Community-based Treatment, Supports and Services Account established by ORS 430.233.

SECTION 13. Notwithstanding any other law limiting expenditures, the amount of \$10,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Criminal Justice Commission from the Improving People's Access to Community-based Treatment, Supports and Services Account established

by ORS 430.233, for grants to counties and federally recognized Indian tribes for community supports and services for individuals with mental health or substance abuse disorders leading to their involvement with the criminal justice system.

SECTION 14. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Criminal Justice Commission by section 1, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5505), for the biennium beginning July 1, 2023, is increased by \$650,000, for the Family Preservation Project operated by the YWCA of Greater Portland.

SECTION 15. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Criminal Justice Commission, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$5,000,000, for deposit into the Illegal Marijuana Market Enforcement Grant Program Fund established by section 15, chapter 103, Oregon Laws 2018.

SECTION 16. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5505), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Criminal Justice Commission, is increased by \$5,000,000, for additional grants under the Illegal Marijuana Market Enforcement Grant Program established under section 13, chapter 103, Oregon Laws 2018.

SECTION 17. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Justice, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$10,000,000, for the crime victims and survivor services division, for deposit in the Oregon Domestic and Sexual Violence Services Fund established by ORS 147.453, to assist victims of domestic violence or sexual assault with emergency shelter and safety planning.

SECTION 18. Notwithstanding any other law limiting expenditures, the amount of \$10,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys, or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, for the crime victims and survivor services division, and the Oregon Domestic and Sexual Violence Services Fund established by ORS 147.453, to assist victims of domestic violence or sexual assault with emergency shelter and safety planning.

SECTION 19. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Justice, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$6,000,000, for the crime victims and survivor services division, to assist victims of domestic violence or sexual assault with housing assistance.

SECTION 20. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Justice by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5514), for the biennium beginning July 1, 2023, for the Criminal Justice Division, is increased by \$821,346, for organized retail theft investigations.

SECTION 21. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5514), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, for the child advocacy division, is increased by \$6,612,847, for an organizational structure realignment.

SECTION 22. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5033), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Public Employees Retirement System for the Employer Incentive Fund Program, is increased by \$7,310,000, for state matching funds.

SECTION 23. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5503), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds collected or received by the Commission for the Blind, is increased by \$234,260, for position reclassifications.

SECTION 24. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (7), chapter __, Oregon Laws 2023 (Enrolled House Bill 5026), for the biennium beginning July 1, 2023, for intellectual/developmental disabilities programs, is increased by \$350,000, for Disability Rights Oregon to conduct legal reviews of guardianship pleadings.

SECTION 25. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5520), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, and including federal Older Americans Act funds received from the Department of Human Services, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5520), collected or received by the Long Term Care Ombudsman, is increased by \$300,000, to allow the agency to administer a grant to increase access to public guardian services.

SECTION 26. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Justice by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5514), for the biennium beginning July 1, 2023, for the Criminal Justice Division, is increased by \$457,758, for an animal cruelty resource prosecutor.

SECTION 27. Notwithstanding any other law limiting expenditures, the amount of \$3,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Judicial Department, for the renovation of Harney County Courthouse annex.

SECTION 28. Notwithstanding any other law limiting expenditures, the amount of \$100,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Judicial Department, for planning and costs associated with replacement of the Umatilla County Courthouse.

SECTION 29. Notwithstanding any other law limiting expenditures, the amount of \$42,549 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Judicial Department, for planning and costs associated with replacement of the Hood River County Courthouse.

SECTION 30. In addition to and not in lieu of any other appropriation, there is appropriated to the Judicial Department, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$818,333, for distribution to the Oregon State Bar for immigration legal services.

SECTION 31. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5035), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Secretary of State, for the Corporation Division, is increased by \$538,735, to support the operations of the Corporation Division.

SECTION 32. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Criminal Justice Commission, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$100,000, for a study on the advantages and disadvantages of decriminalizing prostitution.

SECTION 33. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5530), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from moneys allocated from the Parks and Natural Resources Fund to the Department of State Police for fish and wildlife enforcement activities, is decreased by \$2,171,581.

SECTION 34. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of State Police by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5530), for the biennium beginning July 1, 2023, for fish and wildlife enforcement, is increased by \$2,171,581.

SECTION 35. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Youth Authority by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, for community programs, is increased by \$12,604,039, for increased rates for behavioral rehabilitation services.

SECTION 36. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter __, Oregon Laws 2023, (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Youth Authority, for community programs, is increased by \$201,478, for increased rates for behavioral rehabilitation services.

SECTION 37. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds collected or received by the Oregon Youth Authority, for community programs, is increased by \$8,332,544, for increased rates for behavioral rehabilitation services.

SECTION 38. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 1, chapter __, Oregon Laws 2023 (Enrolled House Bill 5015), for the biennium beginning July 1, 2023, for the State School Fund, is increased by \$42,412,064.

SECTION 39. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5015), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Department of Education for the State School Fund, is decreased by \$42,412,064.

SECTION 40. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 14, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of Education from the Statewide Education Initiatives Account established under ORS 327.250, for operations, is increased by \$559,094 for planning support to replace the State School Fund information technology system.

SECTION 41. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 14, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of Education from the Statewide Education Initiatives Account established under ORS 327.250, for operations, is increased by \$4,826,632 for continuing the development of a professional learning system by the Educator Advancement Council.

SECTION 42. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 13 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill

5014), for the biennium beginning July 1, 2023, as the maximum limit for payments of grants-in-aid, program costs and purchased services by the Department of Education from the Statewide Education Initiatives Account established under ORS 327.250, for the High School Graduation and College and Career Readiness Fund, is increased by \$14,716,811.

SECTION 43. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 13 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payments of grants-in-aid, program costs and purchased services by the Department of Education from the Statewide Education Initiatives Account established under ORS 327.250, for all other grants, is increased by \$5,000,000 for the African American/Black Student Success Plan.

SECTION 44. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 14, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of Education from the Statewide Education Initiatives Account established under ORS 327.250, for operations, is increased by \$748,833 for the establishment of a migrant/multilingual education team.

SECTION 45. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, other than those described in sections 9 and 15, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), collected or received by the Department of Education, for operations, is increased by \$1,459,658 for the establishment of a migrant/multilingual education team.

SECTION 46. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses, other than expenses described in sections 7 and 15, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds, corporate activity tax funds and federal funds, collected or received by the Department of Education, for capital bonding, is increased by \$100,000,000 for matching grants made to school districts for construction or improvement to school facilities through the Oregon School Capital Improvement Matching Program.

SECTION 47. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses, other than expenses described in sections 7 and 15, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds, corporate activity tax funds and federal funds, collected or received by the Department of Education, for operations, is increased by \$1,130,149 for costs of bond issuance.

SECTION 48. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses, other than expenses described in sections 7 and 15, chapter __, Oregon Laws 2023 (Enrolled House Bill 5014), from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds, corporate activity tax funds and federal funds, collected or received by the Department of Education, for capital bonding, is increased by \$15,000,000 for Connecting Oregon Schools Fund broadband grants.

SECTION 49. Notwithstanding any other law limiting expenditures, the amount of \$7,968,610 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts,

but excluding lottery funds, corporate activity tax funds and federal funds, collected or received by the Department of Education, for debt service.

SECTION 50. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Early Learning and Care by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, for operations, is increased by \$401,243 for compliance and investigations staff.

SECTION 51. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds collected or received by the Department of Early Learning and Care, for operations, is increased by \$1,606,297, for compliance and investigations staff.

SECTION 52. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Early Learning and Care by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, for early learning programs, is increased by \$15,000,000 to improve case rates in the Employment Related Day Care program.

SECTION 53. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Early Learning and Care by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, for early learning programs, is increased by \$1,719,000 for the Imagination Library program.

SECTION 54. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Early Learning and Care by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, for early learning programs, is increased by \$5,000,000 for technical assistance to child care providers to access the Child Care Infrastructure Fund.

SECTION 55. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Early Learning and Care by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, for operations, is increased by \$186,943 to design and implement the Child Care Infrastructure Fund technical assistance program.

SECTION 56. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5013), for the biennium beginning July 1, 2023, as the maximum limit for payments of expenses from federal funds collected or received by the Department of Early Learning and Care, for operations, is increased by \$216,168 to design and implement the Child Care Infrastructure Fund technical assistance program.

SECTION 57. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (9), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for public university statewide programs, is increased by \$100,000, for distribution to the Oregon State University Institute of Natural Resources for the purpose of convening a statewide water conference to facilitate learning and relationship-building between sectors, identify research needs and develop a statewide research and learning agenda.

SECTION 58. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (9), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for public university statewide programs, is increased by \$500,000, for distribution to the University of Oregon Just Futures Institute to conduct research to understand and address water needs of environmental justice communities and to award grants.

SECTION 59. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (10), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for

statewide public services, is increased by \$135,000, for distribution to Oregon State University's Southern Oregon Research and Extension Center to partner with growers in affected areas to increase capacity to monitor, trap and suppress vine mealybug found in Oregon vineyards.

SECTION 60. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for Higher Education Coordinating Commission programs and operations, is increased by \$306,000, for distribution to Portland State University, Portland Community College, Chemeketa Community College, Treasure Valley Community College and Central Oregon Community College to expend on the delivery of college-in-prison courses for the 2023-24 academic year.

SECTION 61. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (9), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for public university statewide programs, is increased by \$195,000, for distribution to Portland State University for the purpose of implementing a Project Rebound Resource Center to provide social supports, emergency financial needs, academic guidance and tutoring and professional development opportunities to help formerly incarcerated students complete their degrees post-release.

SECTION 62. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for Higher Education Coordinating Commission programs and operations, is increased by \$10,000,000 for deposit in the Oregon Conservation Corps Fund established under ORS 476.698.

SECTION 63. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds and funds described in sections 12 to 16, chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), collected or received by the Higher Education Coordinating Commission, for Higher Education Coordinating Commission programs and related grants, is increased by \$10,000,000, for payments out of the Oregon Conservation Corps Fund established under ORS 476.698.

SECTION 64. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (9), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for public university statewide programs, is increased by \$250,000, for distribution to the Oregon Climate Service at Oregon State University to support the State Climatologist of Oregon position.

SECTION 65. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (11)(a), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for debt service on outstanding general obligation bonds sold for the benefit of Oregon public universities, is increased by \$2,136,545.

SECTION 66. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (11)(d), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for debt service on general obligation bonds sold for implementing the Financial Assistance Management Information Systems project, is increased by \$856,842.

SECTION 67. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses

from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds and funds described in sections 12 to 16, chapter ___, Oregon Laws 2023 (Enrolled House Bill 5025), collected or received by the Higher Education Coordinating Commission, for Higher Education Coordinating Commission programs and related grants, is increased by \$4,661,449 for costs of bond issuance.

SECTION 68. Notwithstanding any other law limiting expenditures, the amount of \$5,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from the proceeds of bonds issued pursuant to Article XI-Q of the Oregon Constitution, collected or received by the Higher Education Coordinating Commission, for the Financial Aid Management Information Systems project.

SECTION 69. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5004), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Department of Aviation, for pavement maintenance, is increased by \$12,984, for a position reclassification.

SECTION 70. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5004), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Department of Aviation, for operations, is decreased by \$12,984, for a position reclassification.

SECTION 71. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,200,000, for distribution to the Mid-Columbia Water Commission to implement the Morrow and Umatilla Drought Relief Aquifer Recharge and Aquifer Storage and Recovery Project.

SECTION 72. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,000,000, for distribution to the Oregon Farmers Market Association to support local food system resilience through increased producer and community access and to mitigate the impacts of drought and related disasters such as closures due to drought.

SECTION 73. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$500,000, for distribution to the Oregon Farmers Market Association to increase grants to nonprofit farmers markets to cover costs associated with acceptance of Supplemental Nutrition Assistance Program benefits.

SECTION 74. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$250,000, for distribution to Cherriots for the purpose of collaborating with the Department of Transportation, the Department of Environmental Quality, community members in the City of Salem and economists and business leaders in the City of Salem to study the feasibility of developing a rail streetcar system in the City of Salem.

SECTION 75. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,000,000, for distribution to Pueblo Unido PDX for facilitating the creation of language proficiency evaluations for interpreters of indigenous languages spoken in present-day Mexico and Central and South America.

SECTION 76. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning

July 1, 2023, out of the General Fund, the amount of \$500,000, for distribution to Oregon Worker Relief for payments to individuals who provide interpretation services of languages that are the national languages of small countries from which local populations have emigrated, languages spoken by small ethnic minority groups or languages spoken by indigenous groups.

SECTION 77. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$832,000, for the payment of state legal costs related to sections 1 and 2, chapter 105, Oregon Laws 2022.

SECTION 78. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$4,000,000, for the payment of court-awarded compensation and reasonable attorney fees related to sections 1 and 2, chapter 105, Oregon Laws 2022.

SECTION 79. Notwithstanding any other law limiting expenditures, the amount of \$156,795,418 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Department of Administrative Services from American Rescue Plan Act Capital Projects Fund moneys received by the Oregon Department of Administrative Services, for the purpose of transfer to the Oregon Business Development Department for broadband infrastructure programs.

SECTION 80. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (12), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys, or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), collected or received by the Oregon Department of Administrative Services, for Oregon Department of Administrative Services debt service, is increased by \$508,034.

SECTION 81. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (6), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys, or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), collected or received by the Oregon Department of Administrative Services, for enterprise asset management, is increased by \$50,000 for bond issuance costs associated with bonds issued under Article XI-Q of the Oregon Constitution.

SECTION 82. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Department of Administrative Services from lottery moneys allocated from the Administrative Services Economic Development Fund for debt service and related costs for bonds issued in previous biennia, is increased by \$1,391,178.

SECTION 83. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,900,000, for the purpose of providing reimbursement to local governments, community mental health programs established under ORS 430.620 and providers for payment of awards, settlements and expenses that are incurred in civil actions arising out of the provision of services pursuant to ORS 161.365 and 161.370.

SECTION 84. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning

July 1, 2023, out of the General Fund, the amount of \$100,000, for the purpose of collaborating with county governments and community mental health programs established under ORS 430.620 to study barriers that prevent local governments, community mental health programs and providers from obtaining insurance coverage for liability arising out of the provision of services pursuant to ORS 161.365 and 161.370.

SECTION 85. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,400,000, for deposit in the Universal Representation Fund established under section 1, chapter 88, Oregon Laws 2022, for disbursement to Oregon Worker Relief for legal services through the program established under section 2, chapter 88, Oregon Laws 2022.

SECTION 86. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (15), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), collected or received by the Oregon Department of Administrative Services, for special governmental payments, is increased by \$2,400,000, for disbursement to Oregon Worker Relief for legal services through the program established under section 2, chapter 88, Oregon Laws 2022.

SECTION 87. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the following amounts for the following purposes:

(1) Oregon Community Food System Network for grants for small-scale farms and ranches: \$2,650,000.

(2) Oregon Association of Water Utilities (OAWU) to build the Water System Training Center: \$1,600,000.

(3) Oregon Community Food System Network to develop food hubs and regional food system infrastructure: \$1,500,000.

(4) Baker County for infrastructure improvement projects (water, sewer, road, broadband): \$2,250,000.

(5) City of Philomath for Philomath Frolic and Rodeo (Skirvin Park) stands replacement and lighting upgrade: \$1,900,000.

(6) Polk County for the Polk County Mental Health Treatment/Crisis Center: \$2,000,000.

(7) City of La Pine for the La Pine Incubator/Spec. Building Project: \$1,500,000.

(8) City of Depoe Bay for the Depoe Bay docks and pilings restoration project: \$1,500,000.

(9) City of Salem for the renovations of ARCHES and Wallace Early Learning Center sheltering service: \$1,850,000.

(10) La Clinica for La Clinica Acute Care Clinic expansion: \$2,200,000.

(11) Vietnam War Memorial Fund for the Vietnam War Memorial on the Oregon State Capitol Grounds: \$1,000,000.

(12) Oregon Center for Creative Learning for the Oregon Center for Creative Learning expansion: \$2,000,000.

(13) City of Springfield for the Mill Street reconstruction: \$2,000,000.

(14) Klamath County for construction of the Klamath Crimson Rose facility: \$2,000,000.

(15) Gresham-Barlow School District for a school-based health center: \$1,500,000.

(16) Children's Cancer Therapy Development Institute for children's cancer research expansion/equipment: \$1,000,000.

(17) Native American Youth & Family Center for NAYA campus improvements and building remodel: \$1,150,000.

(18) Row River Fire Response for emergency communication equipment: \$143,000.

(19) Boring, Oregon Foundation to purchase property for a community center: \$850,000.

- (20) Wildflower Preschool & Child Care LLC for a new child care facility in Myrtle Creek: \$800,000.
- (21) East Salem Community Center for the El Campo Community Soccer Field: \$450,000.
- (22) City of Milwaukie for the Johnson Creek Solar Project: \$375,000.
- (23) City of Sheridan for homeless community shelters: \$225,000.
- (24) Boys & Girls Club of Western Treasure Valley for revitalizing and enhancing the safety of the clubhouse: \$100,000.
- (25) Kellogg Rural Fire District for the construction of a main fire station: \$1,200,000.
- (26) North Douglas County Fire & EMS to purchase property and to build student and volunteer housing for fire station: \$800,000.
- (27) East Salem Community Center for HVAC replacement: \$175,000.
- (28) The Dalles Civic Auditorium for sound and lighting for theatre: \$50,000.
- (29) Every Child Linn Benton (ECLB) for ECLB programs to mobilize community to uplift children and families impacted by foster care: \$250,000.
- (30) Community Action Program of East Central Oregon (CAPECO) to build food bank center: \$1,250,000.
- (31) FOOD for Lane County to purchase land for Food Farm: \$1,150,000.
- (32) Marion Polk Food Share for mobile pantries: \$1,025,000.
- (33) Oregon Food Bank for warehouse expansion and renovation at multiple locations: \$3,020,000.
- (34) ACCESS, Inc. of Medford for food bank warehouse expansion: \$800,000.
- (35) Community Connection of Northeast Oregon for food bank equipment: \$500,000.
- (36) Clatsop Community Action for food bank warehouse renovations and equipment upgrade: \$570,000.
- (37) Columbia Pacific Food Bank for equipment upgrade: \$520,000.
- (38) Feed'em Freedom Foundation for campus expansion: \$980,000.
- (39) Feeding Umpqua for warehouse renovation and truck purchase: \$630,000.
- (40) Klamath Lake County Food Bank for warehouse renovation and paving: \$580,000.
- (41) Linn Benton Food Share for delivery vehicles and equipment upgrade: \$780,000.
- (42) NeighborImpact for food bank equipment and operations funding: \$790,000.
- (43) Oregon Coast Community Action for a second warehouse to serve Curry County: \$600,000.
- (44) Yamhill Community Action Partnership for warehouse renovations and delivery vehicle costs: \$580,000.
- (45) Food Share of Lincoln County to purchase land and for building a new warehouse for pantry: \$530,000.
- (46) Ella Curran Community Food Bank for community food bank expansion: \$690,000.
- (47) South Douglas Food Bank for HVAC Upgrade: \$5,000.
- (48) High Desert Partnership for infrastructure to deliver and spread water in Harney County: \$1,500,000.
- (49) City of Happy Valley for the Happy Valley Library Expansion: \$2,000,000.
- (50) Oregon Metro Transit-Oriented Development Program for the 82nd Avenue Property Acquisition Fund to secure land to build affordable housing and affordable commercial spaces in preparation for future development: \$5,000,000.
- (51) King City for the King City Park path repair and resurfacing project: \$137,000.

SECTION 88. Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2023, as the maximum limits for payment of expenses from proceeds of lottery bonds, collected or received by the Oregon Department of Administrative Services, for the provision of grants to the following entities for the following purposes:

- (1) Willamette Falls Locks Authority for the Willamette Falls Locks and Canal Restoration: \$7,359,200.

- (2) City of Redmond for the Redmond Public Safety Center: \$3,045,328.
- (3) Serendipity Center, Inc. therapeutic school for Portland campus expansion: \$2,845,294.
- (4) Lane County for the Behavioral Health Stabilization Center: \$5,058,410.
- (5) Homes For Good Housing Agency for the Naval Reserve Affordable Housing and Early Learning Center Project in Eugene, Oregon: \$4,958,766.
- (6) City of Oregon City for the Main Street Connective Corridor Project Phase II: 10th Street to 15th Street: \$4,052,728.
- (7) Latino Network for the La Plaza Esperanza service hub for Portland and Gresham residents: \$4,051,914.
- (8) Family Justice Center of Washington County for the Family Peace Center of Washington County: \$4,052,728.
- (9) Washington County for the Center for Addictions Triage and Treatment (CATT): \$5,060,949.
- (10) Port of Portland for the Terminal 2 Building Innovation Hub mass timber factory: \$5,060,949.
- (11) Benton County for the Benton County Emergency Operations Center: \$5,060,949.
- (12) City of Redmond for the Northpoint Vista Mixed-Income Neighborhood Project: \$5,060,949.
- (13) Eugene Civic Alliance for the Civic Park Project: \$5,060,949.
- (14) Jefferson County for Central Oregon Community College -Early Childhood Education and Health Careers Center: \$4,052,728.

SECTION 89. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$8,000,000, to be allocated to the Department of Early Learning and Care for expanding access to the Employment Related Day Care program.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 90. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$8,900,000, to be allocated to the Department of Education for providing stipends to licensed educators and classified school employees working in special education during the 2024-25 school year.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 91. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for public health, is increased by \$20,000,000, for public health modernization.

SECTION 92. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for Health Systems Division programs, is decreased by \$98,300,000, to adjust for revenue savings from the Oregon Health and Science University intergovernmental transfer.

SECTION 93. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for public health, is increased by \$1,500,000, for the Prescription Drug Monitoring Program.

SECTION 94. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (5), chapter __, Oregon Laws 2023 (En-

rolled Senate Bill 5525), for the biennium beginning July 1, 2023, for the Oregon State Hospital, is increased by \$1,890,996, to promote diversity, equity and inclusion.

SECTION 95. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for Health Systems Division administration, is decreased by \$91,356, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 96. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for health policy and analytics, is decreased by \$110,322, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 97. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for public health, is decreased by \$745,855, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 98. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (6), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for central services, is increased by \$1,374,184, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 99. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (8), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for central services, is increased by \$103,882, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 100. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for Health Systems Division administration, is decreased by \$107,247, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 101. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for health policy and analytics, is decreased by \$110,322, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 102. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for public health, is decreased by \$72,501, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 103. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (6), chapter __, Oregon Laws 2023 (Enrolled Senate

Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for central services, is increased by \$192,917, to rebalance diversity, equity and inclusion efforts agencywide.

SECTION 104. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (2), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for Health Systems Division programs, is increased by \$4,936,539, for adult intensive services and diversion.

SECTION 105. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for Health Systems Division programs, is increased by \$8,631, for adult intensive services and diversion.

SECTION 106. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (2), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for Health Systems Division programs, is increased by \$1,551,419, for adult intensive services and diversion.

SECTION 107. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (9), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for debt service, is increased by \$1,839,084, for debt service on general obligation bonds for projects at the Oregon State Hospital.

SECTION 108. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (9), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for state assessments and enterprise-wide costs, is increased by \$140,000, for bond issuance costs related to capital construction projects at the Oregon State Hospital.

SECTION 109. Notwithstanding any other law limiting expenditures, the amount of \$27,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in this section, collected or received by the Oregon Health Authority, for debt service.

SECTION 110. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health

Authority, for Health Systems Division programs, is increased by \$50,000,000, for lottery bonds issued to build community acute psychiatric facility capacity.

SECTION 111. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (9), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for state assessments and enterprise-wide costs, is increased by \$525,793, for lottery bond issuance costs.

SECTION 112. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (6), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Health Authority, for debt service, is increased by \$2,507,603, for debt service on lottery bonds for building community acute psychiatric facility capacity.

SECTION 113. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$5,000,000, to be allocated for the transfer of the Public Defense Services Commission to the executive branch.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 114. Notwithstanding any other provision of law, the General Fund appropriation made to the Commission for the Blind by section 1, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5503), for the biennium beginning July 1, 2023, is increased by \$952,421, to complete phase two of the case management modernization project and comply with Oregon Department of Administrative Services information technology requirements.

SECTION 115. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5026), for the biennium beginning July 1, 2023, for self-sufficiency programs, is increased by \$20,947,614, to phase out the current caseload of 300 individuals who are pursuing a case by U.S. Citizenship and Immigration Services and transition those individuals to community-based housing and wrap-around resources.

SECTION 116. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5519), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Liquor and Cannabis Commission, for administrative expenses, is increased by \$496,133, for data security improvements.

SECTION 117. Notwithstanding any other law limiting expenditures, the amount of \$16,500,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Liquor and Cannabis Commission, for expenses associated with distribution center management, licensing and enforcement information technology systems.

SECTION 118. Notwithstanding any other law limiting expenditures, the amount of \$977,217 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Liquor and

Cannabis Commission, for cost of issuance of bonds issued for distribution center management, licensing and enforcement information technology systems.

SECTION 119. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 1 (7), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5519), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Liquor and Cannabis Commission, for debt service, is increased by \$9,510,389.

SECTION 120. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5515), for the biennium beginning July 1, 2023, as the maximum limit for payment of administrative expenses by the Bureau of Labor and Industries from the Wage Security Fund, is increased by \$553,535, for wage and hour investigation capacity.

SECTION 121. Notwithstanding any other provision of law, the General Fund appropriation made to the Bureau of Labor and Industries by section 1, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5515), for the biennium beginning July 1, 2023, is increased by \$37,407, for a technical adjustment.

SECTION 122. Notwithstanding any other provision of law, the General Fund appropriation made to the Bureau of Labor and Industries by section 1, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5515), for the biennium beginning July 1, 2023, is increased by \$215,670, for continuation of the Eastern Oregon apprenticeship support position.

SECTION 123. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5515), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Bureau of Labor and Industries, is increased by \$5,113,857, for a rebalance action.

SECTION 124. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5515), for the biennium beginning July 1, 2023, as the maximum limit for payment of administrative expenses by the Bureau of Labor and Industries from the Wage Security Fund, is decreased by \$5,113,857, for a rebalance action.

SECTION 125. Notwithstanding any other law limiting expenditures, the amount of \$14,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from proceeds of bonds issued pursuant to Article XI-Q of the Oregon Constitution, collected or received by the Department of Revenue, for Phase 2 of the Electronic Valuation Information System.

SECTION 126. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (10), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for debt service and related costs, is increased by \$265,000, for costs of issuance of general obligation bonds.

SECTION 127. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (7), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for debt service and related costs, is increased by \$2,448,479, for debt service for Phase 2 of the Electronic Valuation Information System.

SECTION 128. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (2), chapter __, Oregon Laws 2023

(Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Property Tax Division, is increased by \$100,000, for training costs related to Phase 2 of the Electronic Valuation Information System.

SECTION 129. Notwithstanding any other provision of law, the General Fund appropriation made to the Secretary of State by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5035), for the biennium beginning July 1, 2023, for the Administrative Services Division, is increased by \$23,746, for changes to compensation of management positions.

SECTION 130. Notwithstanding any other provision of law, the General Fund appropriation made to the Secretary of State by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5035), for the biennium beginning July 1, 2023, for the Elections Division, is increased by \$49,573, for changes to compensation of management positions.

SECTION 131. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5035), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Secretary of State, for the Administrative Services Division, is increased by \$152,474, for changes to compensation of management positions.

SECTION 132. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter __, Oregon Laws 2023 (Enrolled House Bill 5035), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Secretary of State, for the Archives Division, is increased by \$22,488, for changes to compensation of management positions.

SECTION 133. Notwithstanding any other law limiting expenditures, the amount of \$320,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, for the cost of issuing general obligation bonds.

SECTION 134. Notwithstanding any other law limiting expenditures, the amount of \$2,508,271 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, for the cost of debt service.

SECTION 135. Notwithstanding any other law limiting expenditures, the amount of \$21,200,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Justice, for the Legal Tools Replacement Information Technology Project 3.0.

SECTION 136. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Justice, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$3,893,246, for the Legal Tools Replacement Information Technology Project 3.0.

SECTION 137. Notwithstanding any other law limiting expenditures, the amount of \$260,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Judicial Department, for the cost of debt service.

SECTION 138. Notwithstanding any other law limiting expenditures, the amount of \$813,106 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Con-

struction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for the cost of issuing general obligation bonds.

SECTION 139. Notwithstanding any other law limiting expenditures, the amount of \$8,831,894 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for the project costs for the Benton County Courthouse.

SECTION 140. Notwithstanding any other law limiting expenditures, the amount of \$8,831,894 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for local matching funds for the project costs for the Benton County Courthouse.

SECTION 141. Notwithstanding any other law limiting expenditures, the amount of \$30,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for the project costs for the Clackamas County Courthouse.

SECTION 142. Notwithstanding any other law limiting expenditures, the amount of \$30,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for local matching funds for the project costs for the Clackamas County Courthouse.

SECTION 143. Notwithstanding any other law limiting expenditures, the amount of \$12,575,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for the project costs for the Morrow County Courthouse.

SECTION 144. Notwithstanding any other law limiting expenditures, the amount of \$12,575,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for local matching funds for the project costs for the Morrow County Courthouse.

SECTION 145. Notwithstanding any other law limiting expenditures, the amount of \$10,600,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for the project costs for the Curry County Courthouse.

SECTION 146. Notwithstanding any other law limiting expenditures, the amount of \$10,600,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Judicial Department from the Oregon Courthouse Capital Construction and Improvement Fund established by section 64, chapter 723, Oregon Laws 2013, for local matching funds for the project costs for the Curry County Courthouse.

SECTION 147. Notwithstanding any other provision of law, the General Fund appropriation made to the Public Defense Services Commission by section 1 (10), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5532), for the biennium beginning July 1, 2023, for the Special Programs, Contracts and Distributions Division, is increased by \$1,523,964, for the implementation of chapter 400, Oregon Laws 2021.

SECTION 148. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Land Conservation and Development, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,690,922, to provide assistance to local governments to adopt climate friendly and equitable communities.

SECTION 149. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Land Conservation and Development by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5027), for the biennium beginning July 1, 2023, for the planning program, is increased by \$309,078 for administration for climate friendly and equitable communities.

SECTION 150. Notwithstanding any other law limiting expenditures, the amount of \$1,920,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Legislative Administration Committee, for the cost of issuing general obligation bonds and project costs for the Capitol Accessibility, Maintenance and Safety project.

SECTION 151. Notwithstanding any other provision of law, the General Fund appropriation made to the Legislative Administration Committee by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5516), for the biennium beginning July 1, 2023, for debt service, is increased by \$19,054,817.

SECTION 152. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$35,000,000, to be allocated for the state's natural disaster prevention, preparedness, response and recovery.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 153. Notwithstanding any other provision of law, the General Fund appropriation made to the State Board of Parole and Post-Prison Supervision by section 1, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5528), for the biennium beginning July 1, 2023, is increased by \$322,600, for the payment of legal representation for juvenile commutations and adults in custody before the board.

SECTION 154. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Transportation, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,000,000, for improving safety and increasing access to walking, biking and transit on state highways that serve as community main streets.

SECTION 155. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Transportation, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$3,000,000, for pedestrian access improvements along Southwest Hall Boulevard.

SECTION 156. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Transportation, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,000,000, for distribution to the City of Independence for the Chestnut Street Bridge project.

SECTION 157. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Transportation, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,000,000, for distribution to the City of Independence for Western Interlock off-site transportation improvements.

SECTION 158. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Transportation, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,500,000, for distribution to the Klamath County Economic Development Association for the Klamath Northern Railroad project.

SECTION 159. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but ex-

cluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), collected or received by the Department of Transportation, for the local government program, is increased by \$20,000,000, for distribution to the Port of Hood River for the Hood River-White Salmon Interstate Bridge project.

SECTION 160. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), collected or received by the Department of Transportation, for the local government program, is increased by \$20,000,000, for distribution to Multnomah County for the Earthquake Ready Burnside Bridge project.

SECTION 161. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), collected or received by the Department of Transportation, for the local government program, is increased by \$5,000,000, for distribution to the City of Bend for the Hawthorne Avenue Pedestrian and Bicycle Overcrossing project.

SECTION 162. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), collected or received by the Department of Transportation, for the local government program, is increased by \$514,349, for the cost of issuance of bonds.

SECTION 163. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for project delivery and support, is increased by \$250,000,000, for the Interstate Bridge Replacement project.

SECTION 164. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received as reimbursement from the United States Department of Transportation, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5040), for project delivery and support, is increased by \$1,825,000, for the cost of issuance of bonds.

NOTE: Section 165 was deleted. Subsequent sections were not renumbered.

SECTION 166. In addition to and not in lieu of any other appropriations, there is appropriated to the Department of the State Fire Marshal, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,000,000, for deposit into the State Fire Marshal Mobilization Fund established by section 51, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 1049).

SECTION 167. Notwithstanding any other law limiting expenditures, the amount of \$2,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of the State Fire Marshal from the State Fire Marshal Mobilization Fund established by section 51, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 1049), for costs related to mobilizing local fire service personnel.

SECTION 168. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of the State Fire Marshal by section 1, chapter __, Oregon Laws 2023 (Enrolled House Bill 5036), for the biennium beginning July 1, 2023, is increased by \$10,000,000, for wildfire mitigation and response.

SECTION 169. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5036), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of the State Fire Marshal, is increased by \$545,174, for agency staff.

SECTION 170. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Agriculture by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5002), for the biennium beginning July 1, 2023, for natural resources, is increased by \$312,100, for activities to mitigate the impact of the vine mealybug.

SECTION 171. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Agriculture by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5002), for the biennium beginning July 1, 2023, for administrative and support services, is increased by \$1,000,000, to provide grants through the Wolf Depredation Compensation and Financial Assistance Grant Program.

SECTION 172. In addition to and not in lieu of any other appropriation, there is appropriated to the State Department of Energy, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$20,000,000, for deposit into the Community Renewable Investment Fund established in section 33, chapter 508, Oregon Laws 2021.

SECTION 173. Notwithstanding any other law limiting expenditures, the amount of \$20,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the State Department of Energy from the Community Renewable Investment Fund established by section 33, chapter 508, Oregon Laws 2021, for community renewable energy project grants.

SECTION 174. In addition to and not in lieu of any other appropriation, there is appropriated to the State Department of Energy, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$10,000,000, for deposit into the Rooftop Solar Incentive Fund established by section 3, chapter 655, Oregon Laws 2019.

SECTION 175. Notwithstanding any other law limiting expenditures, the amount of \$10,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the State Department of Energy from the Rooftop Solar Incentive Fund established by section 3, chapter 655, Oregon Laws 2019, for providing rebates for the purchase, construction or installation of solar electric systems and paired solar and storage systems.

SECTION 176. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Energy by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5016), for the biennium beginning July 1, 2023, for energy development services, is increased by \$951,606.

SECTION 177. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5016), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Department of Energy, for ad-

ministrative services, is increased by \$513,354, for additional staff to support administration of new energy programs.

SECTION 178. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5018), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, the proceeds of bonds for the Orphan Site Account and federal funds from congestion mitigation and air quality grants, drinking water protection, laboratory accreditation and woodstove grants and for smoke monitoring laboratory services, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5018), collected or received by the Department of Environmental Quality, for land quality, is increased by \$5,333,333, for project costs and for the cost of issuing bonds.

SECTION 179. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Environmental Quality by section 1 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5018), for the biennium beginning July 1, 2023, for debt service, is increased by \$1,825,995.

SECTION 180. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Fish and Wildlife by section 1 (7), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), for the biennium beginning July 1, 2023, for the Habitat Division, is increased by \$100,000, for Department of Justice legal charges.

SECTION 181. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Fish and Wildlife by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), for the biennium beginning July 1, 2023, for the Fish Division, is increased by \$1,000,000, for an assessment of fish hatcheries.

SECTION 182. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Fish and Wildlife by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), for the biennium beginning July 1, 2023, for the Fish Division, is decreased by \$957,216, for a rebalance of drought package funding.

SECTION 183. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Fish and Wildlife by section 1 (7), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), for the biennium beginning July 1, 2023, for the Habitat Division, is increased by \$957,216, for a rebalance of drought package funding.

SECTION 184. Notwithstanding any other law limiting expenditures, the amount of \$5,181,834 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the State Department of Fish and Wildlife from the Oregon Conservation and Recreation Fund established by ORS 496.252, for wildlife passage infrastructure projects and the cost of bond issuance.

SECTION 185. Notwithstanding any other law limiting expenditures, the amount of \$8,750,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the State Department of Fish and Wildlife from the Fish Passage Fund established by ORS 497.139, for fish passage infrastructure projects.

SECTION 186. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Fish and Wildlife by section 1 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), for the biennium beginning July 1, 2023, for debt service, is increased by \$238,271.

SECTION 187. Notwithstanding any other provision of law, the General Fund appropriation made to the State Department of Geology and Mineral Industries by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5510), for the biennium beginning July 1, 2023, for geological survey, is increased by \$381,097, for the Oregon mapping program for water and mineral resources.

SECTION 188. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter __, Oregon Laws 2023 (Enrolled Senate

Bill 5510), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds for contract services, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5510), collected or received by the State Department of Geology and Mineral Industries, for geologic survey, is increased by \$37,097, for the Oregon mapping program for water and mineral resources.

SECTION 189. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5504), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Corrections, for central administration and administrative services, is increased by \$855,000, for the cost of bond issuance.

SECTION 190. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Corrections by section 1 (5), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5504), for the biennium beginning July 1, 2023, for debt service, is increased by \$4,079,231.

SECTION 191. Notwithstanding any other law limiting expenditures, the amount of \$1,184,175 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Corrections, for debt service.

SECTION 192. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5031), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled House Bill 5031), collected or received by the Oregon Military Department, for operations, is increased by \$140,030, for the cost of bond issuance.

SECTION 193. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Military Department by section 1 (4), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5031), for the biennium beginning July 1, 2023, for debt service, is increased by \$982,730.

SECTION 194. Notwithstanding any other law limiting expenditures, the amount of \$721,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds not described in this section, collected or received by the Oregon Military Department, for debt service.

SECTION 195. Notwithstanding any other law limiting expenditures, the amount of \$190,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Department of Emergency Management, for debt service.

SECTION 196. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (4), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5530), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of State Police, for administrative services, agency support and criminal justice information services, is increased by \$676,814, for the cost of bond issuance.

SECTION 197. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of State Police by section 1 (5), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5530), for the biennium beginning July 1, 2023, for debt service, is increased by \$5,726,014.

SECTION 198. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Youth Authority, for facility programs, is increased by \$590,562, for the cost of bond issuance.

SECTION 199. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Youth Authority, for program support, is increased by \$103,954, for the cost of bond issuance.

SECTION 200. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Youth Authority, for program support, is increased by \$7,746,046, for the Juvenile Justice Information System upgrade project.

SECTION 201. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Youth Authority by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, for program support, is increased by \$3,418,078 for the non-bondable costs of the Juvenile Justice Information System upgrade project.

SECTION 202. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Youth Authority by section 1 (6), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5541), for the biennium beginning July 1, 2023, for debt service, is increased by \$4,308,625.

SECTION 203. Notwithstanding any other law limiting expenditures, the amount of \$56,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Youth Authority, for debt service.

SECTION 204. Notwithstanding any other provision of law, the General Fund appropriation made to the Housing and Community Services Department by section 1, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), for the biennium beginning July 1, 2023, is increased by \$216,349, for administration of tax credits for affordable housing lenders of limited equity cooperatives.

SECTION 205. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Personal Tax and Compliance Division, is increased by \$991,057, for the costs of implementing the child tax credit established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 3235).

SECTION 206. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Revenue by section 1 (6), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, for the Information Technology Services Division, is increased by \$203,896 for the costs of implementing the child tax credit established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 3235).

SECTION 207. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (3), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for the Personal Tax and Compliance Division, is increased by \$20,225, for the costs of implementing the child tax credit established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 3235).

SECTION 208. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and reimbursements from federal service agreements, but excluding lottery funds and federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5034), collected or received by the Department of Revenue, for the Information Technology Services Division, is increased by \$60,904, for the costs of implementing the child tax credit established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 3235).

SECTION 209. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Land Conservation and Development by section 96, chapter __, Oregon Laws 2023 (Enrolled House Bill 3409), for the biennium beginning July 1, 2023, to provide grants for green infrastructure projects under section 24, chapter __, Oregon Laws 2023 (Enrolled House Bill 3409), is decreased by \$6,500,000.

SECTION 210. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Land Conservation and Development, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$6,500,000, for deposit into the Community Green Infrastructure Fund established by section 25, chapter __, Oregon Laws 2023 (Enrolled House Bill 3409).

SECTION 211. Notwithstanding any other law limiting expenditures, the amount of \$6,500,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of Land Conservation and Development, from the Community Green Infrastructure Fund established by section 25, chapter __, Oregon Laws 2023 (Enrolled House Bill 3409).

SECTION 212. Notwithstanding any other provision of law, the General Fund appropriation made to the Secretary of State by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5035), for the biennium beginning July 1, 2023, for the Elections Division, is increased by \$325,474, to continue a translation services position.

SECTION 213. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for Health Systems Division programs, is increased by \$241,000,000, to adjust for revenue savings from the Oregon Health and Science University intergovernmental transfer.

SECTION 214. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health

Authority, is increased by \$344,400,000, to adjust for revenue savings from the Oregon Health and Science University intergovernmental transfer.

SECTION 215. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds and funds described in sections 12 to 16, chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), collected or received by the Higher Education Coordinating Commission, for programs and related grants, is increased by \$2,500,000, for payments out of the Oregon Cybersecurity Center of Excellence Operating Fund established by section 8, chapter __, Oregon Laws 2023 (Enrolled House Bill 2049).

SECTION 216. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds and funds described in sections 12 to 16, chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), collected or received by the Higher Education Coordinating Commission, for programs and related grants, is increased by \$2,150,000, for payments out of the Oregon Cybersecurity Workforce Development Fund established by section 9, chapter __, Oregon Laws 2023 (Enrolled House Bill 2049).

SECTION 217. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds and funds described in sections 12 to 16, chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), collected or received by the Higher Education Coordinating Commission, for programs and related grants, is increased by \$250,000, for payments out of the Oregon Cybersecurity Grant Program Fund established by section 10, chapter __, Oregon Laws 2023 (Enrolled House Bill 2049).

SECTION 218. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), collected or received by the Oregon Department of Administrative Services, for enterprise goods and services, is increased by \$537,447, to provide the Shared Financial Services program with staffing resources to address increasing workload from new client agencies.

SECTION 219. Notwithstanding any other law limiting expenditures, the amount of \$220,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Veterans' Services Fund established under ORS 406.140 to the Department of Veterans' Affairs, to study and make recommendations for policy proposals on the tax treatment of military pensions.

SECTION 220. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (6), chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), collected or received by the State Forestry Department, for capital improvement, is increased by \$4,820,771.

SECTION 221. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), collected or received by the State Forestry Department, for agency administration, is increased by \$308,422, for general obligation bond costs of issuance.

SECTION 222. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (7), chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), collected or received by the State Forestry Department, for debt service, is increased by \$1,137,893.

SECTION 223. Notwithstanding any other provision of law, the General Fund appropriation made to the State Forestry Department by section 1 (4), chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), for the biennium beginning July 1, 2023, for debt service, is increased by \$1,497,550.

SECTION 224. Notwithstanding any other law limiting expenditures, the amount of \$18,763,236 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Department of State Lands from the Oregon Abandoned and Derelict Vessel Fund established by section 3, chapter __, Oregon Laws 2023 (Enrolled House Bill 2914).

SECTION 225. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (5), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5527), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the State Parks and Recreation Department, for community support and grants, is increased by \$10,155,705, for the expenditure of lottery bond proceeds and costs of bond issuance related to the Oregon Main Street program.

SECTION 226. In addition to and not in lieu of any other appropriation, there is appropriated to the Water Resources Department, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$100,000, for distribution to Portland State University, for Oregon Consensus, for facilitation of a tribal water work group.

SECTION 227. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds received under cooperative agreements with or contracts from the Bureau of Reclamation of the United States Department of the Interior, the United States Army Corps of Engineers, the United States Geological Survey, the Bonneville Power Administration and the National Fish and Wildlife Foundation, but excluding lottery funds and federal funds not described in section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), collected or received by the Water Resources Department, for the director's office, is increased by \$10,000,000, for grants and loans from the Water Supply Development Account established by ORS 541.656.

SECTION 228. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill

5043), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds received under cooperative agreements with or contracts from the Bureau of Reclamation of the United States Department of the Interior, the United States Army Corps of Engineers, the United States Geological Survey, the Bonneville Power Administration and the National Fish and Wildlife Foundation, but excluding lottery funds and federal funds not described in section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), collected or received by the Water Resources Department, for the director's office, is increased by \$50,000,000, for grants and loans for irrigation modernization projects from the Water Supply Development Account established by ORS 541.656.

SECTION 229. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds received under cooperative agreements with or contracts from the Bureau of Reclamation of the United States Department of the Interior, the United States Army Corps of Engineers, the United States Geological Survey, the Bonneville Power Administration and the National Fish and Wildlife Foundation, but excluding lottery funds and federal funds not described in section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), collected or received by the Water Resources Department, for the director's office, is increased by \$5,000,000, for distribution of a grant to the City of West Linn for the I-205 Abernethy Bridge water line replacement project.

SECTION 230. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds received under cooperative agreements with or contracts from the Bureau of Reclamation of the United States Department of the Interior, the United States Army Corps of Engineers, the United States Geological Survey, the Bonneville Power Administration and the National Fish and Wildlife Foundation, but excluding lottery funds and federal funds not described in section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), collected or received by the Water Resources Department, for the director's office, is increased by \$700,425, for bond issuance costs.

SECTION 231. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5043), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Water Resources Department for debt service, is increased by \$2,632,567.

SECTION 232. In addition to and not in lieu of any other appropriation, there are appropriated to the Water Resources Department, for the biennium beginning July 1, 2023, out of the General Fund, the following amounts, for the provision of grants to the following entities, for the following purposes:

- (1) City of Beaverton, South Cooper Mountain Nonpotable (Purple Pipe) Project: \$2,500,000.
- (2) North Unit Irrigation District, Infrastructure Modernization Project: \$2,000,000.
- (3) Deschutes River Conservancy, Conserving Water Through Piping and Improved Monitoring and Measurement: \$1,500,000.
- (4) Rogue River Irrigation District, Fourmile Creek Project: \$1,530,000.
- (5) City of Monroe Water, Prefilter and Automated Controls Infrastructure: \$1,500,000.
- (6) City of St. Paul, Water Reservoir Improvement Project: \$636,000.
- (7) City of Bay City, Earthquake Isolation Valves for Water Reservoirs: \$225,000.
- (8) City of Halsey, New Well: \$300,000.

(9) City of Sodaville, Jackson Well Conversion to Municipal Use: \$370,000.

(10) City of Falls City, Water Main Line Replacement Project: \$591,750.

SECTION 233. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 51, chapter __, Oregon Laws 2023 (Enrolled House Bill 2010), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Watershed Enhancement Board for the purpose of carrying out section 1, chapter __, Oregon Laws 2023 (Enrolled House Bill 2010), through use of funds from the Community Drinking Water Enhancement and Protection Fund established by section 4, chapter __, Oregon Laws 2023 (Enrolled House Bill 2010), is increased by \$4,000,000.

SECTION 234. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 7 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5539), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Watershed Enhancement Board, for operations, is increased by \$52,728, for costs of bond issuance related to the Community Drinking Water Enhancement and Protection Fund established by section 4, chapter __, Oregon Laws 2023 (Enrolled House Bill 2010).

SECTION 235. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 5 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Business Development Department, from American Rescue Plan Act Coronavirus State Fiscal Recovery Fund moneys received by the Oregon Department of Administrative Services and transferred to the Oregon Business Development Department, for operations, is decreased by \$287,800.

SECTION 236. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for operations, is increased by \$287,800.

SECTION 237. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for business, innovation and trade, is decreased by \$166,476, to facilitate the transfer of three positions from the business, innovation and trade division to the operations division.

SECTION 238. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for operations, is increased by \$166,476, to facilitate the transfer of three positions from the business, innovation and trade division to the operations division.

SECTION 239. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8d, chapter 25, Oregon Laws 2023 (Enrolled Senate Bill 4), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Business Development Department from the University Innovation Research Fund established under ORS 285A.230 for any purpose related to economic development for which moneys in the University Innovation Research Fund may be used, is decreased by \$10,000,000.

SECTION 240. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for business, innovation and trade, is increased by \$10,000,000, for payment of expenses from the University Innovation Research Fund established under ORS 285A.230, for any purpose related to economic development for which moneys in the University Innovation Research Fund may be used.

SECTION 241. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 11, chapter __, Oregon Laws 2023 (Enrolled House Bill 3410), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department for the purposes of ORS 285B.165 to 285B.171, is decreased by \$3,000,000.

SECTION 242. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for business, innovation and trade, is increased by \$3,000,000, for the purposes of ORS 285B.165 to 285B.171.

SECTION 243. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 7 (1), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Business Development Department, from the Broadband Fund established by section 4, chapter 17, Oregon Laws 2020 (first special session), for operations, is decreased by \$380,782.

SECTION 244. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 7 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Business Development Department, from the Broadband Fund established by section 4, chapter 17, Oregon Laws 2020 (first special session), for infrastructure, is decreased by \$106,619,218.

SECTION 245. Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2023, as the maximum limits for payment of expenses from American Rescue Plan Act Capital Projects Fund moneys received by the Oregon Department of Administrative Services and transferred to the Oregon Business Development Department and deposited in the Broadband Fund established by section 4, chapter 17, Oregon Laws 2020 (first special session), for the following purposes:

- (1) Operations..... \$ 380,782
- (2) Business, innovation
and trade..... \$156,414,636

SECTION 246. Notwithstanding any other law limiting expenditures, the amount of \$50,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses by the Oregon Business Development Department for the provision of grants and loans from the Child Care Infrastructure Fund established by section 3, chapter __, Oregon Laws 2023 (Enrolled House Bill 3005).

SECTION 247. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for business, innovation and trade, is increased by \$10,000,000, for payment of expenses from the University Innovation Research Fund established under ORS 285A.230, for any purpose related to economic development for which moneys in the University Innovation Research Fund may be used.

opment Department, for infrastructure, is increased by \$10,000,000, for the purpose of providing grants under ORS 285B.420 for levee projects as defined in ORS 285B.410, from the Levee Project Grant Fund established by ORS 285B.421.

SECTION 248. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for infrastructure, is increased by the following amounts, for the issuance of grants from proceeds of lottery revenue bonds, for the following projects:

(1) Umatilla Electrical Cooperative Association Industrial Site Utility Expansion: \$5,000,000.

(2) City of Phoenix Industrial Improvements, South Valley Employment Center: \$4,500,000.

(3) City of Aumsville Wastewater System Improvements: \$5,000,000.

(4) City of Molalla New Wastewater Treatment Plant: \$5,000,000.

(5) City of Newport Wastewater Treatment and Conveyance System Improvements: \$3,825,000.

(6) Port of Coos Bay Channel Modification: \$20,000,000.

SECTION 249. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for arts, is increased by \$3,000,000, for the provision of grant funding for to the Native Arts and Cultures Foundation, for Center for Native Arts and Cultures renovations, from the Cultural Resources Economic Fund established in section 6, chapter 786, Oregon Laws 2013.

SECTION 250. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (5), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for lottery bond debt service, is increased by \$4,012,383.

SECTION 251. Notwithstanding any other law limiting expenditures, the amount of \$1,100,715 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for debt service.

SECTION 252. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for infrastructure, is increased by \$1,583,950, for payment of issuance costs associated with lottery revenue bonds.

SECTION 253. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (4), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for infrastructure, is increased by \$10,000,000, for the purpose of providing grants under ORS 285B.420 for levee projects as defined in ORS 285B.410, from the Levee Project Grant Fund established by ORS 285B.421.

opment Department, for arts, is increased by \$46,495, for payment of issuance costs associated with lottery revenue bonds.

SECTION 254. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Business Development Department, for the biennium beginning July 1, 2023, out of the General Fund, the following amounts, to be distributed as grants to the following venues:

- (1) Aladdin Theater: \$269,623.
- (2) Alberta Rose Theater: \$107,925.
- (3) Alberta Street Pub: \$49,892.
- (4) Artichoke Music: \$28,690.
- (5) Ashland Armory: \$136,133.
- (6) Atlantis Lounge: \$44,811.
- (7) Barnstormers Theatre: \$14,051.
- (8) The Belfry: \$20,431.
- (9) BodyVox: \$24,934.
- (10) Bossanova Ballroom: \$65,317.
- (11) Britt Festival Pavilion: \$67,151.
- (12) Cascades Theatrical Company: \$33,418.
- (13) Coaster Theatre Playhouse: \$14,051.
- (14) CoHo Productions: \$13,348.
- (15) Cottage Theatre: \$23,981.
- (16) Craterian Performances Company: \$112,128.
- (17) Crystal Ballroom: \$285,580.
- (18) Cuthbert Amphitheater: \$107,511.
- (19) Dante's: \$103,672.
- (20) Domino Room: \$20,127.
- (21) Doug Fir Lounge: \$145,877.
- (22) Egyptian Theatre: \$28,102.
- (23) The Elgin Opera House: \$30,507.
- (24) Elsinore Theatre (Historic): \$109,368.
- (25) 45 East, LLC: \$128,301.
- (26) Gallery Theater: \$17,089.
- (27) The Goodfoot: \$57,730.
- (28) Hawthorne Theatre: \$171,267.
- (29) Headwaters Theatre/Water in the Desert: \$13,386.
- (30) Historic Rogue Theatre: \$30,380.
- (31) Holocene: \$111,267.
- (32) HQ LaGrande: \$4,310.
- (33) Hult Center for the Performing Arts: \$203,166.
- (34) Imago Theatre: \$39,748.
- (35) Jack London Revue: \$34,785.
- (36) Jazz Station/Willamette Jazz Society: \$11,393.
- (37) KALA: \$7,595.
- (38) Kelly's Olympian: \$19,747.
- (39) Kickstand Comedy (formerly Brody Theater): \$33,057.
- (40) Lakewood Center for the Arts: \$45,570.
- (41) Laurelthirst Public House: \$30,836.
- (42) Liberty Theater: \$33,627.
- (43) Lincoln City Cultural Center: \$17,089.
- (44) Little Theatre on the Bay/Liberty Theatre (North Bend): \$45,665.
- (45) Majestic Theatre: \$51,266.
- (46) McDonald Theatre: \$115,463.

- (47) Midtown Ballroom: \$31,899.
- (48) Milagro Theatre: \$13,948.
- (49) Mississippi Studios: \$159,522.
- (50) New Expressive Works: \$13,606.
- (51) Newport Performing Arts Center (two stages): \$60,001.
- (52) Northwest Children's Theater: \$43,671.
- (53) OK Theater: \$9,494.
- (54) Old Church Concert Hall: \$47,469.
- (55) Oregon Contemporary Theatre: \$28,102.
- (56) Pentacle Theatre: \$14,290.
- (57) Portland Institute for Contemporary Art: \$101,845.
- (58) Pickathon: \$230,634.
- (59) Polaris Hall: \$99,654.
- (60) Portland Playhouse: \$46,265.
- (61) Revolution Hall: \$235,604.
- (62) Roseland Theater: \$263,706.
- (63) Ross Ragland Theater: \$130,873.
- (64) Sawdust Theatre: \$3,798.
- (65) Shaking the Tree Theatre: \$34,204.
- (66) Shedd Institute for the Arts: \$200,094.
- (67) The Siren Theater: \$22,405.
- (68) Stage 722: \$97,516.
- (69) Star Theater: \$81,646.
- (70) Theatre in the Grove: \$14,051.
- (71) Tower Theatre (Bend): \$186,694.
- (72) Vault Theater (Bag and Baggage): \$33,862.
- (73) Volcanic Theatre Pub: \$27,397.
- (74) White Eagle: \$63,175.
- (75) Whiteside Theatre: \$20,127.
- (76) Wildish Community Theater: \$32,564.
- (77) Wonder Ballroom: \$147,309.
- (78) WOW Hall/Community Center for the Performing Arts: \$41,393.

SECTION 255. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Business Development Department, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,000,000, for distribution as a grant to Literary Arts, Inc. for renovation of its new headquarters in Portland.

SECTION 256. Notwithstanding any other law limiting expenditures, the following amounts are established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for the following purposes:

- (1) City of Estacada New Wastewater Facility Project: \$2,414,622.
- (2) Port of Morrow, South Morrow County Water and Transportation Infrastructure Development: \$2,500,000.
- (3) Harney County Industrial Improvements, B Street Extension: \$2,250,000.
- (4) City of Waldport Industrial Park Sewer expansion: \$2,200,000.
- (5) Wheeler County Industrial Development: \$2,400,000.
- (6) City of Lowell Water Treatment Plant Upgrades: \$306,420.
- (7) Illinois Valley Fire District Extension of Water and Sewer Lines: \$984,500.
- (8) City of Port Orford Water Recycling Project: \$750,000.
- (9) Tillamook County Shilo Levee Rehabilitation: \$1,267,000.

SECTION 257. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for infrastructure, is increased by \$150,000,000, for the seismic rehabilitation grant program.

SECTION 258. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Oregon Business Development Department, for infrastructure, is increased by \$1,455,000, for the costs of issuing general obligation bonds for the seismic rehabilitation program.

SECTION 259. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Business Development Department by section 1 (2), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, for debt service, is increased by \$12,648,814.

SECTION 260. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 8 (3), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5524), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Oregon Business Development Department, for infrastructure, is increased by \$534,259.

SECTION 261. Notwithstanding any other provision of law, the General Fund appropriation made to the State Forestry Department by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5020), for the biennium beginning July 1, 2023, for fire protection, is decreased by \$1,869,713.

SECTION 262. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 6 (2), chapter __, Oregon Laws 2023 (Enrolled House Bill 5037), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds collected or received by the Department of State Lands, for Common School Fund programs, is increased by \$500,000, for the expenditure of federal grant funds received from the United States Department of Housing and Urban Development.

SECTION 263. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$167,008, for the Chief Financial Office, for grant administration.

SECTION 264. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$4,300,000, for deposit in the Universal Representation Fund established by section 1, chapter 88, Oregon Laws 2022, for disbursement to Oregon Worker Relief as the fiscal agent under section 1, chapter 88, Oregon Laws 2022.

SECTION 265. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (15), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds received from charges, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5502), collected or received by the Oregon Department of Administrative Services, for special governmental payments,

is increased by \$4,300,000, for disbursement to Oregon Worker Relief as the fiscal agent under section 1, chapter 88, Oregon Laws 2022.

SECTION 266. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 4, chapter ___, Oregon Laws 2023 (Enrolled House Bill 5016), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds collected or received by the State Department of Energy, is increased by \$5,061,278, for expenditures related to the State Energy Program grant awarded by the United States Department of Energy.

SECTION 267. Notwithstanding any other law limiting expenditures, the amount of \$54,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Department of Environmental Quality, for debt service.

SECTION 268. Section 3, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 104), is repealed.

SECTION 269. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (7), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5026), for the biennium beginning July 1, 2023, for intellectual/developmental disabilities programs, is increased by \$3,616,453 for carrying out the provisions of section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 104), and the amendments to section 1, chapter 91, Oregon Laws 2022, by section 1, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 104).

SECTION 270. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Consumer and Business Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$6,300,000, for the Fire Hardening Grant Program.

SECTION 271. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (3), chapter 606, Oregon Laws 2021, for the biennium ending June 30, 2023, for self-sufficiency programs, is decreased by \$2,500,000, to allow moneys to be carried forward to the next biennium for assistance to Afghan refugees.

SECTION 272. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (3), chapter ___, Oregon Laws 2023 (Enrolled House Bill 5026), for the biennium beginning July 1, 2023, for self-sufficiency programs, is increased by \$2,500,000, for assistance to Afghan refugees.

SECTION 273. Notwithstanding any other law limiting expenditures, the amount of \$1,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys, or other revenues, including Miscellaneous Receipts, but excluding lottery funds and federal funds, collected or received by the Public Defense Services Commission, for the Special Programs, Contracts and Distributions Division, for an Edward R. Byrne Memorial Justice Assistance Grant.

SECTION 274. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$3,750,000, for distribution to the Portland Opportunities Industrialization Center for community violence prevention and intervention grants.

SECTION 275. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (6), chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for central services, is increased by \$2,000,000, for the health care interpreter program.

SECTION 276. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Justice, for the biennium beginning July 1, 2023, out of the

General Fund, the amount of \$10,000,000, for crime victims and survivor services, for community-based violence prevention grants.

SECTION 277. In addition to and not in lieu of any other appropriation, there is appropriated to the Judicial Department, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$15,000,000, for the Deschutes County Courthouse renovation.

SECTION 278. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$7,593,100, to be allocated to the Department of State Police for issues related to firearm background checks.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 279. In addition to and not in lieu of any other appropriation, there is appropriated to the Department of Transportation, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$5,000,000, for distribution to the Malheur County Development Corporation, for the Treasure Valley Intermodal Facility Project.

SECTION 280. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Human Services by section 1 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5026), for the biennium beginning July 1, 2023, for child welfare programs, is increased by \$6,796,689, for increased rates for behavior rehabilitation services.

SECTION 281. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 3 (5), chapter __, Oregon Laws 2023 (Enrolled House Bill 5026), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from federal funds, excluding federal funds described in section 2, chapter __, Oregon Laws 2023 (Enrolled House Bill 5026), collected or received by the Department of Human Services, for child welfare programs, is increased by \$3,405,231, for increased rates for behavior rehabilitation services.

SECTION 282. In addition to and not in lieu of any other appropriation, there is appropriated to the Judicial Department, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$2,000,000, for the Columbia County Courthouse renovation.

SECTION 283. In addition to and not in lieu of any other appropriation, there is appropriated to the Housing and Community Services Department, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$5,000,000, for deposit into the Housing and Community Services Department Revolving Account established by ORS 456.574, for development of affordable homes for purchase.

SECTION 284. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses for operations, from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds from the United States Department of Housing and Urban Development for contract services, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), collected or received by the Housing and Community Services Department, is increased by \$50,000,000, to provide financial assistance to aid in the acquisition, renovation or maintenance of properties with project-based federal rental assistance contracts, public housing undergoing significant recapitalization or publicly supported housing as defined in ORS 456.250 or to preserve the affordability of manufactured dwelling parks.

SECTION 285. Notwithstanding any other provision of law, the General Fund appropriation made to the Housing and Community Services Department by section 5, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), for the biennium beginning July 1, 2023, for debt service for bond-related activities, is increased by \$26,488,111.

SECTION 286. Notwithstanding any other provision of law, the limitation on expenditures established by section 3, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), for the biennium beginning July 1, 2023, as the maximum payment of expenses from lottery moneys allocated from the Administrative Services Economic Development Fund to the Housing and Community Services Department for lottery bonds, is increased by \$2,507,603, for debt service.

SECTION 287. Notwithstanding any other law limiting expenditures, the amount of \$29,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses for operations from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds from the United States Department of Housing and Urban Development for contract services, but excluding lottery funds and federal funds not described in this section, collected or received by the Housing and Community Services Department, for debt service.

SECTION 288. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses for operations, from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds from the United States Department of Housing and Urban Development for contract services, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), collected or received by the Housing and Community Services Department, is increased by \$4,280,000, for cost of issuance on bonds issued pursuant to Article XI-Q of the Oregon Constitution for the Local Innovation and Fast Track Housing and Permanent Supportive Housing programs.

SECTION 289. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses for operations, from fees, moneys or other revenues, including Miscellaneous Receipts and federal funds from the United States Department of Housing and Urban Development for contract services, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5511), collected or received by the Housing and Community Services Department, is increased by \$525,793, for cost of issuance of bonds issued for the preservation of affordable housing.

SECTION 290. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$39,000,000, to be allocated to the Housing and Community Services Department to pay for long term rental assistance.

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

SECTION 291. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (5), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), for the biennium beginning July 1, 2023, as the maximum limits for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the Pacific Coastal Salmon Recovery Fund, but excluding lottery funds and federal funds not described in section 2, chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5509), collected or received by the State Department of Fish and Wildlife, for debt service, is increased by \$40,000, for the cost of bond issuance.

SECTION 292. (1) In addition to and not in lieu of any other appropriation, there is appropriated to the Emergency Board, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$50,000,000, to be allocated to the Oregon Business Development Department for the Oregon CHIPS Fund established by section 6, chapter 25, Oregon Laws 2023 (Enrolled Senate Bill 4).

(2) If any of the moneys appropriated by subsection (1) of this section are not allocated by the Emergency Board prior to December 1, 2024, the moneys remaining on that date become available for any purpose for which the Emergency Board lawfully may allocate funds.

NOTE: Section 293 was deleted. Subsequent sections were not renumbered.

SECTION 294. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (2), chapter ____, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for Health Systems Division programs, is decreased by \$34,912,629, to rebalance insurer's tax revenue.

SECTION 295. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter ____, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter ____, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for Health Systems Division programs, is increased by \$34,912,629, to rebalance insurer's tax revenue.

SECTION 296. Notwithstanding any other provision of law, the General Fund appropriation made to the Oregon Health Authority by section 1 (2), chapter ____, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, for Health Systems Division programs, is decreased by \$26,400,000, to rebalance tax revenue for crisis response.

SECTION 297. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (2), chapter ____, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter ____, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for Health Systems Division programs, is increased by \$32,961,422, to rebalance tax revenue for crisis response.

SECTION 298. Notwithstanding any other provision of law, the General Fund appropriation made to the Department of Education by section 2 (3), chapter ____, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, for youth development programs, is increased by \$2,000,000, for the East Metro Outreach, Prevention, and Intervention program.

SECTION 299. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 10, chapter ____, Oregon Laws 2023 (Enrolled House Bill 5014), for the biennium beginning July 1, 2023, as the maximum limit for payments of grants-in-aid, program costs and purchased services by the Department of Education from the Student Investment Account established under ORS 327.175, is increased by \$146,321,804.

SECTION 300. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (8), chapter ____, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for Oregon Health and Science University education and other programs, is increased by \$500,000, to distribute to the Oregon Health and Science University School of Public Health to perform a public health study on the effects of current laws and policies on people in the sex trade in the state of Oregon.

SECTION 301. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter ____, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for programs and operations, is increased by \$1,200,000, for a grant to Self Enhancement, Inc., for the purpose of establishing an Underserved and Underrepresented Youth Cohort that will

build a pipeline of diverse students who are ready to gain employment in the newly expanded semiconductor industry following the students' graduation from high school or a post-secondary institution of education.

SECTION 302. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for programs and operations, is increased by \$2,000,000, for a grant to Building Blocks 2 Success for the purpose of increasing workforce development in the semiconductor industry, with a focus on enhancing a Science, Technology, Engineering and Math (STEM) pipeline program for summer programming and college preparation for individuals who will major in STEM fields at historically Black colleges and universities.

SECTION 303. Notwithstanding any other provision of law, the General Fund appropriation made to the Higher Education Coordinating Commission by section 1 (1), chapter __, Oregon Laws 2023 (Enrolled House Bill 5025), for the biennium beginning July 1, 2023, for programs and operations, is increased by \$586,500, for a grant to REAP, Inc. to provide funding for the REAP's Young Entrepreneurs Program (YEP) to create opportunities for young entrepreneurs in outer east Portland.

SECTION 304. Sections 7, 8 and 10, chapter __, Oregon Laws 2023 (Enrolled House Bill 3396), are repealed.

SECTION 305. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Health Authority, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$15,000,000, which may be expended to provide reimbursements under section 3, chapter __, Oregon Laws 2023 (Enrolled House Bill 3396).

SECTION 306. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Health Authority, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$5,000,000, which may be expended to provide reimbursements under section 4, chapter __, Oregon Laws 2023 (Enrolled House Bill 3396).

SECTION 307. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Health Authority, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,517,041, which may be expended to support the task force established in section 1, chapter __, Oregon Laws 2023 (Enrolled House Bill 3396), and administer the programs in sections 3, 4 and 5, chapter __, Oregon Laws 2023 (Enrolled House Bill 3396).

SECTION 308. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$250,000, to distribute to Home Share Oregon to provide grants to individuals participating in the home-sharing program to expand access to affordable housing.

SECTION 309. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,000,000, to distribute to the Oregon Worker Relief Climate Change Fund to provide temporary financial assistance to agricultural workers who lose work or wages because of extreme heat or smoke.

SECTION 310. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$300,000, for Enterprise Asset Management, to contract for an independent audit of land purchases by the Oregon Liquor and Cannabis Commission from fiscal years 2019 through 2023.

SECTION 311. Notwithstanding any other law limiting expenditures, the limitation on expenditures established by section 2 (5), chapter __, Oregon Laws 2023 (Enrolled Senate Bill 5525), for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, tobacco tax

receipts, marijuana tax receipts, beer and wine tax receipts, provider taxes and Medicare receipts, but excluding lottery funds and federal funds not described in section 2, chapter ___, Oregon Laws 2023 (Enrolled Senate Bill 5525), collected or received by the Oregon Health Authority, for public health, is increased by \$4,400,000, for inhalant settlement proceeds.

SECTION 312. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium beginning July 1, 2023, out of the General Fund, the amount of \$1,000,000, for distribution to the Willamette Career Academy to fund regional career and technical education programs provided by the Willamette Career Academy.

NOTE: Sections 313 to 315 were deleted. Subsequent sections were not renumbered.

SECTION 316. Notwithstanding any other law limiting expenditures, the amount of \$12,000,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts and including federal funds from the United States Forest Service for fire protection and for research projects, but excluding lottery funds and federal funds not described in this section, collected or received by the State Forestry Department, for the purchase of a multi-mission capable aircraft.

SECTION 317. Notwithstanding any other law limiting expenditures, the amount of \$264,000 is established for the biennium beginning July 1, 2023, as the maximum limit for payment of expenses from fees, moneys or other revenues, including Miscellaneous Receipts, but excluding lottery funds, corporate activity tax funds and federal funds, collected or received by the Department of Human Services, for debt service.

SECTION 318. Notwithstanding any other provision of law, the authorized appropriations and expenditure limitations for the biennium ending June 30, 2023, for the following agencies and programs are changed by the amounts specified:

(1) ADMINISTRATION.

Agency/Program/Funds	2023	
	Oregon Laws Chapter/ Section	\$ Adjustment
Oregon Advocacy Commissions		
Office:		
Operating Expenses		
General Fund	Ch. 59 1	-88
Oregon Department of Administrative Services:		
Chief Operating Office		
General Fund	SB 5502 1(1)	-908
Other funds	SB 5502 2(1)	-54,148
Debt Service		
General Fund	SB 5502 1(6)	-205,700
Chief Financial Office		
Other funds	SB 5502 2(2)	-35,470
Office of the State Chief Information Officer - Policy		

Other funds	SB 5502 2(3)(a)	-279,598
Chief Human Resources Office		
Other funds	SB 5502 2(4)	-104,645
OSCIO - State Data Center		
- Operations		
Other funds	SB 5502 2(5)(a)	-1,679,903
Enterprise Asset Management		
Other funds	SB 5502 2(6)	+747,814
Enterprise Goods and Services		
Other funds	SB 5502 2(7)	-1,819,820
Business Services		
Other funds	SB 5502 2(8)	+428,961
Debt Service - ODAS		
Other funds	SB 5502 2(12)	-1,975,174
ODAS Information Technology		
Other funds	SB 5502 2(14)	-75,916
Debt Service and Related Costs for Bonds Issued		
Lottery funds	SB 5502 3	+374,600
Public Records Advocate:		
Operating Expenses		
Other funds	Ch. 63 1	+8,958
State Treasurer:		
Administrative Services		
Other funds	HB 5042 1(1)	-113,132
Trust Property Services		
Other funds	HB 5042 1(2)	-50,403
Investment Services		
Other funds	HB 5042 1(3)	-21,344
Public Savings Services		
Other funds	HB 5042 1(4)	-17,554
State and Local Government Financial Services		
Other funds	HB 5042 1(5)	-6,773
Public Employees Retirement System:		
Central Administration Division		
Other funds	HB 5033 1(1)	-99,942
Financial and Administrative Services Division		
Other funds	HB 5033 1(2)	-1,220,406
Information Services Division		
Other funds	HB 5033 1(3)	-9,333
Operations Division		
Other funds	HB 5033 1(4)	-10,953
Compliance, Audit and Risk Division		
Other funds	HB 5033 1(5)	-83,247
Secretary of State:		

Administrative Services			
Division			
General Fund	HB 5035 1(1)		-5,887
Other funds	HB 5035 2(1)		-59,946
Elections Division			
General Fund	HB 5035 1(2)		-65,823
Other funds	HB 5035 2(2)		-42
Federal funds	HB 5035 3		-7,212
Audits Division			
Other funds	HB 5035 2(3)		-48,620
Archives Division			
Other funds	HB 5035 2(4)		-76,291
Corporation Division			
Other funds	HB 5035 2(5)		-48,178
Oregon Liquor and Cannabis			
Commission:			
Administrative Expenses			
Other funds	SB 5519 1(1)		-85,429
Marijuana Regulation			
- Recreational			
Other funds	SB 5519 1(2)		-174,602
Marijuana Regulation			
- Medical			
Other funds	SB 5519 1(3)		-34,942
Capital Improvements			
Other funds	SB 5519 1(6)		+6,012
Debt Service			
Other funds	SB 5519 1(7)		-11,342,539
Department of Revenue:			
Administration			
General Fund	HB 5034 1(1)		-615,764
Other funds	HB 5034 2(1)		-186,696
Property Tax Division			
General Fund	HB 5034 1(2)		-134,536
Other funds	HB 5034 2(2)		-4,114
Personal Tax and			
Compliance Division			
General Fund	HB 5034 1(3)		-173,625
Other funds	HB 5034 2(3)		-4,565
Business Division			
General Fund	HB 5034 1(4)		-117,634
Other funds	HB 5034 2(4)		-44,527
Collections Division			
General Fund	HB 5034 1(5)		-69,791
Other funds	HB 5034 2(5)		-7,505
Information Technology			
Services Division			
General Fund	HB 5034 1(6)		-190,043
Other funds	HB 5034 2(7)		-33,295
Debt Service and Related			
Costs			

General Fund	HB 5034 1(7)	-571,500
Corporate Division		
Other funds	HB 5034 2(6)	-93,199
Marijuana Program		
Other funds	HB 5034 2(8)	-12,696
Senior Property Tax		
Deferral Program		
Other funds	HB 5034 2(9)	-11,523
Employment Relations		
Board:		
Operating Expenses		
General Fund	Ch. 79 1	-47,287
Assessments of Agencies		
Other funds	Ch. 79 3	-31,546
Office of the Governor:		
Operating Expenses		
General Fund	HB 5022 1	+287,101
Other funds	HB 5022 4	-18,931
Regional Solutions		
Lottery funds	HB 5022 3	-30,723
Oregon Government Ethics		
Commission:		
Operating Expenses		
Other funds	Ch. 61 1	-34,122
State Library:		
Operating Expenses		
General Fund	SB 5518 1	-2,470
Operating Expenses		
- Assessments		
Other funds	SB 5518 3	-3,707

(2) CONSUMER AND BUSINESS SERVICES.

Agency/Program/Funds	2023	
	Oregon Laws Chapter/ Section	\$ Adjustment
Oregon Board of Accountancy:		
Operating Expenses		
Other funds	Ch. 78 1	-70,954
State Board of Tax		
Practitioners:		
Operating Expenses		
Other funds	Ch. 64 1	-20,850
Construction Contractors		
Board:		
Operating Expenses		
Other funds	HB 5009 1	-119,495
Mental Health Regulatory		

Agency		
Oregon Board of Licensed Professional Counselors and Therapists:		
Other funds	HB 5024 1	-40,962
Oregon Board of Psychology:		
Other funds	HB 5024 2	-30,704
State Board of Chiropractic Examiners:		
Operating Expenses		
Other funds	Ch. 60 1	-34,247
State Board of Licensed Social Workers:		
Operating Expenses		
Other funds	Ch. 80 1	-24,782
Oregon Board of Dentistry:		
Operating Expenses		
Other funds	HB 5011 1	-26,936
Health-Related Licensing Boards:		
State Mortuary and Cemetery Board		
Other funds	Ch. 62 1	-17,464
Oregon Board of Naturopathic Medicine		
Other funds	Ch. 62 2	-7,935
Occupational Therapy Licensing Board		
Other funds	Ch. 62 3	-4,425
Board of Medical Imaging		
Other funds	Ch. 62 4	-16,941
State Board of Examiners for Speech-Language Pathology and Audiology		
Other funds	Ch. 62 5	-8,911
Oregon State Veterinary Medical Examining Board		
Other funds	Ch. 62 6	-12,230
Bureau of Labor and Industries:		
Operating Expenses		
General Fund	SB 5515 1	-6,969
Other funds	SB 5515 2	+43,893
Federal funds	SB 5515 4	+8,023
Wage Security Fund Administration		
Other funds	SB 5515 3(1)	-44,098
Public Utility Commission:		
Utility Program		
Other funds	SB 5534 1(1)	-200,050
Residential Service Protection Fund		

Other funds	SB 5534 1(2)	-9,911
Administration		
Other funds	SB 5534 1(3)	-192,659
Oregon Board of Maritime Pilots		
Other funds	SB 5534 1(4)	-10,714
Department of Consumer and Business Services:		
Workers' Compensation Board		
Other funds	HB 5010 1(1)	-76,661
Workers' Compensation Division		
Other funds	HB 5010 1(2)	-351,564
Oregon OSHA		
Other funds	HB 5010 1(3)	-485,080
Central Services Division		
Other funds	HB 5010 1(4)	-380,581
Division of Financial Regulation		
Other funds	HB 5010 1(5)	-398,262
Federal funds	HB 5010 2(4)	-191
Building Codes Division		
Other funds	HB 5010 1(6)	-221,107
Real Estate Agency:		
Operating Expenses		
Other funds	SB 5536 1	-106,793
Oregon State Board of Nursing:		
Operating Expenses		
Other funds	SB 5523 1	-108,458
Oregon Medical Board:		
Operating Expenses		
Other funds	Ch. 94 1	-64,529
State Board of Pharmacy:		
Operating Expenses		
Other funds	SB 5529 1	-74,238

(3) ECONOMIC DEVELOPMENT.

	2023	
	Oregon Laws	
Agency/Program/Funds	Chapter/ Section	\$ Adjustment
Oregon Business Development		
Department:		
Oregon Arts Commission		

General Fund	SB 5524 1(1)	-18,158
Business, Innovation and Trade		
Other funds	SB 5524 4(2)	-27,052
Lottery funds	SB 5524 8(2)	-79,287
Debt Service		
General Fund	SB 5524 1(2)	-1,768,200
Infrastructure		
Other funds	SB 5524 4(3)	-84,612
Lottery funds	SB 5524 8(3)	-27,520
Federal funds	SB 5524 9(3)	-1,910
Operations		
Other funds	SB 5524 4(1)	-38,337
Lottery funds	SB 5524 8(1)	-188,478
Arts and Cultural Trust		
Other funds	SB 5524 4(4)	-13,524
Lottery Bond Debt Service		
Lottery funds	SB 5524 8(5)	-1,630,664
Arts		
Federal funds	SB 5524 9(4)	-796
Housing and Community Services Department:		
Operating Expenses		
General Fund	SB 5511 1	-5,193
Other funds	SB 5511 2	-516,830
Federal funds	SB 5511 4	-94,360
Debt Service		
General Fund	SB 5511 5	-15,398,550
Lottery funds	SB 5511 3	-381,340
Department of Veterans' Affairs:		
Services Provided by the department		
General Fund	SB 5538 1(1)	-1,964
Veteran Loans, Oregon Veterans' Homes		
Other funds	SB 5538 4(1)	-410,335
Employment Department: Unemployment Insurance, Shared Services and Workforce Operations, Contributions and Recovery, and Workforce and Economic Research		
Other funds	SB 5507 1(1)	-1,214,960
Office of Administrative Hearings		
Other funds	SB 5507 1(2)	-110,980
Family and Medical Leave Insurance Program		
Other funds	SB 5507 1(3)	-256,472
Modernization Initiative		

Other funds	SB 5507 1(4)	-193,149
Operating Budget		
Federal funds	SB 5507 4	-188,267

(4) EDUCATION.

Agency/Program/Funds	2023 Oregon Laws	
	Chapter/ Section	\$ Adjustment
Teacher Standards and Practices Commission:		
Operating Expenses		
Other funds	SB 5537 2	+135,100
Department of Education:		
Operations		
General Fund	HB 5014 1(1)	-808,087
Other funds	HB 5014 6(2)	-243,035
Federal funds	HB 5014 8(1)	-15,377
Debt Service for General Obligation Bonds		
General Fund	HB 5014 4	-10,861,500
Debt Service for Lottery Bonds		
Lottery funds	HB 5014 5	-254,270
Statewide Education Initiatives Account		
Other funds	HB 5014 14	-39,900
Department of Early Learning and Care:		
Operations		
General Fund	HB 5013 1(1)	-158,360
Other funds	HB 5013 2(1)	-22,639
Federal funds	HB 5013 3(1)	-335,349
Operations transfer from Early Learning Account		
Other funds	HB 5013 4(1)	-24,005
Higher Education Coordinating Commission:		
HECC programs, grants and operations		
General Fund	HB 5025 1(1)	-253,597
Other funds	HB 5025 8(1)	-103,417
Federal funds	HB 5025 11	-77,996
Debt Service general obligation bonds		
Community Colleges		
General Fund	HB 5025	

	1(11)(b)	-215,470
Debt Service		
general obligation bonds		
Public Universities		
General Fund	HB 5025	
	1(11)(a)	-2,589,620
Other funds	HB 5025 8(3)	+3,860,789
Lottery Debt Service - From		
Administrative Services		
Economic Development Fund		
for Public Universities		
Lottery funds	HB 5025 2	-348,584

(5) HUMAN SERVICES.

	2023 Oregon Laws Chapter/ Section	\$ Adjustment
Agency/Program/Funds		
Long Term Care Ombudsman:		
General Program and Services		
Provided to Care Facility		
Residents		
General Fund	SB 5520 1(1)	-8,483
Public Guardian and		
Conservator Program		
General Fund	SB 5520 1(2)	-35,550
Operating Expenses		
Other funds	SB 5520 2	-431
Commission for the Blind:		
Operating Expenses		
General Fund	SB 5503 1	-4,489
Other funds	SB 5503 2	-1,466
Federal funds	SB 5503 3	-193,890
Psychiatric Security Review		
Board:		
Operating Expenses		
General Fund	SB 5531 1	-144,327
Department of Human		
Services:		
State Assessments and		
Enterprise-Wide Costs		
General Fund	HB 5026 1(2)	-45,747
Other funds	HB 5026 2(2)	-8,010
Federal funds	HB 5026 3(2)	-55,630
Self-Sufficiency Programs		
General Fund	HB 5026 1(3)	-37,482
Other funds	HB 5026 2(3)	+45,842

Federal funds	HB 5026 3(3)	-1,913,658
Vocational Rehabilitation Services		
General Fund	HB 5026 1(4)	-249,097
Other funds	HB 5026 2(4)	-226
Federal funds	HB 5026 3(4)	-178,266
Child Welfare Programs		
General Fund	HB 5026 1(5)	-4,268
Other funds	HB 5026 2(5)	-46
Federal funds	HB 5026 3(5)	-12,176
Aging and People With Disabilities Programs		
General Fund	HB 5026 1(6)	-3,638,074
Federal funds	HB 5026 3(6)	-2,777,031
Intellectual/Developmental Disabilities Programs		
General Fund	HB 5026 1(7)	-86,278
Other funds	HB 5026 2(7)	-1,920
Federal funds	HB 5026 3(7)	-75,334
Oregon Eligibility Partnership		
General Fund	HB 5026 1(8)	-49,411
Other funds	HB 5026 2(9)	-188,396
Federal funds	HB 5026 3(8)	-70,854
Debt Service		
General Fund	HB 5026 1(9)	-2,855,780
Shared Services		
Other funds	HB 5026 2(8)	-3
Oregon Health Authority: Health Systems Division Administration		
General Fund	SB 5525 1(1)	-108,825
Other funds	SB 5525 2(1)	-23,630
Lottery funds	SB 5525 3(1)	-118
Federal funds	SB 5525 5(1)	-132,071
Health Policy and Analytics		
General Fund	SB 5525 1(3)	-9,317
Other funds	SB 5525 2(3)	-102,072
Federal funds	SB 5525 5(3)	-9,389
Public Health		
General Fund	SB 5525 1(4)	-71,072
Other funds	SB 5525 2(5)	-181,068
Federal funds	SB 5525 5(4)	-35,201
Oregon State Hospital		
General Fund	SB 5525 1(5)	-127,523
Federal funds	SB 5525 5(5)	-173
Central Services		
General Fund	SB 5525 1(6)	-57,668
Other funds	SB 5525 2(8)	-4,348

Federal funds	SB 5525 5(6)	-8,170
State Assessments and Enterprise-Wide Costs		
General Fund	SB 5525 1(7)	-6,737,168
Other funds	SB 5525 2(9)	-935,819
Federal funds	SB 5525 5(7)	-1,740,455
Debt Service		
General Fund	SB 5525 1(9)	-26,000
Lottery funds	SB 5525 3(6)	-297,770
Shared Administrative Services		
Other funds	SB 5525 2(10)	-8,195

(6) JUDICIAL BRANCH.

Agency/Program/Funds	2023	
	Oregon Laws Chapter/ Section	\$ Adjustment
Commission on Judicial Fitness and Disability: Administration		
General Fund	SB 5513 1	+469
Judicial Department: Operations		
General Fund	SB 5512 1(2)	-718,094
Debt Service		
General Fund	SB 5512 1(5)	+11,735,830
Public Defense Services Commission: Administrative Services Division		
General Fund	SB 5532 1(9)	-38,320

(7) LEGISLATIVE BRANCH.

Agency/Program/Funds	2023	
	Oregon Laws Chapter/ Section	\$ Adjustment
Legislative Administration Committee: General Program		
General Fund	SB 5516 1(1)	-138,597
Debt Service		

General Fund	SB 5516 1(2)	-262,710
Legislative Assembly:		
Biennial General Fund		
General Fund	SB 5516 6	-35,197
Legislative Counsel		
Committee:		
General Program		
General Fund	SB 5516 11	-11,341
Legislative Fiscal		
Officer:		
Operating Expenses		
General Fund	SB 5516 14(1)	-1,644
Legislative Policy and		
Research Committee:		
Operating Expenses		
General Fund	SB 5516 15	-31,806
Legislative Revenue		
Officer:		
Operating Expenses		
General Fund	SB 5516 16	-123
Commission on Indian		
Services:		
Operating Expenses		
General Fund	SB 5516 17	-27,755

(8) NATURAL RESOURCES.

Agency/Program/Funds	2023	
	Oregon Laws	\$
	Chapter/ Section	Adjustment
State Marine Board:		
Administration and		
Education		
Other funds	SB 5521 1(1)	-51,334
State Department of Energy:		
Operations		
Other funds	HB 5016 2	-187,032
Federal funds	HB 5016 4	-682
State Department of		
Geology and Mineral		
Industries:		
Geologic Survey		
General Fund	SB 5510 1(1)	-152,404
Other funds	SB 5510 2(1)	-8,674
State Parks and Recreation		
Department:		
Debt Service		
General Fund	SB 5527 1	-479,980

Lottery funds	SB 5527 4	-176,730
Director's Office		
Other funds	SB 5527 2(1)	-194,559
Lottery funds	SB 5527 3(1)	-200,698
Central Services		
Other funds	SB 5527 2(2)	-6,446
Land Use Board of Appeals:		
General Fund	HB 5028 1	+3,166
Water Resources Department:		
Administrative Services		
General Fund	HB 5043 1(1)	-128,974
Other funds	HB 5043 3(1)	-1,411
Field Services		
General Fund	HB 5043 1(2)	-70,382
Other funds	HB 5043 3(2)	-22,459
Water Rights and Adjudications		
General Fund	HB 5043 1(3)	-1,898
Other funds	HB 5043 3(3)	-13,701
Technical Services		
General Fund	HB 5043 1(4)	-15,302
Other funds	HB 5043 3(4)	-8,659
Director's Office		
General Fund	HB 5043 1(5)	-135,491
Other funds	HB 5043 3(5)	-2,284
Debt Service		
Lottery funds	HB 5043 2	-1,848,850
Oregon Watershed Enhancement Board:		
Operations		
Lottery funds	SB 5539 6	-37,082
Federal funds	SB 5539 8(1)	-2,010
Department of State Lands:		
Common School Fund Programs		
Other funds	HB 5037 1(1)	-1,033,674
South Slough National Estuarine Research Reserve Operations		
Other funds	HB 5037 1(2)	-551
State Department of Agriculture:		
Administrative and Support Services		
General Fund	HB 5002 1(1)	-7,939
Other funds	HB 5002 2(1)	-24,486
Food Safety		
General Fund	HB 5002 1(2)	-146,393
Other funds	HB 5002 2(2)	-76,444
Federal funds	HB 5002 4(2)	-3,657
Natural Resources		
General Fund	HB 5002 1(3)	-100,899
Other funds	HB 5002 2(3)	-85,074

Federal funds	HB 5002 4(3)	-7,759
Market Access		
General Fund	HB 5002 1(4)	-70,353
Other funds	HB 5002 2(4)	-57,357
Federal funds	HB 5002 4(4)	-12,500
Parks and Natural Resources Fund		
Lottery funds	HB 5002 3	-25,662
Department of Environmental Quality:		
Air Quality		
General Fund	HB 5018 1(1)	-52,871
Other funds	HB 5018 2(1)	-45,159
Federal funds	HB 5018 5(1)	-29,250
Water Quality		
General Fund	HB 5018 1(2)	-30,939
Other funds	HB 5018 2(2)	-45,630
Lottery funds	HB 5018 3	-15,876
Federal funds	HB 5018 5(2)	-4,051
Land Quality		
Other funds	HB 5018 2(3)	-95,880
Federal funds	HB 5018 5(3)	-4,485
Agency Management		
General Fund	HB 5018 1(4)	-106,032
Other funds	HB 5018 2(4)	-1,075,511
Debt Service		
General Fund	HB 5018 1(5)	-54,000
State Department of Fish and Wildlife:		
Fish Division		
Other funds	SB 5509 2(1)	-61,045
Lottery funds	SB 5509 3(1)	-36
Federal funds	SB 5509 4(1)	-147
Wildlife Division		
General Fund	SB 5509 1(2)	-438
Other funds	SB 5509 2(2)	-31,224
Lottery funds	SB 5509 3(2)	-71
Federal funds	SB 5509 4(2)	-2,126
Administrative Services Division		
General Fund	SB 5509 1(3)	+269,384
Other funds	SB 5509 2(3)	+275,693
Debt Service		
General Fund	SB 5509 1(4)	-382,000
Other funds	SB 5509 2(5)	+397,000
Habitat Division		
General Fund	SB 5509 1(7)	-88
Other funds	SB 5509 2(7)	-184
Federal funds	SB 5509 4(5)	-156
State Forestry Department:		
Agency Administration		
Other funds	HB 5020 2(1)	+2,626,169

Federal funds	HB 5020 4(1)	-1
Fire Protection		
General Fund	HB 5020 1(1)	-887
Other funds	HB 5020 2(2)	-4,060
Federal funds	HB 5020 4(2)	-32,311
Forest Resources		
General Fund	HB 5020 1(2)	-8,670
Other funds	HB 5020 2(4)	-3,493
Federal funds	HB 5020 4(4)	-1,336
Debt Service		
General Fund	HB 5020 1(4)	-475,849
Other funds	HB 5020 2(7)	-1,023,723
State Forests		
Other funds	HB 5020 2(3)	-20,040
Planning Branch		
Other funds	HB 5020 2(5)	-2,237
Federal funds	HB 5020 4(5)	-1
Equipment Pool		
Other funds	HB 5020 2(8)	-2,414
Facilities Maintenance and Management		
Other funds	HB 5020 2(9)	-68
Department of Land Conservation and Development:		
Planning Program		
General Fund	HB 5027 1(1)	-83,697
Other funds	HB 5027 2	-4,883
Federal funds	HB 5027 3	-27,346
Columbia River Gorge Commission:		
General Fund	HB 5008 1	-2,316

(9) PUBLIC SAFETY.

2023		
Oregon Laws		
Agency/Program/Funds	Chapter/ Section	\$ Adjustment
State Board of Parole and Post-Prison Supervision:		
General Fund	SB 5528 1	-123,987
Department of State Police:		
Patrol Services, Criminal Investigations and Gaming Enforcement		
General Fund	SB 5530 1(1)	-515,411
Other funds	SB 5530 2(1)	-14,457

Federal funds	SB 5530 3(1)	+3,354
Fish and Wildlife Enforcement		
General Fund	SB 5530 1(2)	-60,650
Other funds	SB 5530 2(2)	-12,740
Lottery funds	SB 5530 4	-4,669
Federal funds	SB 5530 3(2)	+668
Forensic Services and Chief Medical Examiner		
General Fund	SB 5530 1(3)	-111,321
Other funds	SB 5530 2(3)	+36
Federal funds	SB 5530 3(3)	+122
Administrative Services, Agency Support and Criminal Justice Information Services		
General Fund	SB 5530 1(4)	-309,387
Other funds	SB 5530 2(4)	-81,792
Federal funds	SB 5530 3(4)	+2,409
Debt Service		
General Fund	SB 5530 1(5)	-1,205,270
Department of Corrections: Central Administration and Administrative Services		
General Fund	SB 5504 1(2)	+4,799,062
Other funds	SB 5504 2(2)	-28
Operations and Health Services		
Other funds	SB 5504 2(1)	-1,233,456
Debt Service		
General Fund	SB 5504 1(5)	-1,399,249
Oregon Criminal Justice Commission:		
General Fund	SB 5505 1	-54,539
Other funds	SB 5505 3	-26,948
Federal funds	SB 5505 4	-7,593
District Attorneys and Deputies:		
Department of Justice for District Attorneys		
General Fund	HB 5012 1	+116,385
Department of Justice: Office of the Attorney General and Administration		
General Fund	SB 5514 1(1)	-34,562
Other funds	SB 5514 2(1)	-103,368
Appellate Division		
General Fund	SB 5514 1(2)	-3,440
Other funds	SB 5514 2(2)	-34,661
Criminal Justice Division		
General Fund	SB 5514 1(3)	-7,917
Other funds	SB 5514 2(5)	-63,587

Federal funds	SB 5514 3(2)	-671
Crime Victim and Survivor Services Division		
General Fund	SB 5514 1(4)	-2,735,992
Other funds	SB 5514 2(6)	-51,924
Federal funds	SB 5514 3(3)	-16,658
Defense of Criminal Convictions		
General Fund	SB 5514 1(5)	-137,026
Division of Child Support		
General Fund	SB 5514 1(6)	-42,363
Other funds	SB 5514 2(9)	-99,437
Federal funds	SB 5514 3(4)	-492,101
Civil Enforcement Division		
Other funds	SB 5514 2(3)	-617,364
Federal funds	SB 5514 3(1)	-13,755
Child Advocacy Division		
Other funds	SB 5514 2(4)	-46,875
General Counsel Division		
Other funds	SB 5514 2(7)	-47,075
Trial Division		
Other funds	SB 5514 2(8)	-117,228
Oregon Military Department:		
Administration		
General Fund	HB 5031 1(1)	+53,241
Other funds	HB 5031 2(1)	-15,796
Operations		
General Fund	HB 5031 1(2)	-17,190
Other funds	HB 5031 2(2)	-7,913
Federal funds	HB 5031 3(1)	-100,118
Community Support		
General Fund	HB 5031 1(3)	-82,772
Other funds	HB 5031 2(3)	-11,618
Federal funds	HB 5031 3(2)	-39,102
Debt Service		
General Fund	HB 5031 1(4)	-880,210
Department of Emergency Management:		
Administration		
General Fund	HB 5017 1(1)	+1,405,312
Other funds	HB 5017 2(1)	-180
Preparedness and Response		
General Fund	HB 5017 1(2)	-1
Federal funds	HB 5017 3(2)	-17
Debt Service		
General Fund	HB 5017 1(4)	-299,560
9-1-1 Emergency Program		
Other funds	HB 5017 2(2)	+279,561
Mitigation and Recovery		
Federal funds	HB 5017 3(3)	-136
Department of Public Safety Standards and		

Training:		
Operations		
Other funds	SB 5533 2(1)	-308,721
Federal funds	SB 5533 3	-1,347
Public Safety Memorial Fund		
Other funds	SB 5533 2(2)	+5,646
Oregon Youth Authority:		
Facility Programs		
General Fund	SB 5541 1(1)	-114,591
Community Programs		
General Fund	SB 5541 1(2)	-166,261
Federal funds	SB 5541 3(1)	-28,219
Program Support		
General Fund	SB 5541 1(3)	-1,231,862
Federal funds	SB 5541 3(2)	-40,380
Debt Service		
General Fund	SB 5541 1(6)	-3,120,677
Department of the State		
Fire Marshal:		
Other funds	HB 5036 2	-2,286,453
Federal funds	HB 5036 3	-106

(10) TRANSPORTATION.

Agency/Program/Funds	2023	
	Oregon Laws Chapter/ Section	\$ Adjustment
Oregon Department of Aviation:		
Operations		
Other funds	HB 5004 2(1)	-9,938
Department of Transportation:		
Maintenance		
Other funds	HB 5040 2(2)	+1,480,244
Project Delivery and Support		
Other funds	HB 5040 2(3)	-90,513
Local Government Program		
Other funds	HB 5040 2(4)	-982
Driver and Motor Vehicle Services		
Other funds	HB 5040 2(5)	-184,961
Federal funds	HB 5040 3(1)	-1,762
Commerce and Compliance		
Other funds	HB 5040 2(7)	-19,656
Policy, Data and Analysis		

Other funds	HB 5040 2(8)	-17,946
Public Transportation		
Other funds	HB 5040 2(9)	-67,102
Federal funds	HB 5040 3(4)	-88,712
Administrative Services		
Other funds	HB 5040 2(10)	-3,333,524
Finance and Budget		
Other funds	HB 5040 2(11)	-976,575
Debt Service		
Lottery funds	HB 5040 4	-76,660

SECTION 319. Section 423, chapter 110, Oregon Laws 2022, as amended by section 122, chapter 21, Oregon Laws 2023 (Enrolled House Bill 5045), is amended to read:

Sec. 423. In addition to and not in lieu of any other appropriation, there is appropriated to the Oregon Department of Administrative Services, for the biennium ending June 30, 2023, out of the General Fund, the following amounts for distribution to the following entities for the following purposes:

- (1) Grande Ronde Hospital
Foundation for
[hospital equipment..... \$ 5,000,000]
capacity building initiatives \$ 5,000,000
- (2) City of Ashland for the
Briscoe School Rehabilitation..... \$ 1,300,000
- (3) Marion-Polk Food Share for
the AWARE Food Bank \$ 2,407,500
- (4) Farmworker Housing Development
Corporation for the Cipriano
Ferrell Education Center
Renovation..... \$ 1,000,000
- (5) Heart of Oregon Corps
Centralized Campus..... \$ 2,000,000
- (6) Eugene Civic Alliance
Civic Park..... \$ 6,000,000
- (7) Lane County Fairgrounds
Multi-Use Facility..... \$ 7,500,000
- (8) Central Oregon
Intergovernmental Council
for the CORE3 (Central OR
Ready, Responsive,
Resilient) program \$ 9,500,000
- (9) Columbia Gorge Children's
Advocacy Center (DBA
SafeSpace) for the Child
Abuse Assessment Center..... \$ 2,000,000
- (10) City of Corvallis for Martin
Luther King, Jr. (MLK) Park
enhancements..... \$ 4,000,000
- (11) Prairie City School District
#4 for the Bates Building
renovation..... \$ 430,000
- (12) Prairie City Senior Citizens

	for building renovation.....	\$	113,870
(13)	Kids Club of Harney County to support phase 2 of the Geno's Youth Center.....	\$	1,340,213
(14)	Oregon Food Bank for the statewide warehouse	\$	5,000,000
(15)	City of Wilsonville for the Transit Center	\$	1,926,000
(16)	Grant County Senior Citizens Association for the Senior Center flooring and air purification system	\$	36,129
(17)	City of Independence to support the 9th Street Lift Station upgrade	\$	2,000,000
(18)	Benton County Crisis Center.....	\$	5,450,002
(19)	Peace Village to support SquareOne Villages	\$	3,300,000
(20)	MountainStar Family Relief Nursery to support the La Pine Satellite Location.....	\$	165,000
(21)	Lane County for Emergency Response Functionality.....	\$	5,000,000
(22)	Health Care Hub of South Deschutes County for the La Pine Community Health Center	\$	3,000,000
(23)	Cultivate Initiatives for the Resource Hub and Navigation Center	\$	2,950,000
(24)	City of Salem to support Navigation Center.....	\$	1,900,000
(25)	The Canby Center to support Thriving Together capital improvements	\$	1,125,000
(26)	City of Monmouth to support the skate park replacement and recreation park improvements	\$	525,000
(27)	Wheeler County to support the Glover Hall renovation	\$	405,000
(28)	Community Counseling Solutions to support the Northeast Oregon Regional Acute Care Center	\$	4,590,000
(29)	Newberg School District to support the Old Renne Park improvement.....	\$	750,000
(30)	Harney County Cultural Center for County Fairgrounds.....	\$	1,360,000
(31)	City of John Day to fund the Grant Union High School		

- roof and the Humbolt
Elementary HVAC projects \$ 2,250,000
- (32) Oasis Village to support
transitional housing in
Redmond..... \$ 350,000
- (33) City of Aurora Fire Station \$ 3,800,000
- (34) Salem Housing Authority to
support Yaquina Hall..... \$ 1,500,000
- (35) Wallowa History Center to
support the restoration of
the Bear-Sleds Ranger
District Compound \$ 500,000

SECTION 320. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect on its passage.

Passed by Senate June 25, 2023

.....
Lori L. Bocker, Secretary of Senate

.....
Rob Wagner, President of Senate

Passed by House June 25, 2023

.....
Dan Rayfield, Speaker of House

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Secretary of State

Enrolled
Senate Bill 5543

Introduced and printed pursuant to House Concurrent Resolution 23 (2023) (at the request of Oregon
Department of Administrative Services)

CHAPTER

AN ACT

Relating to state financial administration; amending section 1, chapter 658, Oregon Laws 2021; and
declaring an emergency.

Be It Enacted by the People of the State of Oregon:

SECTION 1. Section 1, chapter 658, Oregon Laws 2021, as amended by section 1, chapter 111,
Oregon Laws 2022, is amended to read:

Sec. 1. The amounts authorized, as provided by ORS 286A.035, for issuance of general obligation
bonds of the state during the 2021-2023 biennium are as follows:

GENERAL OBLIGATION BONDS

General Fund Obligations

(1) Higher Education Coordinating Commission (Art. XI-G):	
(a) Eastern Oregon University, Inlow Hall Renovation, Phase II	\$ 600,000
(b) Oregon State University:	
(A) Cascades Student Success Center.....	\$ 5,105,000
(B) Cordley Hall Renovation, Phase II	\$ 25,375,000
(c) Portland State University, Gateway Center Reuse and Extension	\$ 5,105,000
(d) University of Oregon, Heritage Buildings Renovation (University and Villard Halls).....	\$ 5,960,000
(e) Western Oregon University, Student Success Center	\$ 695,000
(f) Blue Mountain Community College, Facility for Agricultural Resource Management.....	\$ 6,615,000

(g)	Central Oregon Community College, Classroom Building Redmond Campus	\$	8,125,000
(h)	Chemeketa Community College, Building 7 Remodel	\$	8,125,000
(i)	Clatsop Community College, Maritime Science Building	\$	8,120,000
(j)	Klamath Community College, Childcare Resource Learning Center	\$	1,540,000
(k)	Linn-Benton Community College, Agricultural Center	\$	8,125,000
(L)	Mt. Hood Community College, Accessibility Upgrades, Dental Hygiene Lab and Deferred Maintenance	\$	8,125,000
(m)	Oregon Coast Community College, Workforce Education and Resiliency Center	\$	8,125,000
(n)	Rogue Community College, Transportation Technology Center	\$	7,120,000
(o)	Tillamook Bay Community College, Classroom and Office Building and Renovations	\$	8,125,000
(p)	Treasure Valley Community College, Nursing-Allied Health Professions Center	\$	5,015,000
(2)	Department of Environmental Quality (Art. XI-H)	\$	10,300,000
(3)	Oregon Business Development Department (Art. XI-M)	\$	111,300,000
(4)	Oregon Business Development Department (Art. XI-N)	\$	50,750,000
(5)	Department of Education (Art. XI-P)	\$	126,090,000
(6)	Oregon Department of Administrative Services (Art. XI-Q):		
(a)	Department of Revenue, Electronic Valuation Information System	\$	3,810,000
(b)	Oregon Military Department:		
(A)	Ashland Armory Service Life Extension	\$	5,480,000
(B)	Corvallis Armory Service Life Extension	\$	4,375,000
(C)	Resiliency Grant Fund established under ORS 401.552	\$	5,105,000
(D)	Washington County		

	Readiness Center.....	\$	5,410,000
(c)	Oregon State Police:		
(A)	Central Point Office		
	Expansion.....	\$	34,435,000
(B)	Springfield Forensic Lab and		
	Medical Examiner's Office.....	\$	62,710,000
(C)	Springfield Patrol Area		
	Command Office	\$	14,490,000
(d)	Department of Corrections:		
(A)	Capital Improvement and		
	Renewal.....	\$	70,745,000
(B)	Electronic Health Records.....	\$	13,635,000
(C)	Off-Net Telephone		
	Infrastructure.....	\$	3,825,000
(e)	Oregon Youth Authority:		
(A)	Camp Riverbend Dorm		
	Renovation.....	\$	6,975,000
(B)	Capital Improvements	\$	11,060,000
(C)	Control Room Renovations	\$	1,300,000
(D)	JJIS IT System		
	Modernization	\$	7,870,000
(E)	MacLaren Infirmary and		
	Pharmacy Renovation	\$	1,720,000
(F)	MacLaren West Cottages		
	Renovations	\$	20,795,000
(G)	Oak Creek Medical and		
	Dental Clinic Renovations.....	\$	710,000
(H)	Rogue Valley Facility		
	Improvements.....	\$	7,110,000
(I)	Tillamook Dorm Renovation.....	\$	10,495,000
(J)	Tillamook Medical and		
	Dental Renovations	\$	690,000
(f)	Oregon Health Authority:		
(A)	OSH Salem Well Water		
	Treatment Facility.....	\$	4,555,000
(B)	OSH Salem/Junction City		
	Automated Dispensing		
	Cabinets.....	\$	3,555,000
(g)	Higher Education		
	Coordinating Commission:		
(A)	Public Universities Capital		
	Improvement and Renewal.....	\$	110,995,000
(B)	Eastern Oregon University,		
	Inlow Hall Renovation,		
	Phase II	\$	17,920,000
(C)	Oregon Institute of		
	Technology, OMIC R&D Center		
	for Additive Manufacturing		
	Innovation, Phase II.....	\$	5,105,000
(D)	Oregon State University:		
(i)	Cascades Student Success		
	Center	\$	8,930,000

(ii)	Cordley Hall Renovation, Phase II	\$	61,690,000
(E)	Portland State University, Gateway Center Reuse and Extension	\$	45,585,000
(F)	University of Oregon, Heritage Buildings Renovation (University and Villard Halls).....	\$	53,285,000
(G)	Western Oregon University, Student Success Center	\$	20,920,000
(H)	FAMIS System Replacement	\$	5,105,000
(h)	Department of Education[:], Oregon School for the Deaf ADA Restrooms, Fire Alarm System Replacement and Windows Upgrade	\$	5,635,000
[(A)]	<i>Oregon School for the Deaf</i> [ADA Restrooms.....]	\$	1,065,000]
[(B)]	<i>Oregon School for the Deaf</i> [Fire Alarm System] [Replacement.....]	\$	3,145,000]
[(C)]	<i>Oregon School for the Deaf</i> [Windows Upgrade	\$	1,425,000]
(i)	State Forestry Department:		
(A)	Capital Improvements	\$	2,464,209
(B)	Toledo Facility Replacement Phase II	\$	1,136,227
(j)	State Parks and Recreation Department, Capital Improvement and Renewal.....	\$	50,750,000
(k)	Oregon Department of Fish and Wildlife, Capital Improvement and Renewal.....	\$	5,105,000
(L)	Housing and Community Services Department, Local Innovation and Fast Track (LIFT) Housing and Permanent Supportive Housing.....	\$	413,490,000
(m)	Judicial Department:		
(A)	Benton County Courthouse.....	\$	20,730,000
(B)	Clackamas County Courthouse.....	\$	95,400,000
(C)	Crook County Courthouse	\$	16,330,000
(D)	Linn County Courthouse	\$	16,110,000
(E)	Supreme Court Building Renovation.....	\$	21,950,000
(n)	Legislative Administration Committee:		

(A)	Document Publishing and Management System.....	\$	4,310,000
(B)	Capitol Accessibility, Maintenance, and Safety Phase III.....	\$	19,865,000
(o)	Oregon Department of Emergency Management, Resiliency Grant Fund established under ORS 401.552.....	\$	5,105,000
<u>Dedicated Fund Obligations</u>			
(7)	Department of Veterans' Affairs (Art. XI-A).....	\$	180,000,000
(8)	Department of Environmental Quality (Art. XI-H).....	\$	10,000,000
(9)	Housing and Community Services Department (Art. XI-I(2)).....	\$	50,000,000
(10)	Higher Education Coordinating Commission (Art. XI-F(1)):		
(a)	Oregon Institute of Technology, New Residence [Hall Facility]	\$	55,650,000]
	Hall Facility	\$	35,440,000
(b)	Oregon State University, Reser Stadium West Grandstands.....	\$	40,555,000
(c)	Portland State University, Gateway Center Reuse and Extension	\$	18,300,000
(11)	Oregon Department of Administrative Services (Art. XI-Q):		
(a)	Executive Building Interior and Seismic Renovation.....	\$	45,620,000
(b)	Justice Building Exterior Renovations	\$	3,555,000
(c)	North Valley Complex Infrastructure Upgrades/ Tenant Improvements.....	\$	74,015,000
(d)	Portland State Office Building Improvements	\$	8,730,000
(e)	Revenue Building Electrical System Upgrades	\$	7,120,000
(f)	Yellow Parking Lot Paving	\$	4,055,000
(g)	State Forestry Department:		
(A)	Capital Improvements	\$	2,420,791
(B)	Toledo Facility Replacement, Phase II	\$	1,578,773
(h)	Oregon Liquor and Cannabis Commission:		
(A)	Liquor Warehouse Conveyor		

System.....	\$	15,205,000
(B) Liquor Warehouse Land and Building.....	\$	131,880,000
(C) Liquor Warehouse Management IT System.....	\$	27,360,000
(i) Department of Justice, Legal Tools Replacement Project 3.0.....	\$	5,105,000
<u>Total General Obligation</u>		
[Bonds.....	\$	2,408,360,000]
Bonds	\$	2,388,150,000

SECTION 2. This 2023 Act being necessary for the immediate preservation of the public peace, health and safety, an emergency is declared to exist, and this 2023 Act takes effect on its passage.

Passed by Senate March 20, 2023

.....
Lori L. Bocker, Secretary of Senate

.....
Rob Wagner, President of Senate

Passed by House March 27, 2023

.....
Dan Rayfield, Speaker of House

Received by Governor:

.....M.,....., 2023

Approved:

.....M.,....., 2023

.....
Tina Kotek, Governor

Filed in Office of Secretary of State:

.....M.,....., 2023

.....
Shemia Fagan, Secretary of State

DOR BUDGET NARRATIVE

Department of Revenue

The Oregon Department of Revenue administers Oregon tax laws, supports partners' programs, and acts as a central debt collection agency for other state agencies, boards, commissions, and local governments. The department started as the Oregon Tax Commission in 1909 and is headquartered in Salem, with five regional offices in Bend, Eugene, Medford, Portland, and Gresham. The department also has a remote call center in Fossil. The department provides services for the general public, tax professionals, cities, counties, local taxing districts, tribal governments, and other state agencies. It processed approximately \$34 billion in payments during the 2019-21 biennium and supported local partners generating an additional \$15 billion in revenues.

Mission

Together, we collect the revenue that Oregon counts on.

Vision

To create a clear and easy experience for our customers.

Values

- We work to earn the trust of taxpayers.
- We seek dignity and inclusion for all.
- We do the right thing.
- We build partnerships
- We rise to the occasion.

DOR BUDGET NARRATIVE

The department is committed to bringing in the revenue that Oregon counts on, whether it's through tax programs the department administers, supporting partners' revenue collection efforts, or collecting on debts owed to the state of Oregon. The department's mission, vision, and values define its purpose and guide its work.

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."

The department administers 58 revenue streams that support bringing in money for Oregon. This includes 36 tax programs, 11 fee programs, and 11 other programs. The "other" programs constitute audit or collection activities, or the administration of "unreceipted" revenue programs, which divert funds from a tax or fee program to another government initiative. The level of department involvement also varies from program to program: some programs are fully administered by the department, such as collection, enforcement, and distribution activities, whereas other programs require less involvement, such as providing a pass-through function, or operating small fee collection.

Taxes

Amusement Device Tax (ORS 320.011-013)	Pass-Through Entity Elective Tax (SB 727)
Bicycle Excise Tax (ORS 320.415)	Personal Income Tax (ORS 316.582)
Cigarette Tax (ORS 323.030-031)	Personal Income Tax Withholding (ORS 316.167)
Corporate Activity Tax (ORS 317A.116)	Private Rail Car Tax (ORS 308.640)
Corporation Excise Tax (ORS 317.070)	Property Tax- Central Assessment & Industrial Valuation (ORS 308)
Corporation Income Tax (ORS 317.061)	Psilocybin Tax (Measure 109)
Emergency Communications Tax (E-911) (ORS 403.200)	Small Tract Severance Tax – Eastern (ORS 321.703)
Estate Transfer Tax (ORS 118.010)	Small Tract Severance Tax – Western (ORS 321.703)
Fiduciary Income Tax (ORS 316.267)	State Marijuana Retail Tax (ORS 475B.705)
Forest Products Harvest Tax (ORS 321.005)	State Transient Lodging Tax (ORS 320.305)
Heavy Equipment Rental Tax (ORS 307.872)	Statewide Transit Tax (ORS 320.550)
Lane Transit District Payroll Tax (ORS 267.385, 305.620)	Tobacco Products Tax (ORS 323.505)
Lane Transit District Self-Employment Tax (ORS 267.385, 305.620)	TriMet Transit District Payroll Tax (ORS 267.385, 305.620)
Local Marijuana Retail Tax (ORS 475B.705, 305.620)	TriMet Transit District Self-Employment Tax (ORS 267.385, 305.620)
Local Transient Lodging Tax (ORS 320.345-365)	Unemployment Insurance Tax (ORS 657)
Mutual & Coop. Electric Distribution Tax (ORS 308.805-820)	Vehicle Privilege Tax (ORS 320.405)
Oil and Gas Production Tax (ORS 324.070)	Vehicle Use Tax (ORS 320.410)
Partnership Privilege Tax (ORS 314.725)	Workers Compensation (ORS 656)

DOR BUDGET NARRATIVE

Fees

Assessment and Taxation Map Maintenance (ORS 306.125)
County Assessment Function Funding Assistance Program (ORS 205.323, 311.508, 294.187)
Criminal Fines and Assessments (ORS 153.633-655)
Hazardous Substance Possession Fee (ORS 453.400)
Kratom Processor Registration Fee (HB 4010)
Oregon Food Processors Fee (ORS 307.547)
Oregon Housing (ORS 205.323, 294.175)
ORMap (ORS 306.132)
Petroleum Load Fee (ORS 465.104)
Tank Railroad Car Fee (ORS 468B.435)
Tobacco Licensing Program (SB 587)

Other

Charitable Check-off (ORS 305.690)
Collection of Other Governments' Accounts (ORS 293.250)
College Opportunity Grant Fund (ORS 315.643)
Greenlight Oregon Labor Rebate Fund (ORS 316.220)
Long Term Enterprise (ORS 317.131, 129)
Multi State Tax Commission (ORS 305.685)
Oregon Production Investment Fund (ORS 315.514, 284.367)
Senior & Disabled Citizen Property Tax Deferral (ORS 311)
Small Tract Forestland Program (ORS 321)
Strategic Investment Program (ORS 285C.612)
Strategic Investment Program Gainshare (ORS 285C.635)

Agency Strategic Plan

Oregon Counts on US, the Department of Revenue's six-year strategic plan, is rooted in its adopted mission, vision, values, strategic priorities, and the goals identified to help advance the priorities. The plan prioritizes racial equity, customers, employees, and data. The plan was adopted in early 2022 and the priorities and goals were mapped to specific action items.

Racial Equity: Adapt our culture, modify our practices, and adjust our infrastructure to ensure dignity and inclusion for all.

Goal 1. Create and implement a Racial Equity Plan.

Goal 2. Create and use Racial Equity Impact Statements.

Our Customers: Make it simpler for customers to work with us.

Goal 3. Upgrade to modern call center and phone systems.

Goal 4. Improve online services.

Goal 5. Improve website features and functionality.

Goal 6. Improve the quality of correspondence.

Goal 7. Accept all payments for all programs regardless of a customer's access point.

DOR BUDGET NARRATIVE

Our Employees: Train and prepare our workforce for the future.

Goal 8. Enhance employee training.

Goal 9. Ensure new managers have the tools they need to succeed.

Goal 10. Facilitate knowledge transfer and cross-training.

Our Data: Enhance data access and use.

Goal 11. Improve data literacy.

Goal 12. Develop data governance.

Goal 13. Create and execute a data strategy

Core operations metrics

The department is currently developing the following agency-wide operational metrics.

1. Number of returns filed
2. Percentage of tax returns filed timely
3. Percentage of dollars received voluntarily
4. Percentage of non-refund returns processed within 30 days
5. Percentage of refunds issued within 30 days of receipt of return
6. Number of refunds corrected
7. Systems uptime
8. Customer satisfaction
9. Average call wait time
10. Call abandon rate
11. Returns under review for fraud
12. Fraud returns stopped
13. Fraud dollars stopped
14. Revenue transfers timely
15. Revenue transfers accurate
16. Revenue received per dollar spent
17. Employees engagement
18. Employee diversity reflects Oregon's diversity
19. Average time to fill vacancies

DOR BUDGET NARRATIVE

Criteria for 2023–25 budget development

The department actively solicited public feedback to set the criteria of the 2023-2025 budget. The leadership team developed the following investment priorities to present to public stakeholders:

- 1) **Invest in racial equity-** Establish strong leadership to eradicate racial and other forms of disparities in all aspects of the agency’s work. Invest in resources to strengthen public involvement through community engagement, access to information, and decision-making opportunities. Investments in creating an inclusive workplace culture and in creating a community engagement program will help achieve these goals.
- 2) **Invest in reliable operations-** Invest in shoring up systems at risk of failure. Failure could result in reduced revenue to support community programs. By properly maintaining agency assets, the agency can better assure public services receive the resources they are counting on. A breakdown in revenue collection can cost millions of dollars of lost revenue intended to be spent in the community. Investments in maintaining the agency’s processes will help to ensure revenue collection without interruption.
- 3) **Invest in customer service-** The agency has a diverse group of customers, including individual taxpayers, people who have delinquent government debt, industry groups, tax professionals, community-based organizations, state and local partners, and Oregonians. Our vision is to create a clear and easy experience for our customers. Investments to reduce call wait times and in understanding our customers’ needs will help achieve this vision.

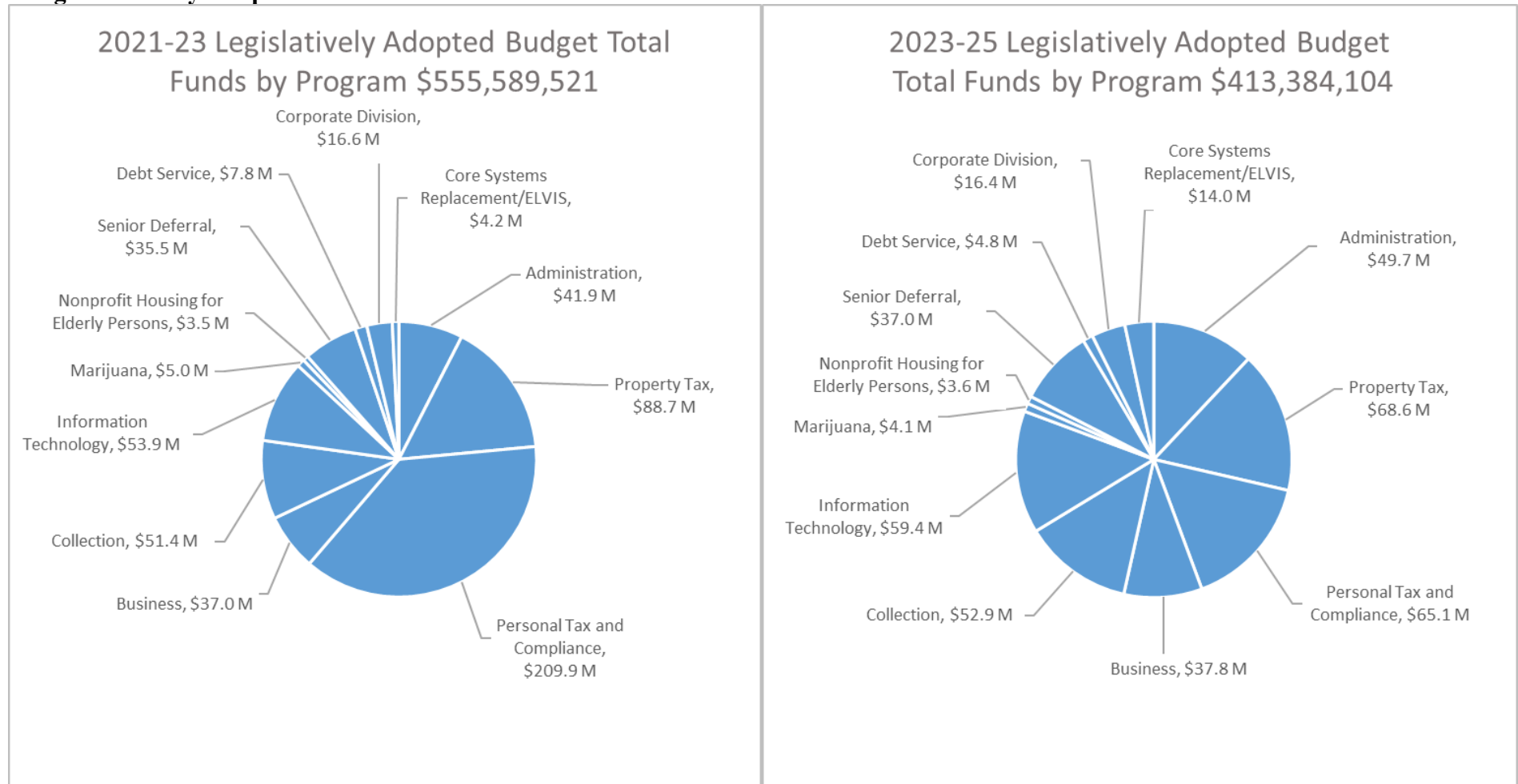
Active public involvement, especially that of under-represented communities, was essential guidance in building this 2023-2025 budget. The department took the following community engagement steps to ensure that public input was solicited and incorporated.

- 1) The department spoke with tribal governments and community organizations one-on-one in June 2022 to provide input on agency initiatives and budget items for the 2023-2025 budget.
- 2) The department consulted with the Racial Justice Council on its public involvement plan and results.
- 3) Community feedback was incorporated into the first draft budget.
- 4) The department then hosted a virtual open house in August 2022. The mission, vision, and values of the agency, alongside investment priorities, were presented to the public with an opportunity to submit a survey for comment.
- 5) Survey results and other open house feedback were incorporated to finalize investment proposals.

DOR BUDGET NARRATIVE

The department's proposed budget is the result of community input, focused on delivering the agency's strategic plan and investment priorities.

Budget Summary Graphics



DOR BUDGET NARRATIVE

Fund Distribution and Comparison

The Department of Revenue's Legislatively Adopted Budget requests \$18.5 million General Fund, \$123.6 million Other Funds less for the 2023–25 biennium compared to the 2021–23 Legislatively Approved Budget. A major driver of this change was the phase out of the One Time Assistance Payment.

Department of Revenue					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 250,756,694	\$ 304,832,827	\$ 555,589,521	1,127	1,061.21
2023-25 CSL	\$ 236,057,192	\$ 160,836,418	\$ 396,893,610	1,109	1,050.78
2023-25 ARB	\$ 252,218,721	\$ 169,181,567	\$ 421,400,288	1,169	1,107.51
2023-25 GB	\$ 236,554,601	\$ 166,517,726	\$ 403,072,327	1,144	1,079.24
2023-25 LAB	\$ 232,226,266	\$ 181,157,838	\$ 413,384,104	1,149	1,078.61
Difference (LAB-LAB)	\$ (18,530,428)	\$ (123,674,989)	\$ (142,205,417)	\$ 22	\$ 17
% change	-8.0%	-68.3%	-34.4%	1.9%	1.6%

This chart shows the difference between the 2023-25 Legislatively Adopted Budget and the 2023-25 Current Service Level.

Department of Revenue					
	General Fund	Other Funds	Total Funds	POS	FTE
2023-25 CSL	\$ 236,057,192	\$ 160,836,418	\$ 396,893,610	1,109	1,050.78
2023-25 LAB	\$ 232,226,266	\$ 181,157,838	\$ 413,384,104	1,149	1,078.61
Difference (LAB-CSL)	\$ (3,830,926)	\$ 20,321,420	\$ 16,490,494	40	27.83
Pct Change	-1.6%	12.6%	4.2%	3.6%	2.6%

DOR BUDGET NARRATIVE

Strategic Funding Investments

The following investments were approved in the Legislatively Adopted Budget through Policy Option Packages (POP):

Number	POP Name	General Fund	Other Funds	Total Funds	Poa	FTE
103	Diversity, Equity and Inclusion	\$ 591,425	\$ 198,299	\$ 789,724	4	3.14
104	Reliable Operations	\$ 731,072	\$ 218,372	\$ 949,444	0	0.42
107	Cost Allocation	\$ (5,399,708)	\$ 5,399,709	\$ 1	0	-
Totals		\$ (4,077,211)	\$ 5,816,380	\$ 1,739,169	4.00	3.56

Descriptions of each Policy Option Package (POP) are included in the appropriate department division narratives.

The agency is organized into eight divisions. These divisions are described in more detail under their individual narratives.

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

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 33,395,253	\$ 8,516,746	\$ 41,911,999	72	71.33
2023-25 CSL	\$ 36,677,751	\$ 9,795,807	\$ 46,473,558	66	66.00
2023-25 ARB	\$ 40,261,891	\$ 14,062,518	\$ 54,324,409	99	96.48
2023-25 GB	\$ 34,641,176	\$ 12,970,018	\$ 47,611,194	83	82.02
2023-25 LAB	\$ 37,061,127	\$ 12,603,924	\$ 49,665,051	85	83.39
Difference (LAB-CSL)	\$ 383,376	\$ 2,808,117	\$ 3,191,493	19	17.39
% change	1.0%	22.3%	6.4%	22.4%	20.9%

DOR BUDGET NARRATIVE

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					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 46,270,944	\$ 7,648,020	\$ 53,918,964	233	190.37
2023-25 CSL	\$ 49,711,484	\$ 6,623,360	\$ 56,334,844	225	184.73
2023-25 ARB	\$ 48,775,297	\$ 13,274,953	\$ 62,050,250	250	205.84
2023-25 GB	\$ 45,527,467	\$ 13,002,836	\$ 58,530,303	245	201.44
2023-25 LAB	\$ 45,609,735	\$ 13,789,389	\$ 59,399,124	243	197.13
Difference (LAB-CSL)	\$ (4,101,749)	\$ 7,166,029	\$ 3,064,280	18	12.40
% change	-9.0%	52.0%	5.2%	7.4%	6.3%

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					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 61,552,575	\$ 148,337,480	\$ 209,890,055	263	253.23
2023-25 CSL	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
2023-25 ARB	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
2023-25 GB	\$ 61,872,998	\$ 1,489,643	\$ 63,362,641	276	259.87
2023-25 LAB	\$ 63,571,867	\$ 1,511,797	\$ 65,083,664	286	266.70
Difference (LAB-CSL)	\$ 686,602	\$ 56,887	\$ 743,489	26	15.02
% change	1.1%	3.8%	1.1%	9.1%	5.6%

DOR BUDGET NARRATIVE

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, 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					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 22,727,156	\$ 14,313,928	\$ 37,041,084	138	136.00
2023-25 CSL	\$ 23,787,413	\$ 15,077,180	\$ 38,864,593	138	137.00
2023-25 ARB	\$ 25,686,830	\$ 16,303,965	\$ 41,990,795	158	154.60
2023-25 GB	\$ 22,634,249	\$ 15,050,837	\$ 37,685,086	138	137.00
2023-25 LAB	\$ 22,784,668	\$ 15,032,653	\$ 37,817,321	138	137.00
Difference (LAB-CSL)	\$ (1,002,745)	\$ (44,527)	\$ (1,047,272)	-	-
% change	-4.4%	-0.3%	-2.8%	0.0%	0.0%

DOR BUDGET NARRATIVE

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					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 42,980,392	\$ 45,736,208	\$ 88,716,600	80	79.25
2023-25 CSL	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
2023-25 ARB	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
2023-25 GB	\$ 20,088,583	\$ 47,728,665	\$ 67,817,248	80	79.25
2023-25 LAB	\$ 20,868,164	\$ 47,727,781	\$ 68,595,945	80	79.25
Difference (LAB-CSL)	\$ (288,326)	\$ (4,114)	\$ (292,440)	-	-
% change	-1.4%	0.0%	-0.4%	0.0%	0.0%

The **Collection Division** has program responsibility for the collection of delinquent debt owed to Oregon.

Collection					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ 33,429,723	\$ 17,962,779	\$ 51,392,502	248	247.56
2023-25 CSL	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
2023-25 ARB	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
2023-25 GB	\$ 33,953,872	\$ 18,692,597	\$ 52,646,469	249	247.39
2023-25 LAB	\$ 34,231,629	\$ 18,693,668	\$ 52,925,297	249	247.39
Difference (LAB-CSL)	\$ (1,385,063)	\$ (7,505)	\$ (1,392,568)	-	-
% change	-4.0%	0.0%	-2.6%	0.0%	0.0%

DOR BUDGET NARRATIVE

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

Corporate Division					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ -	\$ 16,638,267	\$ 16,638,267	67	57.96
2023-25 CSL	\$ -	\$ 19,156,972	\$ 19,156,972	67	60.98
2023-25 ARB	\$ -	\$ 16,471,392	\$ 16,471,392	50	50.00
2023-25 GB	\$ -	\$ 16,417,915	\$ 16,417,915	50	50.00
2023-25 LAB	\$ -	\$ 16,377,084	\$ 16,377,084	50	50.00
Difference (LAB-CSL)	\$ -	\$ (2,779,888)	\$ (2,779,888)	(17)	(10.98)
% change	0.0%	-17.0%	-17.0%	-34.0%	-22.0%

DOR BUDGET NARRATIVE

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

Marijuana					
	General Fund	Other Funds	Total Funds	POS	FTE
2021-23 LAB	\$ -	\$ 5,026,002	\$ 5,026,002	16	16.00
2023-25 CSL	\$ -	\$ 5,180,810	\$ 5,180,810	16	16.00
2023-25 ARB	\$ -	\$ 4,066,450	\$ 4,066,450	10	10.00
2023-25 GB	\$ -	\$ 4,059,631	\$ 4,059,631	10	10.00
2023-25 LAB	\$ -	\$ 4,053,754	\$ 4,053,754	10	10.00
Difference (LAB-CSL)	\$ -	\$ (1,127,056)	\$ (1,127,056)	(6)	(6.00)
% change	0.0%	-27.8%	-27.8%	-60.0%	-60.0%

State-Owned Buildings and Infrastructure

The department relies on the Oregon Department of Administrative Services for building and infrastructure needs.

Agency IT Strategic Plan

The department developed its five-year strategic plan and submitted it to DAS Enterprise Information Systems in 2019 (2019-2024).

IT Strategic Plan Vision: Provide technology that enables the program areas to administer tax programs efficiently and to serve taxpayers effectively.

IT Strategic Plan Objectives:

- Develop outcome-based management rooted in ITIL foundations
- Optimize/modernize DOR's infrastructure and application portfolios
- Support and add value to our business clients
- Develop our employees

IT Strategic Plan Principles:

DOR BUDGET NARRATIVE

- Base operations on processes and procedures
- Learn and grow as an organization
- Commit to continuous improvement

IT Strategic Plan Goals:

- 1) **Establish foundational elements-** The department identified eleven foundational elements: application portfolio, software portfolio, PC inventory, service account management, mobile device management, configuration management for laptops and servers, server inventory, certificate management, service catalog, vendor list and contacts, and configuration management for GenTax. The department already had five out of the 11 elements; it had six to develop.
Status: Of the remaining six foundational elements, four have been developed, and two (PC inventory and service account management) are in progress.
- 2) **Ground IT operations on ITIL foundations with key performance indicators and continuous improvement plans-** Improve processes in areas that add the most value to our operations and have sustainable practices for these core processes.
Status: The Department initiated a project in July 2022 to upgrade its IT Service Management tool, working with the vendor of the system. The project includes building out the ITIL processes associated with service management. The project will be completed by June 30, 2023.
- 3) **Operationalize GenTax and PCM-** Bring GenTax (the department's tax system) and PCM (the QuickModules scanning system) into standard IT operating model and maintenance mode.
Status: Complete
- 4) **Modernize the agency's hardware and software portfolios-** Decommission the legacy applications and general application portfolio cleanup, replace the Property Tax applications, and modernize the remaining application portfolio.
Status on Decommissioning: 47 applications decommissioned, 11 in progress, and 24 pending.
Status on Property Tax: ELVIS Central Assessment moves into production in 12/2022. Requesting ELVIS Industrial POP.
Status on Modernization: 20 applications rewritten, 1 in progress, and 3 pending
Status on hardware modernization: Upgraded the laptop and camera infrastructure of the department, replaced the 10-year-old IVR with a modern solution, and retired unsupported hardware as applications decommissioned.
- 5) **Mature IT governance at the department-** create a project prioritization model, maintain a project portfolio, and enhance GenTax operations.
Status: Complete

DOR BUDGET NARRATIVE

- 6) **Create a Testing Center of Excellence-** develop a regression test suite, ensure DOR developers are meeting unit testing standards, and formalize user acceptance testing.

Status: Positions and funding received in 2021-23 biennium helped establish the Testing Center of Excellence. IT is currently building regression test suite for GenTax, piloting new testing standards and testing bootcamps for User Acceptance Testing.

- 7) **Support Oregon's Continuity of Operations Plan (COOP)**

Status: DOR participates in disaster recovery drills every October, GenTax successfully restored, disaster recovery plans for critical applications are in place, and vendor was hired to document interfaces between GenTax and other internal and external systems.

- 8) **Strengthen vendor and contract management**

Status: Complete. A log of all IT contracts is actively maintained and monitored, IT has at least 5 staff that are trained as contract administrators through DAS, and IT has built productive and respectful partnerships with its vendors.

- 9) **Develop employees by creating training plans, strengthening performance evaluations, and looking at succession plans**

Status: IT created formal training programs for 3 out of the 7 major functional areas within the department. The remaining 4 will be created by the end of 2023.

- 10) **Partner with EIS to fulfill the Governor's vision**

Status: Complete and an ongoing effort. The department successfully implemented M365.

IT Project Prioritization Matrix

The department's project prioritization matrix currently on file with the Enterprise IT Governance Committee is in the special reports section of this document. Currently, projects are prioritized, on a scale of one to five, according to strategic goal alignment (weighted 20%), value to the business or customer (weighted 45%), risk reduction to business (weighted 20%), and project timing (weighted 15%). Identified projects are submitted to Revenue's Governance Team by the affected program area. The Governance Team meets once a month and consists of a voting member from each of Revenue's divisions. The voting members rank each project according to the above four criteria. The project's accumulative score mixed with the weight of the metric prioritize the department's projects. The project portfolio is managed by the department's project management office (PMO) in IT. The PMO has updated project templates and provides regular project status reports to stakeholders. The project is weighted and scored on how well it aligns with the agency's strategic plans. Cloud solutions are preferred, and the department works closely with EIS to implement these systems.

The department is currently updating project prioritization to better align to the newly adopted agency strategic plan, and to deliver on Governor's goals and priorities on racial equity as outlined in the Diversity Equity and Inclusion Action Plan. The updated project prioritization is drafted and out for review with the department's leadership team. Once accepted, it will go to EIS for approval.

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	1,125	1,060.21	398,110,374	242,537,681	-	155,572,693	-	-	-
2021-23 Emergency Boards	2	1.00	156,707,420	7,601,662	-	149,105,758	-	-	-
2021-23 Leg Approved Budget	1,127	1,061.21	554,817,794	250,139,343	-	304,678,451	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(18)	(10.43)	8,648,281	6,862,525	-	1,785,756	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			(5,152,269)	(3,925,259)	-	(1,227,010)	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	1,109	1,050.78	558,313,806	253,076,609	-	305,237,197	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(1,067,244)	(992,597)	-	(74,647)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	524,327	364,106	-	160,221	-	-	-
Subtotal	-	-	(542,917)	(628,491)	-	85,574	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(174,464,594)	(24,031,010)	-	(150,433,584)	-	-	-
Subtotal	-	-	(174,464,594)	(24,031,010)	-	(150,433,584)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	10,973,678	5,415,769	-	5,557,909	-	-	-
State Gov't & Services Charges Increase/(Decrease)			2,613,637	2,224,315	-	389,322	-	-	-

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Summary of 2023-25 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	13,587,315	7,640,084	-	5,947,231	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	1,109	1,050.78	396,893,610	236,057,192	-	160,836,418	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	1,109	1,050.78	396,893,610	236,057,192	-	160,836,418	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	1,109	1,050.78	396,893,610	236,057,192	-	160,836,418	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Subtotal Emergency Board Packages	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Policy Packages									
090 - Analyst Adjustments	16	8.19	1,743,435	1,708,565	-	34,870	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	2	2.00	(5,104,866)	(5,239,728)	-	134,862	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(2,271,013)	(1,872,893)	-	(398,120)	-	-	-
811 - Budget Reconciliation	8	5.66	18,089,561	3,743,432	-	14,346,129	-	-	-
813 - Policy Bills	3	1.42	498,933	470,724	-	28,209	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	4	3.14	789,724	591,425	-	198,299	-	-	-
104 - Reliable Operations	-	0.42	949,444	731,072	-	218,372	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

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Summary of 2023-25 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	1	(5,399,708)	-	5,399,709	-	-	-
Subtotal Policy Packages	33	20.83	14,695,219	(5,267,111)	-	19,962,330	-	-	-
Total 2023-25 Leg. Adopted Budget	1,149	1,078.61	413,384,104	232,226,266	-	181,157,838	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	1.95%	1.64%	-25.49%	-7.16%	-	-40.54%	-	-	-
Percentage Change From 2023-25 Current Service Level	3.61%	2.65%	4.15%	-1.62%	-	12.63%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Administration
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	72	71.33	40,496,819	32,199,466	-	8,297,353	-	-	-
2021-23 Emergency Boards	-	-	643,453	578,436	-	65,017	-	-	-
2021-23 Leg Approved Budget	72	71.33	41,140,272	32,777,902	-	8,362,370	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	0.67	1,171,661	1,033,764	-	137,897	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	72	72.00	42,311,933	33,811,666	-	8,500,267	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(278,142)	(259,904)	-	(18,238)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	77,091	64,677	-	12,414	-	-	-
Subtotal	-	-	(201,051)	(195,227)	-	(5,824)	-	-	-
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)	-	-	3,227,354	2,141,764	-	1,085,590	-	-	-
State Gov't & Services Charges Increase/(Decrease)			2,613,637	2,224,315	-	389,322	-	-	-

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Summary of 2023-25 Biennium Budget

Revenue, Dept of
Administration
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	5,840,991	4,366,079	-	1,474,912	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	(6)	(6.00)	(1,478,315)	(1,304,767)	-	(173,548)	-	-	-
Subtotal: 2023-25 Current Service Level	66	66.00	46,473,558	36,677,751	-	9,795,807	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Administration
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	66	66.00	46,473,558	36,677,751	-	9,795,807	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	66	66.00	46,473,558	36,677,751	-	9,795,807	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Subtotal Emergency Board Packages	7	7.00	1,795,275	1,436,185	-	359,090	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	2	2.00	51,002	(83,860)	-	134,862	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(802,460)	(615,764)	-	(186,696)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	1	0.25	56,616	46,224	-	10,392	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	4	3.14	789,724	591,425	-	198,299	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

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Summary of 2023-25 Biennium Budget

Revenue, Dept of
Administration
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	5	5.00	1,301,336	(990,834)	-	2,292,170	-	-	-
Subtotal Policy Packages	12	10.39	1,396,218	(1,052,809)	-	2,449,027	-	-	-
Total 2023-25 Leg. Adopted Budget	85	83.39	49,665,051	37,061,127	-	12,603,924	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	18.06%	16.91%	20.72%	13.07%	-	50.72%	-	-	-
Percentage Change From 2023-25 Current Service Level	28.79%	26.35%	6.87%	1.05%	-	28.67%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	80	79.25	87,910,540	42,335,705	-	45,574,835	-	-	-
2021-23 Emergency Boards	-	-	806,060	644,687	-	161,373	-	-	-
2021-23 Leg Approved Budget	80	79.25	88,716,600	42,980,392	-	45,736,208	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	1,175,974	941,553	-	234,421	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	80	79.25	89,892,574	43,921,945	-	45,970,629	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(87,687)	(68,999)	-	(18,688)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	57,469	47,455	-	10,014	-	-	-
Subtotal	-	-	(30,218)	(21,544)	-	(8,674)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(23,200,000)	(23,200,000)	-	-	-	-	-
Subtotal	-	-	(23,200,000)	(23,200,000)	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	2,226,029	456,089	-	1,769,940	-	-	-
Subtotal	-	-	2,226,029	456,089	-	1,769,940	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	80	79.25	68,888,385	21,156,490	-	47,731,895	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(253,790)	(253,790)	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(138,650)	(134,536)	-	(4,114)	-	-	-
811 - Budget Reconciliation	-	-	100,000	100,000	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Property Tax Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(292,440)	(288,326)	-	(4,114)	-	-	-
Total 2023-25 Leg. Adopted Budget	80	79.25	68,595,945	20,868,164	-	47,727,781	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	-22.68%	-51.45%	-	4.35%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-0.42%	-1.36%	-	-0.01%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	263	253.23	59,857,402	58,568,078	-	1,289,324	-	-	-
2021-23 Emergency Boards	-	-	150,032,653	2,984,497	-	147,048,156	-	-	-
2021-23 Leg Approved Budget	263	253.23	209,890,055	61,552,575	-	148,337,480	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(2)	(1.05)	927,122	912,403	-	14,719	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	261	252.18	210,817,177	62,464,978	-	148,352,199	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(338,869)	(383,670)	-	44,801	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	78,644	75,165	-	3,479	-	-	-
Subtotal	-	-	(260,225)	(308,505)	-	48,280	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(147,235,116)	(235,116)	-	(147,000,000)	-	-	-
Subtotal	-	-	(147,235,116)	(235,116)	-	(147,000,000)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	1,091,460	1,037,029	-	54,431	-	-	-
Subtotal	-	-	1,091,460	1,037,029	-	54,431	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	(1)	(0.50)	(73,121)	(73,121)	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	260	251.68	64,340,175	62,885,265	-	1,454,910	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	16	8.19	1,743,435	1,708,565	-	34,870	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(2,099,053)	(2,099,053)	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(178,190)	(173,625)	-	(4,565)	-	-	-
811 - Budget Reconciliation	8	5.66	1,011,282	991,057	-	20,225	-	-	-
813 - Policy Bills	2	1.17	266,015	259,658	-	6,357	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	26	15.02	743,489	686,602	-	56,887	-	-	-
Total 2023-25 Leg. Adopted Budget	286	266.70	65,083,664	63,571,867	-	1,511,797	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	8.75%	5.32%	-68.99%	3.28%	-	-98.98%	-	-	-
Percentage Change From 2023-25 Current Service Level	10.00%	5.97%	1.16%	1.09%	-	3.91%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	136	135.00	35,430,003	21,574,849	-	13,855,154	-	-	-
2021-23 Emergency Boards	2	1.00	1,611,081	1,152,307	-	458,774	-	-	-
2021-23 Leg Approved Budget	138	136.00	37,041,084	22,727,156	-	14,313,928	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	1.00	1,371,088	809,769	-	561,319	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	138	137.00	38,412,172	23,536,925	-	14,875,247	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(50,852)	(4,442)	-	(46,410)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	74,705	47,096	-	27,609	-	-	-
Subtotal	-	-	23,853	42,654	-	(18,801)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(195,894)	(195,894)	-	-	-	-	-
Subtotal	-	-	(195,894)	(195,894)	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	624,462	403,728	-	220,734	-	-	-
Subtotal	-	-	624,462	403,728	-	220,734	-	-	-

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Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	138	137.00	38,864,593	23,787,413	-	15,077,180	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	138	137.00	38,864,593	23,787,413	-	15,077,180	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	138	137.00	38,864,593	23,787,413	-	15,077,180	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(885,111)	(885,111)	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(162,161)	(117,634)	-	(44,527)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Business Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(1,047,272)	(1,002,745)	-	(44,527)	-	-	-

Total 2023-25 Leg. Adopted Budget	138	137.00	37,817,321	22,784,668	-	15,032,653	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-	0.74%	2.10%	0.25%	-	5.02%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-2.69%	-4.22%	-	-0.30%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 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
2021-23 Leg Adopted Budget	248	247.56	50,102,647	32,759,938	-	17,342,709	-	-	-
2021-23 Emergency Boards	-	-	1,289,855	669,785	-	620,070	-	-	-
2021-23 Leg Approved Budget	248	247.56	51,392,502	33,429,723	-	17,962,779	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	1	(0.17)	2,659,182	1,905,451	-	753,731	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	249	247.39	54,051,684	35,335,174	-	18,716,510	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(315,251)	(145,666)	-	(169,585)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	100,201	64,735	-	35,466	-	-	-
Subtotal	-	-	(215,050)	(80,931)	-	(134,119)	-	-	-
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)	-	-	481,231	362,449	-	118,782	-	-	-
Subtotal	-	-	481,231	362,449	-	118,782	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	249	247.39	54,317,865	35,616,692	-	18,701,173	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(1,315,272)	(1,315,272)	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(77,296)	(69,791)	-	(7,505)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Collections Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(1,392,568)	(1,385,063)	-	(7,505)	-	-	-
Total 2023-25 Leg. Adopted Budget	249	247.39	52,925,297	34,231,629	-	18,693,668	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	0.40%	-0.07%	2.98%	2.40%	-	4.07%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-2.56%	-3.89%	-	-0.04%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	67	57.96	15,893,907	-	-	15,893,907	-	-	-
2021-23 Emergency Boards	-	-	744,360	-	-	744,360	-	-	-
2021-23 Leg Approved Budget	67	57.96	16,638,267	-	-	16,638,267	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	3.02	1,542,710	-	-	1,542,710	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	67	60.98	18,180,977	-	-	18,180,977	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	295,380	-	-	295,380	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	93,461	-	-	93,461	-	-	-
Subtotal	-	-	388,841	-	-	388,841	-	-	-
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)	-	-	587,154	-	-	587,154	-	-	-
Subtotal	-	-	587,154	-	-	587,154	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	67	60.98	19,156,972	-	-	19,156,972	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	67	60.98	19,156,972	-	-	19,156,972	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	67	60.98	19,156,972	-	-	19,156,972	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(93,199)	-	-	(93,199)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Corporate Division
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	(17)	(10.98)	(2,686,689)	-	-	(2,686,689)	-	-	-
Subtotal Policy Packages	(17)	(10.98)	(2,779,888)	-	-	(2,779,888)	-	-	-
Total 2023-25 Leg. Adopted Budget	50	50.00	16,377,084	-	-	16,377,084	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-25.37%	-13.73%	-1.57%	-	-	-1.57%	-	-	-
Percentage Change From 2023-25 Current Service Level	-25.37%	-18.01%	-14.51%	-	-	-14.51%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	233	190.37	52,441,310	45,027,503	-	7,413,807	-	-	-
2021-23 Emergency Boards	-	-	1,477,654	1,243,441	-	234,213	-	-	-
2021-23 Leg Approved Budget	233	190.37	53,918,964	46,270,944	-	7,648,020	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(15)	(12.14)	14,214	1,259,585	-	(1,245,371)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	218	178.23	53,933,178	47,530,529	-	6,402,649	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(148,014)	(129,916)	-	(18,098)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	30,737	64,978	-	(34,241)	-	-	-
Subtotal	-	-	(117,277)	(64,938)	-	(52,339)	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(17,017)	-	-	(17,017)	-	-	-
Subtotal	-	-	(17,017)	-	-	(17,017)	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	984,524	868,005	-	116,519	-	-	-
Subtotal	-	-	984,524	868,005	-	116,519	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	7	6.50	1,551,436	1,377,888	-	173,548	-	-	-
Subtotal: 2023-25 Current Service Level	225	184.73	56,334,844	49,711,484	-	6,623,360	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	225	184.73	56,334,844	49,711,484	-	6,623,360	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	225	184.73	56,334,844	49,711,484	-	6,623,360	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(602,642)	(602,642)	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(223,338)	(190,043)	-	(33,295)	-	-	-
811 - Budget Reconciliation	-	-	264,800	203,896	-	60,904	-	-	-
813 - Policy Bills	-	-	176,302	164,842	-	11,460	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	0.42	949,444	731,072	-	218,372	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2023-25 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	18	11.98	2,499,714	(4,408,874)	-	6,908,588	-	-	-
Subtotal Policy Packages	18	12.40	3,064,280	(4,101,749)	-	7,166,029	-	-	-
Total 2023-25 Leg. Adopted Budget	243	197.13	59,399,124	45,609,735	-	13,789,389	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	4.29%	3.55%	10.16%	-1.43%	-	80.30%	-	-	-
Percentage Change From 2023-25 Current Service Level	8.00%	6.71%	5.44%	-8.25%	-	108.19%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Marijuana Program
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	16	16.00	4,903,516	-	-	4,903,516	-	-	-
2021-23 Emergency Boards	-	-	122,486	-	-	122,486	-	-	-
2021-23 Leg Approved Budget	16	16.00	5,026,002	-	-	5,026,002	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	105,069	-	-	105,069	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	16	16.00	5,131,071	-	-	5,131,071	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(115,047)	-	-	(115,047)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	6,410	-	-	6,410	-	-	-
Subtotal	-	-	(108,637)	-	-	(108,637)	-	-	-
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)	-	-	158,376	-	-	158,376	-	-	-
Subtotal	-	-	158,376	-	-	158,376	-	-	-

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Summary of 2023-25 Biennium Budget

Revenue, Dept of
Marijuana Program
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	16	16.00	5,180,810	-	-	5,180,810	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Marijuana Program
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	16	16.00	5,180,810	-	-	5,180,810	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	16	16.00	5,180,810	-	-	5,180,810	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(12,696)	-	-	(12,696)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Marijuana Program
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	(6)	(6.00)	(1,114,360)	-	-	(1,114,360)	-	-	-
Subtotal Policy Packages	(6)	(6.00)	(1,127,056)	-	-	(1,127,056)	-	-	-
Total 2023-25 Leg. Adopted Budget	10	10.00	4,053,754	-	-	4,053,754	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-37.50%	-37.50%	-19.34%	-	-	-19.34%	-	-	-
Percentage Change From 2023-25 Current Service Level	-37.50%	-37.50%	-21.75%	-	-	-21.75%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	-	-	3,492,972	3,492,972	-	-	-	-	-
2021-23 Emergency Boards	-	-	-	-	-	-	-	-	-
2021-23 Leg Approved Budget	-	-	3,492,972	3,492,972	-	-	-	-	-
2023-25 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 2023-25 Base Budget	-	-	3,492,972	3,492,972	-	-	-	-	-
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)	-	-	146,705	146,705	-	-	-	-	-
Subtotal	-	-	146,705	146,705	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	-	-	3,639,677	3,639,677	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	-	-	3,639,677	3,639,677	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	-	-	3,639,677	3,639,677	-	-	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2023-25 Leg. Adopted Budget	-	-	3,639,677	3,639,677	-	-	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	4.20%	4.20%	-	-	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	8	7.75	35,416,968	-	-	35,416,968	-	-	-
2021-23 Emergency Boards	-	-	60,696	-	-	60,696	-	-	-
2021-23 Leg Approved Budget	8	7.75	35,477,664	-	-	35,477,664	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	100,307	-	-	100,307	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	8	7.75	35,577,971	-	-	35,577,971	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	(28,762)	-	-	(28,762)	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	5,609	-	-	5,609	-	-	-
Subtotal	-	-	(23,153)	-	-	(23,153)	-	-	-
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)	-	-	1,446,383	-	-	1,446,383	-	-	-
Subtotal	-	-	1,446,383	-	-	1,446,383	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	8	7.75	37,001,201	-	-	37,001,201	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	8	7.75	37,001,201	-	-	37,001,201	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	8	7.75	37,001,201	-	-	37,001,201	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(11,523)	-	-	(11,523)	-	-	-
811 - Budget Reconciliation	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(11,523)	-	-	(11,523)	-	-	-
Total 2023-25 Leg. Adopted Budget	8	7.75	36,989,678	-	-	36,989,678	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	4.26%	-	-	4.26%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-0.03%	-	-	-0.03%	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Core System Replacement
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	2	1.76	4,157,000	-	-	4,157,000	-	-	-
2021-23 Emergency Boards	-	-	25,613	400,000	-	(374,387)	-	-	-
2021-23 Leg Approved Budget	2	1.76	4,182,613	400,000	-	3,782,613	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	(2)	(1.76)	(419,046)	-	-	(419,046)	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			-	-	-	-	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	-	-	3,763,567	400,000	-	3,363,567	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(3,763,567)	(400,000)	-	(3,363,567)	-	-	-
Subtotal	-	-	(3,763,567)	(400,000)	-	(3,363,567)	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Core System Replacement
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation	-	-	14,000,000	-	-	14,000,000	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

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BDV104 - Biennial Budget Summary
BDV104

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Core System Replacement
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	14,000,000	-	-	14,000,000	-	-	-
Total 2023-25 Leg. Adopted Budget	-	-	14,000,000	-	-	14,000,000	-	-	-

Percentage Change From 2021-23 Leg Approved Budget	-100.00%	-100.00%	234.72%	-100.00%	-	270.11%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2021-23 Leg Adopted Budget	-	-	8,007,290	6,579,170	-	1,428,120	-	-	-
2021-23 Emergency Boards	-	-	(106,491)	(71,491)	-	(35,000)	-	-	-
2021-23 Leg Approved Budget	-	-	7,900,799	6,507,679	-	1,393,120	-	-	-
2023-25 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	-	-	-	-	-	-	-
Estimated Cost of Merit Increase			-	-	-	-	-	-	-
Base Debt Service Adjustment			(5,152,269)	(3,925,259)	-	(1,227,010)	-	-	-
Base Nonlimited Adjustment			-	-	-	-	-	-	-
Capital Construction			-	-	-	-	-	-	-
Subtotal 2023-25 Base Budget	-	-	2,748,530	2,582,420	-	166,110	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	(53,000)	-	-	(53,000)	-	-	-
Subtotal	-	-	(53,000)	-	-	(53,000)	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2023-25 Current Service Level	-	-	2,695,530	2,582,420	-	113,110	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2023-25 Current Service Level	-	-	2,695,530	2,582,420	-	113,110	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2023-25 Current Service Level	-	-	2,695,530	2,582,420	-	113,110	-	-	-
080 - E-Boards									
081 - June 2022 Emergency Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Additional Analyst Adjustments	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
093 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Vacant Position Reductions	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(571,500)	(571,500)	-	-	-	-	-
811 - Budget Reconciliation	-	-	2,713,479	2,448,479	-	265,000	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
101 - Electronic Valuation Information System (ELVIS) Phase 2	-	-	-	-	-	-	-	-	-
102 - Revenue Building	-	-	-	-	-	-	-	-	-
103 - Diversity, Equity and Inclusion	-	-	-	-	-	-	-	-	-
104 - Reliable Operations	-	-	-	-	-	-	-	-	-
105 - Customer Service	-	-	-	-	-	-	-	-	-

Summary of 2023-25 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2023-25 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
106 - Engineering and asset security	-	-	-	-	-	-	-	-	-
107 - Cost Allocation Methodology	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	2,141,979	1,876,979	-	265,000	-	-	-
Total 2023-25 Leg. Adopted Budget	-	-	4,837,509	4,459,399	-	378,110	-	-	-
Percentage Change From 2021-23 Leg Approved Budget	-	-	-38.77%	-31.47%	-	-72.86%	-	-	-
Percentage Change From 2023-25 Current Service Level	-	-	79.46%	72.68%	-	234.29%	-	-	-

Program Prioritization for 2023-25																									
Agency Name: Department of Revenue																			Agency Number: 15000						
2023-25 Biennium																									
Program 1																									
Program/Division Priorities for 2023-25 Biennium																									
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22			
DCR	Priority (ranked with highest priority first)		Agency 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, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request			
	Agcy	Prgrm/ Div																							
005-08-00-00000	1	PTAC	DOR	PTAC	Program Services	1,2,4,5,6,7,9,10	4							\$ 20,542,977	94	88.18		Y	S	ORS 305.015 ORS 305.025 ORS Chapters 305, 314, 315, 316, and 317					
006-02-00-00000	2	BUS	DOR	BUS	Withholding & Payroll Tax		4	20,119,244 8,175,079		423,733 7,256,054				\$ 15,431,133	74	71.96	Y	Y	S	ORS 316		POP 105			
006-07-00-00000	3	BUS	DOR	BUS	Corporation and Estate	6	4	13,663,491		505,076				\$ 14,168,567	52	51.64	Y	Y	S	ORS 118, 305, 314, 316, 317, 318		POP 105			
006-12-00-00000	4	BUS	DOR	BUS	Multistate Tax Commission		4			333,342				\$ 333,342	0	0.00		Y	S	ORS 305.685					
008-01-00-00000	5	CAT	DOR	CAT	Corporate Activity Tax		4			16,471,392				\$ 16,471,392	50	50.00	Y	Y	S	ORS 317A		POP 107			
005-05-00-00000	6	PTAC	DOR	PTAC	Compliance	5, 7, 8,9,10	4							\$ 39,144,707	164	161.50		Y	S	ORS 305.015 ORS 305.025 ORS Chapters 305, 314, 315, 316, and 317					
004-05-00-00000	7	PTD	DOR	PTD	Industrial Valuation and Central Assessment	2, 3, 8	4							\$ 12,475,004	43	43.00		Y	S	ORS 307.010; ORS 307.020; ORS 308.205; ORS 308.232; ORS 308.235; ORS 308.290; ORS 308.408; ORS 308.411; ORS 308.413; ORS 308.515; ORS 308.550; ORS 308.555; ORS 308.565					
030-04-00-00000	8	CSR Elns	DOR		Core Systems Replacement Operations & Maintenance		4	7,876,607 11,614,159		4,598,397				\$ 11,614,159	5	4.52	Y	Y	S			POP 101			
007-04-00-00000	9	COLL	DOR	COLL	Operations Administration Group		4							\$ 1,750,946	7	6.50		Y	S	ORS 305.015-.025 ORS 305, 314, 316, and 317 ORS 293.250 ORS 190.240					
007-05-00-00000	10	COLL	DOR	COLL	Tax Collections		4							\$ 27,790,677	146	144.89		Y	S	ORS 316.032; ORS 323					
004-03-00-00000	11	PTD	DOR	PTD	Cadastral Information Systems Unit	2, 3, 8	4	25,960,672		1,830,005				\$ 3,945,048	7	7.00		Y	S	ORS 306.120-132; ORS 305.115; ORS 308.225-517					
004-06-00-00000	12	PTD	DOR	PTD	County Support, Assistance and Oversight	2, 3, 8	4							\$ 46,422,849	18	18.00		Y	S	ORS 308.010; ORS 306.150; ORS 294.461; ORS 294.510; ORS 306.245 ORS 310.060 ORS 311.250 ORS 307.010- 307.990 ORS 2850, 125 ORS 294.175 ORS 309.200 ORS 309.203 ORS 306.115 ORS 306.120 ORS 306.152 ORS 308.010 ORS 306.115 ORS 324.070 ORS 294.495- 294.520					
004-07-00-00000	13	PTD	DOR	PTD	Forestland Valuation and Timber Taxes	2, 3, 8	4							\$ 2,351,203	9	8.25		Y	S	ORS 321.005 ORS 321.700 ORS 321.210 ORS 308A.092 ORS 321.257 ORS 321.805 ORS 321.833					
								\$ 2,276,466		74,737															

	Program/Division Priorities for 2023-25 Biennium																					
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
DCR	Priority (ranked with highest priority first)		Agency 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, D, FM, FO, S)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request
	Agcy	Prgrm/ Div																				
006-08-00-00000	14	BUS	DOR	BUS	Cigarette and Tobacco Programs		4							\$ 3,941,460	13	12.50		Y	S	ORS 323.005-323.482 ORS 323.740 ORS 523.850-823.862 MSA ORS 180.400-180.494 ORS 323.500-323.645		
014-01-00-00000	15	MJ	DOR	MJ	Marijuana Program		4			3,941,460				\$ 4,066,450	10	10.00	Y	Y	S	ORS 475C; ORS 475B		POP 107
006-06-00-00000	16	BUS	DOR	BUS	Special Programs		4							\$ 4,099,541	17	16.50		Y	S	ORS 320.300-320.350 ORS 305.620 ORS 403.200-403.250 ORS 465.101-465.131 ORS 320.005-320.150 ORS 453.396-453.414 ORS 320.400-320.490 ORS 320.400-320.490 ORS 307.870-890 ORS 468B.427-437		
025-03-00-00000	17a	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral SP		4	524,269		3,575,272				\$ 35,095,335	0	0.00		Y	S	ORS 311.66B-311.701		
025-02-00-00000	17b	Sr Deferral	DOR	Sr Deferral	Sr Citizens Prop Tax Deferral OF		4			1,905,866				\$ 1,905,866	8	7.75		Y	S			
007-03-00-00000	18	COLL	DOR	COLL	Recovery Services		4							\$ 18,432,870	95	95.00		Y	S	ORS Chapter 18		
019-01-00-00000	19	NPH	DOR	NPH	Non-Profit Housing for Elderly Persons		12	4,437,485		13,995,385				\$ 3,639,677	0	0.00		Y	S	ORS 310.630-310.706		
003-01-00-00000		ASD	DOR	ASD	Director's Office		4	4,959,208		1,640,043				\$ 6,599,251	22	21.76	Y	N				POP 102, 103, 107
003-03-00-00000		ASD	DOR	ASD	Financial Services		4	22,799,712		6,338,644				\$ 29,138,356	22	22.00	Y	N				POP 107
003-04-00-00000		ASD	DOR	ASD	Human Resources		4	2,765,683		965,351				\$ 3,731,034	14	13.52	Y	N				POP 103, 107
003-07-00-00000		ASD	DOR	ASD	Communications		4	1,855,095		614,602				\$ 2,469,697	9	8.52	Y	N				POP 103, 107
003-08-00-00000		ASD	DOR	ASD	General Services		4	2,609,950		3,217,081				\$ 5,827,031	9	9.00	Y	N				POP 107
003-11-00-00000		ASD	DOR	ASD	Research		4	4,687,155		1,147,662				\$ 5,834,817	21	19.68	Y	N				POP 105, 107
003-12-00-00000		ASD	DOR	ASD	Audit		4	585,088		139,137				\$ 724,225	2	2.00	Y	N				POP 105, 107
004-01-00-00000		PTD	DOR	PTD	Property Tax Division Administration		4	3,413,287		280,994				\$ 3,694,281	3	3.00		Y				
005-01-00-00000		PTAC	DOR	PTAC	Personal Tax and Compliance Div Admin		4	4,529,131		123,359				\$ 4,652,490	2	2.00		Y				
006-01-00-00000		BUS	DOR	BUS	Business Division Administration		4	3,323,991		692,761				\$ 4,016,751	2	2.00	Y	Y				POP 105
007-02-00-00000		COLL	DOR	COLL	Collections Division Administration		4							\$ 6,343,372	1	1.00		Y		ORS 305.015-.025 ORS 305, 314, 316, and 317 ORS 293.250 ORS 190.240		
009-01-00-00000		IT	DOR	IT	Information Technology Services-CIO Admin		4	4,108,018		2,235,354				\$ 8,323,534	4	4.00	Y	N				POP 106, 107
009-02-00-00000		IT	DOR	IT	Engineering Services		4	6,670,864		1,652,670				\$ 6,442,927	22	21.52	Y	N				POP 106, 107
009-03-00-00000		IT	DOR	IT	GenTax Projects & New Development		4	4,669,662		1,773,265				\$ 1,269,116	4	4.00	Y	N				POP 104, 106, 107
009-04-00-00000		IT	DOR	IT	Processing Center		4	18,755,896		4,445,941				\$ 23,201,837	164	120.68	Y	N				POP 106, 107
009-05-00-00000		IT	DOR	IT	Support Services		4	3,222,068		1,219,325				\$ 4,441,393	17	16.88	Y	N				POP 106, 107
009-06-00-00000		IT	DOR	IT	GenTax Ops and Maint		4	14,554,829		3,816,613				\$ 18,371,443	30	38.76	Y	N				POP 106, 107
								249,636,301	-	169,068,458	-	-	-	\$ -		1,107.51						
														\$ 288,523,477	1,169							

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

19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requirements exist)
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities)
by detail budget level in ORBITS

Document criteria used to prioritize activities:

- Large Funding Stream over \$100million.
- Impact to General Fund
- Long term Health of tax programs.
- Core business function.
- Administrative efficiency
- Statutorily Required.
- Business Continuity Plan
- Customer Funded.
- DCR level

10% Reduction Options (ORS 291.216)

10% Reduction Options (ORS 291.216)			2023-25 CSL		233,474,771	160,723,309	394,198,080	1,109	1,051		
Agency Priority	Division	Activity or Program	Reduction Description	GF	OF	TF	POS	FTE	Position Number	Impact of Reduction	Effective Date
1	PTD	Nonprofit Housing for the Elderly - <u>Special Payments</u>	Non profit allocation is 100% pass-through dollars to the counties. This reduction will cause properties to remain exempt and the local taxing districts' receipts will be reduced.	3,639,677		3,639,677				This will eliminate the reimbursement of local taxing districts for the revenue lost through the NPH exemption.	Program
2	PTD	SAO	4049-TDS2	218,185	4,453	222,638	1	1.00	4049	Eliminate training coordinator, reallocate duties to General Program team. Indirect revenue impact. This position designs online training and recommends training opportunities for state and county appraisers. Adequately trained appraisers are crucial for accurate values for taxation.	position
2	PTD	SAO	4079-AA3-Timber	277,619	5,666	283,285	1	1.00	4079	Appraiser reduction on timber tax team. This position mails and processes timber tax returns for FPHT and STF timber tax programs. Direct revenue impact	position
2	PTD	SAO	4032-PA1-Bopta	227,044	4,634	231,678	1	1.00	4032	Eliminates position that provides training to Board of Property Tax Appeals members. Work will be reassigned to others with an impact to the quality of services provided.	position
2	PTD	SAO	4133-AA3-CMART	209,890	4,283	214,173	1	1.00	4133	Reduce level of support and review of county operations, CAFFA grant administration, Ratio Review, and assistance to counties. Indirect revenue impact.	position
2	PTD	SAO	4147-AS1	142,100	2,900	145,000	1	1.00	4147	Eliminates support resource for central assessment team. Shifts duties to appraisers to complete. Indirect revenue impact.	position
2	PTAC	PIT	RA1 5404 - Gresham	151,195	3,086	154,281	1	1.00	5404	Reduction in collections. Higher classifications will be needed for customer service in field offices.	position
2	PTAC	PIT	TA1 5269 - WVF1	245,768	5,016	250,784	1	1.00	5269	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	TA1 5391 - WVF1	187,609	3,829	191,438	1	1.00	5391	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	TA1 5643 - Bend	209,890	4,283	214,173	1	1.00	5643	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	TA1 5369 - Eugene	187,609	3,829	191,438	1	1.00	5369	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	TA1 5119 - Gresham	187,609	3,829	191,438	1	1.00	5119	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	TA1 5517 - Medford	187,609	3,829	191,438	1	1.00	5517	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	TA1 5646 - Portland	187,609	3,829	191,438	1	1.00	5646	Less audits of personal income tax returns completed.	position
2	PTAC	PIT	AS1 5397 - in PFP	142,100	2,900	145,000	1	1.00	5397	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	position
2	PTAC	PIT	AS1 5030 - in PFP	142,100	2,900	145,000	1	1.00	5030	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	position
2	PTAC	PIT	AS1 3564 - in PFP	142,100	2,900	145,000	1	1.00	3564	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	position
2	PTAC	PIT	AS1 5483 - in PFP	142,100	2,900	145,000	1	1.00	5483	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	position
2	PTAC	PIT	AS1 3530 - in PFP	142,100	2,900	145,000	1	1.00	3530	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	position
2	PTAC	PIT	RA1 5005 - in PFP	142,100	2,900	145,000	1	1.00	5005	This position is in a PFP to create AS2 positions. Loss of AS2 position will be reduced compliance work and increase in processing time for returns.	position
2	PTAC	PIT	TA2 5524 - WVF1	201,949	4,121	206,070	1	1.00	5524	Less complex audits for personal income tax returns completed.	position
2	PTAC	PIT	TA2 5694 - MEDC	218,185	4,453	222,638	1	1.00	5694	Less complex audits for personal income tax returns completed.	position
2	PTAC	PIT	Services and Supplies for 16 positions	338,406	6,906	345,312					SS
2	Bus	006-07	Corp TA2 (6448)	203,464	10,709	214,173	1	1.00	6448000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	position
2	Bus	006-07	Corp TA2 (6449)	203,464	10,709	214,173	1	1.00	6449000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	position
2	Bus	006-02	Withholding CS2 (6535)	168,025	82,759	250,784	1	1.00	6535000	Will reduce enforcement activities related to employers filing payroll taxes.	position
2	Bus	006-07	Corp TA2 (6437)	203,464	10,709	214,173	1	1.00	6437000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	position
2	Bus	006-02	Withholding CS2 (6537)	168,025	82,759	250,784	1	1.00	6537000	Will reduce enforcement activities related to employers filing payroll taxes.	position
2	Bus	006-02	Withholding CS2 (6630)	0	191,438	191,438	1	1.00	6630000	Will reduce enforcement activities related to employers filing payroll taxes.	position
2	Bus	006-02	Withholding CS2 (6447)	134,753	56,685	191,438	1	1.00	6447000	Will reduce enforcement activities related to employers filing payroll taxes.	position
2	Bus		Withholding OS1 (6384)	0	159,542	159,542	1	1.00	6427000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	position
2	Bus	006-02	Withholding PA1 (6405)	0	222,638	222,638	1	1.00	6405000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	position
2	Bus		S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	111,150	59,850	171,000					SS
2	Collections	RSS-CAP	Administrative Specialist 1	0	184,091	184,091	1	1.00	6636	Reduction in response time to our partner private collection firms and monitoring of compliance efforts.	position
2	Collections	RSS-CAP	Position S&S	0	10,655	10,655					SS

2	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6114	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
2	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6385	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
2	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6500	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
2	Collections	RSS-OAA	Revenue Agent 1	0	149,414	149,414	1	1.00	6560	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
2	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6271	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					SS
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6358	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					SS
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	6052	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					SS
2	Collections	TCS--Individual Co	Revenue Agent 1	142,100	2,900	145,000	1	1.00	5632	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					SS
2	Collections	TCS-Business colle	Revenue Agent 1	156,351	3,191	159,542	1	1.00	6364	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS-Business colle	Position S&S	24,059	491	24,550					SS
2	Collections	TCS-Business colle	Revenue Agent 1	140,525	0	140,525	1	1.00	6570	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS-Business colle	Position S&S	24,550	0	24,550					SS
2	Collections	RSS--FST	Revenue Agent 1	162,011	3,306	165,317	1	1.00	5659	Increase of processing time of financials statements which would cause a delayed response to debtors that are experiencing a financial hardship.	position
2	Collections	RSS--FST	Position S&S	24,059	491	24,550					SS
2	Collections	TCS-Business colle	Revenue Agent 1	180,409	3,682	184,091	1	1.00	5658	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS-Business colle	Position S&S	24,059	491	24,550					SS
2	Collections	TCS--Individual Co	Revenue Agent 1	0	149,414	149,414	1	1.00	6030	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
2	Collections	TCS--Individual Co	Position S&S	0	24,550	24,550					SS

2	Collections	TCS--Individual Co	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	142,100	2,900	145,000	1	1.00	6117		position SS
2	Collections	TCS--Individual Co	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
2	Collections	TCS--Individual Co	Position S&S	142,100	2,900	145,000	1	1.00	6134		position SS
2	CAT	15000-008-01	CAT TA2 (8035)	0	214,173	214,173	1	1.00	8035000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	position
2	CAT	15000-008-01	CAT TA2 (8038)	0	214,173	214,173	1	1.00	8038000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	position
2	CAT	15000-008-01	CAT TA2 (8037)	0	214,173	214,173	1	1.00	8037000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	position
2	CAT	15000-008-01	CAT RA2 (8112)	0	154,281	154,281	1	1.00	8112000	Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person	position
2	CAT	15000-008-01	CAT PC OS2 (8128) This pos. is in POP 107 move to IT 00	0	51,337	51,337	1	0.38	8128000	Will increase the time to complete processing center duties related to the CAT program such as processing tax returns accurately and efficiently.	position
2	CAT	15000-008-01	CAT PC DEO (8130) This pos. is in POP 107 move to IT 00	0	32,561	32,561	1	0.25	8130000	Will increase the time to complete processing center data entry duties related to the CAT program payments and returns.	position SS
2	CAT		S&S / capital outlay (\$19,000 OF per position)	0	114,000	114,000					
2	MJ	014-01	TA2 (5691)	0	283,285	283,285	1	1.00	5691000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	position
3	PTD	SAO	4341-OPA3-ORMAP	301,707	6,157	307,864	1	1.00	4341	Eliminates position responsible for administration of the Oregon Map Project (ORMAP) and is also the division rules coordinator. Redistributes work to remaining OPA3/4.	position
3	PTD	SAO	4110-AA3-gen programs	201,949	4,121	206,070	1	1.00	4110	Reduction of appraiser on training team for DOR and county appraisers. This position designs online training classes for state and county appraisers. Adequately trained appraisers are crucial for accurate values for taxation. Indirect revenue impact.	position
3	PTD	Valuation	4223 - VAL-Appraiser Analyst 2	120,155	78,448	198,603	1	1.00	4223	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	position
3	PTD	Valuation	4246 - VAL- Appraiser Analyst 3	129,575	84,598	214,173	1	1.00	4246	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	position
3	PTD	Valuation	4198 -VAL- Appraiser Analyst 3	171,387	111,898	283,285	1	1.00	4198	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues.	position
3	PTD	Valuation	4243 - VAL-Appraiser Analyst 4	145,908	95,263	241,171	1	1.00	4243	Reduction of appraisal resource to conduct annual appraisals. Direct revenue impact. This positions appraises, and processes property tax returns. Reduction of this position will result in delays in processing tax returns and decreased revenues. Also, this will significantly impact our ability to defend our ability to defend our values in tax court.	position
3	PTAC	PIT	TA2 5361 - WVF2	255,990	5,224	261,214	1	1.00	5361	Less complex audits for personal income tax returns completed.	position
3	PTAC	PIT	PSR3 2387 - TSU3	167,965	3,428	171,393	1	1.00	2387	Increased call wait times and decreased customer service to taxpayers.	position
3	PTAC	PIT	PSR3 5696 - Seasonal	78,175	1,595	79,770	1	0.50	5696	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	PSR3 5698 - Seasonal	67,079	1,369	68,448	1	0.50	5698	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	PSR3 5699 - Seasonal	67,079	1,369	68,448	1	0.50	5699	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	PSR3 5700 - Seasonal	67,079	1,369	68,448	1	0.50	5700	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	PSR3 5706 - Seasonal	68,448	0	68,448	1	0.50	5706	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	PSR3 5707 - Seasonal	68,448	0	68,448	1	0.50	5707	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	PSR3 5708 - Seasonal	68,448	0	68,448	1	0.50	5708	Increased call wait times and decreased customer service to taxpayers during processing season.	position

3	PTAC	PIT	PSR3 5709 - Seasonal	68,448	0	68,448	1	0.50	5709	Increased call wait times and decreased customer service to taxpayers during processing season.	position
3	PTAC	PIT	OS2 5703 - Seasonal	55,899	1,141	57,040	1	0.42	5703	Delayed handling of paper correspondence during processing season, increasing time to refund.	position
3	PTAC	PIT	OS2 5704 - Seasonal	55,899	1,141	57,040	1	0.42	5704	Delayed handling of paper correspondence during processing season, increasing time to refund.	position
3	PTAC	PIT	OS2 5705 - Seasonal	55,899	1,141	57,040	1	0.42	5705	Delayed handling of paper correspondence during processing season, increasing time to refund.	position
3	PTAC	PIT	AS1 5357 - Refund Protection	180,409	3,682	184,091	1	1.00	5357	Increased processing time for personal income tax return and increase in time to receive refund.	position
3	PTAC	PIT	AS1 5267 - ADP	180,409	3,682	184,091	1	1.00	5267	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 5464 - ADP	180,409	3,682	184,091	1	1.00	5464	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 5429 - ADP	180,409	3,682	184,091	1	1.00	5429	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 5025 - ADP	173,861	3,548	177,409	1	1.00	5025	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 3583 - ADP	180,409	3,682	184,091	1	1.00	3583	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 5400 - ADP	180,409	3,682	184,091	1	1.00	5400	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 5028 - ADP	180,409	3,682	184,091	1	1.00	5028	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	AS1 5019 - ADP	180,409	3,682	184,091	1	1.00	5019	Increased processing time for personal income tax returns. Decrease in compliance work (RAR and CP2000).	position
3	PTAC	PIT	Supervisor 1 5489 - ADP	244,228	4,984	249,212	1	1.00	5489	Reduction in supervision for return processing and employees	position
3	PTAC	PIT	S&S for 12 permanent full time positions	142,637	2,911	145,548					SS
3	Bus	006-07	Corp TA2 (5306)	203,464	10,709	214,173	1	1.00	5306000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	position
3	Bus		Withholding OS1 (6011)	159,542	0	159,542	1	1.00	6011000	Will reduce the number of new and updated employer registrations processed, this leads to incorrect notices being sent including billings. Impacts other state agencies and other divisions with Revenue and creates more work overall.	position
3	Bus	006-07	Corp TA2 (6566)	214,173	0	214,173	1	1.00	6566000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues	position
3	Bus	006-07	Corp TA1 (5035)	203,464	10,709	214,173	1	1.00	5035000	Reduced audits and related compliance activities	position
3	Bus	006-02	Withholding CS2 (6411)	146,569	52,034	198,603	1	1.00	6411000	Will reduce enforcement activities related to employers filing payroll taxes.	position
3	Bus	006-02	Withholding AS1 (5265)	156,351	3,191	159,542	1	1.00	5265000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	position
3	Bus	006-08	Withholding TA2 (6510)	0	283,285	283,285	1	1.00	6510000	Will reduce number of tobacco audits, directly reducing OF revenues	position
3	Bus	006-02	Withholding PSR4 (6615)	0	198,603	198,603	1	1.00	6615000	Will reduce taxpayer support activities, increase call wait times and increase response time for taxpayer resolution.	position
3	Bus		S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	111,150	59,850	171,000					SS
3	Collections	TCS--Individual Co	Supervisor 1	225,030	4,592	229,622	1	1.00	5474	Increased manager-to-staff ratios with diminished collection productivity and reduced capacity for management of program operational responsibilities	position
3	Collections	TCS--Individual Co	Position S&S	11,765	240	12,005					SS
3	Collections	RSS-OAA	Revenue Agent 1	0	177,409	177,409	1	1.00	6228	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
3	Collections	RSS-OAA	Revenue Agent 1	0	165,317	165,317	1	1.00	6240	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
3	Collections	RSS-OAA	Revenue Agent 1	0	154,281	154,281	1	1.00	6386	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
3	Collections	RSS--OAA	Revenue Agent 1	0	154,281	154,281	1	1.00	6031	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.	position
3	Collections	RSS-OAA	Position S&S	0	24,550	24,550					SS
3	Collections	TCS-Business coll	Revenue Agent 1	165,317	0	165,317	1	1.00	6571	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	position
3	Collections	TCS-Business coll	Position S&S	24,550	0	24,550					SS

3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				137,715	2,811	140,525	1	1.00	5494		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				156,743	3,199	159,942	1	1.00	6113		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				162,011	3,306	165,317	1	1.00	6444		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				142,100	2,900	145,000	1	1.00	6363		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				142,100	2,900	145,000	1	1.00	6132		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				180,409	3,682	184,091	1	1.00	5657		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				137,715	2,811	140,525	1	1.00	5450		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	Collections	TCS--Individual Cd	Revenue Agent 1							Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.	
				137,715	2,811	140,525	1	1.00	5485		position
3	Collections	TCS--Individual Cd	Position S&S	24,059	491	24,550					SS
3	CAT	15000-008-01	CAT OPA2 (8049)							Will decrease the amount of policy and system work related to the CAT program that is essential to ensure taxpayers have what they need to voluntarily comply with the tax.	
				0	222,638	222,638	1	1.00	8049000		position
3	CAT	15000-008-01	CAT TA2 (8040)							Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	
				0	214,173	214,173	1	1.00	8040000		position
3	CAT	15000-008-01	CAT AS2 (8072)							Will reduce taxpayer support activities, increase call wait times and increase return processing time and response time for taxpayer resolution.	
				0	159,542	159,542	1	1.00	8072000		position
3	CAT	15000-008-01	CAT RA2 (8111)							Will reduce the department's ability to collect past due taxes from CAT taxpayers including performing liable entity determinations to ensure the debt is assigned to the appropriate person	
				0	198,603	198,603	1	1.00	8111000		position
3	CAT	15000-008-01	CAT PC DEO (8129) This pos. is in POP 107 move to IT 00							Will increase the time to complete processing center data entry duties related to the CAT program payments and returns.	
				0	32,561	32,561	1	0.25	8129000		position
3	CAT		S&S / capital outlay (\$19,000 OF per position)	0	95,000	95,000					SS
3	MJ		S&S / capital outlay (\$50,000 per position)	0	50,000	50,000					SS
3	MJ	014-01	AS1 (3629)							Elimination of the positions will increase wait times for taxpayers and jeopardize best practices for cash handling.	
				0	145,000	145,000	1	1.00	3629000		position
3	MJ		S&S / capital outlay (\$50,000 per position)	0	50,000	50,000					SS
4	PTAC	PIT	TA1 5092 - WVF1	201,949	4,121	206,070	1	1.00	5092	Less audits of personal income tax returns completed.	position
4	PTAC	PIT	TA1 5083 - WVF1	236,348	4,823	241,171	1	1.00	5083	Less audits of personal income tax returns completed.	position
4	PTAC	PIT	TA1 5571 - WVF1	245,768	5,016	250,784	1	1.00	5571	Less audits of personal income tax returns completed.	position
4	PTAC	PIT	TA1 5388 - WVF1	180,409	3,682	184,091	1	1.00	5388	Less audits of personal income tax returns completed.	position

4	PTAC	PIT	TA1 5102 - WVF1	187,609	3,829	191,438	1	1.00	5102	Less audits of personal income tax returns completed.		position
4	PTAC	PIT	TA1 5070 - WVF1	180,409	3,682	184,091	1	1.00	5070	Less audits of personal income tax returns completed.		position
4	PTAC	PIT	TA1 5081 - WVF1	187,609	3,829	191,438	1	1.00	5081	Less audits of personal income tax returns completed.		position
4	PTAC	PIT	TA1 5396 - WVF1	245,768	5,016	250,784	1	1.00	5396	Less audits of personal income tax returns completed.		position
4	PTAC	PIT	TA1 5141 - WVF1	245,768	5,016	250,784	1	1.00	5141	Less audits of personal income tax returns completed.		position
4	PTAC	PIT	TA1 5641 - WVF1	245,768	5,016	250,784	1	1.00	5641	Less audits of personal income tax returns completed.		position
4	PTAC	PIT	S&S for 13 positions	228,017	6,718	234,735						SS
4	Bus	006-07	Corp OS1 (5206)	130,053	6,845	136,898	1	1.00	5206000	Reduced administrative and customer support		position
4	Bus	006-07	Corp TA2 (6581)	214,173	0	214,173	1	1.00	6581000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues		position
4	Bus	006-02	Withholding CS2 (6536)	168,025	82,759	250,784	1	1.00	6536000	Will reduce enforcement activities related to employers filing payroll taxes.		position
4	Bus	006-07	Corp Manager 1 (5154)	236,751	12,461	249,212	1	1.00	5154000	Will reduce program support activities as well as maintain appropriate staff to manager ratio.		position
4	Bus	006-02	Withholding Supervisor 1 (6540)	136,628	67,295	203,923	1	1.00	0	Will reduce program support activities as well as maintain appropriate staff to manager ratio.		position
4	Bus	006-07	Corp TA2 (6575)	214,173	0	214,173	1	1.00	6575000	Will reduce number of large multi-state corporations who are audited, directly reducing GF revenues		position
4	Bus	006-06	Withholding TA1 (6654)	0	191,438	191,438	1	1.00	6654000	Reduced audits and related compliance activities		position
4	Bus	006-02	Withholding CS1 (6512)	0	177,409	177,409	1	1.00	6512000	Will reduce number of tobacco inspections, directly reducing OF revenues		position
4	Bus		Withholding PSR4 (6058)	0	191,438	191,438	1	1.00	6058000	Will increase call wait times for Oregon employers and lead to slower processing times for account updates which leads to incorrect notices, including billings, being sent to taxpayers. Impacts other state agencies and other divisions in the department and creates more work overall.		position
4	Bus		S&S / capital outlay (\$12,350 GF/\$6,650 OF per position)	98,800	53,200	152,000						SS
4	Collections	TCS-Business colle	Revenue Agent 1	162,011	3,306	165,317	1	1.00	6129	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.		position
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550						SS
4	Collections	RSS-OAA	Revenue Agent 1	0	140,525	140,525	1	1.00	6483	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.		position
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550						SS
4	Collections	RSS-OAA	Revenue Agent 1	0	184,091	184,091	1	1.00	6486	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.		position
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550						SS
4	Collections	TCS--Individual Co	Revenue Agent 1	156,351	3,191	159,542	1	1.00	5486	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.		position
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550						SS
4	Collections	TCS--Individual Co	Revenue Agent 1	137,715	2,811	140,525	1	1.00	5479	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched. Inability to keep up with our call volume for customers resulting in increased call wait times and reduced customer service. Other higher classifications may need to handle the workload from these positions.		position
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550						SS
4	Collections	Recovery Services	Supervisor 2	0	293,896	293,896	1	1.00	6530	Increased manager-to-staff ratios with diminished collection productivity and reduced capacity for management of program operational responsibilities.		position
4	Collections	Recovery Services	Position S&S	0	12,005	12,005						SS
4	Collections	RSS-OAA	Revenue Agent 1	0	145,000	145,000	1	1.00	6482	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.		position
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550						SS
4	Collections	RSS-OAA	Revenue Agent 1	0	177,409	177,409	1	1.00	6502	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.		position
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550						SS
4	Collections	RSS-OAA	Revenue Agent 1	0	171,393	171,393	1	1.00	6485	Reduction in collections of client agency debt as well as a decrease in representatives to assist customers in explaining what they owe. Increased call wait times.		position
4	Collections	RSS-OAA	Position S&S	0	24,550	24,550						SS
4	Collections	RSS-Support	Office Specialist 1	134,160	2,738	136,898	1	1.00	5296	Increase of processing client agency debt in suspense which results in delayed collections.		position
4	Collections	RSS-Support	Position S&S	24,059	491	24,550						SS

4	Collections	RSS-Support	Office Specialist 1	134,160	2,738	136,898	1	1.00	5381	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	position
4	Collections	RSS-Support	Position S&S	24,059	491	24,550					SS
4	Collections	RSS-Support	Office Specialist 1	156,351	3,191	159,542	1	1.00	6013	Delay in capacity to conduct support related work including sorting, scanning, and documenting mail Higher level positions will be needed to assist to keep up with timeliness.	position
4	Collections	RSS-Support	Position S&S	24,059	491	24,550					SS
4	Collections	TCS--Individual Co	Revenue Agent 2	187,653	3,830	191,483	1	1.00	5596	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person. Increased call wait times. Other higher classifications may have to perform this work.	position
4	Collections	TCS--Individual Co	Position S&S	24,059	491	24,550					SS
4	Collections	TCS--Advanced Co	Supervisor 2	292,261	5,965	298,226	1	1.00	5157	Increased manager-to-staff ratios with diminished collection productivity and reduced capacity for management of program operational responsibilities.	position
4	Collections	Recovery Services	Position S&S	22,544	460	23,004					SS
4	Collections	TCS--Advanced Co	Revenue Agent 3	162,011	3,306	165,317	1	1.00	5576	Decrease in direct collection activity and associated revenue reduction. Reduction in number of debtor accounts touched, advanced collection actions taken and field visits to identify assets and collect in person.	position
4	Collections	TCS--Advanced Co	Position S&S	24,059	491	24,550					SS
4	CAT	15000-008-01	CAT TA2 (8039)	0	214,173	214,173	1	1.00	8039000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	position
4	CAT	15000-008-01	CAT TA2 (8034)	0	214,173	214,173	1	1.00	8034000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	position
4	CAT	15000-008-01	CAT TA2 (8033)	0	214,173	214,173	1	1.00	8033000	Will reduce number of CAT businesses who are audited, directly reducing OF revenues to be transferred to the Fund for Student Success	position
4	CAT	15000-008-01	CAT ISS4 (8137)	0	238,117	238,117	1	1.00	8137000	Will reduce the amount of computer support for agency employees.	position
4	CAT		S&S / capital outlay (\$19,000 OF per position)	0	76,000	76,000					SS
4	MJ	014-01	TA2 (5692)	0	206,070	206,070	1	1.00	5692000	Will reduce number of Marijuana audits, directly reducing OF revenues that are shared with other state agencies and local governments.	position
4	MJ		S&S / capital outlay (\$50,000 per position)	0	50,000	50,000					SS
5	PTD	Pass-through special payments	CAFFA pass-through OTHER FUNDS governed by ORS 294.184 and 294.178- not general fund dollars	0	3,446,622	3,446,622				Reducing pass-through dollars will create deficits in county assessment offices as well as state housing programs.	Program
5	Senior Def	Pass-through special payments	311.676 State to pay counties amount equivalent to deferred taxes. (1) Upon determining the amount of deferred taxes on tax-deferred property for the tax year, subject to available funds, the Department of Revenue shall pay to the respective county tax collectors an amount equivalent to the deferred taxes, less three percent, from the revolving account established under ORS 311.701.	0	2,953,703	2,953,703				If the state fails to pay counties on behalf of program participants seniors citizens may lose their homes due to foreclosure and/or the state may face legal challenges from counties.	Program
				23,347,477	16,072,331	39,419,808	149	141.14			

5%	11,673,739	8,036,165	19,709,904
10%	23,347,477	16,072,331	39,419,808

Variance to 5% Reduction	11,673,739	8,036,166	19,709,904
Variance to 10% Reduction	0	0	0

Reduce amount of reduction by what was needed to meet the 10% target

CAFFA	4,095,211	648,589	3,446,622
SR Def	3,509,534	555,831	2,953,703
	7,604,745	1,204,420	6,400,325

	GF	OF	TF
Position	17,992,756	8,668,236	26,660,992
SS	1,715,044	1,003,770	2,718,815
Program	3,639,677	6,400,325	10,040,002
Total	23,347,477	16,072,331	39,419,808

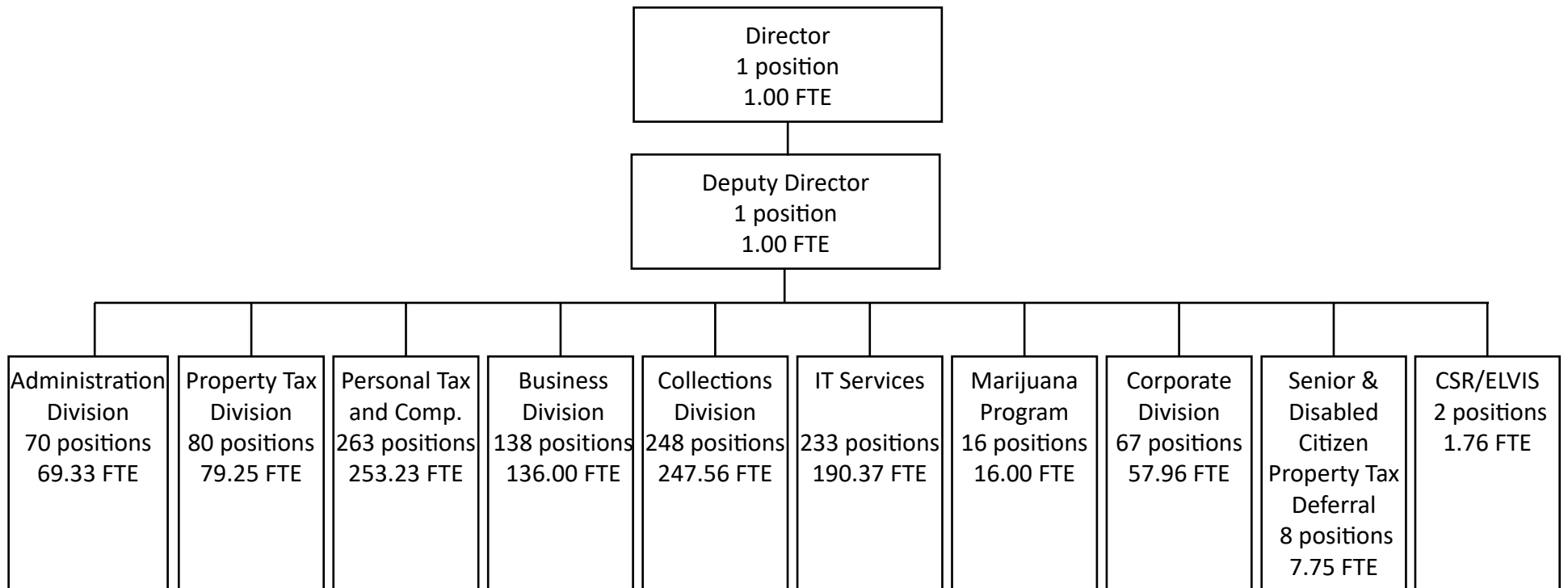
Department of Revenue

Organizational chart

2021–23 Legislatively Adopted Budget

1127 positions

1061.21 FTE



District Offices

Bend
Eugene
Gresham
Medford
Portland
Salem

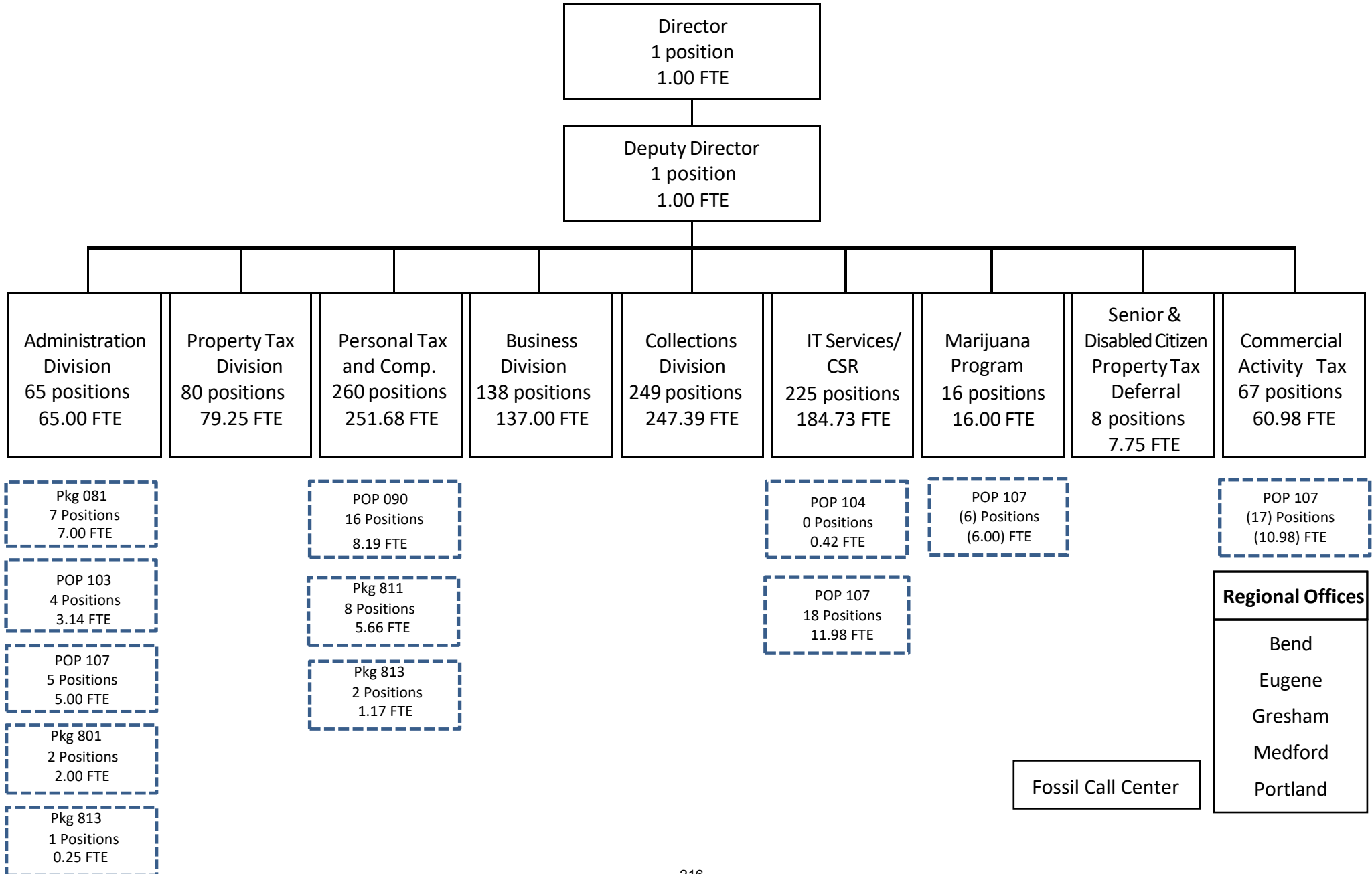
Department of Revenue

Organizational chart

2023–25 Legislative Adopted Budget

1149 positions

1078.61 FTE



Agencywide Program Unit Summary
2023-25 Biennium

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
003-00-00-00000	Administration						
	General Fund	25,707,555	32,199,466	32,777,902	40,261,891	34,641,176	37,061,127
	Other Funds	6,572,513	8,297,353	8,362,370	14,062,518	12,970,018	12,603,924
	All Funds	32,280,068	40,496,819	41,140,272	54,324,409	47,611,194	49,665,051
004-00-00-00000	Property Tax Division						
	General Fund	15,250,232	42,335,705	42,980,392	21,156,490	20,088,583	20,868,164
	Other Funds	41,367,630	45,574,835	45,736,208	47,731,895	47,728,665	47,727,781
	All Funds	56,617,862	87,910,540	88,716,600	68,888,385	67,817,248	68,595,945
005-00-00-00000	Personal Tax and Compliance Division						
	General Fund	73,891,374	58,568,078	61,552,575	62,885,265	61,872,998	63,571,867
	Other Funds	1,796,861	1,289,324	148,337,480	1,454,910	1,489,643	1,511,797
	All Funds	75,688,235	59,857,402	209,890,055	64,340,175	63,362,641	65,083,664
006-00-00-00000	Business Division						
	General Fund	22,176,845	21,574,849	22,727,156	25,686,830	22,634,249	22,784,668
	Other Funds	10,464,113	13,855,154	14,313,928	16,303,965	15,050,837	15,032,653
	All Funds	32,640,958	35,430,003	37,041,084	41,990,795	37,685,086	37,817,321
007-00-00-00000	Collections Division						
	General Fund	-	32,759,938	33,429,723	35,616,692	33,953,872	34,231,629
	Other Funds	12,378,505	17,342,709	17,962,779	18,701,173	18,692,597	18,693,668
	All Funds	12,378,505	50,102,647	51,392,502	54,317,865	52,646,469	52,925,297

____ Agency Request
2023-25 Biennium____ Governor's Budget
Page _________X____ Legislatively Adopted
Agencywide Program Unit Summary - BPR010

Agencywide Program Unit Summary
2023-25 Biennium

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
008-00-00-00000	Corporate Division						
	Other Funds	9,386,038	15,893,907	16,638,267	16,471,392	16,417,915	16,377,084
009-00-00-00000	Information Technology Services Division						
	General Fund	40,125,340	45,027,503	46,270,944	48,775,297	45,527,467	45,609,735
	Other Funds	5,418,518	7,413,807	7,648,020	13,274,953	13,002,836	13,789,389
	All Funds	45,543,858	52,441,310	53,918,964	62,050,250	58,530,303	59,399,124
014-00-00-00000	Marijuana Program						
	Other Funds	3,120,041	4,903,516	5,026,002	4,066,450	4,059,631	4,053,754
019-00-00-00000	Non-Profit Housing for Elderly Persons						
	General Fund	3,348,966	3,492,972	3,492,972	3,639,677	3,639,677	3,639,677
025-00-00-00000	Sr Citizens Prop Tax Deferral						
	Other Funds	26,709,650	35,416,968	35,477,664	37,001,201	36,992,474	36,989,678
030-00-00-00000	Core System Replacement						
	General Fund	-	-	400,000	11,614,159	11,614,159	-
	Other Funds	2,000,000	4,157,000	3,782,613	-	-	14,000,000
	All Funds	2,000,000	4,157,000	4,182,613	11,614,159	11,614,159	14,000,000
087-00-00-00000	Capital Debt Service and Related Costs						
	General Fund	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
	Other Funds	4,269,932	1,428,120	1,393,120	113,110	113,110	378,110

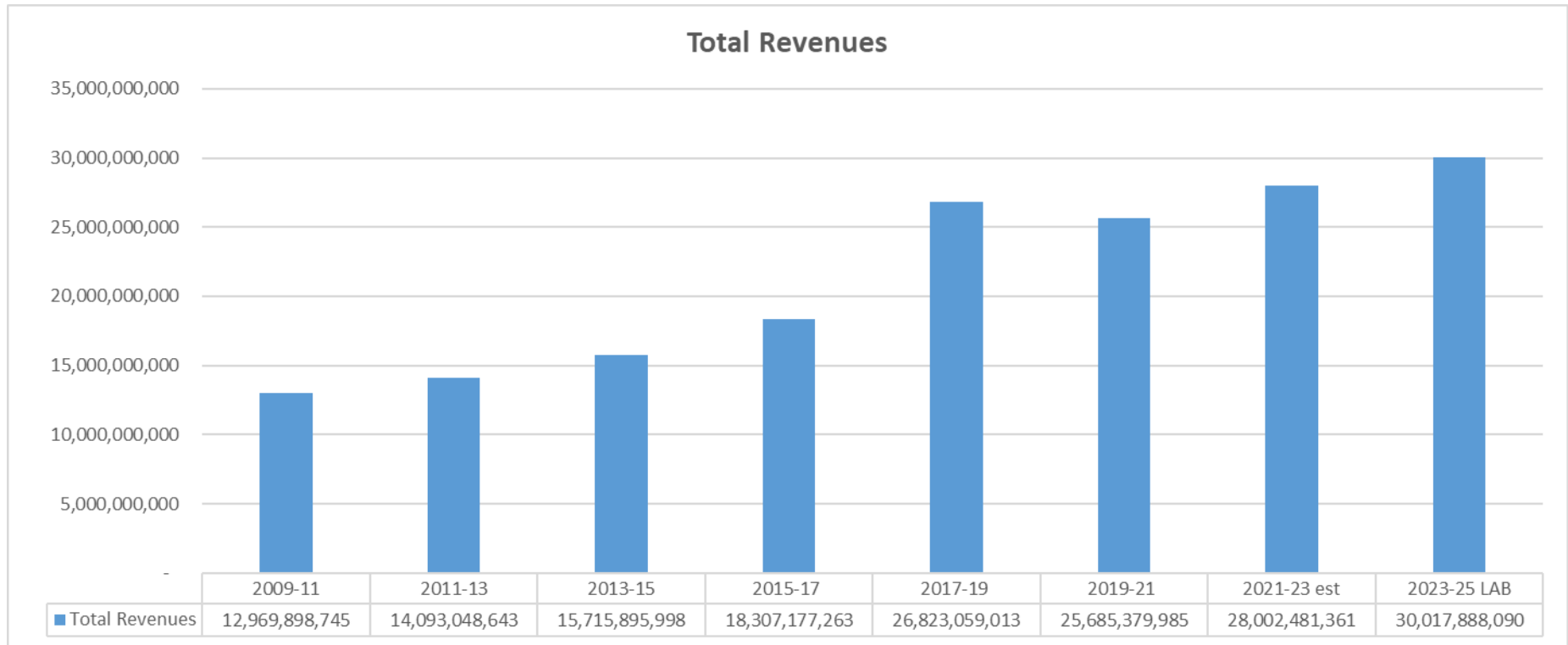
Agencywide Program Unit Summary
2023-25 Biennium

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
087-00-00-00000	Capital Debt Service and Related Costs						
	All Funds	18,557,326	8,007,290	7,900,799	2,695,530	2,695,530	4,837,509
TOTAL AGENCY							
	General Fund	194,787,706	242,537,681	250,139,343	252,218,721	236,554,601	232,226,266
	Other Funds	123,483,801	155,572,693	304,678,451	169,181,567	166,517,726	181,157,838
	All Funds	318,271,507	398,110,374	554,817,794	421,400,288	403,072,327	413,384,104

BUDGET NARRATIVE

Revenues

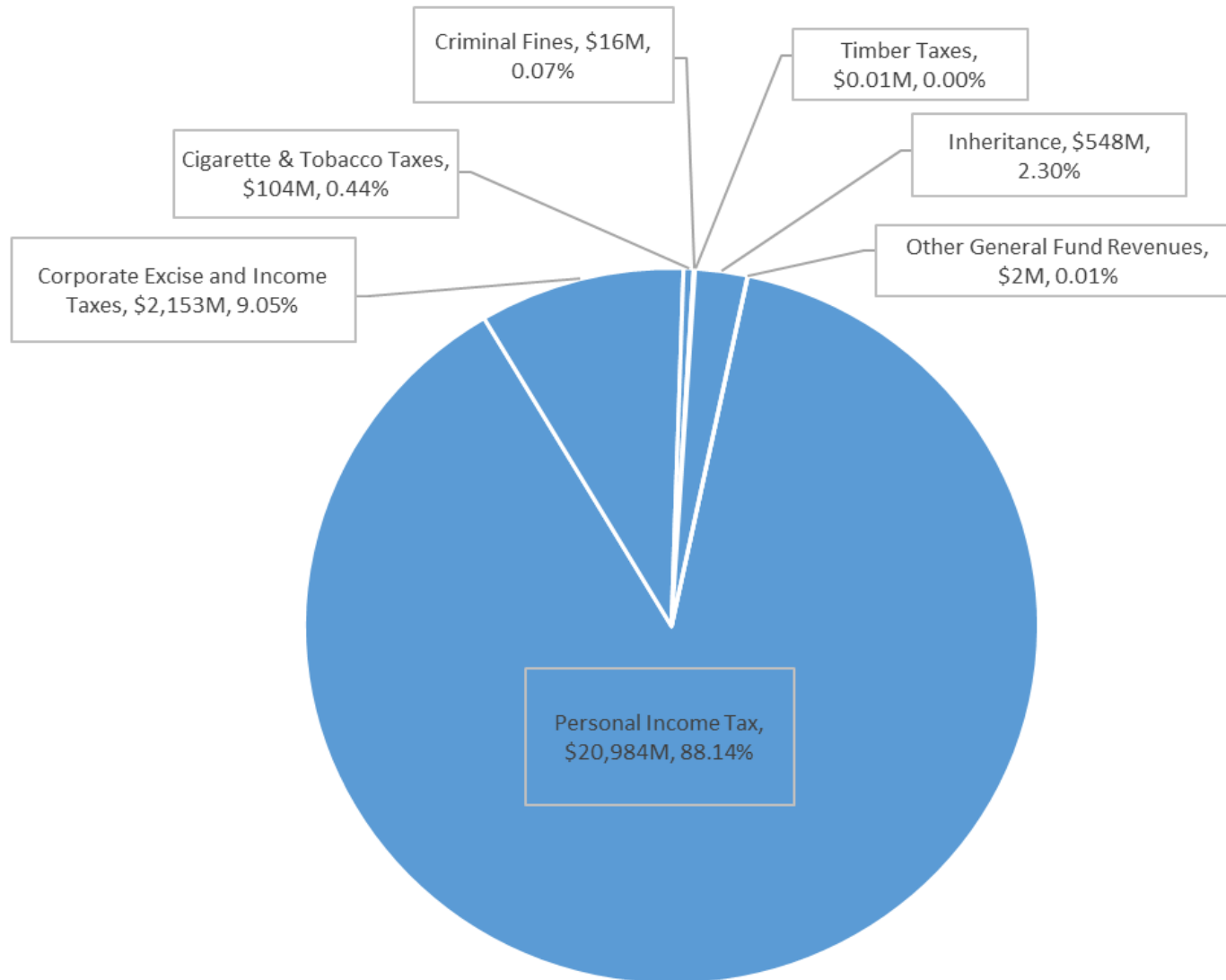


The Oregon Office of Economic Analysis releases revenue forecasts four times per year. According to the June 2023 forecast, General Fund revenues for the state are expected to total \$23.8 billion in 2023–25 biennium.

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

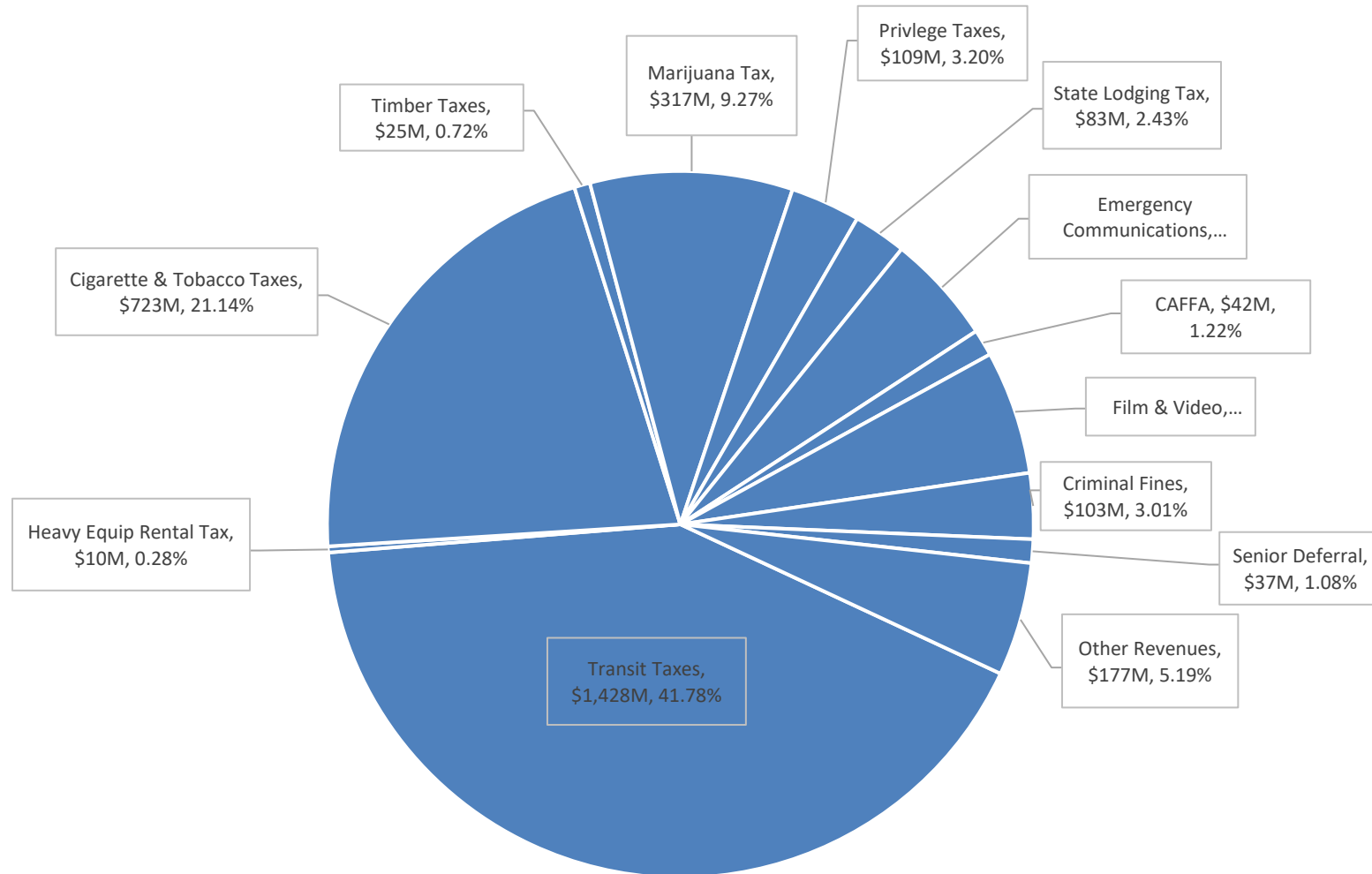
BUDGET NARRATIVE

2023-25 General Fund Revenues DOR Administers



BUDGET NARRATIVE

2023-25 Other Funds Revenue DOR Administers



BUDGET NARRATIVE

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 2023–25 biennium personal income tax revenue are \$20.98 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 (ORS 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 2023–25 to be \$2.2 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 \$3.33 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors and includes a \$2.00 per pack increase approved by voters in Measure 108 which went into effect January 1, 2022. 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 measure also classified little cigars as cigarettes, making them subject to the cigarette tax.

Of the first \$1.33 collected, \$0.22 goes to the General Fund for general governmental purposes, \$0.857 goes to the Oregon Health Authority for the Oregon Health Plan, \$0.15 goes to the Oregon Health Authority for Mental Health, \$.034 goes to the Oregon Health Authority for the Tobacco Use Reduction Account, \$0.023 goes to the Department of Transportation for Public Transit. The remaining \$0.046 is transferred to the Department of Administrative Services, which transfers \$0.023 to Oregon cities and \$0.023 to Oregon counties. For the 2023–25 biennium, the estimated Cigarette Tax revenue is \$652.9 million. The General Fund share of this revenue is \$43.1 million.

BUDGET NARRATIVE

Other Tobacco Products Tax (ORS Chapter 323)

The department currently collects a tax of 65 percent of the wholesale sales price on all other tobacco products (maximum of \$1 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 2023–25 biennium, the estimated Other Tobacco Products Tax revenue is \$174.0 million, including revenue as a result of the passage of Measure 108. The General Fund share of this revenue is \$61.3 million. The balance is transferred to the Oregon Health Authority for health programs and tobacco reduction efforts.

Passed by voters in 2020, In addition to increasing the cigar tax cap to \$1, Measure 108 added inhalant delivery systems to the definition of tobacco products subject to the tobacco tax at 65 percent of wholesale prices, beginning January 1, 2021. The new tax revenue from 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)

The department currently collects a tax 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 2023–25 biennium, the estimated Amusement Device Tax revenue is \$5.8 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 is transferred 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 \$1.8 million. The balance of \$4.0 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 is collected 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 that was in effect on December 31, 2010. For the 2023–25 biennium, the estimated estate tax revenue is just over \$547.7 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, Small Tract Forestland Severance, and Forest Products Harvest 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 2022 rates are \$6.51 per thousand board feet of

BUDGET NARRATIVE

timber harvested in western Oregon and \$5.06 per thousand board feet of timber harvested in eastern Oregon. For the 2023–25 biennium, the estimated severance tax revenues are \$1.2 million. Revenues are transferred as follows: 60.5 percent to the Department of Education for the State School Fund, 4.5 percent to the Higher Education Coordinating Commission, and 35 percent to Oregon counties.

The Forest Products Harvest Tax is paid on timber harvested from all land, public and private, in Oregon. The tax rate for 2022 is fixed at \$4.9252 per thousand board feet harvested. For the 2023–25 biennium, Forest Products Harvest Tax revenue is estimated at \$23.6 million. Revenues are transferred as follows: 18.27 percent to public universities for the Forest Research and Experiment Account, 12.69 percent to the Department of Forestry for the Forest Land Protection Fund, 42.03 percent to the Department of Forestry for the Oregon Forest Practices Act, 4.26 percent to public universities for professional forestry education, and 22.74 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 2023–25 biennium, the estimated Heavy Equipment Rental Tax revenue is \$9.6 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 2023–25 biennium, the TriMet Transit District and Lane Transit District transit taxes are estimated at \$1.4 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 2023–25 biennium, Statewide Transit Tax revenue is estimated at \$284.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation.

BUDGET NARRATIVE

State Marijuana Retail Tax (ORS 475B.705)

State marijuana taxes are paid at the point-of-sale by consumers to licensed recreational marijuana retailers in Oregon. Retailers remit those taxes to the Department of Revenue. The state 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 intended to be used by applying the product to the skin or hair, and other cannabinoid products. For the 2023–25 biennium, estimated state marijuana revenue is \$316.9 million. These revenues are transferred to the Oregon Liquor and Cannabis 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 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. The Department of Revenue also helps administer local marijuana tax for 92 jurisdictions and collected \$48.8 million last biennium. The distribution for local marijuana tax is the same as state marijuana tax.

Gas and Oil Severance Taxes (ORS 324.070)

A severance tax is imposed on gas and oil production in Oregon. For the 2023–25 biennium, estimated revenues from the Gas and Oil Severance Tax are \$33,478. These funds, net Department of Revenue administrative costs, are transferred to 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 Oregon vehicle dealer pays the tax, but it may be passed on to the purchaser of the vehicle. For the 2023–25 biennium, estimated privilege tax revenues are \$87.9 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 2023–25 biennium, the estimated use tax revenues are \$21.5 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 2023–25 biennium, estimated State Transient Lodging Tax revenues are \$83 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Oregon Tourism Commission.

BUDGET NARRATIVE

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 collected by the retailer at the point of sale. For the 2023–25 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 2023–25 biennium, estimated revenues from the County Assessment Funding Assistance Program are \$41.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to Oregon counties through a grant program.

OR Map (ORS 205.323 / 306.132)

The OR Map fee (which is a document recording fee) funds the Oregon Land Information System. 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 2023–25 biennium, estimated revenues from the Oregon Land Information System Fund are \$2.0 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 \$1.25 per access line per month (for subscriber service) or \$1.25 per retail transaction (for prepaid wireless service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services at the time of purchase. For the 2023–25 biennium, estimated revenues from the Emergency Communications Tax are \$171 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 2023–25 biennium, estimated revenues for the Private Railcar Tax are \$542,420. Estimated revenues for the Cooperative Electric Tax are \$19.8 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 2023-25 biennium, estimated revenues for the Greenlight Oregon Labor Rebate fund are \$15.1 million. These funds, net Department of Revenue administrative costs, are transferred to the Oregon Business Development Department.

BUDGET NARRATIVE

Industrial Site Readiness (ORS 285B.627)

Industrial Site Readiness program provides tax reimbursement arrangements or loans to qualified project sponsors who are developing regionally significant industrial sites, as determined by Business Oregon. DOR transfers 50% of the amount of estimated incremental income tax revenues to the Oregon Industrial Site Readiness Program for perpetuation of the program. For the 2023–25 biennium, estimated revenues from the Industrial Site Readiness are \$16.6 million. These funds are transferred to the Oregon Business Development Department.

Ballot Measure 110 (Oregon Laws 2021 Section 1, chapter 2)

Ballot Measure 110 decriminalized the possession of small amounts of controlled substances and created mental and behavioral health programs to support people with substance use disorders or harmful substance use through the Drug Treatment and Recovery Services Fund. The Department of Revenue transfers money into this fund through three ways 1) Estimated Class E violation revenue is moved from the Criminal Fine Account to the Drug Treatment and Recovery Services Fund. 2) The Department of Administrative Services calculates law enforcement savings to the state of Oregon from the implementation of ballot measure 110, and the Department of Revenue transfers it from personal income tax to the Drug Treatment and Recovery Services Fund. If the savings calculated for any subsequent biennium under section 7 (1), chapter 2, Oregon Laws 2021 (Ballot Measure 110 (2020)), is less than any prior biennium, the amount credited and transferred to the Drug Treatment and Recovery Services Fund shall be the highest amount calculated for any previous biennium. 3) Lastly, state retail marijuana revenue exceeding \$11.25 million is moved into the Drug Treatment and Recovery Services Fund once a quarter. For the 2023–25 biennium, estimated revenues from the Ballot Measure 110 are \$37.1 million. These funds are transferred to the Oregon Health Authority.

Strategic Investment Program Gainshare (SIP) (ORS 285C.635)

Strategic Investment Program Gainshare (SIP) allows local governments and key businesses to negotiate alternative taxing agreements when businesses are willing to invest at least \$100 million (indexed annually) in an urban area or at least \$40 million (indexed annually) at a rural location in Oregon. The program requires a portion of the cost of the project to remain taxable, a community service fee to be distributed to the local taxing districts, and the gainshare program to restore fairness between the State of Oregon and local governments involved in SIP agreements. As a partial trade-off for limiting local property taxes, the gainshare program under ORS 285C.635 grants eligible local governments a share of the personal income tax revenue generated by the retention and creation of SIP-related jobs. Sunsets July 15, 2030. For the 2023–25 biennium, estimated revenues from the SIP Gainshare are \$35.5 million. These funds are transferred to Oregon counties.

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 several exclusions from the tax as well as a subtraction for 35 percent of either cost inputs or labor expense. For the 2023–25 biennium, estimated revenues from the Corporate Activity Tax are \$2.8 billion. These funds, net Department of Revenue administrative costs, are transferred to the Student Success Fund.

BUDGET NARRATIVE

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 2023–25 biennium, estimated revenues for the hazardous substance fees are \$6.5 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 Marshall 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 storage and the import of petroleum products to a storage tank in Oregon. For the 2023–25 biennium, estimated revenues for the Petroleum Products Fee are \$5.9 million. These revenues, net Department of Revenue administrative costs, are transferred to the Department of Environmental Quality and State Fire Marshall.

Charges for Services

Administrative and Service Charges

For the 2023–25 biennium, estimated revenues for administrative and service charges are \$22 million and used to cover Department of Revenue administrative costs to operate various tax and collection programs.

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 2023–25 biennium, estimated criminal fines are \$118.3 million. The General Fund share of this revenue is \$15.5 million. The balance of \$102.7 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,

BUDGET NARRATIVE

The Nature Conservancy, Doernbecher Children's Hospital Foundation, The Oregon Humane Society, The Salvation Army-Oregon, the Oregon Veterans' 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 Suicide Prevention. For the 2023–25 biennium, estimated revenues for the Charitable Checkoff Program are \$2.4 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 2023–25 biennium, estimated revenues for the Senior and Disabled Citizen Property Tax Deferral Program is \$36.9 million. Payments to counties for the same period are anticipated to be approximately \$35 million.

Other Revenues

Oregon Housing (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 2023–25 biennium, estimated revenues for the CAFFA Program are \$89 million. These revenues are transferred to the Housing and Community Services Department accounts for housing-related programs.

Detail of Fee, License, or Assessment Revenue Increase

Proposed For Increase/Establishment

Purpose or Type of Fee, License or Assessment	Who Pays	2021-23 Estimated Revenue	2023-25 Agency Request	2023-25 Governor's Budget	2023-25 Legislatively Adopted	Explanation
None						

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

Source	Fund	ORBITS Revenue Acct	2019-21 Actual	2021-23 Legislatively Adopted	2021-23 Estimated	2023-25		
						Agency Request	Governor's	Legislatively Adopted
Personal Income Taxes	GENERAL	0105	19,964,645,478	20,627,298,000	23,460,800,000	22,838,400,000	21,540,055,000	20,983,995,218
Corp Excise and Income Taxes	GENERAL	0110	2,035,562,263	1,290,183,000	2,275,000,000	1,759,032,987	1,955,858,000	2,153,441,000
Corporate Activity Tax	OTHER	0113	1,372,630,989	2,368,297,000	2,439,341,000	2,692,984,000	2,577,106,000	2,779,098,000
Other Employer – Employee Taxes	OTHER	0130						
• TriMet Self Employment				36,805,000	37,330,000	40,071,000	40,071,000	40,071,000
• TriMet				919,864,880	859,000,000	995,556,000	995,556,000	995,556,000
• LTD Self Employment				4,835,950	4,618,000	5,382,392	5,382,392	5,382,392
• Lane Transit District				87,106,385	91,526,000	102,177,992	102,177,992	102,177,992
• Payroll Tax (State Transit)				223,700,000	238,000,000	278,920,000	278,920,000	284,630,834
• TriMet District Payroll Tax								
• Debt Service				1,340,120		113,110	113,110	113,110
Cigarette Taxes	GENERAL	0135	54,748,082	44,903,000	46,100,000	43,500,000	43,078,000	43,144,000
	OTHER	0135	412,282,211	634,797,000	653,400,000	614,900,000	609,100,000	609,800,000
Other Tobacco Products Taxes	GENERAL	0140	61,293,213	65,129,000	65,600,000	65,600,000	63,698,000	61,303,000
	OTHER	0140	64,099,723	75,500,000	120,000,000	118,200,000	116,500,000	112,700,000
Marijuana Tax	OTHER	0142	359,295,968	339,360,000	351,250,000	377,204,000	351,551,000	316,860,000
Amusement Taxes	GENERAL	0145	1,006,836	1,600,000	1,892,000	1,600,000	1,774,000	1,784,000
	OTHER	0145		3,890,000	4,400,000	4,052,345	4,052,345	4,052,345

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

Source	Fund	ORBITS Revenue Acct	2019-21 Actual	2021-23 Legislatively Adopted	2021-23 Estimated	2023-25		
						Agency Request	Governor's	Legislatively Adopted
Inheritance Taxes	GENERAL	0155	524,066,306	368,932,000	557,300,000	529,600,000	534,639,000	547,732,000
Eastern Oregon Severance Taxes	GENERAL	0160	3,593	6,000	6,000	6,000	6,000	6,000
	OTHER	0160	0	20,260	20,260	31,914	31,914	31,914
Western Oregon Severance Taxes	GENERAL	0162	45,000	90,000	90,000	6,000	6,000	6,000
	OTHER	0162	0	970,000	928,600	1,135,910	1,135,910	1,135,910
Other Severance Taxes	OTHER	0165		100,000		33,478	33,478	33,478
Privilege Taxes	OTHER	0185						
• Vehicle/Privilege				54,200,000	66,400,000	76,350,000	76,710,000	87,910,000
• Vehicle/Use				0	18,100,000	18,930,000	18,930,000	21,460,046
Other Taxes	OTHER	0195						
• State Lodging tax			64,399,788	83,627,523	75,200,000	83,068,237	83,068,237	83,068,237
• Electric Coop			17,449,249	19,302,680	23,000,000	19,814,535	19,814,535	19,814,535
• Private Rail Car			559,081	582,000	517,000	542,420	524,420	542,420
• Emergency "911" Phone			114,300,469	153,269,228	156,300,000	171,329,595	171,329,595	171,329,595
• Assessor Funding (CAFFA)			44,524,589	42,177,590	44,600,000	41,640,669	41,640,669	41,640,669
• Forest Products Harvest Tax			29,972,453	31,020,012	30,600,000	41,113,168	23,600,000	23,600,000
• Bicycle Excise Tax			1,745,909	1,600,000	1,700,000	1,637,849	1,637,849	1,680,169
• Oregon Land Information System			1,854,138	1,657,734	1,873,734	2,000,000	2,000,000	2,000,000
• Heavy Equipment Rental Tax			12,369,404	18,000,000	14,600,000	9,630,246	9,630,246	9,630,246

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

Source	Fund	ORBITS Revenue Acct	2019-21 Actual	2021-23 Legislatively Adopted	2021-23 Estimated	2023-25		
						Agency Request	Governor's	Legislatively Adopted
- Greenlight Oregon - Multistate - Workers Comp - AT&T mapping - Strategic Investment Program (SIP) - Tobacco Retail License - Local Lodging - Misc Taxes - Industrial Site Readiness - Ballot Measure 110 - Strategic Investment Program (SIP) Gainshare			8,553,613	9,700,000	9,800,000			15,099,023
			2,780,073	306,327	306,327	3,567,013	3,567,013	332,099
			138,962,982	1,150,000	137,000,000			1,150,000
				216,000				
				130,567				
								1,196,000
								15,000
			28,935,420	40,441,706				16,641,023
								37,069,455
								35,488,281
Business License and Fees	OTHER	0205						
- Hazardous Substances - Petroleum Load				6,328,034	6,100,000	6,525,765	6,525,765	6,525,765
				5,775,670	6,200,000	5,917,537	5,917,537	5,917,537
Charges for Services	OTHER	0410	20,387,776	22,048,327	19,400,000	22,000,000	22,000,000	22,000,000
Fines and Forfeitures	GENERAL	0505	28,237,552	12,028,333	12,028,333	6,353,837	8,929,789	26,191,447
	OTHER	0505		54,419,258	54,419,258	23,548,240	18,364,343	3,953,221
Bond Sales	OTHER	0555		4,157,000				14,265,000
Interest Earnings	OTHER	0605	41,643					

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

Source	Fund	ORBITS Revenue Acct	2019-21 Actual	2021-23 Legislatively Adopted	2021-23 Estimated	2023-25		
						Agency Request	Governor's	Legislatively Adopted
Donations	OTHER	0905	101,051	2,000,000	3,022,793	2,426,683	2,426,683	2,426,682
Senior Citizen Property Tax Repayments	OTHER	0950	63,774,923	42,577,687	40,000,000	42,647,022	42,647,022	36,989,678
Other Revenues	OTHER	0975	111,386,426	118,355,294	118,355,294	115,234,008	89,000,000	89,000,000
	GENERAL	0975	25,037,060					
Transfer from Judicial Department	OTHER	1198	71,953,631	50,571,555	27,852,000	74,291,087	74,291,087	76,598,940
	GENERAL	1198		36,911,091	36,911,091	13,483,811	13,483,811	11,561,506

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Personal Income Taxes	19,964,645,478	20,627,298,000	20,627,298,000	22,838,400,000	21,540,055,000	20,983,995,218
Corp Excise and Income Taxes	2,035,562,263	1,290,183,000	1,290,183,000	1,759,032,987	1,955,858,000	2,153,441,000
Corporate Activity Tax	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	2,577,106,000	2,779,098,000
Other Employer -Employee Taxes	-	1,273,652,335	1,273,652,335	1,422,220,494	1,422,220,494	1,427,931,328
Cigarette Taxes	467,030,193	679,700,000	679,700,000	658,400,000	652,178,000	652,944,000
Other Tobacco Products Taxes	125,392,936	140,629,000	140,629,000	183,800,000	180,198,000	174,003,000
Marijuana Taxes	359,295,968	339,360,000	339,482,486	377,204,000	351,551,000	316,860,000
Amusement Taxes	1,006,836	5,490,000	5,490,000	5,652,345	5,826,345	5,836,345
Inheritance Taxes	524,066,306	368,932,000	368,932,000	529,600,000	534,639,000	547,732,000
Eastern Oregon Severance Taxes	3,593	26,260	26,260	37,914	37,914	37,914
Western Oregon Severance Taxes	45,000	1,060,000	1,060,000	1,141,910	1,141,910	1,141,910
Other Severance Taxes	-	100,000	100,000	33,478	33,478	33,478
Privilege Taxes	-	54,200,000	54,200,000	95,280,000	95,640,000	109,370,046
Other Taxes	466,407,168	403,181,367	403,181,367	374,343,733	356,830,564	355,998,970
Business Lic and Fees	-	12,103,704	12,103,704	12,443,302	12,443,302	12,443,302
Charges for Services	20,387,776	22,048,327	22,048,327	22,000,000	22,000,000	22,000,000
Fines and Forfeitures	28,237,552	66,447,591	66,447,591	29,902,077	27,294,132	30,144,668
General Fund Obligation Bonds	-	4,157,000	3,782,613	-	-	14,265,000
Interest Income	41,643	-	-	-	-	-
Donations	101,051	2,000,000	2,000,000	2,426,683	2,426,683	2,426,683
Sr Citizen Prop Tax Repayments	63,744,923	42,577,687	42,638,383	42,647,022	44,070,252	36,989,678
Other Revenues	136,423,486	118,355,294	119,942,897	115,234,008	89,000,000	193,297,782
Transfer In - Intrafund	46,036,454	95,200,150	95,165,150	111,642,524	112,196,738	109,737,322
Transfer from General Fund	3,348,966	-	-	-	-	-

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

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

Source	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Tsfr From Administrative Svcs	52,056	-	147,000,000	-	-	-
Tsfr From OR Business Development	32,500	-	-	-	-	-
Tsfr From Judicial Dept	71,953,631	87,482,646	87,482,646	87,774,898	87,774,898	88,160,446
Transfer Out - Intrafund	(46,036,454)	(95,200,150)	(95,165,150)	(111,642,524)	(112,196,738)	(109,737,322)
Transfer to Public Universities	-	(7,331,270)	(7,331,270)	(1,752,978)	(5,318,769)	(5,318,769)
Transfer to Other	-	(1,141,729,050)	(1,141,729,050)	(1,168,407,800)	(1,159,709,428)	(1,199,598,452)
Transfer to General Fund	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	(24,161,527,600)	(23,806,925,945)
Transfer to Counties	35,441,367	(37,330,480)	(37,330,480)	(71,406,363)	(76,503,276)	(69,818,668)
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,876,601)	(2,876,601)	(3,273,913)	(3,273,913)	(3,273,913)
Tsfr To Administrative Svcs	(101,036,011)	(29,165,524)	(29,165,524)	(26,708,655)	(26,751,322)	(26,750,322)
Tsfr To OR Business Development	(7,500)	-	-	-	-	(31,664,551)
Tsfr To Justice, Dept of	(20,144,307)	(23,172,359)	(23,172,359)	(23,172,359)	(24,183,511)	(24,183,511)
Tsfr To Lands, Dept of State	(680)	(100,000)	(100,000)	(33,478)	(33,478)	(33,478)
Tsfr To Judicial Dept	(10,603,518)	(11,092,862)	(11,092,862)	(11,708,132)	(11,708,132)	(11,708,132)
Tsfr To Criminal Justice Comm	(3,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
Tsfr To Military Dept, Or	(114,349,766)	(153,326,228)	(76,691,614)	(60,000)	(60,000)	(60,000)
Tsfr To Police, Dept of State	(48,391,384)	(22,991,572)	(22,991,572)	(13,851,572)	(15,632,572)	(15,632,572)
Tsfr To Emergency Management, Dept of	-	-	(76,634,614)	(171,329,595)	(171,329,595)	(171,329,595)
Tsfr To Pub Safety Std/Trng	(33,265,265)	(43,537,104)	(43,537,104)	(42,871,132)	(41,812,158)	(51,947,115)
Tsfr to State Fire Marshal, Dept of	-	-	-	(10,287,858)	(10,287,858)	(10,872,832)
Tsfr To Corrections, Dept of	(4,585,442)	(4,864,812)	(4,864,812)	(5,197,236)	(5,197,236)	(5,197,236)
Tsfr To Environmental Quality	(29,856,549)	(26,155,444)	(26,155,444)	(33,055,444)	(37,019,983)	(38,059,527)
Tsfr To Oregon Health Authority	(613,426,371)	(974,157,708)	(974,157,708)	(1,010,027,668)	(974,997,908)	(974,277,363)
Tsfr To HECC	(1,306,093)	(2,138,373)	(2,138,373)	(2,196,243)	(2,196,243)	(2,196,243)

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

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Tsfr To Education, Dept of	(1,459,408,079)	(2,385,696,736)	(2,422,306,736)	(2,708,378,534)	(2,597,251,534)	(2,799,243,534)
Tsfr To Forestry, Dept of	(14,081,537)	(26,848,559)	(26,848,559)	(39,360,190)	(18,281,231)	(18,281,231)
Tsfr To Fish/Wildlife, Dept of	(101,051)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Tsfr To Transportation, Dept	(268,116,967)	(290,909,667)	(290,909,667)	(337,839,051)	(338,165,719)	(354,683,633)
Tsfr To OLCC	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
Tsfr To Housing and Com Svcs	(109,032,079)	(90,352,414)	(90,352,414)	(115,234,008)	(89,000,000)	(89,000,000)
Total Other Funds	\$168,973,244	\$159,733,560	\$235,654,318	\$178,626,692	\$175,053,506	\$185,064,146
Nonlimited Other Funds						
Refunding Bonds	2,255,000	-	-	-	-	-
Transfer In - Intrafund	27,183	-	-	-	-	-
Transfer Out - Intrafund	(27,183)	-	-	-	-	-
Total Nonlimited Other Funds	\$2,255,000	-	-	-	-	-

____ Agency Request
2023-25 Biennium

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

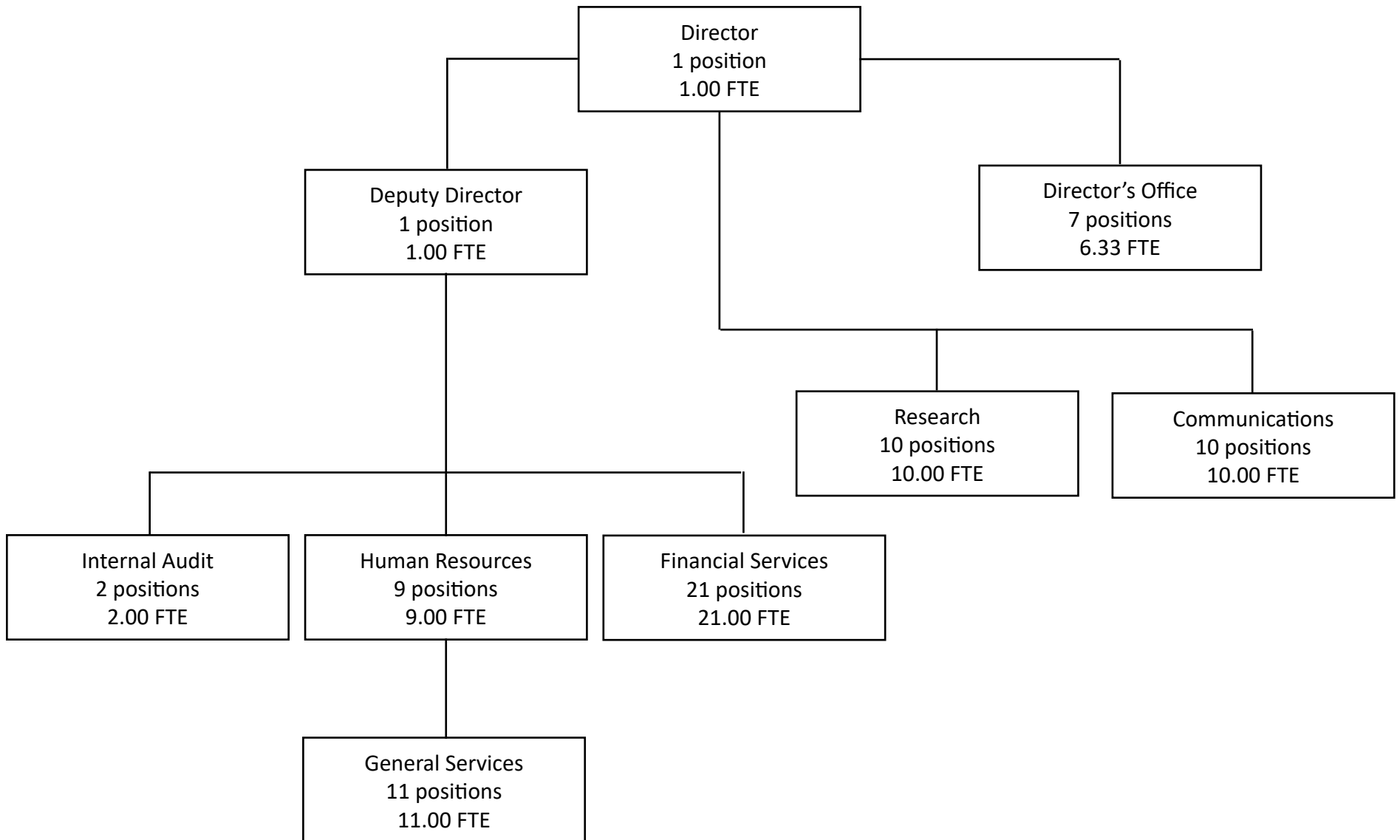
Administration

Organizational chart

2021–23 Legislatively Adopted Budget

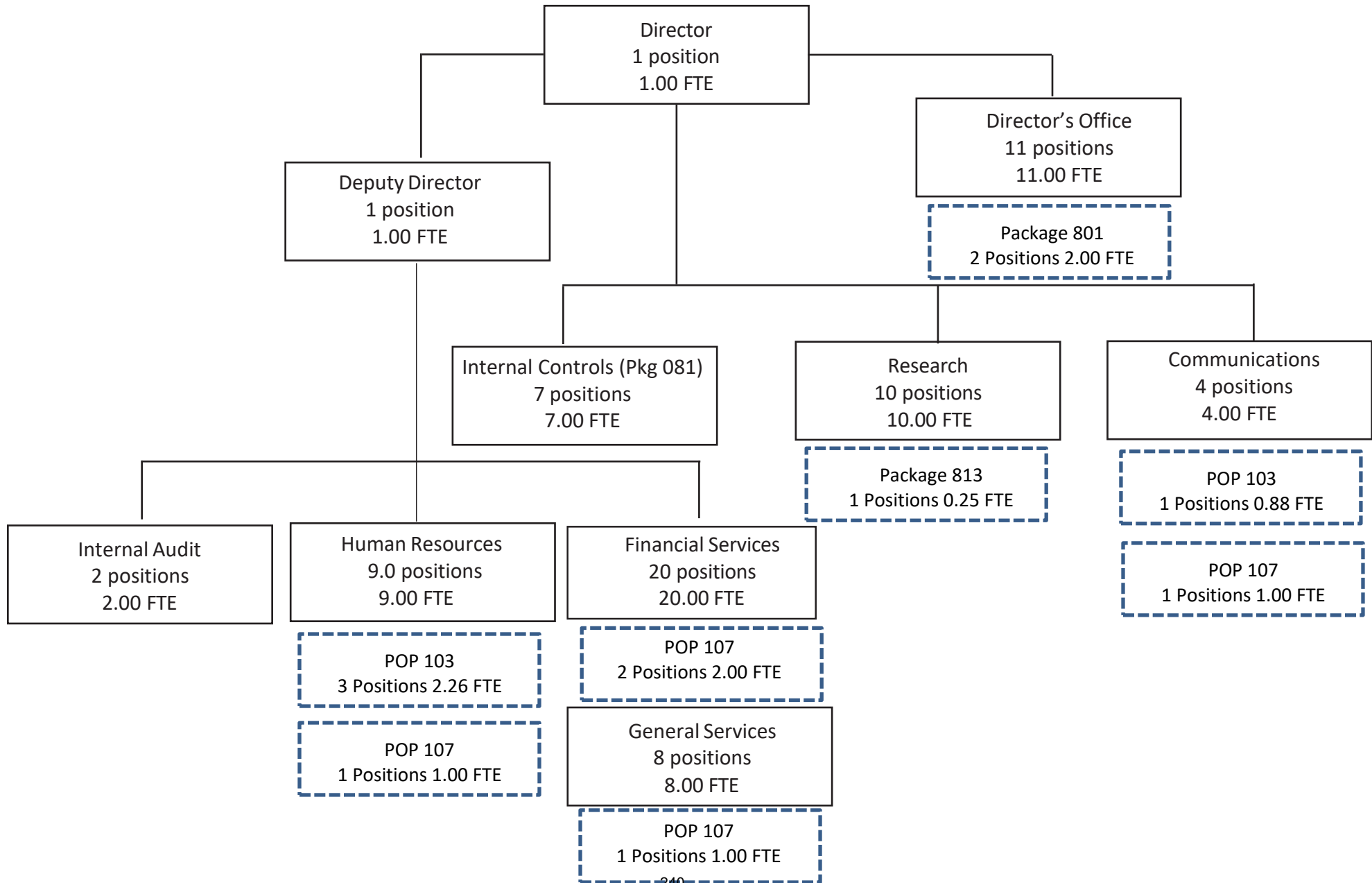
72 positions

71.33 FTE



Administration

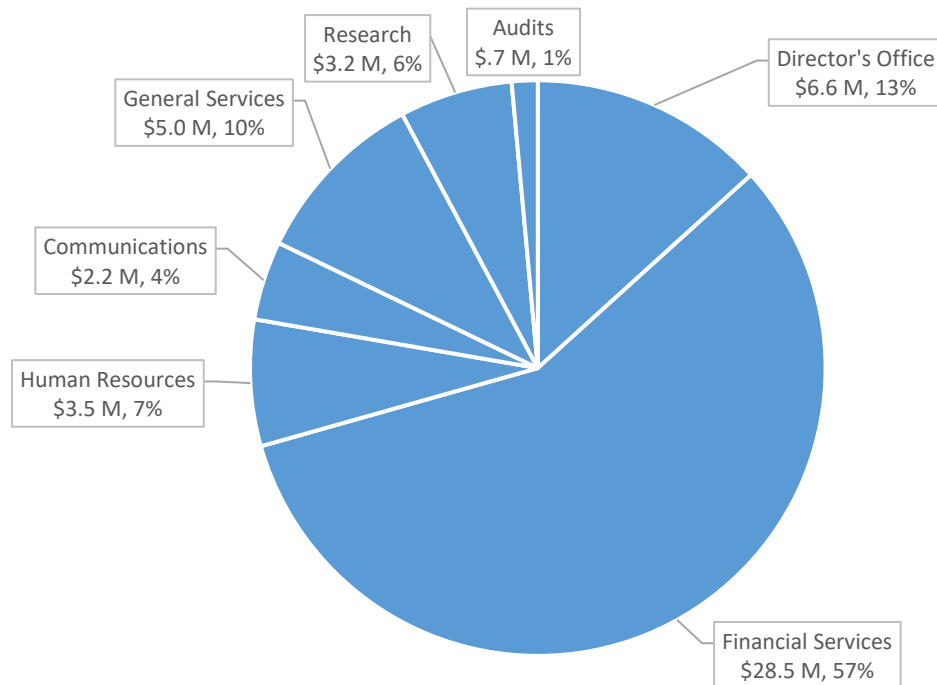
Organizational chart
2023–25 Legislative Adopted Budget
85 Positions 83.39 FTE



BUDGET NARRATIVE

Administration Program

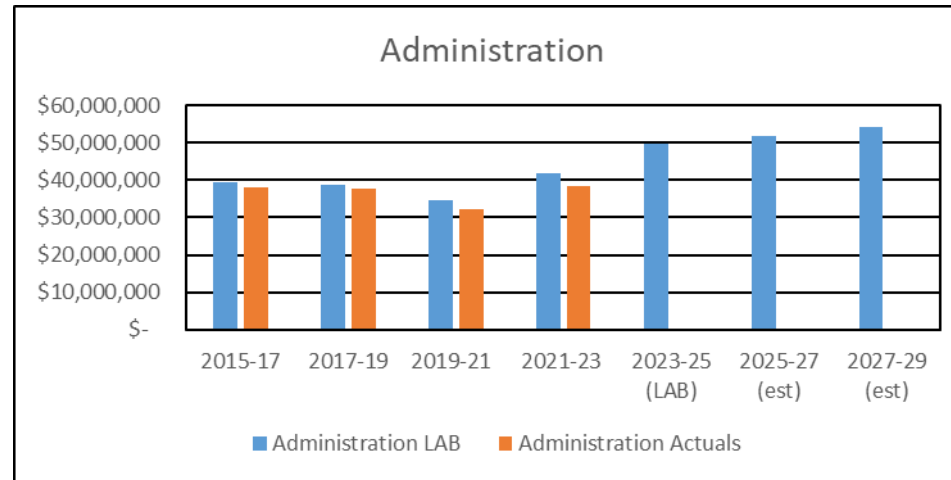
2023-25 Legislatively Adopted Budget Administration Total Funds by Program \$49,665,051



Long-term focus area: Excellence in state government

Primary program contact: Satish Upadhyay, Deputy Director

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Administration	LAB	\$ 39,275,805	\$ 38,860,211	\$ 34,576,809	\$ 41,911,999	\$ 49,665,051	\$ 51,939,921	\$ 54,341,350
	Actuals	\$ 38,215,634	\$ 37,695,006	\$ 32,280,068	\$ 38,504,519			

Program Overview

The Administration Program provides overall agency leadership and direction. It also coordinates financial, communications, human resources, research, internal audit, internal controls and taxpayer advocate activities. Administration supports agency programs in program delivery and customer assistance.

BUDGET NARRATIVE

Program Funding Request

Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 33,395,253	\$ 8,516,746	\$ 41,911,999	72	71.33
CSL 23-25	\$ 36,677,751	\$ 9,795,807	\$ 46,473,558	66	66.00
ARB 23-25	\$ 40,261,891	\$ 14,062,518	\$ 54,324,409	99	96.48
GB 23-25	\$ 34,641,176	\$ 12,970,018	\$ 47,611,194	83	82.02
LAB 23-25	\$ 37,061,127	\$ 12,603,924	\$ 49,665,051	85	83.39
Difference (LAB-CSL)	\$ 383,376	\$ 2,808,117	\$ 3,191,493	19	17.39
% change	1.0%	22.3%	6.4%	22.4%	20.9%

Program Description

Director's Office

The Director's Office provides leadership and direction for the agency's programs and divisions. The director, deputy director, executive support staff, legislative policy and rulemaking, taxpayer advocate office, and internal controls 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 partners, and customers. The director and deputy also work collaboratively with the agency through the 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.

Taxpayer Advocate Office: HB 3373 (2021) created the taxpayer advocate office for the state of Oregon, which identifies issues or barriers to equitable and fair tax collection, works with community partners, provides expedited service to taxpayers whose problems are not resolved through typical channels, research complaints, identifies systemic issues, and promotes taxpayer issues and concerns.

BUDGET NARRATIVE

Internal Control Office: The internal control office, launched on September 1, 2022, will enhance the department’s ability to monitor and mitigate cybersecurity and operational risks. It houses compliance functions, risk identification, and business improvement functions. It also houses the disclosure office, which is charged with oversight of the agency’s access and use of confidential computer systems and legislatively authorized disclosure of confidential information, and acts as the IRS liaison. 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.

Director's Office					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,157,547	\$ 552,109	\$ 3,709,656	9	8.33
CSL 23-25	\$ 3,727,142	\$ 582,071	\$ 4,309,213	13	13.00
ARB 23-25	\$ 4,959,208	\$ 1,640,043	\$ 6,599,251	22	21.76
GB 23-25	\$ 4,359,819	\$ 1,541,090	\$ 5,900,909	20	20.00
LAB 23-25	\$ 4,838,689	\$ 1,760,433	\$ 6,599,122	22	22.00
Difference (LAB-CSL)	\$ 1,111,547	\$ 1,178,362	\$ 2,289,909	9	9.00
% change	23.0%	66.9%	34.7%	40.9%	40.9%

Financial Services Division

The Financial Services Division (FSD) provides accounting, budget, facility management, and procurement services to the agency. The division ensures that accounting, budget, facilities management, and procurement practices comply with all applicable laws, rules, and professional standards. FSD manages the collection and distribution of funds from DOR’s 65 tax and fee programs, the monitoring and payment of agency expenditures, the collection of administrative costs, the creation and maintenance of the agency’s budget, the management of its facilities, and the procurement of goods and services. During the 2021–23 biennium, FSD completed directions from several budget notes and responded to audits targeted at improving financial integrity and controls in 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 2023–25 biennium.

FSD is composed of four units: Statewide Tax Receipts and Transfers (STRAT), Budget, Agency Accounting and Procurement, and Facilities (which is budgetarily under *General Services*).

Statewide Tax Receipts and Transfers (STRAT) Unit: This unit monitors and reviews the collection of 58 tax and fee programs and distributes it to other state agencies, local governments, and/or the General Fund. The unit also prepares financial reports for interested parties. It works closely with

BUDGET NARRATIVE

the DAS State Controller’s Division, the Oregon State Treasury, other state agencies, and the federal government. The unit has been proactively addressing its audit findings and has created a revenue streams document, documented over 50 processes, reassigned duties of its staff, and written financial requirements for each of DOR’s programs.

During the 2023–25 biennium, work will continue to add transparency to the credits and debits of each revenue stream and procure a financial system that can automatically produce financial reports and function as a financial data warehouse to better coordinate between GenTax and Treasury.

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 2021–23 biennium, this unit worked to improve communication with internal and external customers, train budget staff, improve the fiscal impact and financial forecasting processes, and improve the monthly financial reporting process.

Agency Accounting and Procurement Unit: This unit pays DOR expenditures, administers the SPOTS card and travel programs, collects administrative fees for each applicable program, and manages the contract and procurement activities of the agency. The unit also provides training to the agency on purchasing, travel, and SPOTS card policies. For the 2021-23 biennium, the unit focused on having same-day turnaround for agency requests and needs. The unit will also focus on launching the new Oregon Buys system successfully with internal stakeholders and vendors.

Financial Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 18,743,988	\$ 4,224,176	\$ 22,968,164	21	21.00
CSL 23-25	\$ 23,094,065	\$ 5,592,700	\$ 28,686,765	20	20.00
ARB 23-25	\$ 22,799,712	\$ 6,338,644	\$ 29,138,356	22	22.00
GB 23-25	\$ 21,036,171	\$ 6,003,213	\$ 27,039,384	22	22.00
LAB 23-25	\$ 22,334,594	\$ 6,139,834	\$ 28,474,428	22	22.00
Difference (LAB-CSL)	\$ (759,471)	\$ 547,134	\$ (212,337)	2	2.00
% change	-3.4%	8.9%	-0.7%	9.1%	9.1%

Communications

Communications provides guidance and expertise to assist business areas communicating with taxpayers, community members, and external partners. The unit provides public affairs and web services to the agency.

BUDGET NARRATIVE

Public information officers (PIO) ensure 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 100 media inquiries and public records requests each year, planning external communications for agency activities, managing the agency's high-level internal communications efforts, managing the agency's social media accounts, and editing agency correspondence, outreach materials, presentations, reports, and other products to ensure consistency, accuracy, readability, and adherence to agency standards. PIOs also plan and execute communications related to new programs and initiatives resulting from legislative action.

The web analyst 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 2.2 million unique visitors each year and approximately 4 million total visits, is critical to the agency's ability to respond to the changing needs of taxpayers, achieve the highest level of compliance, and deliver modern services effectively. A key part of the work is continuous data collection, analysis, and evaluation that guides recommendations for improvements to the site's accessibility and usability.

Communications					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,354,173	\$ 323,308	\$ 2,677,481	10	10.00
CSL 23-25	\$ 1,213,394	\$ 173,682	\$ 1,387,076	4	4.00
ARB 23-25	\$ 1,855,096	\$ 614,601	\$ 2,469,697	9	8.52
GB 23-25	\$ 1,501,742	\$ 543,142	\$ 2,044,884	7	6.76
LAB 23-25	\$ 1,640,404	\$ 565,437	\$ 2,205,841	6	5.88
Difference (LAB-CSL)	\$ 427,010	\$ 391,755	\$ 818,765	2	1.88
% change	26.0%	69.3%	37.1%	33.3%	32.0%

Human Resources

The Human Resources Unit provides general oversight of the agency's relationship with its more than 1,000 employees. Specific responsibilities include the recruitment and retention of skilled employees, management of personnel issues, administration of employee benefits, and the coordination of labor relations for the agency.

BUDGET NARRATIVE

Human Resources (HR) ensures 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.

Human Resources					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,251,575	\$ 221,534	\$ 2,473,109	9	9.00
CSL 23-25	\$ 2,441,875	\$ 240,305	\$ 2,682,180	9	9.00
ARB 23-25	\$ 2,765,683	\$ 965,350	\$ 3,731,033	14	13.52
GB 23-25	\$ 2,465,321	\$ 917,745	\$ 3,383,066	13	12.26
LAB 23-25	\$ 2,562,440	\$ 962,766	\$ 3,525,206	13	12.26
Difference (LAB-CSL)	\$ 120,565	\$ 722,461	\$ 843,026	4	3.26
% change	4.7%	75.0%	23.9%	30.8%	26.6%

General Services

General Services is composed of Facilities and Special Services, which organizationally report to Financial Services.

Facilities: The unit engages in space planning, cubicle configuration, oversight of building maintenance needs, and public accessibility.

Special Services: This unit coordinates critical services such as Quick Copy services, fleet management, mail retrieval and distribution, and management of forms and publications orders and inventory levels of these products. The unit delivers all office supplies and packages from courier services and prepares all outgoing shipments. Special Services will house and operate the agency's shredder for federal tax information.

BUDGET NARRATIVE

General Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,418,457	\$ 2,871,653	\$ 6,290,110	11	11.00
CSL 23-25	\$ 2,671,470	\$ 2,873,080	\$ 5,544,550	8	8.00
ARB 23-25	\$ 2,609,949	\$ 3,217,081	\$ 5,827,030	9	9.00
GB 23-25	\$ 2,302,878	\$ 3,217,081	\$ 5,519,959	9	9.00
LAB 23-25	\$ 2,601,012	\$ 2,383,617	\$ 4,984,629	9	9.00
Difference (LAB-CSL)	\$ (70,458)	\$ (489,463)	\$ (559,921)	1	1.00
% change	-2.7%	-20.5%	-11.2%	11.1%	11.1%

Internal Audit

ORS 184.360 and OAR 125-700 require the agency to have an established, maintained, and supported internal audit function. Internal audit provides independent, objective assurance and consulting activities designed to add value and improve the agency's operations. Internal audit does this with the agency's overarching strategic 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 in the statewide audit community.

During the 2021–23 biennium, key contributions of this function have included audit and consultation work that benefited the agency's 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). The department's internal audit also lent collaborative support across state government by participating on audit committees and mandatory quality assessments.

Audits					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 496,272	\$ 74,379	\$ 570,651	2	2.00
CSL 23-25	\$ 625,109	\$ 99,116	\$ 724,225	2	2.00
ARB 23-25	\$ 585,088	\$ 139,137	\$ 724,225	2	2.00
GB 23-25	\$ 559,251	\$ 139,137	\$ 698,388	2	2.00
LAB 23-25	\$ 579,429	\$ 142,396	\$ 721,825	2	2.00
Difference (LAB-CSL)	\$ (45,680)	\$ 43,280	\$ (2,400)	0	0.00
% change	-7.9%	30.4%	-0.3%	0.0%	0.0%

BUDGET NARRATIVE

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, Corporate Excise Tax, Corporate Activity Tax, Property Tax, Statewide Lodging Tax, and Marijuana Tax programs. It also coordinates and develops the material for the biennial Tax Expenditure Report, which is a companion document to the Governor's Recommended Budget.

Research					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,973,241	\$ 249,587	\$ 3,222,828	10	10.00
CSL 23-25	\$ 2,904,696	\$ 234,853	\$ 3,139,549	10	10.00
ARB 23-25	\$ 4,687,155	\$ 1,147,662	\$ 5,834,817	21	19.68
GB 23-25	\$ 2,415,994	\$ 608,610	\$ 3,024,604	10	10.00
LAB 23-25	\$ 2,504,559	\$ 649,441	\$ 3,154,000	11	10.25
Difference (LAB-CSL)	\$ (400,137)	\$ 414,588	\$ 14,451	1	0.25
% change	-16.0%	63.8%	0.5%	9.1%	2.4%

Program Justification and Link to Long Term Objectives

The administration division helps the agency adhere to state policy, realize governor and legislative objectives, organize and approve resources and plans to achieve the goals outlined in the strategic plan, and track agency delivery of programs.

Program Performance

The administration division is responsible for two key performance metrics (KPM):

KPM #3- Employee Training Per year (percent receiving 20 hours per year): The agency does well at meeting all required training elements that can be assigned through our human resource system for trainings such as Respectful Workplace and Federal Tax Information (FTI). Though the agency did make progress and increased training hours by 12% from 2021, we are not meeting this target. The agency's strategic plan puts a new focus on employee training and plans to build a comprehensive employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion. Additionally, our strategic plan prioritizes building a comprehensive new manager

BUDGET NARRATIVE

training and support program that provides timely training, resources, and tools needed to complete manager tasks, and teaches leadership skills and management best practices.

KPM #11- Employee Engagement (percentage of employees considered actively engaged by a standardized survey): The department recently released its 2022 survey to employees. Our response rate was 74 percent in 2020 and 71 percent in 2021. 52 percentage of employees rated themselves as actively engaged in the 2021 survey, which is 18 points higher than the U.S. average of 34 percent according to Gallop.

The division also recently finalized its strategic plan and is updating its core operational metrics.

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 2023–25 funding proposal, advanced by the agency, compares to the program authorized for the agency in 2021–23.

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

Revenue Building—Policy Option Package 102

The is a placeholder package that will work in joint coordination with Department of Administrative Services that will address tenant, mechanical, and seismic improvements to the Revenue Building.

Diversity, Equity and Inclusion—Policy Option Package 103

The package will address inequitable structures, barriers, and lack of access that impact people of color and those with no or limited English. The department prioritizes racial equity in its 2022-2027 strategic plan and is committed to diversity, equity, and inclusion. To deliver its plan, the department requests to establish internal infrastructure with dedicated resources for implementing diversity, equity, and inclusion initiatives within the agency, that delivers real results to historically under-served Oregonians.

BUDGET NARRATIVE

Customer Service—Policy Option Package 105

This policy package will improve customer service for taxpayers in multiple programs through three different initiatives: improving the taxpayer services for the department's Business Division, enhancing internal controls unit, and increasing our data analytics capabilities to better serve our customers.

Cost Allocation Methodology—Policy Option Package 107

The package will adjust its administrative cost allocation methodology. Over the years, more Other Funds tax and fee programs have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Funded tax/fee programs the rightful portion of the department's administrative costs.

BUDGET NARRATIVE

Administration

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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	(195,227)
Other Funds	\$	(5,824)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(195,227)
Other Funds	\$	(5,824)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(195,227)
Other Funds	\$	(5,824)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Administration

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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	3,140,603
Other Funds	\$	871,319

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	3,140,603
Other Funds	\$	871,319

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislative Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	3,140,603
Other Funds	\$	871,319

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Administration

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	1,225,476
Other Funds	\$	603,593

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor's Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	1,225,476
Other Funds	\$	603,593

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	1,225,476
Other Funds	\$	603,593

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Administration

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.

Agency Request Budget

Staff Impact

Position	(6)
FTE	(6.00)

Revenue Source

General Fund	\$ (1,304,767)
Other Funds	\$ (173,548)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

Position (6)
FTE (6.00)

Revenue Source

General Fund \$ (1,304,767)
Other Funds \$ (173,548)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

Position (6)
FTE (6.00)

Revenue Source

General Fund \$ (1,304,767)
Other Funds \$ (173,548)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Administration

Essential Package 081—June 2022 Emergency Board

Purpose

The Department of Revenue requested the establishment of seven positions to monitor and mitigate operational and cybersecurity risks. These positions would help staff a new internal controls office comprised of compliance, risk, and business continuity functions to improve the security of taxpayer financial and personal information.

How Achieved

Approved legislative changes from the June 2022 Emergency Board.

Agency Request Budget

Staff Impact

Position	7
FTE	7.00

Revenue Source

General Fund	\$	1,436,185
Other Funds	\$	359,090

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Governor’s Budget

Staff Impact

Position	7
FTE	7.00

BUDGET NARRATIVE

Revenue Source

General Fund	\$	1,436,185
Other Funds	\$	359,090

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

Position	7
FTE	7.00

Revenue Source

General Fund	\$	1,436,185
Other Funds	\$	359,090

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Administration

Essential Package 091—Additional Analyst Adjustments

Purpose

Due to General Fund revenue uncertainty for 2023-25, this package increases vacancy savings to seven percent of Salaries and Wages funding at CSL and reduces Services and Supplies budget by three percent of CSL.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	(1,242,128)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Administration

Essential Package 092—Statewide AG Adjustment

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(8,575)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Administration

Essential Package 093—Statewide Adjustment DAS Charges

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	\$ (1,341,722)
Other Funds	\$ (335,431)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Administration

Policy Option Package 102—Building Design and Construction

Purpose:

The purpose of this policy option package is to improve the safety and security of tax collection activities. The Department of Revenue and Department of Administrative Services (DAS) recently completed an architectural and engineering study of the Revenue Building in Salem, to improve the security and modernize the workspace with basic amenities. In addition, DAS recently completed a seismic evaluation of the building. Together these studies identify the need for a seismic retrofit, security and operational improvements to the resiliency and function of the building. The department and DAS continue to work with architectural and engineering consultants to create a combined comprehensive project for the Revenue Building, to be managed by DAS.

This policy package is a companion to DAS's policy package for the Revenue Building. Because DAS is the owner of the building, DAS's policy package will request funding for seismic retrofitting and mechanical upgrades. The department's policy package requests a \$1 placeholder for the tenant improvement portion of the combined project until final cost estimates are received from the architects.

How Achieved:

The department and DAS will work together on this project. The timeline given in the joint DAS and DOR report presented to the June 2022 Emergency Board slated the architectural and engineering work to begin in late summer or early fall 2022. This work will produce a comprehensive design and cost estimate for the Revenue Building.

Once the 2023 Legislature approves the combined policy packages, DOR and DAS will initiate full design work with construction slated to begin in 2024. This project is expected to take several years to complete. DOR and DAS will update the Legislature with the full cost estimates and timeline once the architectural and engineering work is complete.

Staffing Impact:

None

BUDGET NARRATIVE

Quantifying Results:

This request will seek a six year Capital Construction limitation to allow for the complete retrofitting, upgrading and improvements to the Revenue Building. Progress will be monitored by both DAS and DOR staff to ensure this project is meeting the scope, budget and schedule.

Revenue Source

Agency Requested Budget

General Fund: \$ 1 placeholder
Anticipated funding to come from Bond Funds

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

This Policy Option Package was not recommended in Governor’s Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Legislatively Adopted Budget

This Policy Option Package was not included in the Legislatively Adopted Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Administration

Policy Option Package 103—Diversity, Equity, and Inclusion

Purpose:

Created in 1909 as the Oregon Tax Commission, the department is an old institution with everything that infers, including inequitable structures, barriers, and lack of access that impact people of color and those with no or limited English usage. The department prioritizes racial equity in its 2022-2027 strategic plan and is committed to diversity, equity, and inclusion. To deliver its plan, the department requests infrastructure with dedicated resources for implementing diversity, equity, and inclusion initiatives within the agency, that provides real results to historically underserved Oregonians.

Both the Communications and Human Resource units are working to establish strong leadership to eradicate racial and other forms of disparities in all aspects of the department's work. Communications must invest in resources to strengthen public involvement through community engagement, access to information, and decision-making opportunities. Human Resources must invest in resources to foster an inclusive workplace culture and ensure employees are supported in all aspects of their employment with the agency.

How Achieved:

The agency proposes creating a community engagement program within the Communications unit and adding additional resources to the Human Resources unit. Securing these resources is foundational to achieving the department's priorities and goals related to diversity, equity, and inclusion listed in the department's strategic plan, racial equity plan, and affirmative action plan.

Communications aims to establish a community engagement program focused on outreach and access. The new program will engage with communities through providing outreach and opportunities for community members to be involved, collaborate, and co-create ideas and solutions with the department. The community engagement program will also work to improve and ensure community access to the department's programs, activities, materials, and media. This includes:

- Creating community engagement processes that actively listen to the concerns of community members and culturally-specific community based organizations and invite them into the decision-making and budget processes.
- Ensuring communications are accessible and trauma-informed, messaged in the appropriate medium, using trusted messengers.
- Increasing language access and ensuring multilingual Oregonians with limited English proficiency and English language learners have access to translated material.

BUDGET NARRATIVE

The policy option package will expand the Communications unit by the following position:

- One Public Affairs Specialist 2 position will engage with communities by meeting community members in their common environments and providing community engagement and outreach resources for department programs. The position will also ensure accessibility of department community engagement activities and communications materials. The position will focus on accessibility for Oregon's historically and currently underserved and under resourced communities and serve as resources to department programs.

Not included in Legislatively Adopted Budget

- One Operations and Policy Analyst 2 position will support the community engagement work of the agency through providing program analysis, systems improvement, legislative and policy analysis, administrative services and project management.
- One Public Affairs Specialist 2 position
- One Electronic Publishing and Design Specialist 2 position will support the community engagement work of the agency through providing customer assistance, design, project coordination and maintenance of a variety of communication materials, including translation, newsletters, media advertisement, brochures, flyers, reports, information packets, posters, displays, charts, and graphics.

Currently, the Communications Section consists of a communications director, two public information officers, and one web analyst. Four people in service to over two million taxpayers. The requested staff will focus on serving Oregon's historically and currently underserved and under resourced communities which is critical for diversity, equity, and inclusion efforts.

Human Resources aims to increase capacity to diversify the department's workforce and create an inclusive workplace. The requested staff will improve the department's hiring practices and employee experiences for communities of color. This includes:

- Creating a recruiting and marketing strategy for hiring people from historically and currently under-served and under-resourced communities in Oregon, those from non-traditional fields and academic programs, and any intersection of these.
- Creating career development pathways for current employees, and knowledge retention and transfer processes for new employees.
- Building a comprehensive employee training program that enhances recruitment and retention.

The policy option package will expand the Human Resources unit by the following three positions:

- One Human Resource Analyst 3 position will serve as a dedicated Diversity, Equity, and Inclusion Officer. The agency does not have a dedicated diversity, equity, and inclusion position at this time. This position will focus on recruiting efforts and strategies to hire people from Oregon's historically and currently underserved and under resourced communities.
- One Human Resource Analyst 2, to support advancing initiatives that promote a diverse, respectful, equitable and inclusive culture; address employee onboarding, training, development, performance management, engagement, succession planning; and enhance employee, employer relationship.

BUDGET NARRATIVE

- One Operation and Policy Analyst 2 position will focus on statistics and analysis to support Workday and other enterprise systems. The agency does not have a dedicated position to support these systems at this time. As the department's dependence on these systems grow, adequate support is critical to achieving its goals and priorities around recruiting, training, and developing a diverse workforce.

Not included in Legislatively Adopted Budget

- One Human Resource Analyst 1

Currently the Human Resources unit is comprised of nine staff and one manager. The unit can complete work, but due to the constant and growing need for services the unit struggles to have the capacity to move beyond providing the most necessary and needed services. Being able to expand the depth and breadth of service to accomplish critical diversity, equity, and inclusion work will be achievable with the addition of these staff for the unit.

Quantifying Results:

The department will ensure diversity, equity, and inclusion goals are being implemented and met through a department-wide key performance measure for employee training. Additionally, we have established goals through our strategic plan, affirmative action plan, and the agency racial equity plan to further support and meet goals., Metrics will be reported quarterly and actively reviewed by agency leadership.

Agency Request Budget

Staffing Impact

Positions	8
FTE	7.04

Revenue Source

General Fund:	\$	1,251,369
Other Funds:	\$	312,840

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27

BUDGET NARRATIVE

Governor's Budget

Package Description:

This package establishes five positions (4.02 FTE) to create the infrastructure necessary to support diversity, equity, and inclusion work for more culturally responsive communication internal and external to the agency.

Staffing Impact

Positions	5
FTE	4.02

Revenue Source

General Fund:	\$	775,105
Other Funds:	\$	193,776

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27

Legislatively Adopted Budget

Package Description:

This package provides four positions (3.14 FTE) for efforts in the agency to engage with communities, specifically those representing underserved and under resourced communities and to also create more diverse workforces for the agency. The goal of this package is to provide for a more culturally responsive communication both inside the agency with its workforce and outside the agency with various communities. The positions include:

1. One Public Affairs Specialist 2 (0.88 FTE) who will actively meet with community members to provide outreach and information of the Department of Revenue's programs.
2. One Human Resource Analyst 3 (0.50 FTE) to serve as a dedicated Diversity, Equity, and Inclusion Officer for the Department. The position will focus on recruiting efforts and strategies to hire from historically and currently underserved and under resources communities.
3. One Operations and Policy Analyst 2 (0.88 FTE) to work with Workday and other enterprise systems used by the agency to provide information and analysis from these systems. This information will assist in meeting the Department's goals around training and diversity.

BUDGET NARRATIVE

4. One Human Resources Analyst 2 (0.88FTE) for initiatives relating diversity, services to new employees, training and development, succession planning, and improved employee/employer relationships.

Total cost of these four positions is \$591,425 General Fund and \$198,299 Other Funds.

Staffing Impact

Positions	4
FTE	3.14

Revenue Source

General Fund:	\$	591,425
Other Funds:	\$	198,299

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27

BUDGET NARRATIVE

Administration

Policy Option Package 105—Customer Service

Purpose:

This policy package will improve customer service for taxpayers in multiple programs through three different initiatives: improving the taxpayer experience for businesses, enhancing the internal audit capacity, and increasing department data analytics capabilities to better serve customers.

Business Division Customer Experience

This package will improve the division's ability to serve customers and fully administer several General Fund tax programs. This division handles over \$10 billion in revenue each year. Over 165,000 Oregon employers will especially benefit from the increased level of resources devoted to combined payroll reporting, as well as individual taxpayers and tax professionals who must file estate or fiduciary returns. The combined payroll report will soon become more complex with more taxes and reports added to it (which includes reports for Employment Department and Department of Consumer and Business Services). Also, the Business Division has experienced growth in the number of taxpayers and tax and fee programs over the years, leading to increased workloads that haven't been addressed through the budget process. Improving customer service includes shorter phone wait times, faster responses to inquiries, increased taxpayer education, and allowing existing resources to audit and identify non-filers making the tax system fairer. Without this policy package, customer service for these programs will continue to decline, which means unacceptably longer phone wait times, customer service backlogs, fewer resources to educate taxpayers, and increasing challenges with performing compliance activities for tax programs that are main contributors to the General Fund.

Internal Audit Resources

This policy package also requests more internal audit resources to provide taxpayers with independent assurance that the department's risk management, governance, and internal controls are efficiently designed and operating effectively. Internal audit plans are driven from identified strategic risks and how these risks, if inadequately controlled, may impact taxpayers. The audits are conducted objectively and are designed to improve operational efficiency, ensure compliance, and mature business practices to better serve the department's customers.

Data Analytics to Improve Customer Experience

The installation of the GenTax system in 2013 combined various systems into one consolidated tax administration system; however, this change made working with aggregated information about the many revenue streams and processes more difficult. With investment and expertise, the department can better leverage its various data systems to provide transparent information and insights to the public and guide business decisions. Modern data analytics enables the department to diagnose issues more timely, address weaknesses, and create or sustain processes and systems that enhance the customer experience. Also, taxpayer and other stakeholder trust is increased when data is transparent and easily digestible. This policy package supports the

BUDGET NARRATIVE

department's 2022-2027 Strategic Plan goals of improving data literacy, developing data governance, and creating and executing a data strategy. This is designed to improve all the ways the department acquires, stores, manages, shares, and uses data to support data management across the agency.

How Achieved:

This package requests additional General Fund allocation and Other Fund limitation, as well as positional authority to hire additional staff in the Business Division, Internal audits, and Research Division to support customer service objectives.

Business Division Customer Experience

Currently, the Withholding and Payroll section receives over 15,000 contacts per month with average wait times of over four minutes. During high volume call periods, wait times can exceed two hours. The generally accepted target for call center wait time is to answer 80 percent of calls within 20 seconds. Given the call volume and significant other workload for this section, the department is requesting 15 PSR4 positions, one OS2, and one supervisor 2. The additional resources will allow existing staff to focus on maintaining employer tax accounts, approving refunds, and correcting tax filings while also improving call wait times and customer service. The section currently averages processing times of four to six months. This is not sustainable as quarterly filings are already due before the previous quarter is corrected. This leads to issue stacking that can extend from one filing period to another.

In the Corporation and Estate section, the Estate Transfer and Fiduciary Income tax programs have grown significantly over the years, however staffing has not kept up. The number of estate tax returns have increased 130 percent and they report five times as much tax revenue annually as they did 15 years ago. The law allows the department 12 months to process discharge requests; however, with the lack of resources, the department risks being out of compliance with the law. Current processing time for other work items can average 4-6 months with some items taking over 12 months. Without proper resourcing, these averages will continue to grow, resulting in reduced customer service and stacking of account related issues. There are currently three FTE dedicated to these programs, which allows for only basic administration of the programs. The addition of two Tax Auditor 1 and one Administrative Specialist positions for these programs will allow the agency to implement a compliance program to ensure that taxes are being reported correctly. These positions will also provide taxpayer education and outreach.

Internal Audit Resources

Internal audit is currently staffed with two full-time auditors. This policy package includes two new internal audit positions, including an ISS 8 with specialized IT auditing capabilities for focused auditing of technology controls and a PEM E to supervise the audit team and drive the strategic contribution of internal audit. These resources will ensure that the audit team has the capacity and skills that are well matched to the evolving business priorities at the department.

Data Analytics to Improve Customer Experience

BUDGET NARRATIVE

The department's emerging data governance implementation plan includes the provision of a data warehouse and a central source of truth in reporting, consisting of existing data sources, proposed new sources generated by the department, and potential external sources. The plan includes staffing needs and prioritization, including suggested processes to ensure or improve data quality and accuracy for data sources and a prioritized list of use cases that will benefit from better use of department data. The department does not currently have staffing in the Research Section or IT with the capacity to conduct this permanent, necessary work of mapping, developing, and curating processes related to improving data literacy, developing, and maintaining data governance, and coordination of a permanent data strategy. This policy package includes one OPA2 for process infrastructure, a PEM E to manage the Data Integrity Unit, three Research Analyst 3's as GenTax and program performance reporting analysts and data stewards, and one Research Analyst 2 as a taxpayer quality assurance analyst. In addition, it includes one PEMD to manage the IT data analytics work, one Information Systems Specialist 7 database administrator, one Information Systems Specialist 8 data modeler, one OPA3 business analyst, and one Information Systems Specialist 8 information/cloud architect. This policy option package supports all these goals but primarily supports the data strategy goal by providing resources dedicated to making information more available, credible, and supporting analytical use of that information. This will improve the use of data, create capacity for better future use of current and novel data reporting, and increase the use of analytics throughout the agency by supporting the work of any person or group that works with revenue data.

Quantifying Results:

Business Division Customer Experience

This policy package can be measured by several Key Performance Measures (KPM). KPM #4, Customer Service, and KPM #5, Effective Taxpayer Assistance. Indirectly, it will also support KPM #11 Employee Engagement as workload can be shifted to these new resources to provide current employees opportunity for growth opportunities and a more reasonable workload. KPM #8, Direct Enforcement Dollars Cost of Funds and #10 Cost of Assessments will also be impacted as enforcement work increases. Additionally, the agency expects to increase enforcement for the Estate and Fiduciary tax programs, with a goal of auditing one percent of tax returns each year, once staff are onboard and fully trained.

Internal Audit Resources

The impact of the additional audit resources will double the current internal audit capacity. Impacts of the additional audits is difficult to quantify, however, internal audits increases accountability and reduces financial, privacy and operational risks.

Data Analytics to Improve Customer Experience

The Research section is creating dashboards and other ways to understand high-level performance metrics. This process has identified problems accessing dispersed data and limited expertise in being about to access reliable data to inform decision-making. With the resources requested in this policy option package, the department will have more capacity to generate, discuss, understand, and show quantitative results in KPMs but also routine reporting and more complex analysis.

BUDGET NARRATIVE

Staffing Impact & Revenue Source

Business Division Customer Experience

Positions 20
FTE 17.60

General Fund: \$ 1,899,417
Other Funds: \$ 1,226,785

Internal Audit Resources

Positions 2
FTE 1.76

General Fund: \$ 395,809
Other Funds: \$ 98,953

Data Analytics to Improve Customer Experience

Positions 11
FTE 9.68

General Fund: \$ 2,156,216
Other funds: \$ 539,052

Total Staffing Impact

Positions 33
FTE 29.04

BUDGET NARRATIVE

Total Revenue Source

Agency Requested Budget

General Fund:	\$	4,451,442
Other Funds:	\$	1,864,790

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

This Policy Option Package was not recommended in Governor’s Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

This Policy Option Package was not included in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Administration

Policy Option Package 107—Cost Allocation Methodology

Package Description:

A budget note in 2019 instructed the agency to begin to develop a new methodology for allocating central operational and other costs accurately across the approximately 60 revenue streams in the Department. Currently, for some of these revenue streams General Fund resources are being used where it would be more appropriate to use Other Funds sources of revenue. This package represents the first step in this cost allocation process which will continue in future biennia. Two relatively new revenue streams -- Corporate Activities Tax and Marijuana Tax -- are affected by this package in the 2023-25 biennium. Overall General Fund savings of \$5,399,709 are realized from transferring costs to these two Other Funds revenue streams.

Additionally, this package moves five positions (5.00 FTE) from other divisions into the Administration Services Division. The positions are currently funded 100 percent with either Marijuana Tax revenue or Corporate Activity Tax revenue but in the future will be more accurately cost allocated across all revenue streams to reflect the diversity of work performed. One Accountant 2 position (1.00 FTE), one Human Resource Assistant 2 position (1.00 FTE), and one Public Affairs Specialist 2 position

(1.00 FTE) is transferred from the Corporate Division is moved to Administration Services Division. One Accountant 2 position (1.00 FTE) and one Safety Specialist 2 position (1.00 FTE) is transferred from the Marijuana Program moved to Administration Services Division.

This package represents the changes in the Administration budget unit of the budget and reduces General Fund by \$990,834 and increases Other Funds expenditure limitation by \$2,292,170. Companion cost allocation packages are found in other budget units.

This set of packages reflect only the first step in developing a cost allocation methodology. The Department has significant and complex work in the next two or more years to complete this project.

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department's administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department's central costs (Human Resources, Finance, the Director's Office, IT, etc.) to the department's 58

BUDGET NARRATIVE

General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

Agency Request Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,230,303)
Other Funds: \$ 5,230,304

BUDGET NARRATIVE

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,230,303)

Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

Staffing Impact:

No new positions

BUDGET NARRATIVE

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	\$ (990,834)	\$2,292,170	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	\$ (2,686,689)	\$ (2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	\$ (4,408,874)	\$6,908,588	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	\$ (1,114,360)	\$ (1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,399,708)

Other Funds: \$ 5,399,709

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Administration

Essential Package 801— LFO Analyst Adjustments

Package Description

Purpose

This package includes reductions to meet Framework targets and to fund investments in packages 103 and 104 across the agency. Department-wide, \$3,000,000 General Fund in additional vacancy savings are generated. The Department has a significant turnover or churning in certain position types like Administrative Specialist, Public Service Representatives, Tax Auditors, and Revenue Agents. Since there are dozens of employees in these classifications, the Department is continually recruiting for employees. Other savings depart-wide include \$1,800,000 General Fund in Services and Supplies and \$841,950 General Fund in Capital Outlay. For the Administration budget unit, General Fund is reduced by \$486,082.

In addition, two positions (2.00 FTE) are added in the Administration budget unit as a result of a recently completed report on the modernization of the various call centers presented to the General Government Subcommittee earlier in the 2023 legislative session. The Subcommittee requested the agency to review the recommendations of the report and determine what could be done in 2023-25 biennium and the resources required. The Department requested two positions to staff a "Center of Excellence" for this modernization project to begin the planning and implementation of some of the recommendations identified in the report. Resources for major technology related investments and changes will be requested for the 2025-27 budget. The two positions are a Revenue Manager 2 and an Operations and Policy Analyst 4 at a cost of \$402,222 General Fund and \$134,862 Other Funds.

How Achieved

The department adjusted specific budget line items as instructed.

Legislative Adopted Budget

Staff Impact

Position	2
FTE	2.00

BUDGET NARRATIVE

Revenue Source

General Fund	\$	(83,860)
Other Funds	\$	134,862

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Administration

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislative Adopted Budget

Staff Impact

Position	0
FTE	0

Revenue Source

General Fund	\$	(615,764)
Other Funds	\$	(186,696)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Administration

Essential Package 813— Policy Bills

Package Description

Purpose

Funding for SB 1 dealing with race/ethnicity information collected voluntarily.

How Achieved

The department adjusted specific budget line items as instructed.

Legislative Adopted Budget

Staff Impact

Position	1
FTE	0.25

Revenue Source

General Fund	\$	46,224
Other Funds	\$	10,392

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	2,076,029	-	65,017	-	-	-
Transfer In - Intrafund	5,837,250	8,297,353	8,297,353	14,062,518	13,305,449	12,603,924
Tsfr From Administrative Svcs	52,056	-	-	-	-	-
Tsfr From OR Business Development	32,500	-	-	-	-	-
Tsfr To OR Business Development	(7,500)	-	-	-	-	-
Total Other Funds	\$7,990,335	\$8,297,353	\$8,362,370	\$14,062,518	\$13,305,449	\$12,603,924

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(195,227)	-	-	-	-	-	(195,227)
Transfer In - Intrafund	-	-	(5,824)	-	-	-	(5,824)
Total Revenues	(\$195,227)	-	(\$5,824)	-	-	-	(\$201,051)
Personal Services							
Temporary Appointments	1,218	-	3,426	-	-	-	4,644
Overtime Payments	1,820	-	-	-	-	-	1,820
Shift Differential	1,243	-	-	-	-	-	1,243
All Other Differential	9,032	-	931	-	-	-	9,963
Public Employees' Retire Cont	2,167	-	167	-	-	-	2,334
Pension Obligation Bond	36,849	-	4,299	-	-	-	41,148
Social Security Taxes	1,018	-	333	-	-	-	1,351
Unemployment Assessments	3,142	-	1,843	-	-	-	4,985
Paid Family Medical Leave Insurance	48	-	4	-	-	-	52
Mass Transit Tax	8,140	-	1,411	-	-	-	9,551
Vacancy Savings	(259,904)	-	(18,238)	-	-	-	(278,142)
Total Personal Services	(\$195,227)	-	(\$5,824)	-	-	-	(\$201,051)
Total Expenditures							
Total Expenditures	(195,227)	-	(5,824)	-	-	-	(201,051)
Total Expenditures	(\$195,227)	-	(\$5,824)	-	-	-	(\$201,051)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	3,140,603	-	-	-	-	-	3,140,603
Transfer In - Intrafund	-	-	871,319	-	-	-	871,319
Total Revenues	\$3,140,603	-	\$871,319	-	-	-	\$4,011,922

Services & Supplies

Instate Travel	5,078	-	924	-	-	-	6,002
Out of State Travel	529	-	176	-	-	-	705
Employee Training	6,135	-	1,278	-	-	-	7,413
Office Expenses	54,906	-	37,707	-	-	-	92,613
Telecommunications	14,456	-	3,161	-	-	-	17,617
State Gov. Service Charges	2,224,315	-	389,322	-	-	-	2,613,637
Data Processing	1,857	-	333	-	-	-	2,190
Publicity and Publications	281	-	35	-	-	-	316
Professional Services	30,008	-	2,932	-	-	-	32,940
IT Professional Services	3,520	-	228	-	-	-	3,748
Attorney General	27,872	-	-	-	-	-	27,872
Employee Recruitment and Develop	300	-	184	-	-	-	484
Dues and Subscriptions	2,451	-	207	-	-	-	2,658
Facilities Rental and Taxes	746,269	-	357,233	-	-	-	1,103,502
Facilities Maintenance	6,304	-	1,359	-	-	-	7,663
Intra-agency Charges	1,251	-	139	-	-	-	1,390
Other Services and Supplies	1,649	-	69,070	-	-	-	70,719
Expendable Prop 250 - 5000	5,868	-	762	-	-	-	6,630

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	1,028	-	291	-	-	-	1,319
Total Services & Supplies	\$3,134,077	-	\$865,341	-	-	-	\$3,999,418
Capital Outlay							
Office Furniture and Fixtures	900	-	1,613	-	-	-	2,513
Telecommunications Equipment	1,300	-	113	-	-	-	1,413
Data Processing Software	213	-	239	-	-	-	452
Data Processing Hardware	1,166	-	4,013	-	-	-	5,179
Other Capital Outlay	2,947	-	-	-	-	-	2,947
Total Capital Outlay	\$6,526	-	\$5,978	-	-	-	\$12,504
Total Expenditures							
Total Expenditures	3,140,603	-	871,319	-	-	-	4,011,922
Total Expenditures	\$3,140,603	-	\$871,319	-	-	-	\$4,011,922
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,225,476	-	-	-	-	-	1,225,476
Transfer In - Intrafund	-	-	603,593	-	-	-	603,593
Total Revenues	\$1,225,476	-	\$603,593	-	-	-	\$1,829,069
Services & Supplies							
Facilities Rental and Taxes	1,225,476	-	603,593	-	-	-	1,829,069
Total Services & Supplies	\$1,225,476	-	\$603,593	-	-	-	\$1,829,069
Total Expenditures							
Total Expenditures	1,225,476	-	603,593	-	-	-	1,829,069
Total Expenditures	\$1,225,476	-	\$603,593	-	-	-	\$1,829,069
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(1,304,767)	-	-	-	-	-	(1,304,767)
Transfer In - Intrafund	-	-	(173,548)	-	-	-	(173,548)
Total Revenues	(\$1,304,767)	-	(\$173,548)	-	-	-	(\$1,478,315)
Personal Services							
Class/Unclass Sal. and Per Diem	(829,829)	-	(110,107)	-	-	-	(939,936)
Empl. Rel. Bd. Assessments	(282)	-	(36)	-	-	-	(318)
Public Employees' Retire Cont	(148,707)	-	(19,731)	-	-	-	(168,438)
Social Security Taxes	(63,483)	-	(8,423)	-	-	-	(71,906)
Paid Family Medical Leave Insurance	(3,319)	-	(440)	-	-	-	(3,759)
Worker's Comp. Assess. (WCD)	(244)	-	(32)	-	-	-	(276)
Flexible Benefits	(209,551)	-	(28,049)	-	-	-	(237,600)
Total Personal Services	(\$1,255,415)	-	(\$166,818)	-	-	-	(\$1,422,233)
Services & Supplies							
Out of State Travel	-	-	(54)	-	-	-	(54)
Employee Training	(2,065)	-	(3,034)	-	-	-	(5,099)
Office Expenses	(39,098)	-	(1)	-	-	-	(39,099)
Telecommunications	(8,189)	-	(1,379)	-	-	-	(9,568)
Professional Services	-	-	(1,088)	-	-	-	(1,088)
Dues and Subscriptions	-	-	(457)	-	-	-	(457)
Intra-agency Charges	-	-	(500)	-	-	-	(500)
Other Services and Supplies	-	-	(218)	-	-	-	(218)
Expendable Prop 250 - 5000	-	-	(479)	-	-	-	(479)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	480	-	-	-	480
Total Services & Supplies	(\$49,352)	-	(\$6,730)	-	-	-	(\$56,082)
Total Expenditures							
Total Expenditures	(1,304,767)	-	(173,548)	-	-	-	(1,478,315)
Total Expenditures	(\$1,304,767)	-	(\$173,548)	-	-	-	(\$1,478,315)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(6)
Total Positions	-	-	-	-	-	-	(6)
Total FTE							
Total FTE							(6.00)
Total FTE	-	-	-	-	-	-	(6.00)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 081 - June 2022 Emergency Board

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,436,185	-	-	-	-	-	1,436,185
Transfer In - Intrafund	-	-	359,090	-	-	-	359,090
Total Revenues	\$1,436,185	-	\$359,090	-	-	-	\$1,795,275
Personal Services							
Class/Unclass Sal. and Per Diem	920,775	-	230,193	-	-	-	1,150,968
Empl. Rel. Bd. Assessments	298	-	73	-	-	-	371
Public Employees' Retire Cont	165,002	-	41,251	-	-	-	206,253
Social Security Taxes	70,439	-	17,611	-	-	-	88,050
Paid Family Medical Leave Insurance	3,685	-	920	-	-	-	4,605
Worker's Comp. Assess. (WCD)	255	-	67	-	-	-	322
Mass Transit Tax	5,525	-	1,381	-	-	-	6,906
Flexible Benefits	221,760	-	55,440	-	-	-	277,200
Total Personal Services	\$1,387,739	-	\$346,936	-	-	-	\$1,734,675
Services & Supplies							
Instate Travel	3,126	-	782	-	-	-	3,908
Employee Training	9,336	-	2,334	-	-	-	11,670
Office Expenses	4,138	-	1,035	-	-	-	5,173
Telecommunications	7,756	-	1,939	-	-	-	9,695
Data Processing	1,625	-	406	-	-	-	2,031
Expendable Prop 250 - 5000	3,209	-	802	-	-	-	4,011

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 081 - June 2022 Emergency Board

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	19,256	-	4,856	-	-	-	24,112
Total Services & Supplies	\$48,446	-	\$12,154	-	-	-	\$60,600
Total Expenditures							
Total Expenditures	1,436,185	-	359,090	-	-	-	1,795,275
Total Expenditures	\$1,436,185	-	\$359,090	-	-	-	\$1,795,275
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							7
Total Positions	-	-	-	-	-	-	7
Total FTE							
Total FTE							7.00
Total FTE	-	-	-	-	-	-	7.00

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 093 - Statewide Adjustment DAS Chgs

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
State Gov. Service Charges	-	-	-	-	-	-	-
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: 102 - Revenue Building

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
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: 103 - Diversity, Equity and Inclusion

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	591,425	-	-	-	-	-	591,425
Transfer In - Intrafund	-	-	198,299	-	-	-	198,299
Total Revenues	\$591,425	-	\$198,299	-	-	-	\$789,724
Personal Services							
Class/Unclass Sal. and Per Diem	338,253	-	113,415	-	-	-	451,668
Empl. Rel. Bd. Assessments	121	-	43	-	-	-	164
Public Employees' Retire Cont	60,615	-	20,324	-	-	-	80,939
Social Security Taxes	25,877	-	8,676	-	-	-	34,553
Paid Family Medical Leave Insurance	1,354	-	454	-	-	-	1,808
Worker's Comp. Assess. (WCD)	107	-	36	-	-	-	143
Mass Transit Tax	4,555	-	1,138	-	-	-	5,693
Flexible Benefits	92,675	-	31,075	-	-	-	123,750
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	(4,552)	-	(1,142)	-	-	-	(5,694)
Total Personal Services	\$519,005	-	\$174,019	-	-	-	\$693,024
Services & Supplies							
Instate Travel	720	-	240	-	-	-	960
Employee Training	7,679	-	2,560	-	-	-	10,239
Office Expenses	7,426	-	2,476	-	-	-	9,902
Telecommunications	13,920	-	4,640	-	-	-	18,560
Data Processing	2,918	-	972	-	-	-	3,890
Expendable Prop 250 - 5000	2,640	-	880	-	-	-	3,520

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 103 - Diversity, Equity and Inclusion

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	37,117	-	12,512	-	-	-	49,629
Total Services & Supplies	\$72,420	-	\$24,280	-	-	-	\$96,700
Total Expenditures							
Total Expenditures	591,425	-	198,299	-	-	-	789,724
Total Expenditures	\$591,425	-	\$198,299	-	-	-	\$789,724
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							4
Total Positions	-	-	-	-	-	-	4
Total FTE							
Total FTE							3.14
Total FTE	-	-	-	-	-	-	3.14

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-

Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Capital Outlay							
Data Processing Software	-	-	-	-	-	-	-
Data Processing Hardware	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(990,834)	-	-	-	-	-	(990,834)
Transfer In - Intrafund	-	-	2,292,170	-	-	-	2,292,170
Total Revenues	(\$990,834)	-	\$2,292,170	-	-	-	\$1,301,336
Personal Services							
Class/Unclass Sal. and Per Diem	(1,287,749)	-	2,120,933	-	-	-	833,184
Empl. Rel. Bd. Assessments	(343)	-	608	-	-	-	265
Public Employees' Retire Cont	(230,772)	-	380,079	-	-	-	149,307
Social Security Taxes	(95,044)	-	158,783	-	-	-	63,739
Paid Family Medical Leave Insurance	(5,148)	-	8,481	-	-	-	3,333
Worker's Comp. Assess. (WCD)	(304)	-	534	-	-	-	230
Mass Transit Tax	(2,508)	-	4,179	-	-	-	1,671
Flexible Benefits	(257,080)	-	455,080	-	-	-	198,000
Reconciliation Adjustment	(55,932)	-	54,262	-	-	-	(1,670)
Total Personal Services	(\$1,934,880)	-	\$3,182,939	-	-	-	\$1,248,059
Services & Supplies							
Instate Travel	12,309	-	-	-	-	-	12,309
Employee Training	131,186	-	256	-	-	-	131,442
Office Expenses	126,812	-	-	-	-	-	126,812
Telecommunications	237,774	-	-	-	-	-	237,774
Data Processing	49,876	-	-	-	-	-	49,876
Other Services and Supplies	-	-	(822,264)	-	-	-	(822,264)
Expendable Prop 250 - 5000	45,107	-	-	-	-	-	45,107

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	270,572	-	1,649	-	-	-	272,221
Total Services & Supplies	\$873,636	-	(\$820,359)	-	-	-	\$53,277
Capital Outlay							
Office Furniture and Fixtures	16,057	-	(16,057)	-	-	-	-
Telecommunications Equipment	1,409	-	(1,409)	-	-	-	-
Data Processing Software	2,973	-	(2,973)	-	-	-	-
Data Processing Hardware	49,971	-	(49,971)	-	-	-	-
Total Capital Outlay	\$70,410	-	(\$70,410)	-	-	-	-
Total Expenditures							
Total Expenditures	(990,834)	-	2,292,170	-	-	-	1,301,336
Total Expenditures	(\$990,834)	-	\$2,292,170	-	-	-	\$1,301,336
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							5
Total Positions	-	-	-	-	-	-	5

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							5.00
Total FTE	-	-	-	-	-	-	5.00

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(83,860)	-	-	-	-	-	(83,860)
Transfer In - Intrafund	-	-	134,862	-	-	-	134,862
Total Revenues	(\$83,860)	-	\$134,862	-	-	-	\$51,002

Personal Services							
Class/Unclass Sal. and Per Diem	274,240	-	92,000	-	-	-	366,240
Empl. Rel. Bd. Assessments	80	-	26	-	-	-	106
Public Employees' Retire Cont	49,144	-	16,486	-	-	-	65,630
Social Security Taxes	20,980	-	7,038	-	-	-	28,018
Paid Family Medical Leave Insurance	1,096	-	368	-	-	-	1,464
Worker's Comp. Assess. (WCD)	68	-	24	-	-	-	92
Mass Transit Tax	1,645	-	552	-	-	-	2,197
Flexible Benefits	59,304	-	19,896	-	-	-	79,200
Vacancy Savings	(144,829)	-	(346)	-	-	-	(145,175)
Reconciliation Adjustment	(18,176)	-	(5,001)	-	-	-	(23,177)
Total Personal Services	\$243,552	-	\$131,043	-	-	-	\$374,595

Services & Supplies							
Instate Travel	893	-	223	-	-	-	1,116
Employee Training	2,667	-	667	-	-	-	3,334
Office Expenses	(251,268)	-	642	-	-	-	(250,626)
Telecommunications	2,216	-	554	-	-	-	2,770
Data Processing	464	-	116	-	-	-	580
Expendable Prop 250 - 5000	917	-	229	-	-	-	1,146

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	5,501	-	1,388	-	-	-	6,889
Total Services & Supplies	(\$238,610)	-	\$3,819	-	-	-	(\$234,791)
Capital Outlay							
Telecommunications Equipment	(15,686)	-	-	-	-	-	(15,686)
Other Capital Outlay	(73,116)	-	-	-	-	-	(73,116)
Total Capital Outlay	(\$88,802)	-	-	-	-	-	(\$88,802)
Total Expenditures							
Total Expenditures	(83,860)	-	134,862	-	-	-	51,002
Total Expenditures	(\$83,860)	-	\$134,862	-	-	-	\$51,002
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							2
Total Positions	-	-	-	-	-	-	2

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Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							2.00
Total FTE	-	-	-	-	-	-	2.00

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(615,764)	-	-	-	-	-	(615,764)
Transfer In - Intrafund	-	-	(186,696)	-	-	-	(186,696)
Total Revenues	(\$615,764)	-	(\$186,696)	-	-	-	(\$802,460)
Services & Supplies							
Instate Travel	(9,790)	-	(1,810)	-	-	-	(11,600)
Employee Training	(59,313)	-	-	-	-	-	(59,313)
Office Expenses	527	-	117	-	-	-	644
State Gov. Service Charges	(306,950)	-	(82,907)	-	-	-	(389,857)
Attorney General	(11,322)	-	-	-	-	-	(11,322)
Facilities Rental and Taxes	(227,538)	-	(101,586)	-	-	-	(329,124)
Facilities Maintenance	(1,378)	-	(510)	-	-	-	(1,888)
Total Services & Supplies	(\$615,764)	-	(\$186,696)	-	-	-	(\$802,460)
Total Expenditures							
Total Expenditures	(615,764)	-	(186,696)	-	-	-	(802,460)
Total Expenditures	(\$615,764)	-	(\$186,696)	-	-	-	(\$802,460)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	46,224	-	-	-	-	-	46,224
Transfer In - Intrafund	-	-	10,392	-	-	-	10,392
Total Revenues	\$46,224	-	\$10,392	-	-	-	\$56,616
Personal Services							
Class/Unclass Sal. and Per Diem	25,229	-	6,307	-	-	-	31,536
Empl. Rel. Bd. Assessments	10	-	3	-	-	-	13
Public Employees' Retire Cont	4,521	-	1,130	-	-	-	5,651
Social Security Taxes	1,930	-	483	-	-	-	2,413
Paid Family Medical Leave Insurance	101	-	25	-	-	-	126
Worker's Comp. Assess. (WCD)	9	-	2	-	-	-	11
Mass Transit Tax	51	-	13	-	-	-	64
Flexible Benefits	7,920	-	1,980	-	-	-	9,900
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	\$39,771	-	\$9,943	-	-	-	\$49,714
Services & Supplies							
Employee Training	2,571	-	449	-	-	-	3,020
Data Processing	464	-	-	-	-	-	464
Expendable Prop 250 - 5000	917	-	-	-	-	-	917
IT Expendable Property	2,501	-	-	-	-	-	2,501
Total Services & Supplies	\$6,453	-	\$449	-	-	-	\$6,902

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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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	46,224	-	10,392	-	-	-	56,616
Total Expenditures	\$46,224	-	\$10,392	-	-	-	\$56,616
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							1
Total Positions	-	-	-	-	-	-	1
Total FTE							
Total FTE							0.25
Total FTE	-	-	-	-	-	-	0.25

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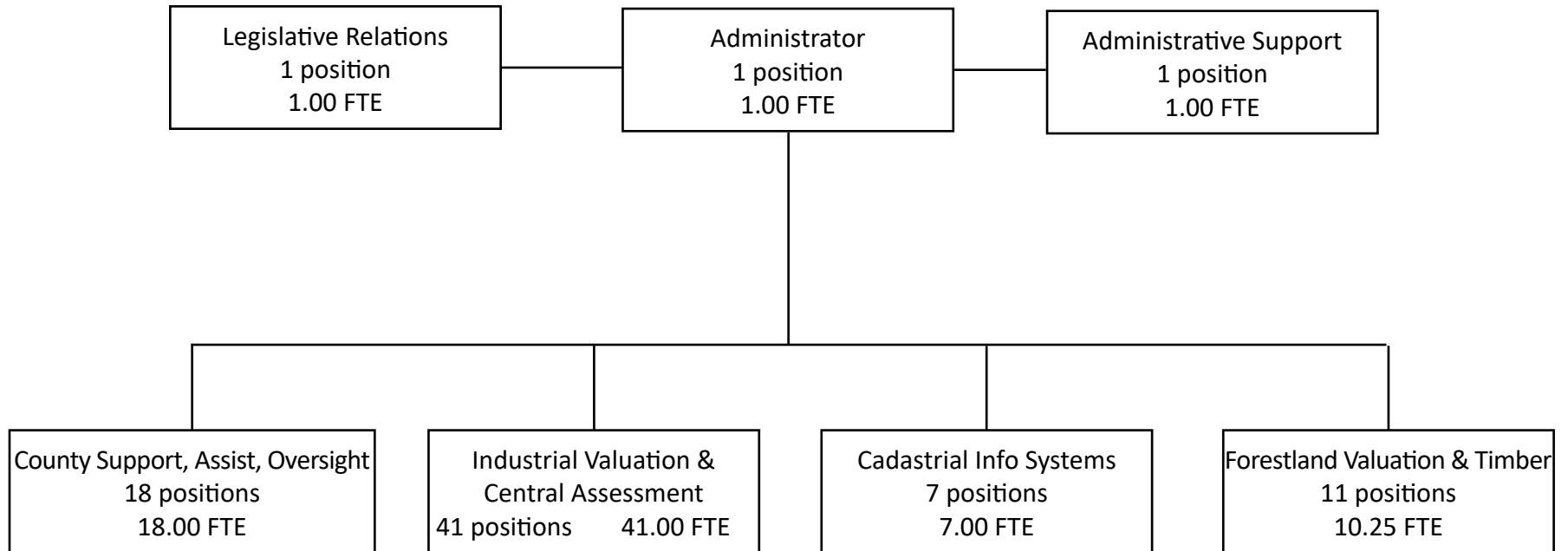
Property Tax Division

Organizational chart

2021–23 Legislatively Adopted Budget

80 positions

79.25 FTE



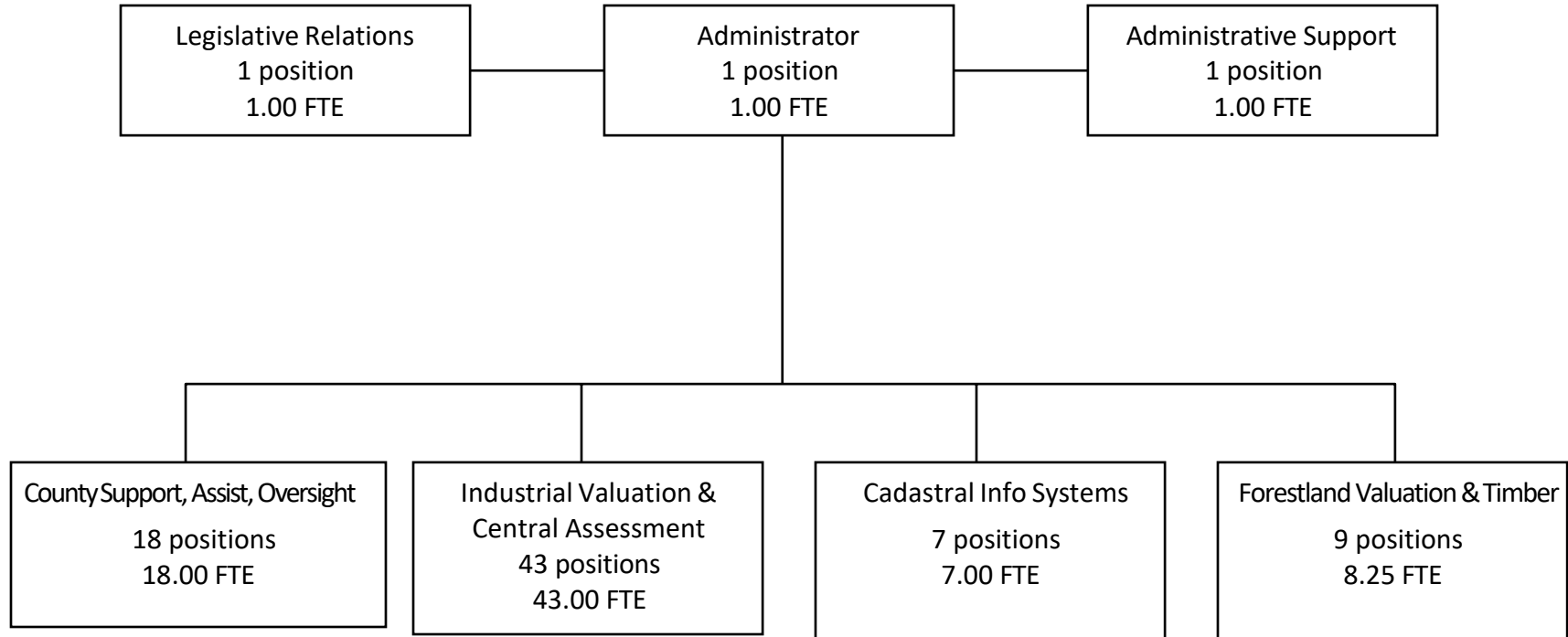
Property Tax Division

Organizational chart

2023–25 Legislatively Adopted Budget

80 positions

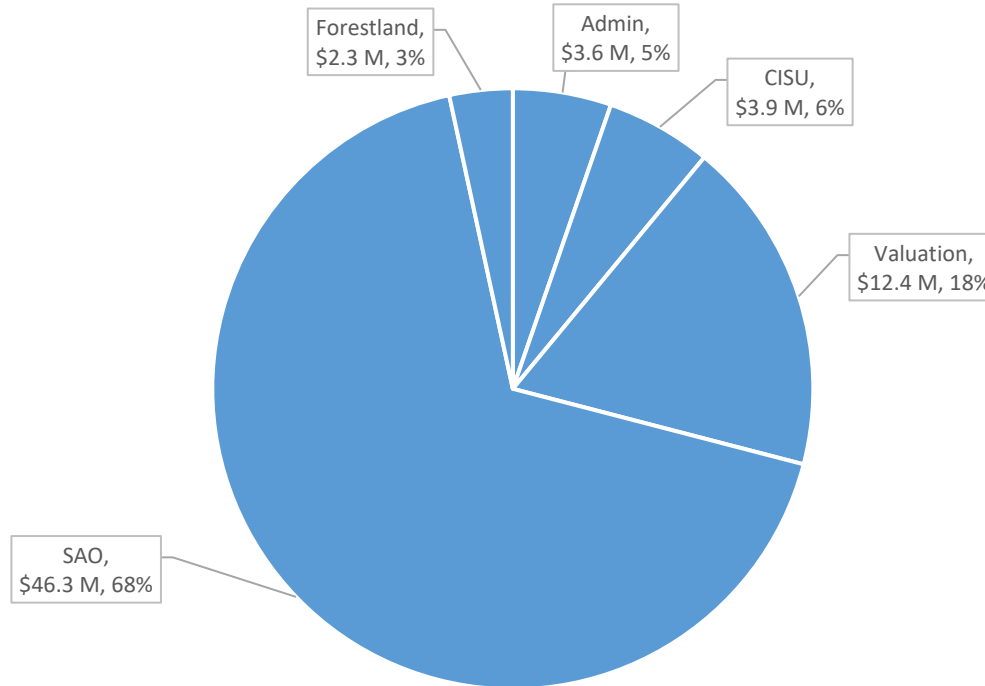
79.25 FTE



BUDGET NARRATIVE

Property Tax Division

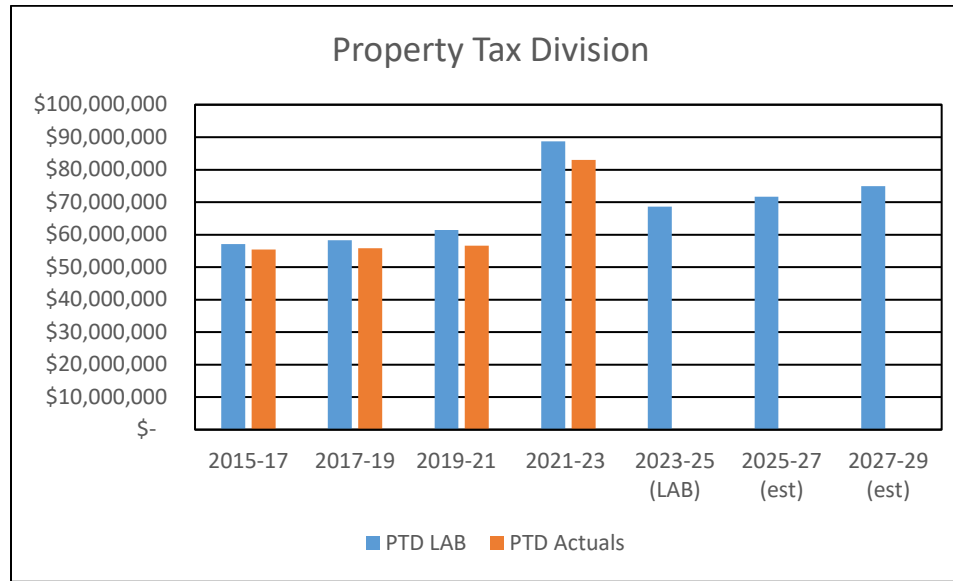
2023-25 Legislatively Adopted Budget Property Tax Total Funds by Program \$68,595,945



Long-term focus area: Excellence in state government

Primary program contact: Bram Ekstrand, Property Tax Division Administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
PTD	LAB	\$ 57,118,377	\$ 58,329,530	\$ 61,397,067	\$ 88,716,600	\$ 68,595,945	\$ 71,678,985	\$ 74,922,126
	Actuals	\$ 55,387,284	\$ 55,820,577	\$ 56,617,862	\$ 82,994,402			

Program Overview

Property tax is one of the highest-generating sources of revenue in Oregon, raising over \$15 billion per biennium for local governments to fund services to citizens. Only state personal income taxes bring in more revenue to fund public services.

BUDGET NARRATIVE

Program Funding Request

Property Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 42,980,392	\$ 45,736,208	\$ 88,716,600	80	79.25
CSL 23-25	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
ARB 23-25	\$ 21,156,490	\$ 47,731,895	\$ 68,888,385	80	79.25
GB 23-25	\$ 20,088,583	\$ 47,728,665	\$ 67,817,248	80	79.25
LAB 23-25	\$ 20,868,164	\$ 47,727,781	\$ 68,595,945	80	79.25
Difference (LAB-CSL)	\$ (288,326)	\$ (4,114)	\$ (292,440)	0	0.00
% change	-1.4%	0.0%	-0.4%	0.0%	0.0%

Program Description

The Property Tax Division (PTD) oversees the property tax system for Oregon's 36 counties and has four divisions. Though counties directly collect the taxes, PTD plays a large administrative role in helping counties evaluate and calculate property taxes.

- The County Support, Assistance, and Oversight (SAO) Section makes property appraisal standards more equitable and uniform, sets statewide methods of assessment, monitors programs, provides training to county and agency staff, evaluates county performance, and offers direct assistance to counties that do not have the tools or personnel to calculate their own property taxes.
- The Valuation Section determines the real-market value for two main property types: state-appraised industrial properties (processing or manufacturing activities) and centrally-assessed companies (companies operating in Oregon and other states, including airlines, utilities, railroads, and telecommunications). Between the two property types, there is a combined property value of over \$78 billion, which generates more than \$400 million annually in property taxes for Oregon counties.
- The Forestland Program within PTD has three functions: establishing the assessed value for approximately 8.1 million acres of forestland for a statewide assessed value of about \$2.5 billion; determining the productivity classes of western Oregon forestlands, which are used for property tax values; and providing assistance to the counties identifying owners with 5,000 or more acres of forestland and providing general Forestland Program guidance.
- 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 change data. The unit also administers the Oregon Map (ORMAP) Project, which supports developing a seamless statewide digital tax lot base map.

BUDGET NARRATIVE

PTD also administers the Senior and Disabled Citizen Property Tax Deferral Program, which 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 about \$12 million in property taxes to counties for nearly 4,300 program participants in the 2021–22 tax year. The program is funded by the repayment of the tax when the property is sold. The revolving account is stable, and the balance has been growing the past several years.

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. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). PTD is committed to improving the services it provides to counties and property owners, along with achieving equity and uniformity in property taxation throughout Oregon.

Division staff work closely with county staff to identify best practices and develop efficient procedures in uniform methods of assessment and tax administration. PTD provides training 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 up-to-date technologies.

The department is also 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), to ensure equitable values for state-appraised industrial properties and centrally assessed companies. 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.

Accurate cartographic maps are essential to ensure accurate real property taxation. PTD's statewide mapping standards maintain accuracy and consistency across Oregon's 36 counties.

Program Performance

A key performance metric for PTD is uniformity within the assessment program which is defined as the coefficient of dispersion from annual ratio studies. The computation measures accuracy of real-market value and the mass appraisal program for Oregon's counties. Key Performance Measure #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. The Performance for 2021 was 97.8, slightly below the target of 98 percent.

BUDGET NARRATIVE

KPM #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. The lower the percentage of deviation, the greater the accuracy. Performance for 2021 was 12 percent, well below the limit of 20 percent, showing a high degree of equity and uniformity in our appraisals.

The division has also made improvements through technology in many areas.

- All education materials are sent and received electronically, and PTD offers online self-service options for customers. In 2021, 60 online live classes were held with 2,955 participants. Approximately 2,040 continuing education credits were awarded to appraisers statewide. The Appraiser Continuing Education Database was created to record and ensure appraiser continuing education requirements are met.
- The County Assessment Function Funding Assistance (CAFFA) grant program including deposits, distributions, and grant applications has moved to Revenue Online and GenTax. This all-electronic process reduces assistance requests by more than 95 percent and creates county self-sufficiency.
- 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 filed returns.

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 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 (which is funded by CAFFA revenues).

About 69 percent of the funding for positions in the Valuation Section comes from the General Fund with the balance coming from CAFFA revenues. Established under ORS 294.184, CAFFA provides another fund 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.

BUDGET NARRATIVE

Expenses related to administration of the Senior and Disabled Citizen Property Tax Deferral Program are reimbursed from the program's revolving account.

Timber and forestland programs are almost entirely funded by the 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 9 counties, accounts for about 9.5 percent of the funding for cadastral and mapping functions.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

Electronic Valuation Information System (ELVIS) Phase 2 – Policy Option Package 101

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 that will greatly reduce 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.

This project is being implemented in two phases. Funding for the first phase, modernizing the Central Assessment program, was provided by the Legislature during the 2021 session. This part is scheduled to be implemented in December 2022. The second phase, which is being requested during the 2023 session, will provide funding for the second half of the modernization project, the Industrial Program.

This project aligns with our agency priorities of making it simpler for our customers to work with us and enhancing data access and use.

Note: This Package was moved to the Core Systems Replacement Program area.

BUDGET NARRATIVE

Property Tax Division Administration

Program Overview

Property Tax Division Administration is responsible for leadership and coordination of the functions within the division. This includes providing leadership in the areas of budget development and execution, policy development, representation of the division at the Legislature, and interactions with county assessors and tax collectors.

Program Funding Request

PTD Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 26,192,647	\$ 257,116	\$ 26,449,763	3	3.00
CSL 23-25	\$ 3,413,287	\$ 280,994	\$ 3,694,281	3	3.00
ARB 23-25	\$ 3,413,287	\$ 280,994	\$ 3,694,281	3	3.00
GB 23-25	\$ 3,251,918	\$ 277,764	\$ 3,529,682	3	3.00
LAB 23-25	\$ 3,355,375	\$ 276,880	\$ 3,632,255	3	3.00
Difference (LAB-CSL)	\$ (57,912)	\$ (4,114)	\$ (62,026)	0	0.00
% change	-1.7%	-1.5%	-1.7%	0.0%	0.0%

Program Description

Property Tax Division Administration consists of three positions: the division administrator, property tax policy liaison, and division executive assistant. The administrator participates on the department's executive leadership team to help establish broad division policies and strategic plans and align Property Tax Division's initiatives 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 almost \$8 billion a year to fund public schools, police and fire departments, and other local government services.

BUDGET NARRATIVE

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 agency partners in planning the implementation of new and revised tax policies and providing training to DOR staff and counties.

Program Justification and Link to Long-Term Outcomes

The property tax system generates almost \$8 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 refer to 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.

BUDGET NARRATIVE

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 refer to 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 the General Fund.

BUDGET NARRATIVE

Cadastral Information Systems Unit

Program Overview

The Cadastral Information Systems Unit (CISU) sets mapping standards for county assessment maps, maintains and updates maps for 9 counties, and reviews and approves taxing district boundary changes statewide. This unit also administers the Oregon Map (ORMAP) Project, which supports digital mapping activities statewide, including the Oregon Land Information System (OLIS). Accurate mapping of a county's real property is essential to ensure complete and accurate property assessment.

Program Funding Request

Cadastral Information Systems					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,139,103	\$ 1,573,968	\$ 3,713,071	7	7.00
CSL 23-25	\$ 2,273,526	\$ 1,671,522	\$ 3,945,048	7	7.00
ARB 23-25	\$ 2,273,526	\$ 1,671,522	\$ 3,945,048	7	7.00
GB 23-25	\$ 2,166,893	\$ 1,671,522	\$ 3,838,415	7	7.00
LAB 23-25	\$ 2,242,588	\$ 1,671,522	\$ 3,914,110	7	7.00
Difference (LAB-CSL)	\$ (30,938)	\$ -	\$ (30,938)	0	0.00
% change	-1.4%	0.0%	-0.8%	0.0%	0.0%

Program Description

Cadastral mapping and ORMAP

CISU sets mapping standards for county assessment maps, maintains and updates maps for 9 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.

BUDGET NARRATIVE

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 for centrally assessed property apportionment.
- 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.
- Creating specialty maps for statewide use, such as the Oregon Taxing District Boundaries project.
- Assisting the Lodging Tax and Marijuana Tax programs by providing geolocation services.

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 the basis for tax lot identification and 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 is still essential for assessment and taxation.

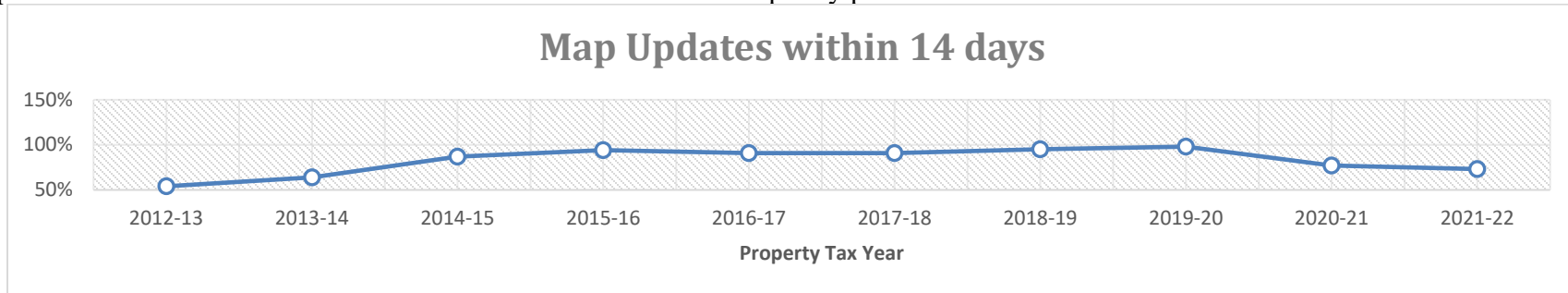
Some of the services this unit provides, map maintenance for example, are also available from other providers, such as county cartography units. When demand for our services decreases, corresponding FTE are reduced as needed. This competitive environment is unique to CISU and helps ensure the unit produces 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

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. Starting in 2020, the program implemented a more robust standard of quality control (QC) which created additional points for review.

BUDGET NARRATIVE

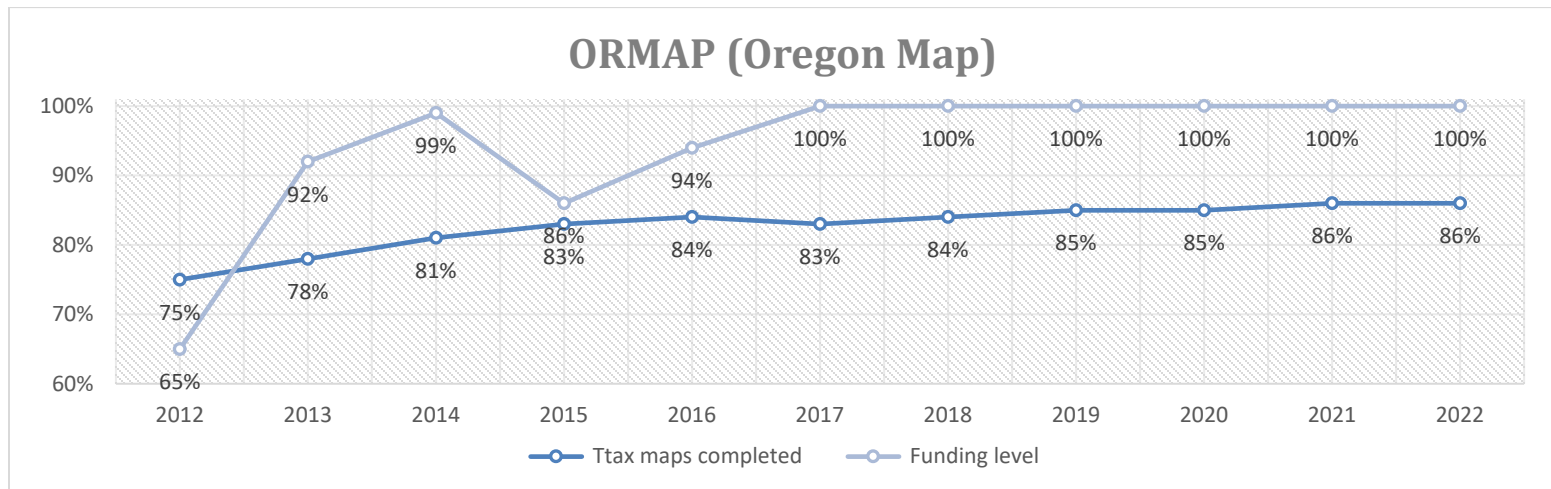
The graphic below shows the trend and result of increased measures for quality performance since 2020.



The ORMAP project distributes tax lot maps for nearly every county and is one of the most heavily used state websites, with an average of 9,000 map downloads each month. Many state agencies use the ORMAP maps as base layers for their geographic information systems (GIS) operations.

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.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The work CISU does is mandated by state laws or agency rules:

- County map maintenance—ORS 306.125
- Approve 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
- Administer the ORMAP Project—ORS 306.132
- Develop base map to improve administration of assessment & taxation- ORS 306.135
- 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 9 counties, as provided under ORS 306.125, are reimbursed under contract. CISU charges \$60 per hour for this work. The Other Funds stream partially supports seven FTE, and accounts for about 9.5 percent of the funding for cadastral and mapping functions.

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 \$1 million annually for the purpose of funding grants. An advisory committee develops policy guidance for issuing grants from the fund to the counties.

BUDGET NARRATIVE

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. Centrally assessed companies, which are companies operating in this and other states, including airlines, utilities, railroads, and communications.

The Valuation Section's RMVs on these properties is provided 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					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 7,185,022	\$ 4,368,597	\$ 11,553,619	41	41.00
CSL 23-25	\$ 7,876,607	\$ 4,598,397	\$ 12,475,004	43	43.00
ARB 23-25	\$ 7,876,607	\$ 4,598,397	\$ 12,475,004	43	43.00
GB 23-25	\$ 7,479,791	\$ 4,598,397	\$ 12,078,188	43	43.00
LAB 23-25	\$ 7,778,869	\$ 4,598,397	\$ 12,377,266	43	43.00
Difference (LAB-CSL)	\$ (97,738)	\$ -	\$ (97,738)	0	0.00
% change	-1.3%	0.0%	-0.8%	0.0%	0.0%

BUDGET NARRATIVE

Program Description

There are approximately 850 sites with 4,750 accounts of state-appraised industrial properties. There are over 570 centrally assessed companies in the state. Between the two property types, there is a combined property value of over \$78 billion, which equates to over \$400 million in annual property tax assessments for Oregon's counties.

Collected property tax funds taxpayer services such as schools, law enforcement, fire safety, and other public programs. For example, about 42 percent of collected property tax goes to K–12 school districts and education service districts. Success of this system is dependent on the program's ability to have the proper resources to determine RMV, ultimately 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 clients daily.

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 that 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).

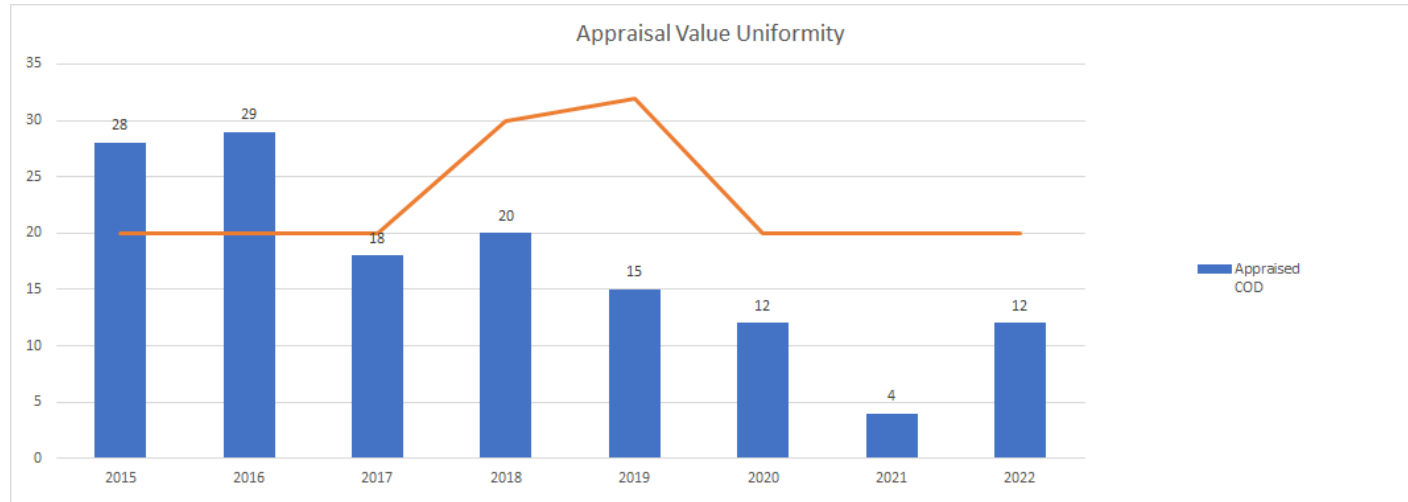
The Valuation Section maintains active membership in the Western States Association of Tax Administrators (WSATA) Committee for Centrally Assessed Property (CCAP), and the WSATA Committee on Valuation of Industrial Property (CVIP). Both committees include representatives from several western states and 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 is consistent with the professional standards of peer appraisers from 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 bar falls below the red line. Performance for 2021 was 12 percent, aligning with our goal of remaining below 20%, and indicating a high degree of equity and uniformity in our appraisals.

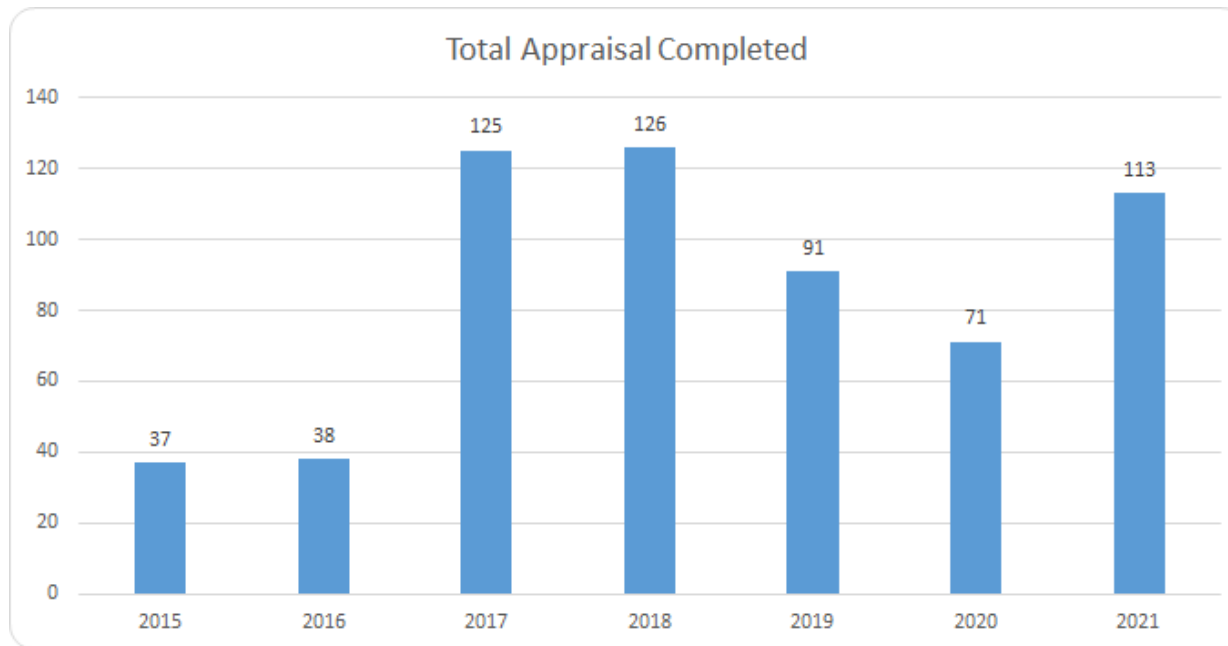
BUDGET NARRATIVE

The section will be recommending a new KPM, which addresses program rework and inefficiencies that better measure the level of services provided to the general public, tax professionals, and counties. 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 prior to the 2025-27 biennium.



BUDGET NARRATIVE

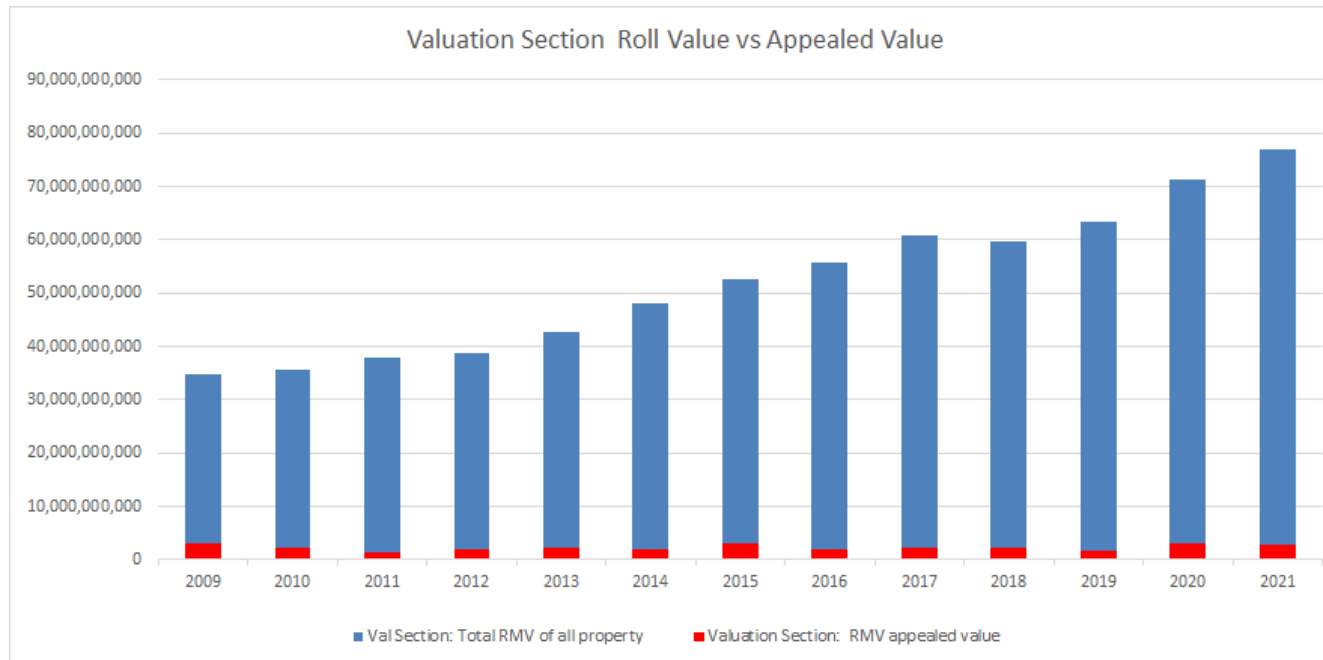
The next graph shows the number of appraisals of state-appraised industrial sites conducted each year. After the 2016 season, a strategic change was made to ensure that all state-appraised properties in Oregon were appraised in a timely manner. In 2017, the section met its appraisal cycle goal by reducing scope requirements for appraisals by taking a targeted approach and prioritizing known problem areas to promote value accuracy and uniformity.



In 2021, the department lifted COVID-19 restrictions, and returned to conducting site-visits. We expect to find an increased amount of compliance related issues around resuming physical inspections, including omitted property, double reporting, and other taxpayer reporting errors.

BUDGET NARRATIVE

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 20 percent to less than 4 percent over the past 10 years. In many respects, the number of appeals filed is determined by external forces outside agency 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 shows that for every \$1 in appraiser cost, about \$74 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.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The work 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 a company operating both inside and outside 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 Property Tax Division’s 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.

BUDGET NARRATIVE

County Support, Assistance, and Oversight Section

Program Overview

The Property Tax Division is responsible for the overall supervision and support of the statewide property tax system. To make for a more equitable and uniform system, the division sets appraisal standards through consistent methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties and local taxing authorities.

The amounts in Other Funds are the distributions to counties for the County Assessment Function Funding Assistance Program (CAFFA), created to supplement funding for county and Department of Revenue valuation and assessment resources.

Program Funding Request

County Support, Assistance and Oversight					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 4,964,517	\$ 39,457,937	\$ 44,422,454	18	18.00
CSL 23-25	\$ 5,316,604	\$ 41,106,245	\$ 46,422,849	18	18.00
ARB 23-25	\$ 5,316,604	\$ 41,106,245	\$ 46,422,849	18	18.00
GB 23-25	\$ 5,016,140	\$ 41,106,245	\$ 46,122,385	18	18.00
LAB 23-25	\$ 5,233,791	\$ 41,106,245	\$ 46,340,036	18	18.00
Difference (LAB-CSL)	\$ (82,813)	\$ -	\$ (82,813)	0	0.00
% change	-1.6%	0.0%	-0.2%	0.0%	0.0%

Program Description

The Oregon Constitution requires uniformity in the application and administration of property tax law. To aid in the achievement of uniformity, 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, providing oversight of local government assessment and taxation programs, giving 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 oversight and support to assessors, tax collectors, and county staff. Finance, Taxation, & Exemptions (FT&E) analysts work with local taxing districts and counties on a variety of budget, tax calculation, tax collection, and exemption issues. Staff provide assistance and oversight on appraisal and complex assessment issues involving mass appraisal ratio studies, indexing

BUDGET NARRATIVE

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 and local districts 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

The section is responsible for training over 700 appraisers statewide. All appraisal, assessment, and taxation continuing education and training materials are provided electronically, and the section offers online self-service options for customers. In 2020, the section moved all training to primarily online web-based platforms, in response to the increase in the state's remote working environment. The change allowed the section to effectively reach more Oregon counties and appraisers. In 2021, the section delivered 35 online live classes reaching more than 1,155 students and awarded more than 2,000 continuing education hours to appraisers statewide. Continuing education records are now accessible by students anytime to update information or add classes to their record. Additionally, the section provided 25 online live classes, with more than 1,800 students attending, in support of county tax collection, local budget law, and exemptions.

Since 2020, the section administers the appraiser registration exam online. Program staff proctor the exam for approved appraiser candidates through an online platform. Since 2020, the section has administered about 300 examinations for appraisers statewide.

The CAFFA grant program, including deposits, distributions, and grant applications, are processed in Revenue Online (ROL) within the DOR GenTax system. 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 our County Mass Appraisal Review team (CMART) and FT&E analysts to visit counties to review property tax procedures and processes for adequacy and compliance with statute and rule.

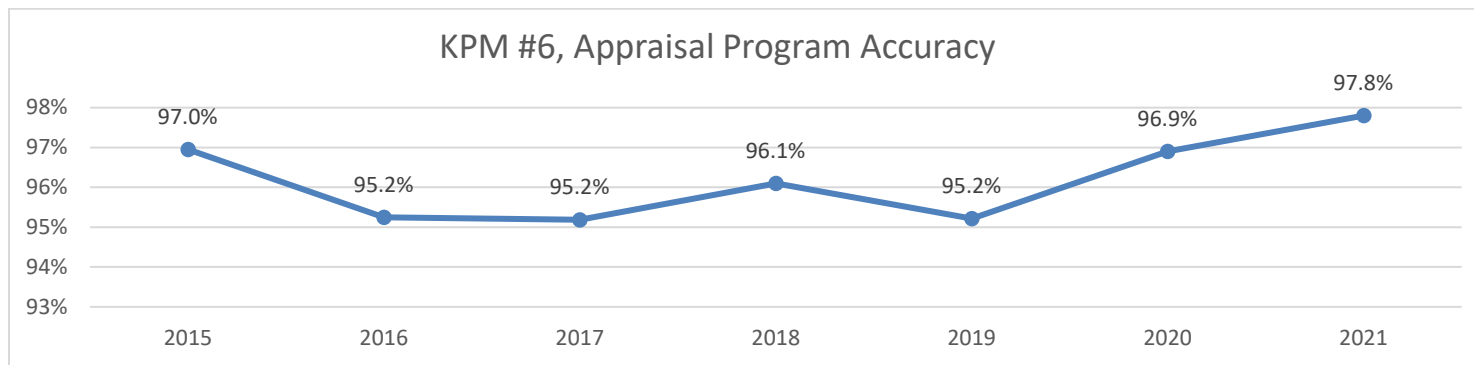
The county oversight review visits are designed to examine and analyze core functions using a combination of data review, office policy and procedure review, and field testing. The intended goal of county visits are as follows:

- 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.

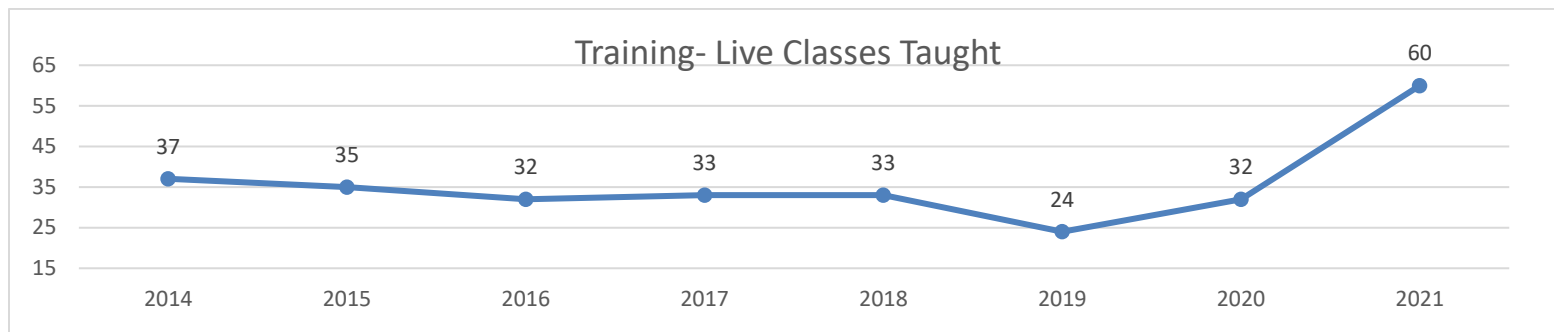
BUDGET NARRATIVE

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 and submit to the DOR 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.

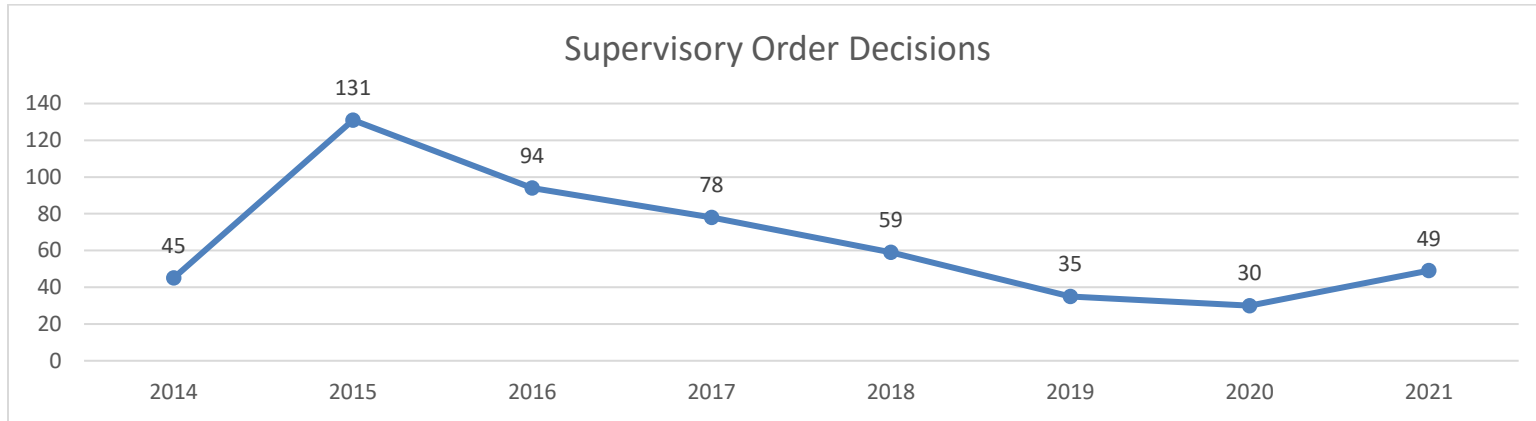


To help the counties in maintaining accurate assessment and taxation practices, the section provides classes and instruction to appraisers, assessors, and local taxing districts statewide. The graph below shows the number of classes offered each year since 2014. Offerings fluctuate based on resource availability.

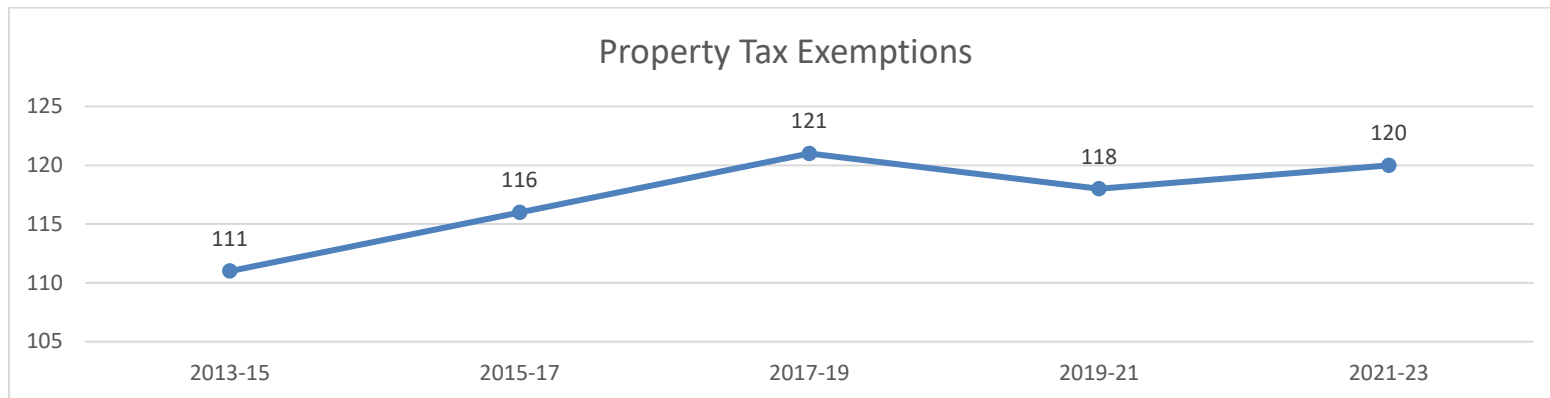


BUDGET NARRATIVE

The SAO section has a supervisory conference officer who hears testimony and issues orders in situations where facts indicate a likely error on the tax roll. The graph below shows the number of decisions issued by the conference officer since 2014.



The SAO also supports the administration of tax exemptions approved by the Legislature each session. The Finance, Taxation, and Exemptions (FT&E) team provide policy and oversight services in disparate areas such as administration of county assessment and taxation processes, local budget law, urban renewal, and property tax exemptions, including enterprise zones. The graphic below demonstrates the increase in property tax exemptions since the 2013-15 biennium.



BUDGET NARRATIVE

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 property tax exemptions—ORS 307.010-307.990
- 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
- Provide local budget law training and oversight for taxing districts—ORS 294.495 to 294.520

Funding Streams

These are all General Fund positions with the exception of one position used to administer the CAFFA grant program.

BUDGET NARRATIVE

Forestland Program

Program Overview

The Forestland Valuation and Timber Tax Unit administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs, which generate about \$32 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 \$48 million per biennium for county and state programs.

Program Funding Request

Forestland Valuation and Timber Taxes					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,499,103	\$ 78,590	\$ 2,577,693	11	10.25
CSL 23-25	\$ 2,276,466	\$ 74,737	\$ 2,351,203	9	8.25
ARB 23-25	\$ 2,276,466	\$ 74,737	\$ 2,351,203	9	8.25
GB 23-25	\$ 2,173,841	\$ 74,737	\$ 2,248,578	9	8.25
LAB 23-25	\$ 2,257,541	\$ 74,737	\$ 2,332,278	9	8.25
Difference (LAB-CSL)	\$ (18,925)	\$ -	\$ (18,925)	0	0.00
% change	-0.8%	0.0%	-0.8%	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 8.2 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 \$1.2 million per biennium statewide for the State School Fund, community colleges, and counties. The Forest Products Harvest Tax generates about \$31 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

BUDGET NARRATIVE

distributing timber tax revenues, maintaining tax databases, and advising the counties about 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.

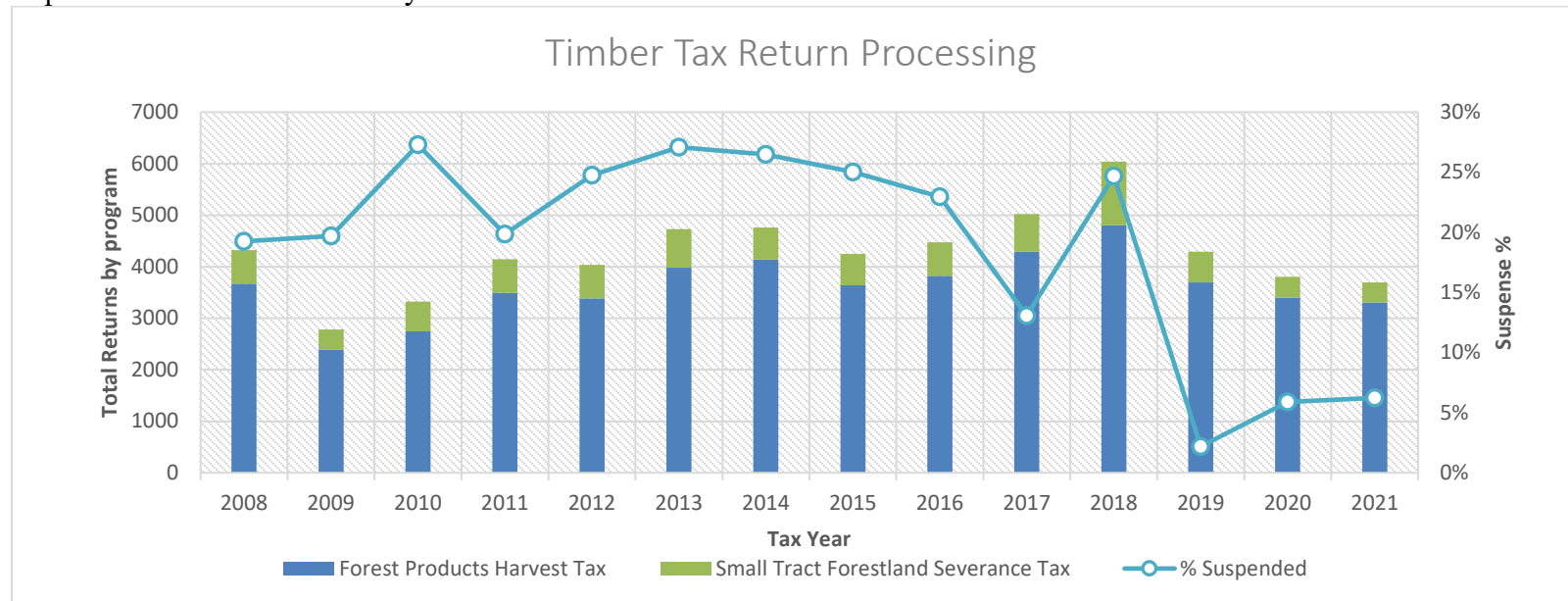
Program Justification and Link to Long-Term Outcomes

The Forestland Valuation and Timber Tax Unit's revenues provide critical funding for schools, fighting forest fires, and promoting education and sustainable forestry practices (ORS 321).

Program Performance

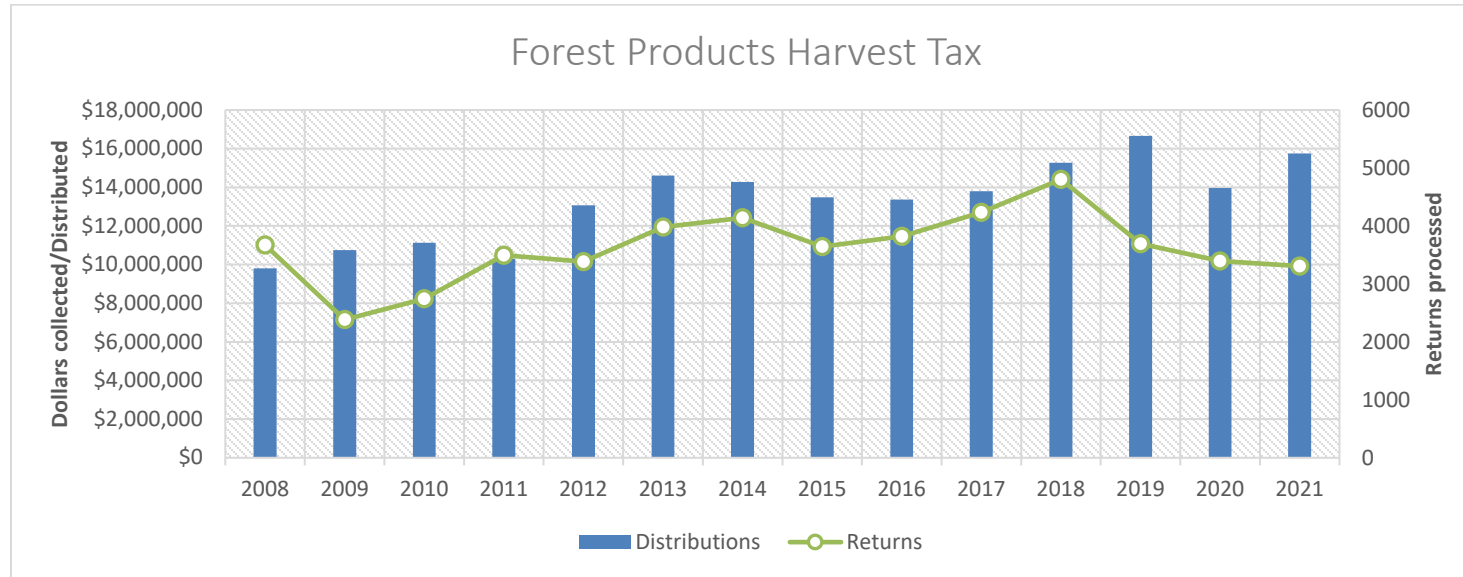
The graphs below provide information about return processing for the unit's tax programs. By taking advantage of technology, the unit has been able to lower the suspense rate and decrease manual return processing.

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 does not match what is estimated on their notification to the Department of Forestry. Resolution requires manual intervention. DOR's GenTax system has enhanced the unit's ability to provide electronic solutions to suspended returns as reflected by the decrease in 2019.

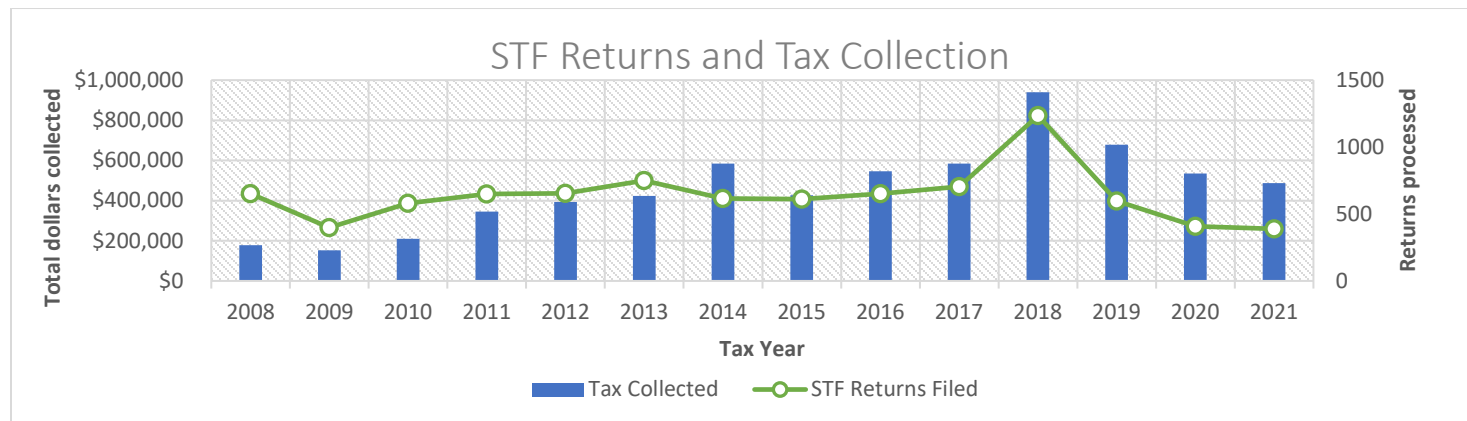


BUDGET NARRATIVE

This chart illustrates the revenue for the FPHT program and number of returns processed each year.



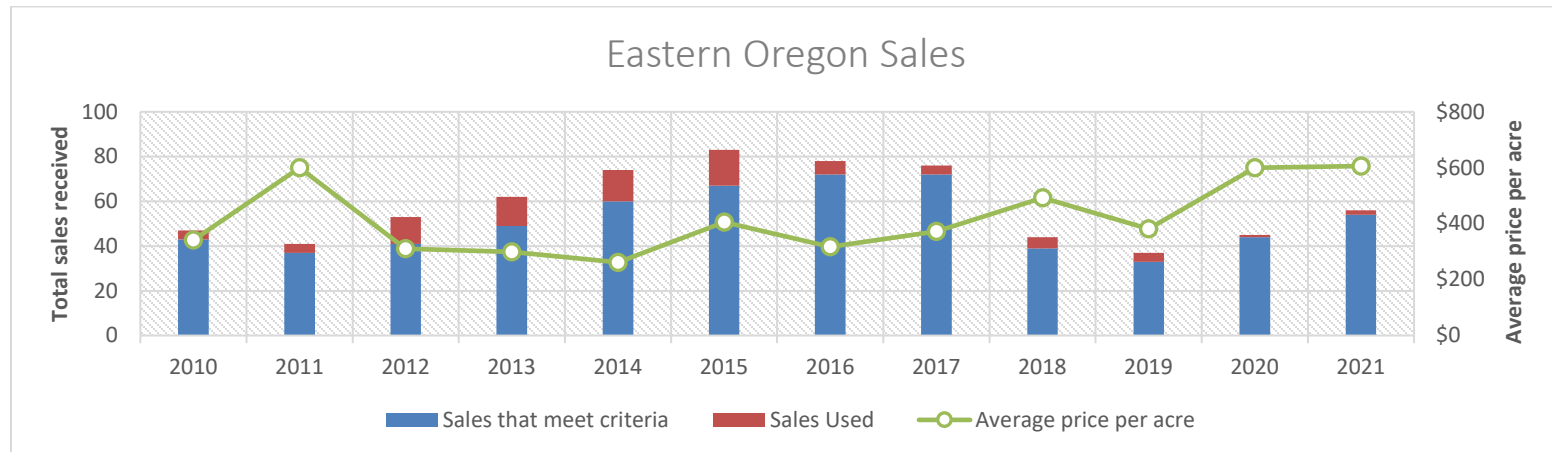
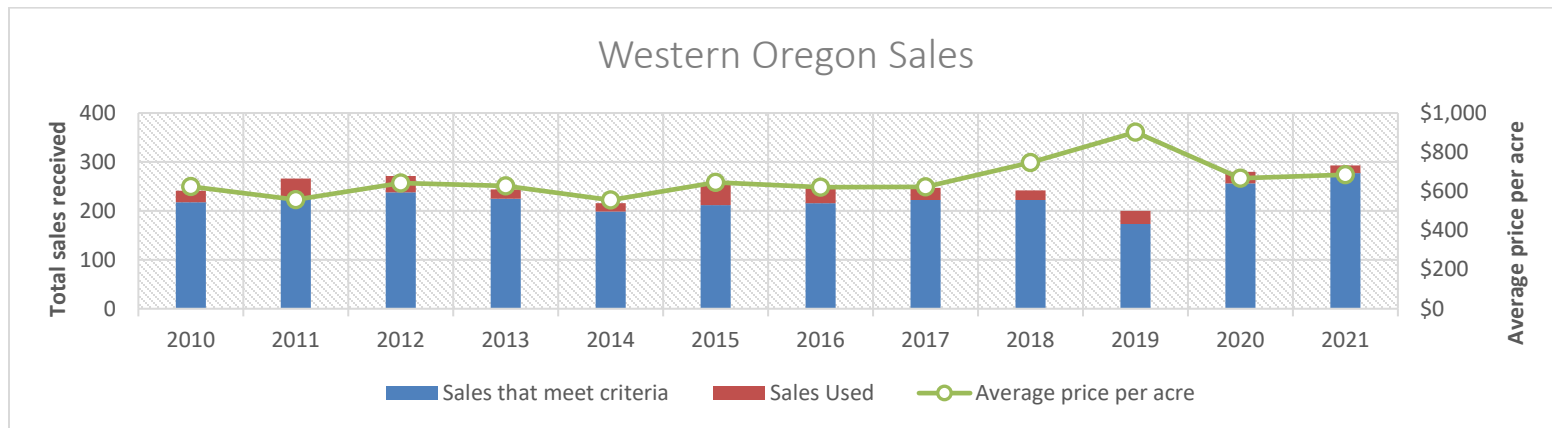
This chart shows the number of returns per year and total revenues for the Small Tract Forestland Program.



BUDGET NARRATIVE

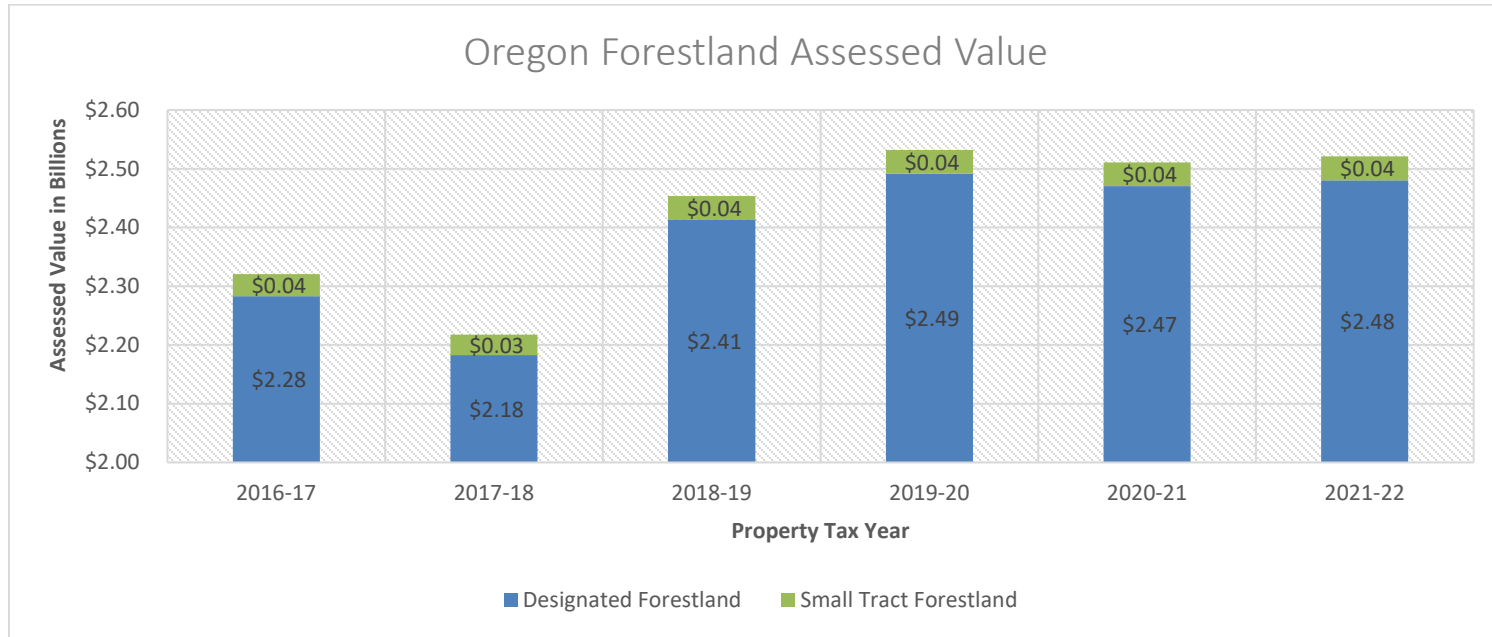
The unit establishes the value per acre of forestland statewide on an annual basis. To accomplish this, staff gather all available sales information and analyze it to determine market trends and calculate a value per acre that is distributed to all counties.

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.



BUDGET NARRATIVE

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 and 321.805
- Produce 5,000-acre report—ORS 321.833
- Administer the Oil and Gas Production Tax program—ORS 324.070

Funding Streams

The Forestland Valuation and Timber Tax 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.

BUDGET NARRATIVE

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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	(21,544)
Other Funds	\$	(8,674)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(21,544)
Other Funds	\$	(8,674)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(21,544)
Other Funds	\$	(8,674)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

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 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the 2020 Wildfire relief.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ (23,200,000)
Other Funds	\$ 0

2025–27 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ (23,200,000)
Other Funds	\$ 0

2023–25 Legislatively Adopted Budget

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BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ (23,200,000)
Other Funds	\$ 0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	443,865
Other Funds	\$	1,765,186

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	443,865
Other Funds	\$	1,765,186

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	443,865
Other Funds	\$	1,765,186

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Property Tax Division

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	12,224
Other Funds	\$	4,754

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor's Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	12,224
Other Funds	\$	4,754

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	12,224
Other Funds	\$	4,754

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Property Tax Division

Essential Package 091—Additional Analyst Adjustments

Package Description

Purpose

Due to General Fund revenue uncertainty for 2023-25, this package increases vacancy savings to seven percent of Salaries and Wages funding at CSL and reduces Services and Supplies budget by three percent of CSL.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	(965,250)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Property Tax Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(102,657)
Other Funds	\$	(3,230)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Property Tax Division

Essential Package 801— LFO Analyst Adjustments

Package Description

Purpose

This package includes reductions to meet Framework targets and to fund investments in packages 103 and 104 across the agency. Department-wide, \$3,000,000 General Fund in additional vacancy savings are generated. The Department has a significant turnover or churning in certain position types like Administrative Specialist, Public Service Representatives, Tax Auditors, and Revenue Agents. Since there are dozens of employees in these classifications, the Department is continually recruiting for employees. Other savings depart-wide include \$1,800,000 General Fund in Services and Supplies and \$841,950 General Fund in Capital Outlay. The Property Tax Division's share of these reductions is \$253,790 General Fund.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(253,790)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Property Tax Division

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(134,536)
Other Funds	\$	(4,114)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Property Tax Division

Essential Package 811— Budget Reconciliation

Package Description

Purpose

Funding for training for the second phase of the Electronic Valuation Information System or ELVIS.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	100,000
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	2,076,029	-	65,017	-	-	-
Transfer In - Intrafund	5,837,250	8,297,353	8,297,353	14,062,518	13,305,449	12,603,924
Tsfr From Administrative Svcs	52,056	-	-	-	-	-
Tsfr From OR Business Development	32,500	-	-	-	-	-
Tsfr To OR Business Development	(7,500)	-	-	-	-	-
Total Other Funds	\$7,990,335	\$8,297,353	\$8,362,370	\$14,062,518	\$13,305,449	\$12,603,924

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Beginning Balance							
Beginning Balance	-	-	-	-	-	-	-
Total Beginning Balance	-	-	-	-	-	-	-
Revenues							
General Fund Appropriation	(21,544)	-	-	-	-	-	(21,544)
Transfer In - Intrafund	-	-	(8,674)	-	-	-	(8,674)
Total Revenues	(\$21,544)	-	(\$8,674)	-	-	-	(\$30,218)
Personal Services							
Temporary Appointments	910	-	-	-	-	-	910
Overtime Payments	501	-	-	-	-	-	501
Shift Differential	69	-	-	-	-	-	69
All Other Differential	1,493	-	-	-	-	-	1,493
Public Employees' Retire Cont	370	-	-	-	-	-	370
Pension Obligation Bond	36,242	-	8,301	-	-	-	44,543
Social Security Taxes	227	-	-	-	-	-	227
Unemployment Assessments	907	-	61	-	-	-	968
Paid Family Medical Leave Insurance	8	-	-	-	-	-	8
Mass Transit Tax	6,728	-	1,652	-	-	-	8,380
Vacancy Savings	(68,999)	-	(18,688)	-	-	-	(87,687)
Total Personal Services	(\$21,544)	-	(\$8,674)	-	-	-	(\$30,218)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	(21,544)	-	(8,674)	-	-	-	(30,218)
Total Expenditures	(\$21,544)	-	(\$8,674)	-	-	-	(\$30,218)
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: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	443,865	-	-	-	-	-	443,865
Transfer In - Intrafund	-	-	1,765,186	-	-	-	1,765,186
Total Revenues	\$443,865	-	\$1,765,186	-	-	-	\$2,209,051
Services & Supplies							
Instate Travel	3,227	-	1,345	-	-	-	4,572
Out of State Travel	2,207	-	232	-	-	-	2,439
Employee Training	6,347	-	2,849	-	-	-	9,196
Office Expenses	4,820	-	2,007	-	-	-	6,827
Telecommunications	4,663	-	516	-	-	-	5,179
Data Processing	141	-	47	-	-	-	188
Publicity and Publications	324	-	197	-	-	-	521
Professional Services	28,666	-	123,394	-	-	-	152,060
Attorney General	333,669	-	10,498	-	-	-	344,167
Employee Recruitment and Develop	513	-	329	-	-	-	842
Dues and Subscriptions	1,332	-	1,743	-	-	-	3,075
Facilities Rental and Taxes	44,798	-	(35,028)	-	-	-	9,770
Facilities Maintenance	449	-	9	-	-	-	458
Intra-agency Charges	808	-	227	-	-	-	1,035
Other Services and Supplies	5,700	-	3,374	-	-	-	9,074
Expendable Prop 250 - 5000	56	-	4	-	-	-	60
IT Expendable Property	5,967	-	2,082	-	-	-	8,049
Total Services & Supplies	\$443,687	-	\$113,825	-	-	-	\$557,512

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	540	-	-	-	540
Telecommunications Equipment	178	-	160	-	-	-	338
Total Capital Outlay	\$178	-	\$700	-	-	-	\$878
Special Payments							
Dist to Counties	-	-	1,650,661	-	-	-	1,650,661
Total Special Payments	-	-	\$1,650,661	-	-	-	\$1,650,661
Total Expenditures							
Total Expenditures	443,865	-	1,765,186	-	-	-	2,209,051
Total Expenditures	\$443,865	-	\$1,765,186	-	-	-	\$2,209,051
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	12,224	-	-	-	-	-	12,224
Transfer In - Intrafund	-	-	4,754	-	-	-	4,754
Total Revenues	\$12,224	-	\$4,754	-	-	-	\$16,978
Services & Supplies							
Facilities Rental and Taxes	12,224	-	4,754	-	-	-	16,978
Total Services & Supplies	\$12,224	-	\$4,754	-	-	-	\$16,978
Total Expenditures							
Total Expenditures	12,224	-	4,754	-	-	-	16,978
Total Expenditures	\$12,224	-	\$4,754	-	-	-	\$16,978
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Telecommunications	-	-	-	-	-	-	-
Publicity and Publications	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 801 - LFO Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(253,790)	-	-	-	-	-	(253,790)
Total Revenues	(\$253,790)	-	-	-	-	-	(\$253,790)
Personal Services							
Vacancy Savings	(149,376)	-	-	-	-	-	(149,376)
Total Personal Services	(\$149,376)	-	-	-	-	-	(\$149,376)
Services & Supplies							
Telecommunications	(14,000)	-	-	-	-	-	(14,000)
Publicity and Publications	(6,000)	-	-	-	-	-	(6,000)
Employee Recruitment and Develop	(10,000)	-	-	-	-	-	(10,000)
Dues and Subscriptions	(20,000)	-	-	-	-	-	(20,000)
Facilities Maintenance	(9,000)	-	-	-	-	-	(9,000)
Other Services and Supplies	(41,000)	-	-	-	-	-	(41,000)
Total Services & Supplies	(\$100,000)	-	-	-	-	-	(\$100,000)
Capital Outlay							
Telecommunications Equipment	(4,414)	-	-	-	-	-	(4,414)
Total Capital Outlay	(\$4,414)	-	-	-	-	-	(\$4,414)
Total Expenditures							
Total Expenditures	(253,790)	-	-	-	-	-	(253,790)
Total Expenditures	(\$253,790)	-	-	-	-	-	(\$253,790)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(134,536)	-	-	-	-	-	(134,536)
Transfer In - Intrafund	-	-	(4,114)	-	-	-	(4,114)
Total Revenues	(\$134,536)	-	(\$4,114)	-	-	-	(\$138,650)
Services & Supplies							
Office Expenses	1,006	-	151	-	-	-	1,157
Attorney General	(135,542)	-	(4,265)	-	-	-	(139,807)
Total Services & Supplies	(\$134,536)	-	(\$4,114)	-	-	-	(\$138,650)
Total Expenditures							
Total Expenditures	(134,536)	-	(4,114)	-	-	-	(138,650)
Total Expenditures	(\$134,536)	-	(\$4,114)	-	-	-	(\$138,650)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

☐ Agency Request
2023-25 Biennium

☐ Governor's Budget
Page _____

☒ Legislatively Adopted
Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	100,000	-	-	-	-	-	100,000
Total Revenues	\$100,000	-	-	-	-	-	\$100,000
Services & Supplies							
Employee Training	100,000	-	-	-	-	-	100,000
Total Services & Supplies	\$100,000	-	-	-	-	-	\$100,000
Total Expenditures							
Total Expenditures	100,000	-	-	-	-	-	100,000
Total Expenditures	\$100,000	-	-	-	-	-	\$100,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

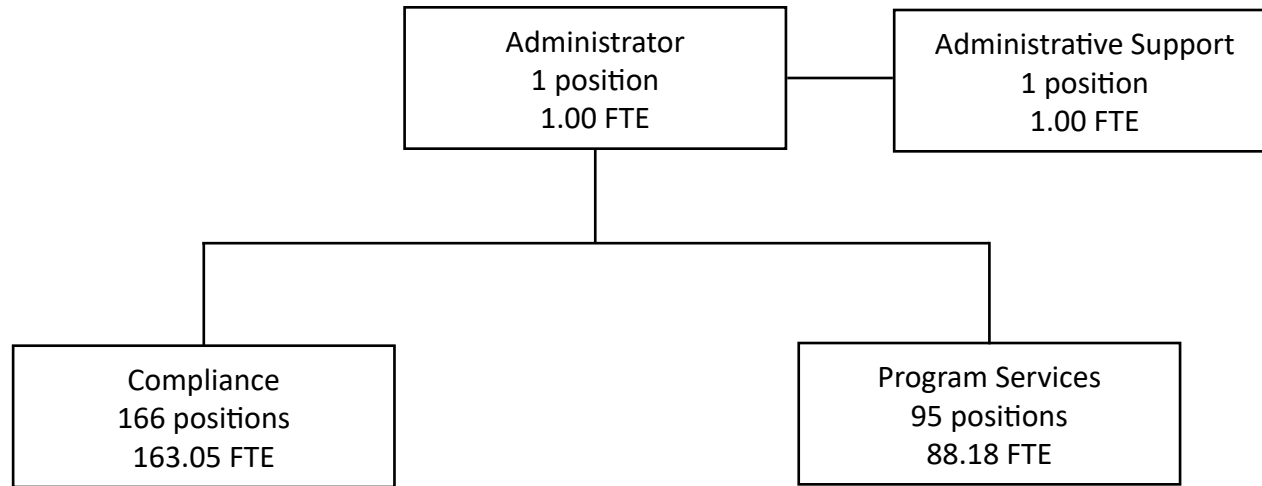
Personal Tax and Compliance Division

Organizational chart

2021–23 Legislatively Adopted Budget

263 positions

253.23 FTE



District Offices
Bend
Eugene
Gresham
Medford
Portland

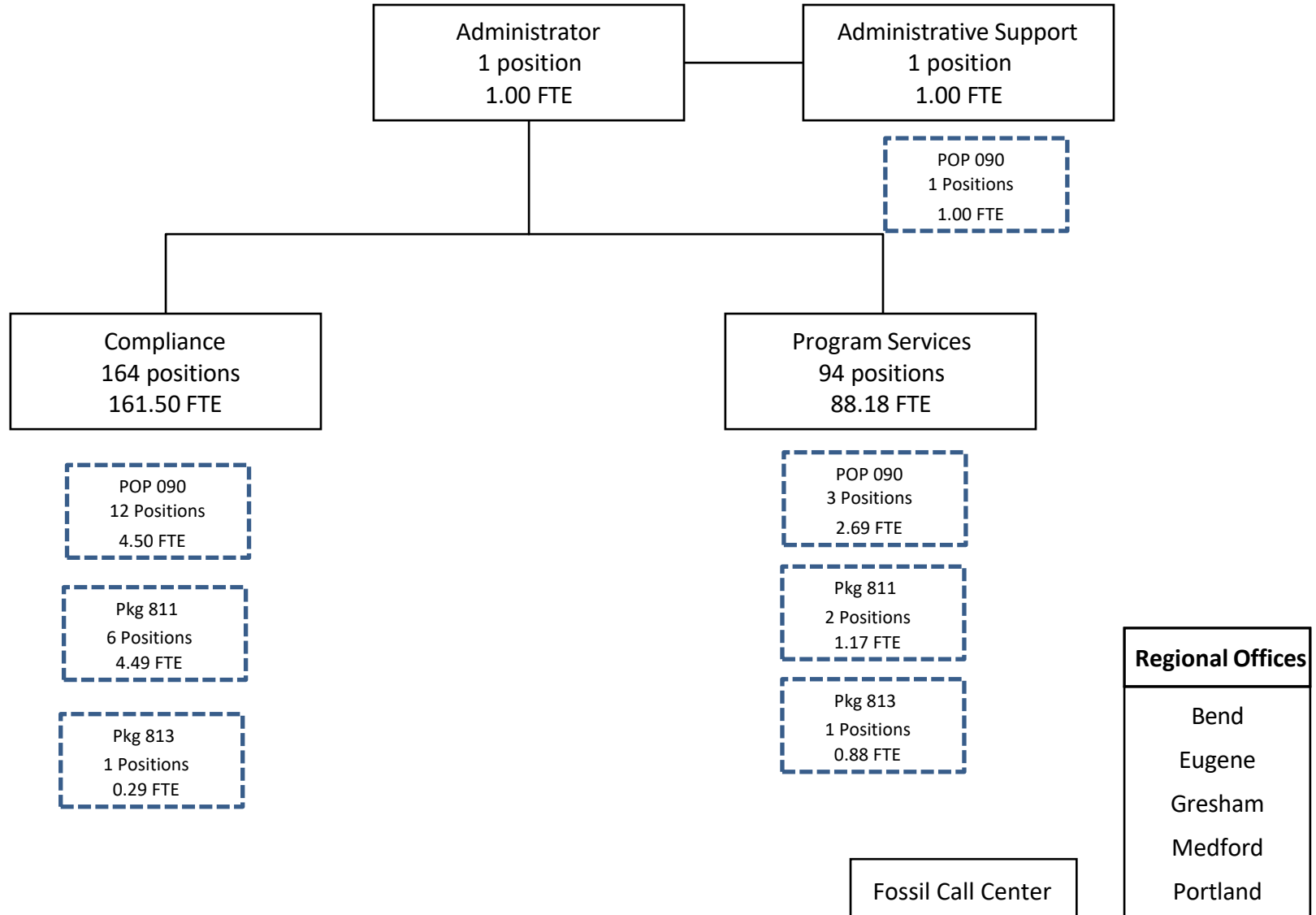
Personal Tax and Compliance Division

Organizational chart

2023–25 Legislatively Adopted Budget

286 positions

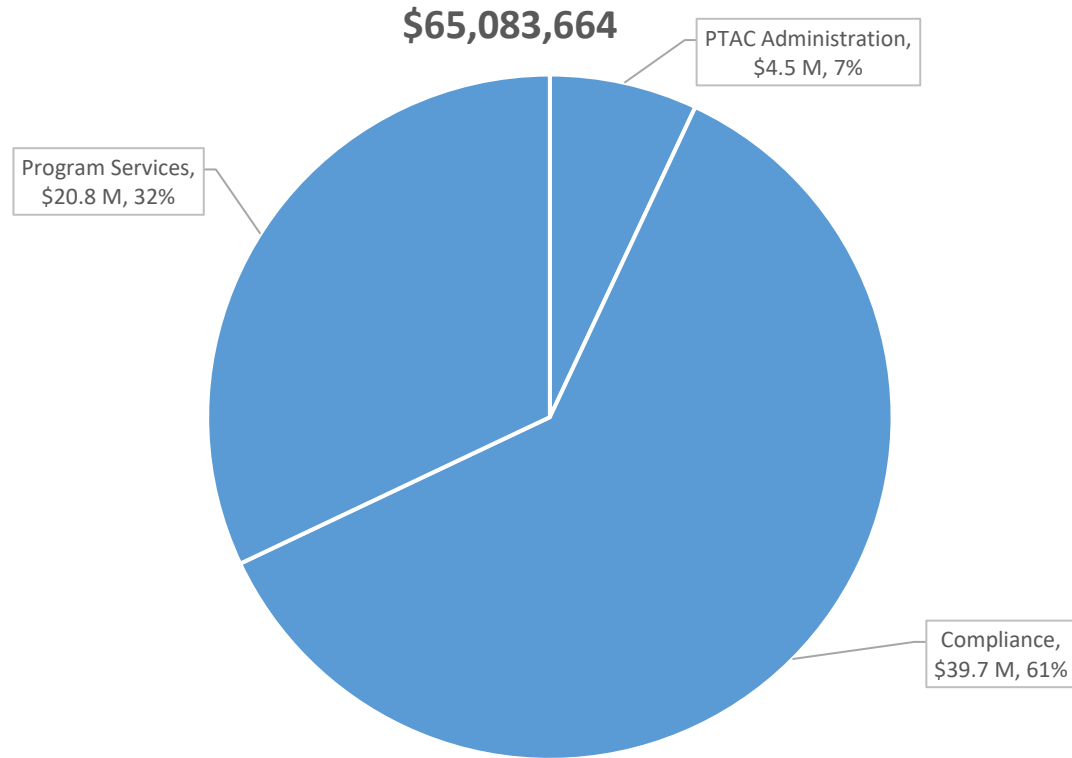
266.70 FTE



BUDGET NARRATIVE

Personal Tax and Compliance Division

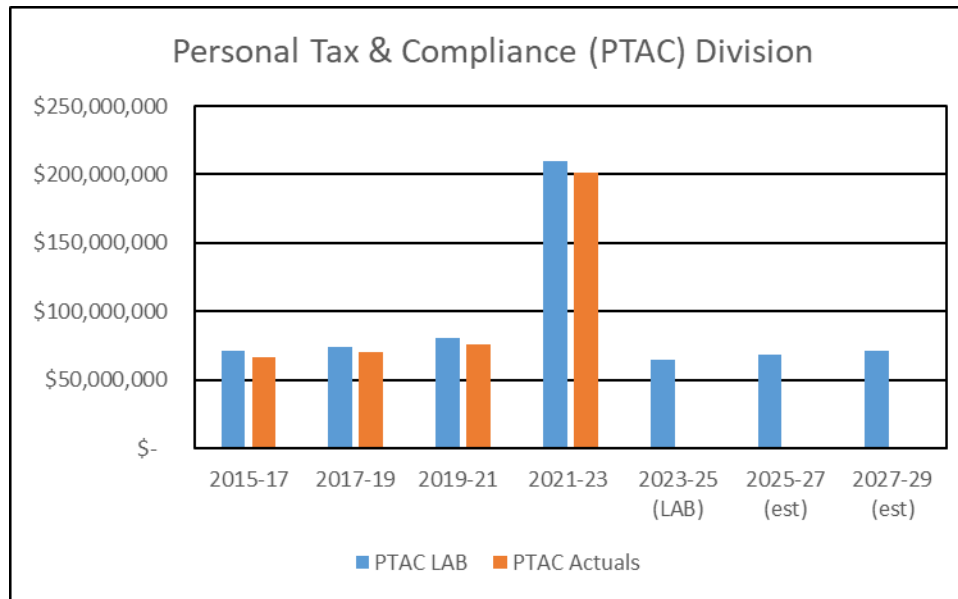
2023-25 Legislatively Adopted Budget Personal Tax and Compliance Division Total Funds by Program



Long-term focus areas: Excellence in state government

Primary program contact: Megan Denison, Personal Tax and Compliance Division administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
PTAC	LAB	\$ 71,018,838	\$ 73,916,627	\$ 80,918,775	\$ 209,890,055	\$ 65,083,664	\$ 68,217,440	\$ 71,555,132
	Actuals	\$ 67,005,907	\$ 70,340,471	\$ 75,688,235	\$ 201,776,941			

Program Overview

The Personal Tax and Compliance (PTAC) Division is responsible for managing the state's personal income tax program, which accounts for \$21 billion per biennium in revenue for the General Fund. Additionally, the division is responsible for managing the state's partnership minimum tax program, pass-through entity elective tax program, and statewide transit individual program. The division focuses on improving and sustaining the voluntary tax system through policy development, forms, return processing, enforcement, and customer service.

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 2022. Some taxpayers are subject to more frequent contact through quarterly payments or amended returns.

BUDGET NARRATIVE

Program Funding Request

Personal Tax and Compliance Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 61,552,575	\$ 148,337,480	\$ 209,890,055	263	253.23
CSL 23-25	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
ARB 23-25	\$ 62,885,265	\$ 1,454,910	\$ 64,340,175	260	251.68
GB 23-25	\$ 61,872,998	\$ 1,489,643	\$ 63,362,641	276	259.87
LAB 23-25	\$ 63,571,867	\$ 1,511,797	\$ 65,083,664	286	266.70
Difference (LAB-CSL)	\$ 686,602	\$ 56,887	\$ 743,489	26	15.02
% change	1.1%	3.8%	1.1%	9.1%	5.6%

Program Description

The PTAC Division manages the state's Personal Income Tax program. It is divided into two sections, program services and compliance. Overall, the sections advance the agency's goal of voluntary compliance, which is the cornerstone of our tax system and is supported by appropriate enforcement.

Program Services manages the Personal Income Tax program through updating forms, publications, and website content; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

The Compliance Section is the customer service and audit portion of the PTAC Division. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping. Included in this section is the management of the agency's five regional 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 support individuals so they can correctly file and pay their taxes by providing information and assistance and act as an enforcement presence in communities. Taxpayer Services is the frontline of the agency's customer service. The primary call centers are in Salem and Fossil, with an in-person payment and assistance center located in the Salem headquarters building. In addition to walk-in payments and taxpayer assistance, the payment center is responsible for setting up appointments and processing payments for the marijuana tax program, primarily made in cash.

BUDGET NARRATIVE

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, outlined below, and the governor’s long-term focus area of excellence in state government.

Racial Equity – While the tax laws of Oregon make no mention of race, it is known that disparities exist in access to services, programs, and resources. The division is actively working to improve equitable access, participating in the creation of the agency’s racial equity plan, and using Racial Equity Impact Statements to guide and inform our decision making. The division is working to educate its employees and partnering with community-based organizations to inform its approach to ensure services are inclusive, and everyone is treated with dignity and respect.

Customers – PTAC strives to make the easy things easy for Oregon’s taxpayers and tax practitioners. Voluntary compliance is the cornerstone of the tax system, so the department provides a variety of services to help taxpayers in meeting their filing obligations. Efforts have been made to evaluate call centers, improve correspondence, and review processes for improvement, all to make it simpler for taxpayers to work with the agency.

Employees – PTAC’s strength is its people. The division facilitates knowledge transfer and cross-training by identifying “single points of failure” and creating development plans for employees to ensure continuity of work processes.

Data – The division actively uses data to improve processes and monitor outcomes. A data team was created to ensure coordination of the full life-cycle of a return in processes—from return processing to audit to filing enforcement—to create consistency in outcomes.

Program Performance

The Program Services Section’s workload and scope of responsibility increases as the number of Oregon returns increases each year. These new filers will need assistance and education in understanding their Oregon tax obligations and filing their returns.

Processing Year (Calendar)	2015	2016	2017	2018	2019	2020	2021
Current Year Returns	1,942,678	1,993,570	2,040,738	2,105,202	2,156,701	2,223,688	2,248,804

BUDGET NARRATIVE

The division is also responsible for key performance measure (KPM) # 1, which measures the average number of days it takes to issue a refund. This measure reflects the balance between return accuracy and fraud reduction with timeliness in issuing refunds.

Calendar Year, January 1 through July 31	2015	2016	2017	2018	2019	2020	2021	2022
Average Days to Process Personal Income Tax Refund								
Actual	5	16	17	18	16	17	18	14
Target	12	12	12	8	8	16	16	16

KPM # 2 measures the percentage of electronically filed returns. E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly and quicker to process, and require less handling and storage than paper returns.

Calendar Year, January 1 through July 31	2015	2016	2017	2018	2019	2020	2021	2022
Percent of Personal Income Tax Returns Filed Electronically								
Actual	84.2%	85.6%	86.0%	87.7%	88.5%	91.3%	90.7%	93.1%
Target	82%	82%	84%	88%	90%	90%	90%	90%

KPM #4 measures the percent of customers rating their satisfaction with the agency's customer service as good or excellent in a survey that's offered when customers contact the department.

Fiscal Year, July 1 through June 30	2017	2018	2019	2020	2021	2022
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						
Actual	65%	81%	90%	91%	92%	88%
Target	98%	98%	98%	85%	85%	90%
b. Availability of Information						
Actual	66%	80%	89%	90%	93%	88%

BUDGET NARRATIVE

Fiscal Year, July 1 through June 30	2017	2018	2019	2020	2021	2022
Target	97%	97%	97%	85%	85%	90%
c. Helpfulness						
Actual	75%	86%	94%	94%	96%	93%
Target	98%	98%	98%	85%	85%	90%
d. Timeliness						
Actual	68%	81%	90%	91%	92%	90%
Target	97%	97%	97%	85%	85%	90%
e. Accuracy						
Actual	71%	83%	92%	94%	95%	91%
Target	97%	97%	97%	85%	85%	90%
f. Expertise						
Actual	77%	86%	94%	94%	96%	93%
Target	97%	97%	97%	85%	85%	90%

KPM #5 is a customer assistance composite measure consisting of three weighted components: percentage of calls with a wait time of five minutes or less (40 percent weight); percentage of “successful” inquiries made to “Where’s My Refund” (50 percent weight); and percentage of customers rating our service as “good” or “excellent” in the customer service survey (10 percent weight).

Fiscal Year, July 1 through June 30	2017	2018	2019	2020	2021	2022
Effective Taxpayer Assistance						
Actual	63	79	81	85	80	71
Target	56	80	90	85	85	85

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.

BUDGET NARRATIVE

ORS Chapters 305, 314, 315, 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 division 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 administrative costs.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Personal Tax and Compliance (PTAC) Division. The large decrease in Other Funds from the 2021-23 biennium to the 2023-25 biennium is due to the allocation of federal funds that was received to distribute to households as a One-Time Assistance Payment in HB 4157 (2022).

BUDGET NARRATIVE

Personal Tax and Compliance Division Administration

Program Overview

The Personal Tax and Compliance (PTAC) Division's Administration Section directs and manages the state's Personal Income Tax Program, including policy development, enforcement, and customer service functions.

Program Funding Request

PTAC Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 4,137,525	\$ 117,768	\$ 4,255,293	2	2.00
CSL 23-25	\$ 4,529,131	\$ 123,359	\$ 4,652,490	2	2.00
ARB 23-25	\$ 4,529,131	\$ 123,359	\$ 4,652,490	2	2.00
GB 23-25	\$ 4,546,697	\$ 130,533	\$ 4,677,230	3	3.00
LAB 23-25	\$ 4,411,991	\$ 130,670	\$ 4,542,661	3	3.00
Difference (LAB-CSL)	\$ (117,140)	\$ 7,311	\$ (109,829)	1	1.00
% change	-2.7%	5.6%	-2.4%	33.3%	33.3%

Program Description

The division is headed by an administrator with oversight of its two sections: Program Services and Compliance. 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 two 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.

Program Justification and Link to Long-Term Outcomes

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.

BUDGET NARRATIVE

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.

Program Performance

Division administration oversees the key performance measures for all of PTAC. Please see the list of key performance measures in the PTAC Executive Summary 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, 315, 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 division 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 administrative costs.

BUDGET NARRATIVE

Compliance Section

Program Overview

The Compliance Section includes Taxpayer Services, audit, and regional offices that help taxpayers to be in tax compliance through customer service, tax help, and auditing tax returns.

Key external partners include:

- Internal Revenue Service
- Federation of Tax Administrators
- Tax practitioner community
- Oregon Department of Justice

Program Funding Request

Compliance					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 37,255,919	\$ 836,586	\$ 38,092,505	166	163.05
CSL 23-25	\$ 38,236,890	\$ 907,818	\$ 39,144,708	164	161.50
ARB 23-25	\$ 38,236,890	\$ 907,818	\$ 39,144,708	164	161.50
GB 23-25	\$ 37,570,758	\$ 926,098	\$ 38,496,856	176	166.00
LAB 23-25	\$ 38,753,282	\$ 940,176	\$ 39,693,458	183	170.78
Difference (LAB-CSL)	\$ 516,392	\$ 32,358	\$ 548,750	19	9.28
% change	1.3%	3.4%	1.4%	10.4%	5.4%

Program Description

The Compliance Section is the customer service and audit portion of the Personal Tax and Compliance (PTAC) division. Tax compliance includes adhering to deadlines for filing and payments, reporting complete and accurate information, and keeping the required documents and recordkeeping.

BUDGET NARRATIVE

Included in this section is the management of the agency's five regional 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.

Taxpayer Services is also included in this section. This is the frontline of the agency's customer service. The primary call centers are in Salem and Fossil, with an in-person payment center located in the Salem headquarters building. In addition to walk-in payments and taxpayer assistance, the payment center is responsible for setting up appointments and processing payments for the marijuana tax program, primarily made in cash.

The major cost for the Compliance Section is personnel. The section continually looks for ways to increase staff productivity with 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 through education and assistance, audit and verification, and enforcement activities. Voluntary compliance is the biggest revenue stream for the Personal Income Tax Program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process effective, DOR protects a major funding source for the state of Oregon.

The section supports voluntary compliance by providing exemplary taxpayer assistance through the Taxpayer Services Unit call centers, payment center, and district offices by delivering thorough, professional responses to tax-related questions. The section also strives to support voluntary compliance by offering education to taxpayers at every opportunity, whether during an audit, a phone call with public service representatives, an interaction at a regional office, or through contact with the tax professional community. By understanding how to comply with personal income tax laws, taxpayers are more likely to remain in voluntary compliance.

Key noncompliance issues result from understated income, overstated expenses or deductions, or misreported credits. The Compliance Section focuses its audit efforts on high-risk areas for noncompliance, such as lack of third-party documentation, cash-based businesses, and pass-through entities. The section's audit philosophy is to adjust and educate, offering the opportunity to taxpayers to self-correct errors and behaviors for future years. Auditor training and mentoring is centered on this philosophy along with providing clear communication and equal treatment for all taxpayers.

Enforcement activities are used when people do not voluntarily comply with Oregon's personal income tax laws. The section provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these enforcement actions have a direct impact on entities and may flow through to the individual owner's personal tax returns. The Compliance Section partners

BUDGET NARRATIVE

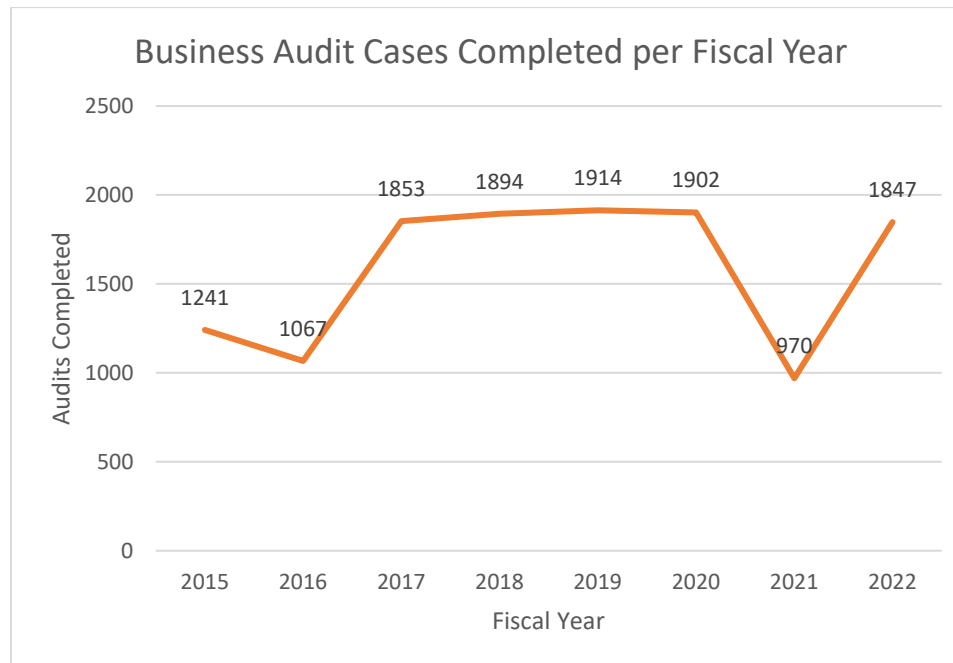
with the Attorney General’s office to conduct additional investigations for situations where there may be potential criminal prosecution.

The section’s strategy is to increase voluntary compliance by maintaining a presence across the state. The objective is to change the taxpayer’s behavior in the future and stay 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 state budget.

Program Performance

Audit

The following graph shows the business audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance.



BUDGET NARRATIVE

Business audit activities are transitioning to normal after a reduction due to COVID-19. Auditors continue to consider taxpayers and industries affected by the pandemic when determining audits and scope. Taxpayer meetings and site visits are adjusted to accommodate safety protocols.

Taxpayer Services – Call Center

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	2021	2022
Calls to IVR	402,466	720,834	643,181	718,142	543,130	502,362	440,164	594,605
Calls answered by staff	124,576	139,237	146,030	189,746	236,486	272,901	228,863	214,693

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022
Busy†	N/A	121,220	62,646	41,822	6,908	4,459	10,511	57,110
Abandoned‡	N/A	54,723	41,239	33,083	22,398	18,647	26,879	25,377

†Busy is 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 successfully transferred from the IVR to the representative queue but hung up before their call was answered.

The call center has an agency KPM to answer calls in five minutes or less. 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	2021	2022
Average Wait Time	6:45	11:26	12:59	6:14	2:45	1:46	3:21	8:18

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, 315, 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 division 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 administrative costs.

BUDGET NARRATIVE

Program Services Section

Program Overview

Program Services supports the Personal Tax and Compliance Division (PTAC) in managing the Personal Income Tax Program through updating forms, publications, and website content; educating tax professionals and software partners; maintaining the return processing systems; detecting fraud and protecting refunds; correcting errors as returns are processed; assisting and billing non-filers; supporting legislative and department policy development; resolving appeals; and informing program changes through data management and process review.

Key external partners include:

- 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, Legislative Fiscal Office, and Legislative Revenue Office
- Internal Revenue Service (IRS)
- Community based organizations
- Rules advisory committees
- Partner state agencies

Program Funding Request

Program Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 20,159,129	\$ 147,383,126	\$ 167,542,255	95	88.18
CSL 23-25	\$ 20,119,244	\$ 423,733	\$ 20,542,977	94	88.18
ARB 23-25	\$ 20,119,244	\$ 423,733	\$ 20,542,977	94	88.18
GB 23-25	\$ 19,755,543	\$ 433,012	\$ 20,188,555	97	90.87
LAB 23-25	\$ 20,406,594	\$ 440,951	\$ 20,847,545	100	92.92
Difference (LAB-CSL)	\$ 287,350	\$ 17,218	\$ 304,568	6	4.74
% change	1.4%	3.9%	1.5%	6.0%	5.1%

BUDGET NARRATIVE

Program Description

The work in the Program Services Section is diverse, with responsibility for several different functions:

- **Forms, publications, and web content:** Update forms and instructions for changes to tax provisions, create forms for new tax programs related to individuals and members of pass-through entity businesses, and deliver these forms and publications to our website and software partners.
- **Tax professional and software partner education:** Provide new law updates through virtual and in-person training to tax professionals and software partners, and communicate legal, policy, and process updates to list serve subscribers.
- **Systems:** Update the return processing systems and electronic filing requirements and implement changes to tax provisions and processing rules annually. Work with IT programmers and software partners to ensure the accuracy and rapid processing of returns. Implement automated systems for new tax programs that affect individuals and members of pass-through entity businesses.
- **Fraud detection and refund protection:** Use system analytics to identify potentially fraudulent returns and manually review them to determine if the taxpayer is the filer or the victim of identity theft. Use analytics to identify refunds that indicate a risk of error before they are issued. Assist taxpayers who are victims of identity theft and coordinate with the IRS and other states to share information and stay informed of fraud trends. These activities protect taxpayers and help preserve General Fund revenue.
- **Return processing:** Review tax returns and amended returns that need manual validation and correction during the return processing cycle. The automated system assigns them to manual review based on risk factors where resolution is more effective before the refund is issued.
- **Filing enforcement:** Work with taxpayers who have a filing requirement but have not filed a tax return by the due dates prescribed by law. The process is mostly automated as the system issues request-to-file letters and creates estimated returns when the agency doesn't receive a return or a response. This automation allows the agency to contact potential non-filers sooner and frees staff to answer phone calls and assist those that respond to notices and billings.
- **Policy:** Provide technical support to the legislative process and lead internal policy development for the programs related to individuals and members of pass-through entity businesses. Implement changes to statutes, administrative rules, and program policies and procedures, and work with agency leadership and the Taxpayer Advocate Office to improve processes and service delivery.
- **Appeals:** Resolve all levels of appeals related to return processing adjustments and all conference appeals for the program. Appeals occur when the taxpayer does not agree with a processing or post-processing adjustment or audit adjustments made in the Compliance Section.
- **Data management and process reviews:** Gather and maintain data and develop reports that are used to inform decision making and conduct systemic review of processes and policy and procedures to improve the efficiency and effectiveness of the functions and overall program health.
- **Account maintenance:** Process administrative remedies provided to taxpayers such as penalty and interest waivers, refund apportionments, and reissuing refund checks to rightful claimants of a deceased taxpayer.

BUDGET NARRATIVE

- **Federal data matching:** Receive information on return and audit adjustments made at the federal level from the IRS and make the corresponding adjustments to the Oregon return.
- **Administrative support:** Provide general program support, including ordering supplies, entering power of attorney forms, and scanning and attaching paper correspondence to taxpayer accounts in the system.

Program Justification and Link to Long-Term Outcomes

The PTAC Division exists to collect the tax revenue necessary to fund services for people and businesses in Oregon, and its activities are linked to the agency’s strategic priorities and the governor’s long-term focus area of excellence in state government.

For the Program Services Section in particular:

Racial Equity: Work to educate Revenue staff and to partner with community-based organizations to inform our approach, ensuring our services are inclusive and everyone is treated with dignity and respect. Develop forms, schedules, and instructions in different languages to allow taxpayers to communicate with us in their preferred language.

Customers: Strive to make the easy things easy for Oregon’s taxpayers and tax practitioners. Participate in the Free File Alliance and work with the IRS and other agencies to promote tax benefits that are intended for low- to middle-income households. Partner with the Taxpayer Advocate Office to address barriers to taxpayers working with DOR and to continue to evaluate improvement on correspondence and processes for improvement.

Employees: Facilitate knowledge transfer and cross-training by identifying “single points of failure” and creating plans to ensure continuity of work processes. Provide staff with training and equipment to effectively work in the office or remotely.

Data: Actively use data to improve processes and monitor outcomes. Continue to create a data team to ensure coordination of the full life cycle of a return, from return processing to audit to filing enforcement, to create consistency in outcomes.

Program Performance

The Program Services Section’s workload and scope of responsibility increases as the number of Oregon returns increases each year. These new filers will need assistance and education in understanding their Oregon tax obligations and filing their returns.

Processing Year (Calendar)	2015	2016	2017	2018	2019	2020	2021
Current Year Returns	1,942,678	1,993,570	2,040,738	2,105,202	2,156,701	2,223,688	2,248,804

BUDGET NARRATIVE

The division is responsible for several agency key performance measures (KPM). KPM 2 measures the percentage of electronically filed returns. E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly, quicker to process, and require less handling and storage than paper returns.

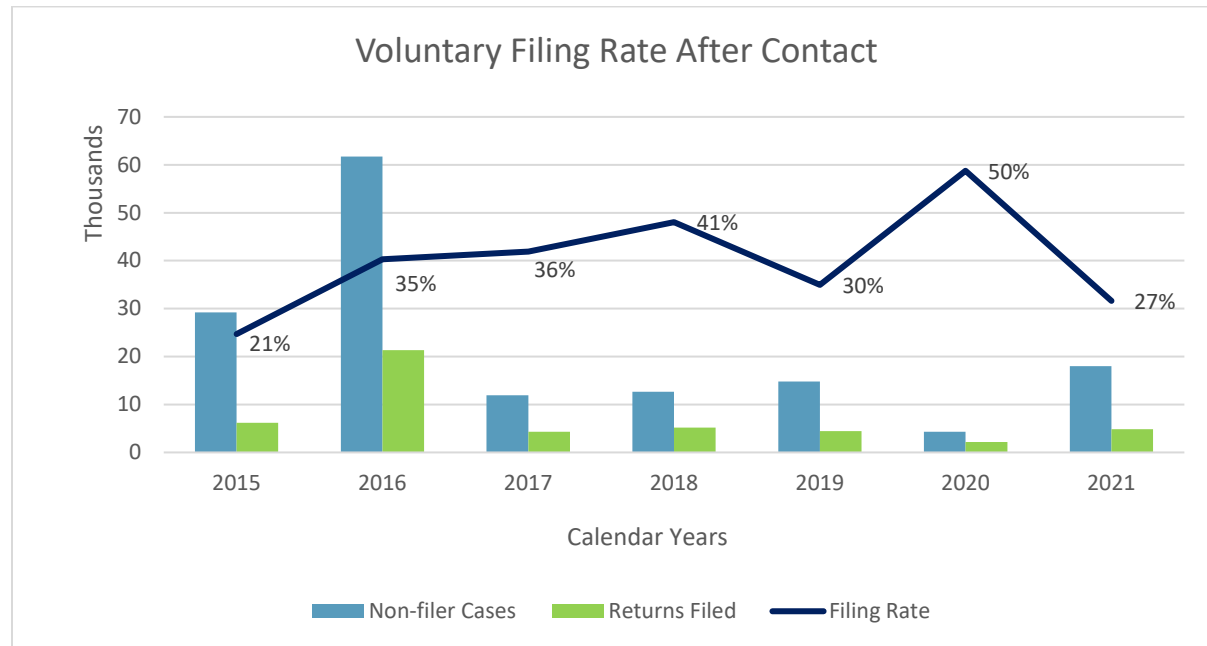
Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022
Percent of Personal Income Tax Returns Filed Electronically								
Actual	84.2%	85.6%	86.0%	87.7%	88.5%	91.3%	90.7%	93.1%
Target	82%	82%	84%	88%	90%	90%	90%	90%

The division is also responsible for KPM 1, which measures the average number of days it takes to issue a refund. This measure reflects the balance between return accuracy and fraud reduction with timeliness in issuing refunds.

Calendar Year	2015	2016	2017	2018	2019	2020	2021	2022
Average Days to Process Personal Income Tax Refund								
Actual	5	16	17	18	16	17	18	14
Target	12	12	12	8	8	16	16	16

BUDGET NARRATIVE

The following chart represents the number of request-to-file notices issued and the number of tax returns filed in response to the notices.



Note: During 2020 we delayed filing enforcement due to the effects of COVID-19. During the early months of 2020, we only sent non-filer letters when situations, such as bankruptcy, required us to ensure compliance with tax laws. That accounts for the high rate of voluntary filing after contact during 2020. Bankruptcy filers comply with filing requirements at a higher rate due to the bankruptcy court’s requirements. In addition, we delayed filing enforcement for communities affected by the September 2020 wildfires until late in 2021.

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, 315, 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.

BUDGET NARRATIVE

Funding Streams

The division 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 administrative costs.

BUDGET NARRATIVE

Personal Tax and Compliance

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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	(308,505)
Other Funds	\$	48,280

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(308,505)
Other Funds	\$	48,280

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(308,505)
Other Funds	\$	48,280

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Personal Tax and Compliance

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 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the One Time Assistance Payments.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ (235,116)
Other Funds	\$(147,000,000)

2025–27 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ (235,116)
Other Funds	\$(147,000,000)

BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ (235,116)

Other Funds	\$(147,000,000)

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Personal Tax and Compliance

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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	804,259
Other Funds	\$	36,911

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	804,259
Other Funds	\$	36,911

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	804,259
Other Funds	\$	36,911

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2023–25, CFO approved exceptional inflation for facility rental and taxes due to laser measurement impacts.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	232,770
Other Funds	\$	17,520

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor’s Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	232,770
Other Funds	\$	17,520

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	232,770
Other Funds	\$	17,520

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Personal Tax and Compliance

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. This division moved a part-time Data Entry Operator position to the Processing Center where the actual work occurs.

Agency Request Budget

Staff Impact

Position	(1)
FTE	(0.50)

Revenue Source

General Fund	\$	(73,121)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Governor’s Budget

Staff Impact

Position	(1)
FTE	(0.50)

BUDGET NARRATIVE

Revenue Source

General Fund	\$	(73,121)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

Position	(1)
FTE	(0.50)

Revenue Source

General Fund	\$	(73,121)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 090 Analyst Adjustments

Package Description

Purpose

This package provides the funding and positions needed to stand up the Agricultural Worker Overtime Tax Credit program. House Bill 4002 (2022) established maximum hours and overtime wage requirements for Oregon agricultural workers and establishes a refundable credit against corporate taxes. The measure directed DOR to adopt rules, administer the tax credit, and certify taxpayer eligibility.

This package contains 16 positions (8.19 FTE) for certifying taxpayer qualifications for the refundable tax credit.

How Achieved

The department added specific budget line items and positions as reflected in HB 4002 (2022).

Governor's Budget

Staff Impact

Position	16
FTE	8.19

Revenue Source

General Fund	\$ 1,708,565
Other Funds	\$ 34,870

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Position	16
FTE	8.19

Revenue Source

General Fund	\$ 1,708,565
Other Funds	\$ 34,870

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 091—Additional Analyst Adjustments

Package Description

Purpose

Due to General Fund revenue uncertainty for 2023-25, this package increases vacancy savings to seven percent of Salaries and Wages funding at CSL and reduces Services and Supplies budget by three percent of CSL.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ (2,633,067)
Other Funds	\$ 0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(87,765)
Other Funds	\$	(137)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 801— LFO Analyst Adjustments

Package Description

Purpose

This package includes reductions to meet Framework targets and to fund investments in packages 103 and 104 across the agency. Department-wide, \$3,000,000 General Fund in additional vacancy savings are generated. The Department has a significant turnover or churning in certain position types like Administrative Specialist, Public Service Representatives, Tax Auditors, and Revenue Agents. Since there are dozens of employees in these classifications, the Department is continually recruiting for employees. Other savings depart-wide include \$1,800,000 General Fund in Services and Supplies and \$841,950 General Fund in Capital Outlay. For the Personal Income Tax and Compliance Division's share of these reductions is \$2,099,053 General Fund.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ (2,099,053)
Other Funds	\$ 0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(173,625)
Other Funds	\$	(4,565)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 811— Budget Reconciliation

Package Description

Purpose

Staffing for the new Child Tax Credit for the Personal Tax and Compliance Division, Eight permanent positions (5.66 FTE) are included for implementing HB 3235 (2023), which establishes a new refundable \$1,00 tax credit for personal income tax returns for filers with a dependent under the age of six years old. The positions approved are one Operations and Policy Analyst 2 for outreach and education, four Public Service Representative 3 positions to respond to taxpayer questions and inquiries, one Revenue Supervisor 2 to maintain supervisor to staff ratios, and two Administrative Specialists to validate credit compliance on tax returns. Funding is also available for changes to the agency’s information systems to implement the tax credit in another division.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

Position	8
FTE	5.66

Revenue Source

General Fund	\$	991,057
Other Funds	\$	20,225

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Personal Tax and Compliance

Essential Package 813— Policy Bills

Package Description

Purpose

Funding for SB 1 dealing with race/ethnicity information collected voluntarily.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

Position	2
FTE	1.17

Revenue Source

General Fund	\$	259,658
Other Funds	\$	6,357

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	-	-	48,156	-	-	-
Transfer In - Intrafund	1,796,861	1,289,324	1,289,324	1,454,910	1,489,780	1,511,797
Tsfr From Administrative Svcs	-	-	147,000,000	-	-	-
Total Other Funds	\$1,796,861	\$1,289,324	\$148,337,480	\$1,454,910	\$1,489,780	\$1,511,797

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(308,505)	-	-	-	-	-	(308,505)
Transfer In - Intrafund	-	-	48,280	-	-	-	48,280
Total Revenues	(\$308,505)	-	\$48,280	-	-	-	(\$260,225)
Personal Services							
Temporary Appointments	392	-	2,239	-	-	-	2,631
Overtime Payments	107	-	18	-	-	-	125
All Other Differential	104	-	-	-	-	-	104
Public Employees' Retire Cont	38	-	3	-	-	-	41
Pension Obligation Bond	56,199	-	750	-	-	-	56,949
Social Security Taxes	46	-	172	-	-	-	218
Unemployment Assessments	1,321	-	46	-	-	-	1,367
Paid Family Medical Leave Insurance	1	-	-	-	-	-	1
Mass Transit Tax	16,957	-	251	-	-	-	17,208
Vacancy Savings	(383,670)	-	44,801	-	-	-	(338,869)
Total Personal Services	(\$308,505)	-	\$48,280	-	-	-	(\$260,225)
Total Expenditures							
Total Expenditures	(308,505)	-	48,280	-	-	-	(260,225)
Total Expenditures	(\$308,505)	-	\$48,280	-	-	-	(\$260,225)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(235,116)	-	-	-	-	-	(235,116)
Tsfr From Administrative Svcs	-	-	(147,000,000)	-	-	-	(147,000,000)
Total Revenues	(\$235,116)	-	(\$147,000,000)	-	-	-	(\$147,235,116)
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Office Expenses	(235,116)	-	-	-	-	-	(235,116)
Total Services & Supplies	(\$235,116)	-	-	-	-	-	(\$235,116)
Special Payments							
Dist to Individuals	-	-	(147,000,000)	-	-	-	(147,000,000)
Total Special Payments	-	-	(\$147,000,000)	-	-	-	(\$147,000,000)
Total Expenditures							
Total Expenditures	(235,116)	-	(147,000,000)	-	-	-	(147,235,116)
Total Expenditures	(\$235,116)	-	(\$147,000,000)	-	-	-	(\$147,235,116)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	804,259	-	-	-	-	-	804,259
Transfer In - Intrafund	-	-	36,911	-	-	-	36,911
Total Revenues	\$804,259	-	\$36,911	-	-	-	\$841,170

Services & Supplies

Instate Travel	7,132	-	85	-	-	-	7,217
Out of State Travel	448	-	-	-	-	-	448
Employee Training	6,808	-	118	-	-	-	6,926
Office Expenses	22,778	-	3,150	-	-	-	25,928
Telecommunications	31,776	-	1,498	-	-	-	33,274
Data Processing	1,032	-	96	-	-	-	1,128
Publicity and Publications	515	-	-	-	-	-	515
Professional Services	45,483	-	690	-	-	-	46,173
IT Professional Services	73,072	-	8	-	-	-	73,080
Attorney General	285,265	-	447	-	-	-	285,712
Employee Recruitment and Develop	344	-	9	-	-	-	353
Dues and Subscriptions	426	-	-	-	-	-	426
Facilities Rental and Taxes	254,901	-	29,759	-	-	-	284,660
Facilities Maintenance	1,344	-	6	-	-	-	1,350
Intra-agency Charges	4,893	-	102	-	-	-	4,995
Other Services and Supplies	51,627	-	627	-	-	-	52,254
Expendable Prop 250 - 5000	155	-	76	-	-	-	231

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	1,741	-	9	-	-	-	1,750
Total Services & Supplies	\$789,740	-	\$36,680	-	-	-	\$826,420
Capital Outlay							
Office Furniture and Fixtures	9,521	-	206	-	-	-	9,727
Telecommunications Equipment	4,837	-	25	-	-	-	4,862
Data Processing Hardware	161	-	-	-	-	-	161
Total Capital Outlay	\$14,519	-	\$231	-	-	-	\$14,750
Total Expenditures							
Total Expenditures	804,259	-	36,911	-	-	-	841,170
Total Expenditures	\$804,259	-	\$36,911	-	-	-	\$841,170
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	232,770	-	-	-	-	-	232,770
Transfer In - Intrafund	-	-	17,520	-	-	-	17,520
Total Revenues	\$232,770	-	\$17,520	-	-	-	\$250,290
Services & Supplies							
Facilities Rental and Taxes	232,770	-	17,520	-	-	-	250,290
Total Services & Supplies	\$232,770	-	\$17,520	-	-	-	\$250,290
Total Expenditures							
Total Expenditures	232,770	-	17,520	-	-	-	250,290
Total Expenditures	\$232,770	-	\$17,520	-	-	-	\$250,290
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(73,121)	-	-	-	-	-	(73,121)
Total Revenues	(\$73,121)	-	-	-	-	-	(\$73,121)
Personal Services							
Class/Unclass Sal. and Per Diem	(38,580)	-	-	-	-	-	(38,580)
Empl. Rel. Bd. Assessments	(26)	-	-	-	-	-	(26)
Public Employees' Retire Cont	(6,914)	-	-	-	-	-	(6,914)
Social Security Taxes	(2,951)	-	-	-	-	-	(2,951)
Paid Family Medical Leave Insurance	(154)	-	-	-	-	-	(154)
Worker's Comp. Assess. (WCD)	(23)	-	-	-	-	-	(23)
Flexible Benefits	(19,800)	-	-	-	-	-	(19,800)
Total Personal Services	(\$68,448)	-	-	-	-	-	(\$68,448)
Services & Supplies							
Employee Training	(800)	-	-	-	-	-	(800)
Office Expenses	(773)	-	-	-	-	-	(773)
Telecommunications	(1,450)	-	-	-	-	-	(1,450)
State Gov. Service Charges	-	-	-	-	-	-	-
IT Expendable Property	(1,650)	-	-	-	-	-	(1,650)
Total Services & Supplies	(\$4,673)	-	-	-	-	-	(\$4,673)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	(73,121)	-	-	-	-	-	(73,121)
Total Expenditures	(\$73,121)	-	-	-	-	-	(\$73,121)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(1)
Total Positions	-	-	-	-	-	-	(1)
Total FTE							
Total FTE							(0.50)
Total FTE	-	-	-	-	-	-	(0.50)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,708,565	-	-	-	-	-	1,708,565
Transfer In - Intrafund	-	-	34,870	-	-	-	34,870
Total Revenues	\$1,708,565	-	\$34,870	-	-	-	\$1,743,435
Personal Services							
Class/Unclass Sal. and Per Diem	851,838	-	17,388	-	-	-	869,226
Empl. Rel. Bd. Assessments	427	-	6	-	-	-	433
Public Employees' Retire Cont	152,654	-	3,112	-	-	-	155,766
Social Security Taxes	65,166	-	1,334	-	-	-	66,500
Paid Family Medical Leave Insurance	3,426	-	75	-	-	-	3,501
Worker's Comp. Assess. (WCD)	368	-	6	-	-	-	374
Flexible Benefits	320,166	-	6,534	-	-	-	326,700
Reconciliation Adjustment	25,470	-	516	-	-	-	25,986
Total Personal Services	\$1,419,515	-	\$28,971	-	-	-	\$1,448,486
Services & Supplies							
Instate Travel	5,054	-	103	-	-	-	5,157
Employee Training	9,408	-	192	-	-	-	9,600
Office Expenses	51,406	-	1,050	-	-	-	52,456
Telecommunications	17,052	-	348	-	-	-	17,400
Data Processing	3,722	-	76	-	-	-	3,798
Attorney General	35,762	-	730	-	-	-	36,492
Other Services and Supplies	60,326	-	1,231	-	-	-	61,557
Expendable Prop 250 - 5000	8,985	-	183	-	-	-	9,168

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	53,924	-	1,100	-	-	-	55,024
Total Services & Supplies	\$245,639	-	\$5,013	-	-	-	\$250,652
Capital Outlay							
Other Capital Outlay	43,411	-	886	-	-	-	44,297
Total Capital Outlay	\$43,411	-	\$886	-	-	-	\$44,297
Total Expenditures							
Total Expenditures	1,708,565	-	34,870	-	-	-	1,743,435
Total Expenditures	\$1,708,565	-	\$34,870	-	-	-	\$1,743,435
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							16
Total Positions	-	-	-	-	-	-	16
Total FTE							
Total FTE							8.19
Total FTE	-	-	-	-	-	-	8.19

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
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: 092 - Statewide AG Adjustment

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 801 - LFO Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(2,099,053)	-	-	-	-	-	(2,099,053)
Total Revenues	(\$2,099,053)	-	-	-	-	-	(\$2,099,053)
Personal Services							
Vacancy Savings	(1,138,844)	-	-	-	-	-	(1,138,844)
Total Personal Services	(\$1,138,844)	-	-	-	-	-	(\$1,138,844)
Services & Supplies							
Instate Travel	(10,000)	-	-	-	-	-	(10,000)
Out of State Travel	(1,000)	-	-	-	-	-	(1,000)
Office Expenses	(7,000)	-	-	-	-	-	(7,000)
Telecommunications	(121,590)	-	-	-	-	-	(121,590)
Data Processing	(15,000)	-	-	-	-	-	(15,000)
Publicity and Publications	(9,000)	-	-	-	-	-	(9,000)
Intra-agency Charges	(121,388)	-	-	-	-	-	(121,388)
Other Services and Supplies	(315,022)	-	-	-	-	-	(315,022)
Total Services & Supplies	(\$600,000)	-	-	-	-	-	(\$600,000)
Capital Outlay							
Office Furniture and Fixtures	(236,207)	-	-	-	-	-	(236,207)
Telecommunications Equipment	(119,996)	-	-	-	-	-	(119,996)
Data Processing Hardware	(4,006)	-	-	-	-	-	(4,006)
Total Capital Outlay	(\$360,209)	-	-	-	-	-	(\$360,209)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	(2,099,053)	-	-	-	-	-	(2,099,053)
Total Expenditures	(\$2,099,053)	-	-	-	-	-	(\$2,099,053)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(173,625)	-	-	-	-	-	(173,625)
Transfer In - Intrafund	-	-	(4,565)	-	-	-	(4,565)
Total Revenues	(\$173,625)	-	(\$4,565)	-	-	-	(\$178,190)
Services & Supplies							
Instate Travel	(13,000)	-	-	-	-	-	(13,000)
Employee Training	(11,745)	-	-	-	-	-	(11,745)
Office Expenses	(15,000)	-	18,000	-	-	-	3,000
Telecommunications	(3,000)	-	(22,383)	-	-	-	(25,383)
Data Processing	(11,000)	-	-	-	-	-	(11,000)
Publicity and Publications	(2,000)	-	-	-	-	-	(2,000)
Attorney General	(115,880)	-	(182)	-	-	-	(116,062)
Dues and Subscriptions	(1,000)	-	-	-	-	-	(1,000)
Facilities Rental and Taxes	(1,000)	-	-	-	-	-	(1,000)
Total Services & Supplies	(\$173,625)	-	(\$4,565)	-	-	-	(\$178,190)
Total Expenditures							
Total Expenditures	(173,625)	-	(4,565)	-	-	-	(178,190)
Total Expenditures	(\$173,625)	-	(\$4,565)	-	-	-	(\$178,190)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Revenue, Dept of
Pkg: 811 - Budget Reconciliation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	991,057	-	-	-	-	-	991,057
Transfer In - Intrafund	-	-	20,225	-	-	-	20,225
Total Revenues	\$991,057	-	\$20,225	-	-	-	\$1,011,282

Personal Services							
Class/Unclass Sal. and Per Diem	541,839	-	11,059	-	-	-	552,898
Empl. Rel. Bd. Assessments	292	-	7	-	-	-	299
Public Employees' Retire Cont	97,096	-	1,982	-	-	-	99,078
Social Security Taxes	41,453	-	844	-	-	-	42,297
Paid Family Medical Leave Insurance	2,166	-	44	-	-	-	2,210
Worker's Comp. Assess. (WCD)	252	-	7	-	-	-	259
Flexible Benefits	219,912	-	4,488	-	-	-	224,400
Reconciliation Adjustment	1,108	-	20	-	-	-	1,128
Total Personal Services	\$904,118	-	\$18,451	-	-	-	\$922,569

Services & Supplies							
Instate Travel	2,624	-	33	-	-	-	2,657
Employee Training	12,543	-	257	-	-	-	12,800
Office Expenses	12,638	-	258	-	-	-	12,896
Telecommunications	22,736	-	464	-	-	-	23,200
Data Processing	4,965	-	101	-	-	-	5,066
Expendable Prop 250 - 5000	4,493	-	92	-	-	-	4,585

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	26,940	-	569	-	-	-	27,509
Total Services & Supplies	\$86,939	-	\$1,774	-	-	-	\$88,713
Total Expenditures							
Total Expenditures	991,057	-	20,225	-	-	-	1,011,282
Total Expenditures	\$991,057	-	\$20,225	-	-	-	\$1,011,282
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							8
Total Positions	-	-	-	-	-	-	8
Total FTE							
Total FTE							5.66
Total FTE	-	-	-	-	-	-	5.66

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	259,658	-	-	-	-	-	259,658
Transfer In - Intrafund	-	-	6,357	-	-	-	6,357
Total Revenues	\$259,658	-	\$6,357	-	-	-	\$266,015
Personal Services							
Class/Unclass Sal. and Per Diem	152,738	-	3,117	-	-	-	155,855
Empl. Rel. Bd. Assessments	60	-	1	-	-	-	61
Public Employees' Retire Cont	27,370	-	559	-	-	-	27,929
Social Security Taxes	11,685	-	238	-	-	-	11,923
Paid Family Medical Leave Insurance	610	-	13	-	-	-	623
Worker's Comp. Assess. (WCD)	52	-	1	-	-	-	53
Flexible Benefits	45,276	-	924	-	-	-	46,200
Reconciliation Adjustment	312	-	6	-	-	-	318
Total Personal Services	\$238,103	-	\$4,859	-	-	-	\$242,962
Services & Supplies							
Instate Travel	306	-	4	-	-	-	310
Employee Training	3,136	-	64	-	-	-	3,200
Office Expenses	3,323	-	1,130	-	-	-	4,453
Telecommunications	5,684	-	116	-	-	-	5,800
Data Processing	1,242	-	24	-	-	-	1,266
Expendable Prop 250 - 5000	1,122	-	24	-	-	-	1,146

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	6,742	-	136	-	-	-	6,878
Total Services & Supplies	\$21,555	-	\$1,498	-	-	-	\$23,053
Total Expenditures							
Total Expenditures	259,658	-	6,357	-	-	-	266,015
Total Expenditures	\$259,658	-	\$6,357	-	-	-	\$266,015
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							2
Total Positions	-	-	-	-	-	-	2
Total FTE							
Total FTE							1.17
Total FTE	-	-	-	-	-	-	1.17

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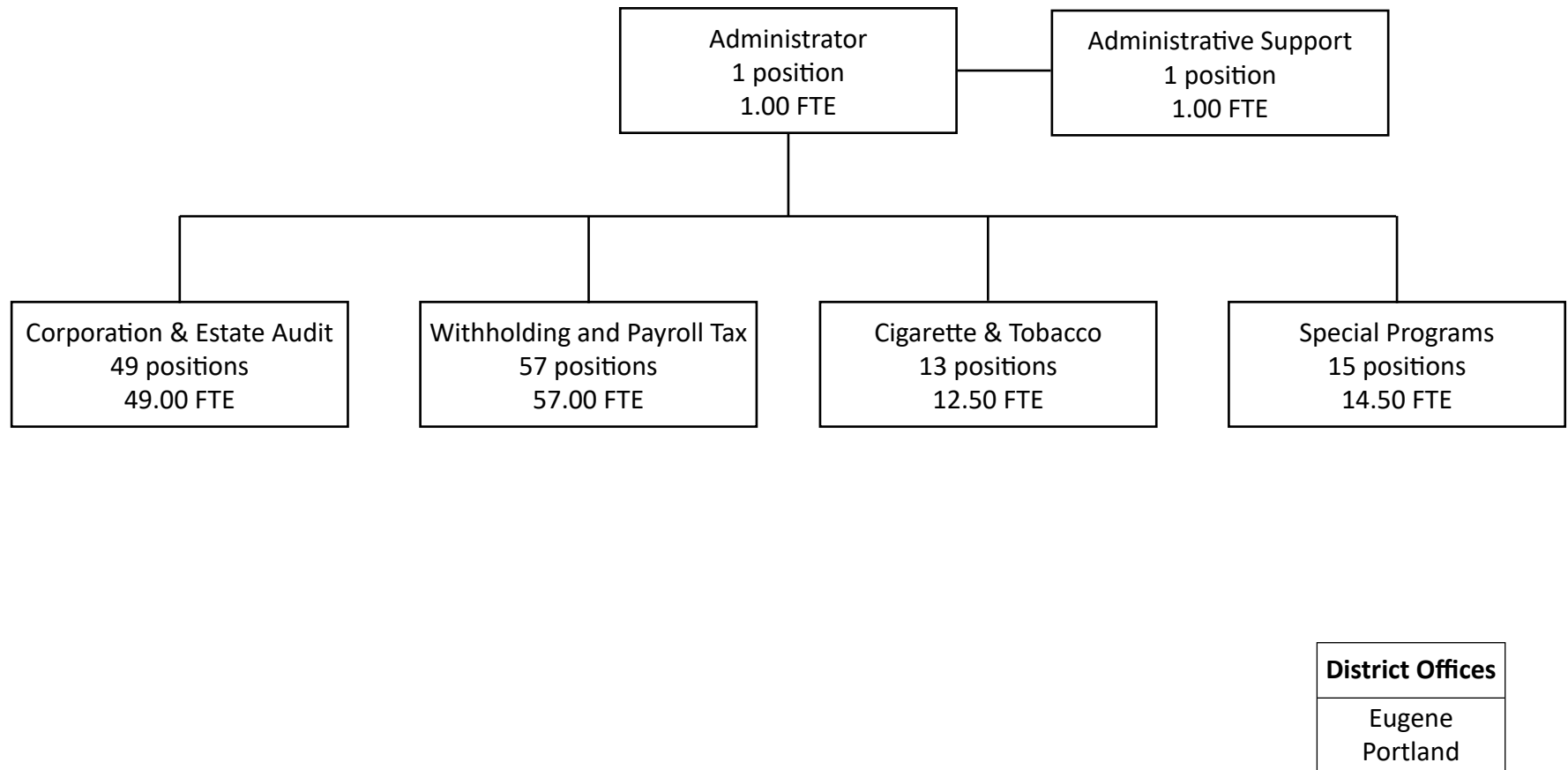
Business Division

Organizational chart

2021–23 Legislatively Adopted Budget

136 positions

135.00 FTE



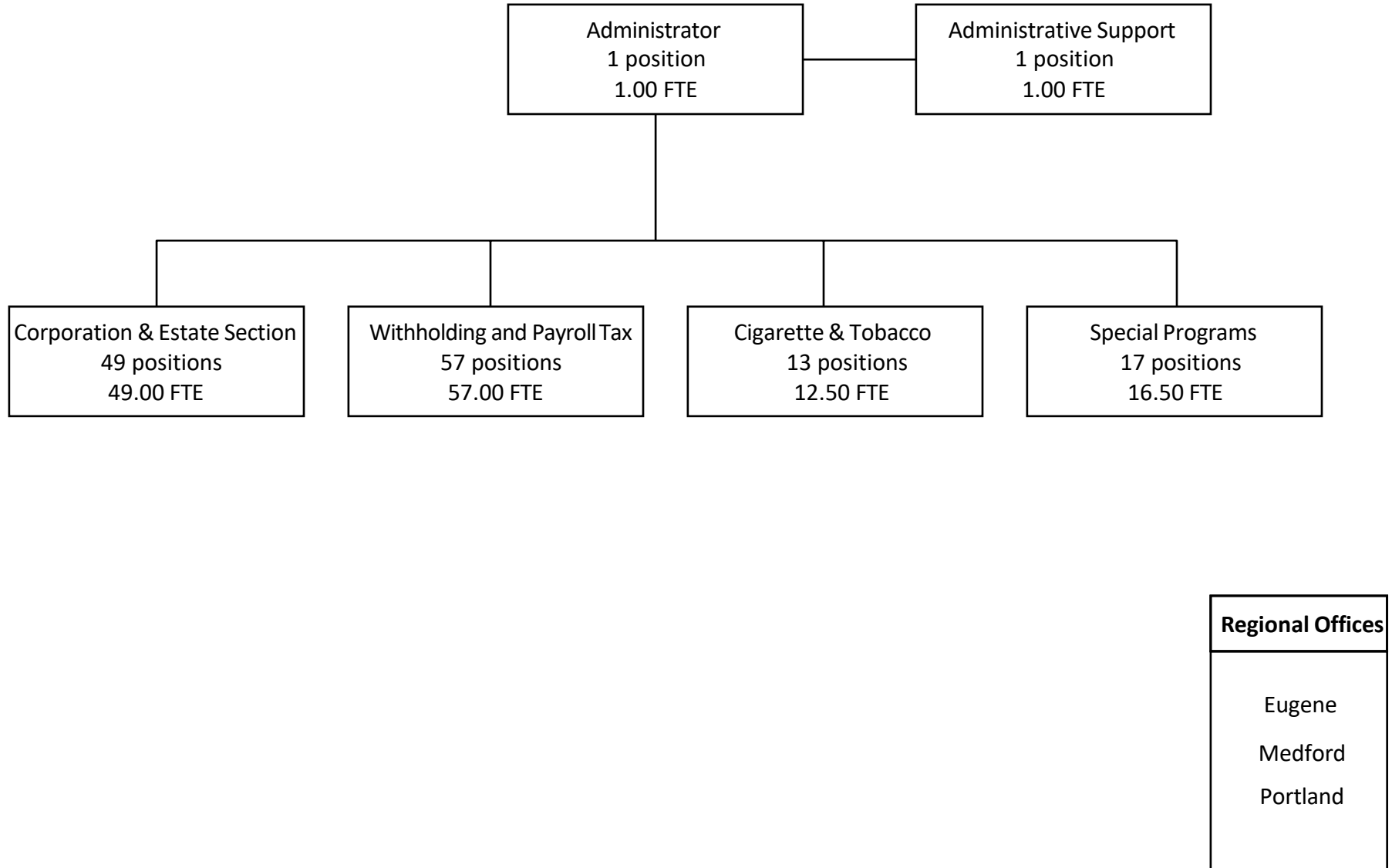
Business Division

Organizational chart

2023–25 Legislatively Adopted Budget

138 positions

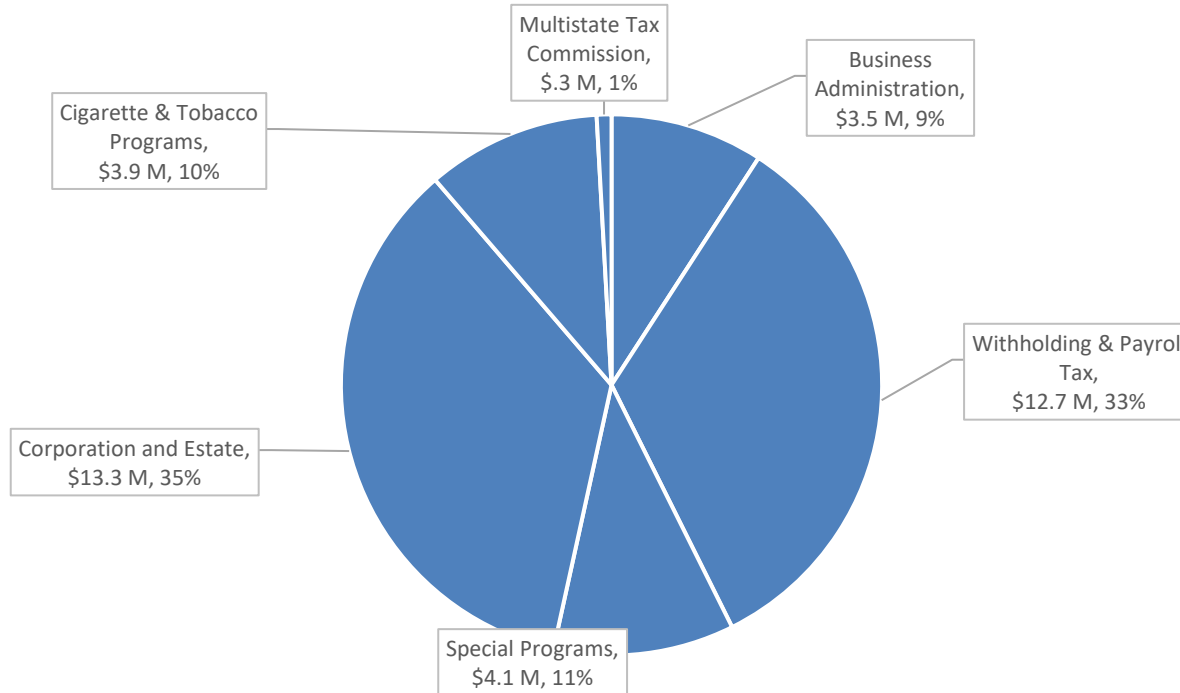
137.00 FTE



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Business Division

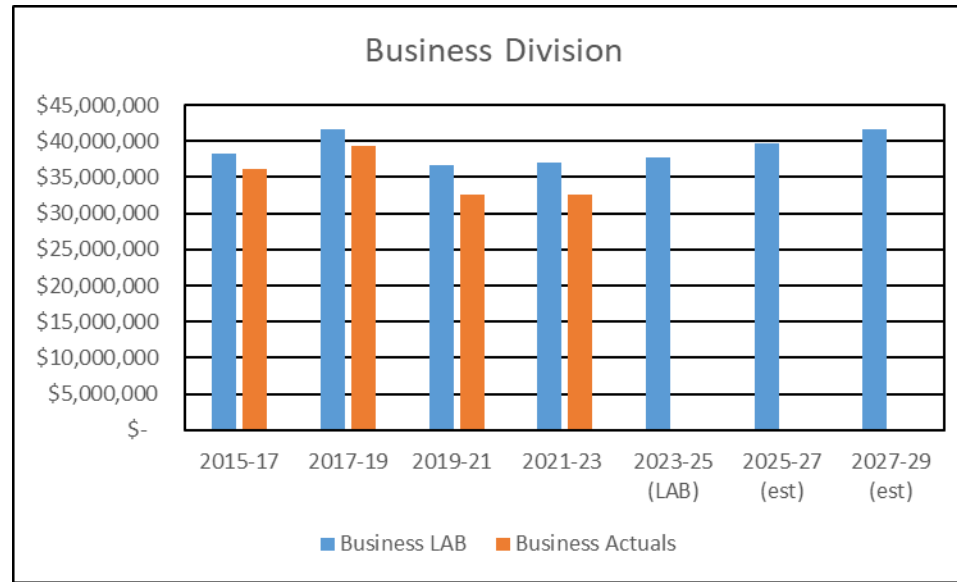
2023-25 Legislatively Adopted Budget Business Division Total Funds by Program \$37,817,321



Long-term focus area: Excellence in state government

Primary program contact: Katie Lolley, Business Division administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Business	LAB	\$ 38,191,294	\$ 41,708,742	\$ 36,715,487	\$ 37,041,084	\$ 37,817,321	\$ 39,631,840	\$ 41,563,254
	Actuals	\$ 36,167,747	\$ 39,404,242	\$ 32,640,958	\$ 32,671,235			

Program Overview

The Business Division generates more than \$22 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. The Business Division is organized into six programs:

- Withholding and Payroll Tax Section (WPTS) includes the personal income tax withholding, TriMet and Lane transit district employer, and statewide transit tax programs..
- The Tobacco Program manages cigarette and tobacco taxes, including inhalant delivery systems, and tobacco retail licensing fee.
- The Corporation and Estate Section administers the corporate income and excise tax, estate transfer tax, fiduciary income tax, and

BUDGET NARRATIVE

TriMet and Lane transit district self-employment taxes.

- The Special Program Administration unit (SPA) manages the state transient lodging tax, emergency communications tax, petroleum load fee, amusement device tax, hazardous substance fee, vehicle privilege and use taxes, bicycle excise tax, high hazard oil train fee, and heavy equipment rental tax.
- The Multistate Tax Commission, which is 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.
- Administration oversees the operations, strategic planning, policy making, and other activities throughout the division.
- The Corporate Division (in the budget narrative as its own division) manages the corporate activity tax.
- The Marijuana Division (in the budget narrative as its own division) manages the state marijuana tax.

The division also administers marijuana retail tax and transient lodging tax for a growing number of localities in Oregon. In addition, the division is currently implementing two new programs, psilocybin tax and kratom licensing.

The taxes, fees, and licensing programs administered by the division support the General Fund and dedicated Other Funds supporting specific state and local programs.

Program Funding Request

Business Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 22,727,156	\$ 14,313,928	\$ 37,041,084	138	136.00
CSL 23-25	\$ 23,787,413	\$ 15,077,180	\$ 38,864,593	138	137.00
ARB 23-25	\$ 25,686,830	\$ 16,303,965	\$ 41,990,795	158	154.60
GB 23-25	\$ 22,634,249	\$ 15,050,837	\$ 37,685,086	138	137.00
LAB 23-25	\$ 22,784,668	\$ 15,032,653	\$ 37,817,321	138	137.00
Difference (LAB-CSL)	\$ (1,002,745)	\$ (44,527)	\$ (1,047,272)	0	0.00
% change	-4.4%	-0.3%	-2.8%	0.0%	0.0%

Program Description

More than \$22 billion in revenue reaches the General Fund, state funded programs, and local districts through the tax and fee programs administered by the Business Division.

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

BUDGET NARRATIVE

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, answering tax-related questions, providing education, and conducting various compliance activities including audit, verification of independent contractor status, 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 perform a broader variety of functions including outreach and in-depth compliance activities.

Program Justification and Link to Long-Term Outcomes

The activities of the Business Division 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 backbone of tax administration. Enforced compliance supports and enhances taxpayer behavior in a voluntary reporting system. The division performs enforcement activities such as audits and filing enforcement. By continuing to learn from previous experiences in these areas, the division protects the revenue streams by ensuring taxpayers know about their responsibility and verifying that taxpayers are reporting correctly.

Creating a clear and easy experience for customers 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 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.

The division has successfully implemented multiple new programs over the past several years. With each implementation, the division learns from previous programs to maximize the resources and effectiveness of the new programs. The division is 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 its staff, the division focuses 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, and listening to feedback.

Taken together, the division's work falls in line with the governor's long-term focus of excellence in state government. The division strives to

BUDGET NARRATIVE

create a clear and easy experience for taxpayers, so they are able to comply with the tax programs that the division administers, enforces compliance when necessary, makes improvements to taxpayer assistance, and ensures staff and managers have what they need to provide top notch service to taxpayers, stakeholders, and partners. All together the division's activities support the agency's mission to collect the revenue that Oregon counts on.

Program Performance

The business division measures its program performance by dollars collected and the number of returns processed. Each of the unit narratives go into more detail. Many of the programs administered by business division are included in two agency-wide key performance measures.

KPM #8 Direct Enforcement Dollars Cost of Funds - 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 (COF) for every direct enforcement dollar received by the agency.

KPM #10 Cost of Assessments- efficiency and effectiveness of our suspense, audit, and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.

Enabling Legislation/Program Authorization

Oregon Revised Statute (ORS) Chapters 118, 305, 314, 316, 317, 317A, and 318 require the department to provide forms and instructions for filing returns and paying tax, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due. ORS Chapters 307, 320, 323, 403, 453, 465, 468B, 475A, and Oregon Laws 2022 Chapter 41 give the department authority to administer the tobacco, cigarette, and several other smaller tax programs. ORS Chapter 475C 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 division. 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.

BUDGET NARRATIVE

Describe how the 2023-25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021-23.

Customer Service – Policy Option Package 105

This package will improve the division's ability to serve our customers and fully administer several tax programs that fund the General Fund. This division is responsible for over \$10 billion in revenue each year. Over 165,000 Oregon employers will especially benefit from the increased level of resources devoted to combined payroll reporting, as well as individual taxpayers and tax professionals who are required to file estate or fiduciary returns. The combined payroll report will soon become more complex with more taxes and reports added to it (which includes reports for Employment Department and Department of Consumer and Business Services). Also, the business division has experienced growth in the number of taxpayers and tax and fee programs over the years, leading to increased workloads that haven't been addressed through the budget process. Improving customer service includes shorter phone wait times, faster responses to inquiries, and increased taxpayer education, as well as allowing existing resources to audit and identify non-filers making the tax system fairer. Without this policy package, customer service for these programs will continue to decline, including unacceptably longer phone wait times, customer service backlog, and a lack of resources to educate taxpayers and perform compliance activities for tax programs that are main contributors to the General Fund.

BUDGET NARRATIVE

Business Division Administration

Program Overview

Business Division Administration is responsible for the performance of all tax and fee programs within the division.

Program Funding Request

Business Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 2,950,496	\$ 615,775	\$ 3,566,271	2	2.00
CSL 23-25	\$ 3,323,991	\$ 692,761	\$ 4,016,752	2	2.00
ARB 23-25	\$ 3,323,991	\$ 692,761	\$ 4,016,752	2	2.00
GB 23-25	\$ 3,232,654	\$ 666,418	\$ 3,899,072	2	2.00
LAB 23-25	\$ 2,812,780	\$ 648,234	\$ 3,461,014	2	2.00
Difference (LAB-CSL)	\$ (511,211)	\$ (44,527)	\$ (555,738)	0	0.00
% change	-18.2%	-6.9%	-16.1%	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 ensure alignment with the agency's strategies and goals. The programs administered by the division generate more than \$22 billion per biennium.

The division administrator leads the development of Business Division strategic plans, strategies, resources, 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 in the division and with key business partners, both internal and external.

Each section in 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 are organized and budgeted within the Business Division. The last falls within the

BUDGET NARRATIVE

Corporate Division budget, however the program is organizationally 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, maintaining documentation, updating organization charts, and providing support for division management and all tax programs.

Program Justification and Link to Long-Term Outcome

The Business Division generates more than \$22 billion in revenue each biennium that supports many of the programs the state of Oregon depends on for education, public safety, and healthcare. 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

Performance of individual programs is discussed thoroughly in the program sections of the budget document.

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
- Corporate Activity Tax

Funding Streams

Business Division administration is primarily funded by the 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 Tax
- Marijuana Retail Tax
- Corporate Activity Tax

BUDGET NARRATIVE

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 more than \$9 billion in General Fund revenue to the state annually. This includes personal income tax withholding that employers remit to the Department of Revenue and is subsequently claimed on individual income tax returns. In addition to the withholding program, the section administers the statewide transit tax and is under contract to administer the Lane and TriMet transit district payroll taxes.

These programs have far-reaching impacts as they affect the payroll reporting of more than 184,000 employers, mostly in Oregon. Employers must report payroll taxes quarterly (annually for agricultural and some domestic employers) and provide a reconciliation for the year with their fourth quarter return in addition to reporting their W2s and 1099s annually. Depending on the amount of income tax withholding, employers have varying requirements on when they're required to pay the tax to the state. Employers with a large number of employees in Oregon pay as often 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.

WPTS staff provide a wide range of services to support taxpayers, tax professionals, cities/counties, tribal governments, and other state agencies as detailed below.

Program Funding Request

Withholding & Payroll Tax					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 6,522,422	\$ 5,900,166	\$ 12,422,588	57	57.00
CSL 23-25	\$ 6,785,408	\$ 6,047,759	\$ 12,833,167	57	57.00
ARB 23-25	\$ 8,175,079	\$ 7,256,054	\$ 15,431,133	74	71.96
GB 23-25	\$ 6,785,408	\$ 6,047,759	\$ 12,833,167	57	57.00
LAB 23-25	\$ 6,618,706	\$ 6,047,759	\$ 12,666,465	57	57.00
Difference (LAB-CSL)	\$ (166,702)	\$ -	\$ (166,702)	0	0.00
% change	-2.5%	0.0%	-1.3%	0.0%	0.0%

BUDGET NARRATIVE

Program Description

The primary responsibility of the section is to provide the means for employers to report and remit employee income tax withholding as well as payroll taxes that fund critical projects throughout the state. Oregon's revenue system relies heavily on the state's personal income tax, which according to the Office of Economic Analysis, will generate more than 85 percent of the state's General Fund revenue during the 21-23 biennium. An overwhelming portion of that personal income tax liability, approximately 94 percent, is withheld from the paychecks of employees when wages are paid. In short, WPTS is responsible for generating 80 percent of the General Fund revenue each biennium.

Employees provide their employers with instructions on how much to withhold from each paycheck. Employers withhold the money from the employee's paycheck and hold it in trust for the state of Oregon, remit the amount to the Department of Revenue, and then reconcile the withholding on a quarterly Combined Employer Payroll Tax Return (Form OQ). The department requires payment deposits of the withheld amount in line with the deposit frequency set by the federal government. This can range from daily deposits to quarterly deposits remitted with the return. This withholding ensures that in most cases when individual Oregonians file their annual Personal Income Tax Returns, their tax liability is pre-paid. The work involved in administering these programs is varied, reaching all stages of an employer's business from starting a new business to closing the business. Staff in the WPTS play a critical role in ensuring that employers know their responsibilities and that the revenue that Oregonians count on is remitted to the state. The section is organized into units that support core functions of administration, including taxpayer service, enforcement, and policy development.

The units that make up the Withholding and Payroll Tax Section are:

Program Coordination Unit: This unit's role is to make sure the section has legal, technical, educational, and operational support while ensuring the WPTS staff have the tools they need to earn the trust of taxpayers. This unit builds partnerships with other state agencies and local governments, coordinates with the Department of Justice (DOJ), and is responsible for creating forms and publications, performing data analysis, updating administrative rules, monitoring and providing feedback on legislation, and overall facilitating tax compliance. The unit also ensures taxpayer assistance is easily accessible and customer focused, establishes service standards, aligns processes, and educates staff to create a clear and easy experience for customers.

Business, Compliance and Investigation Unit (BCIU): Compliance specialists in this unit investigate employers that are not accurately reporting their payroll to reduce noncompliance with payroll tax laws. This unit also participates in the Interagency Compliance Network formed under ORS 670.700, building a multi-agency partnership with the Oregon Employment Department, DOJ, and the Department of Consumer and Business Services

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among other members. BCIU staff participate in joint audits with multiple state agencies to establish consistency in agency determinations of worker classification to earn the trust of taxpayers.

Account Resolution Unit (ARU): The unit provides direct education and assistance to ensure that new employers and current employers are treated with dignity and inclusion and provided the support they need to comply with Oregon's complex combined payroll reporting. The unit processes returns, waiver requests, payments, and refunds, and responds to taxpayer questions. When taxpayers correspond with the section, it is generally with staff from this unit, which handles more than 80,000 calls annually. Staff work to 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 also earns the trust of taxpayers by assisting employers in their efforts to accurately report and pay their payroll taxes, whether it's an employer's first-time filing, or a question that comes from a large payroll processor.

Registrations and Support Unit (RCAS): Staff in this unit register employers for combined payroll reporting, resolve registration issues, and act as the first opportunity to create a clear and easy experience for customers. RCAS staff partner with and support all WPTS units by ordering supplies and handling mail for the section to ensure accurate responses to taxpayers. This unit also ensures taxpayers are aware of the multiple tax programs the business may be subject to at the time of registration.

WPTS partners with other state and federal agencies to simplify payroll tax filing for Oregon employers. WPTS partners with two other agencies for the combined payroll tax reporting of seven different programs. During the 2021–23 biennium, the section assisted the Oregon Employment Department with the implementation of its Modernization Project, as well as the implementation of the Paid Leave Oregon program. The Employment Department administers the Paid Leave Oregon program; however, payments are remitted along with other programs on the Oregon Tax Coupon, a payment voucher which allows taxpayers to direct payments to Withholding, Unemployment Insurance, Worker's Benefit Fund, Lane and TriMet Transit Districts, statewide transit tax, and Paid Leave Oregon on one voucher. In addition, during the 2021-23 biennium, the department reconfigured the Combined Payroll report to include reporting for statewide transit tax, which reduces the cost for Oregon businesses to comply with their filing requirements for all payroll based programs.

In addition to processing payments for these tax programs, WPTS also administers the Withholding Reconciliation and iWire programs. ORS 316.202 and 320.550 require Oregon employers to report the amount of wages and tax withheld for the Withholding program and statewide transit tax respectively. The department has combined the reporting for both Withholding and Statewide Transit Tax Reconciliation and requires electronic filing of these reports. In addition, ORS 314.360 and 316.202 authorize the filing of such information returns as necessary to substantiate this withholding. Additionally, the department has adopted OAR 150-316-0359 and 150-314-0140 to require employers report forms W-2—including

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statewide transit tax withheld, 1099-G, 1099-K, 1099-NEC, 1099-MISC, 1099-R, and W-2G—on iWire. These information reports provide the department with substantial data to perform enforcement efforts to protect the integrity of the personal income tax program.

The section has also partnered with seven other state agencies and boards to comprise the Interagency Compliance Network (ICN). These seven agencies and boards work together to achieve better compliance with independent contractor laws. The ICN provides an information website, outreach activities, and joint audit and enforcement efforts to establish a level playing field for all businesses, whether they hire employees or independent contractors. The ICN also partners with the Legislature when statutory changes are needed.

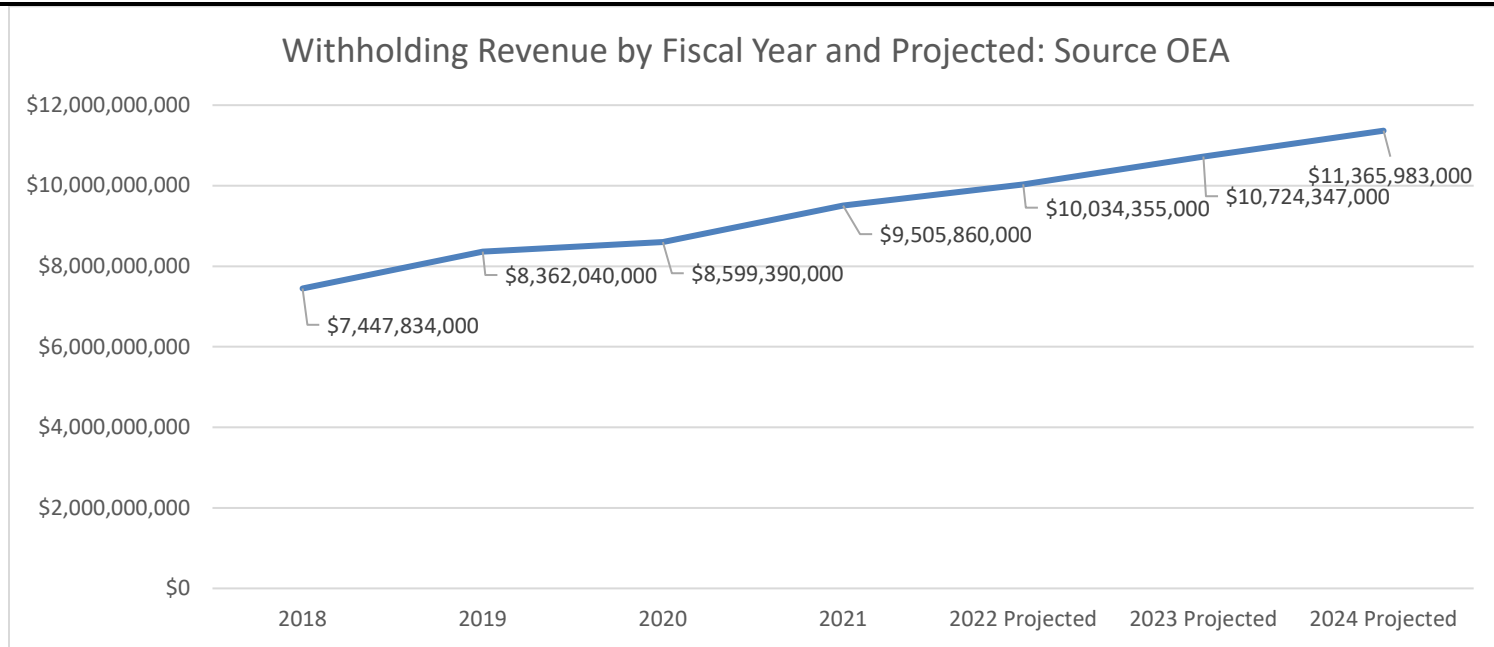
Program Justification and Link to Long-Term Outcomes

WPTS continues to structure its work to support the focus area of excellence in state government. This allows the section to serve the public while at the same time it helps fulfill the department’s vision of creating a clear and easy experience for customers. WPTS staff focus on delivering excellent customer service and acting with professionalism and integrity with all taxpayers, creating an environment of dignity and inclusion for all. WPTS provides the tools for businesses to follow tax reporting and payment regulations, rising to the occasion as needed. The section encourages electronic filing and payment so the data received requires less human intervention with reduced keying errors. The section prioritizes working suspended returns and payments and issuing refunds to taxpayers to make sure taxpayer accounts are up to date. A healthy revenue system is essential to creating a strong Oregon economy that will continue generating the revenue Oregon counts on. The section partners with several other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and the tax professional community to accomplish this mission. The withholding and payroll tax is one of the state’s largest revenue streams and delivers much of the revenue that Oregon counts on.

Program Performance

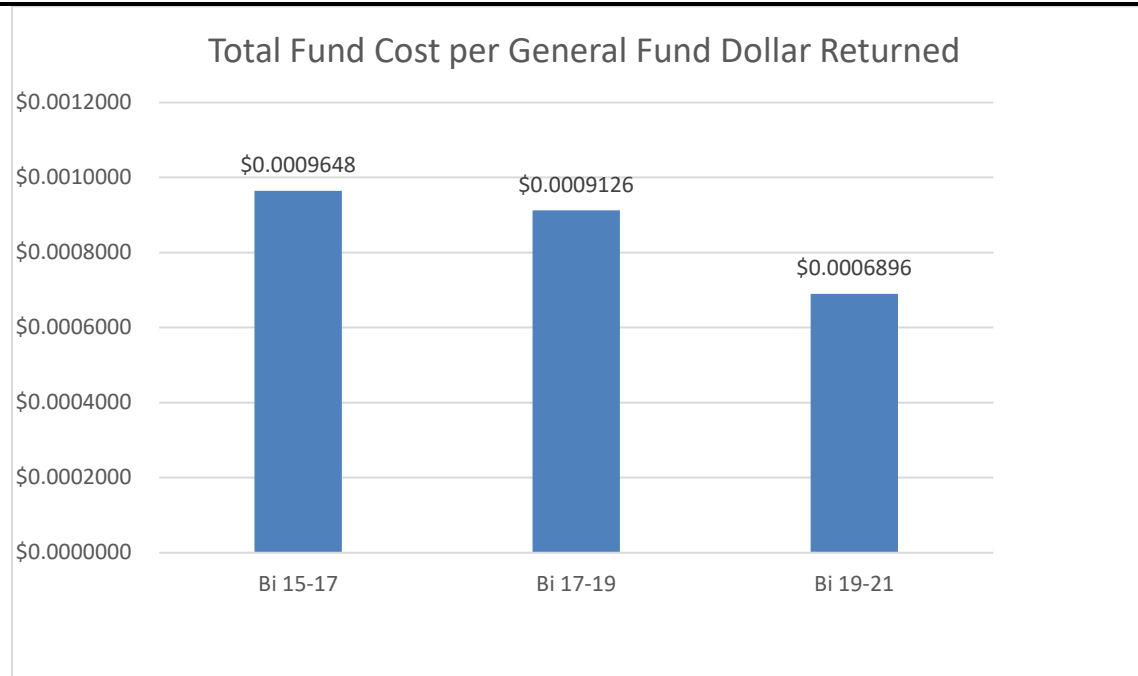
The work of WPTS impacts nearly every wage-earning Oregonian. This work can be seen directly by taxpayers through income tax withholding from an employee’s paycheck, or indirectly through the projects funded by the revenue from the statewide transit tax or local transit district taxes administered by the section. As these programs grow, the section continues to increase automation of its core processes to keep pace with increased revenue generated by the tax programs, as well as bring new businesses in compliance with their filing and payment requirements.

BUDGET NARRATIVE



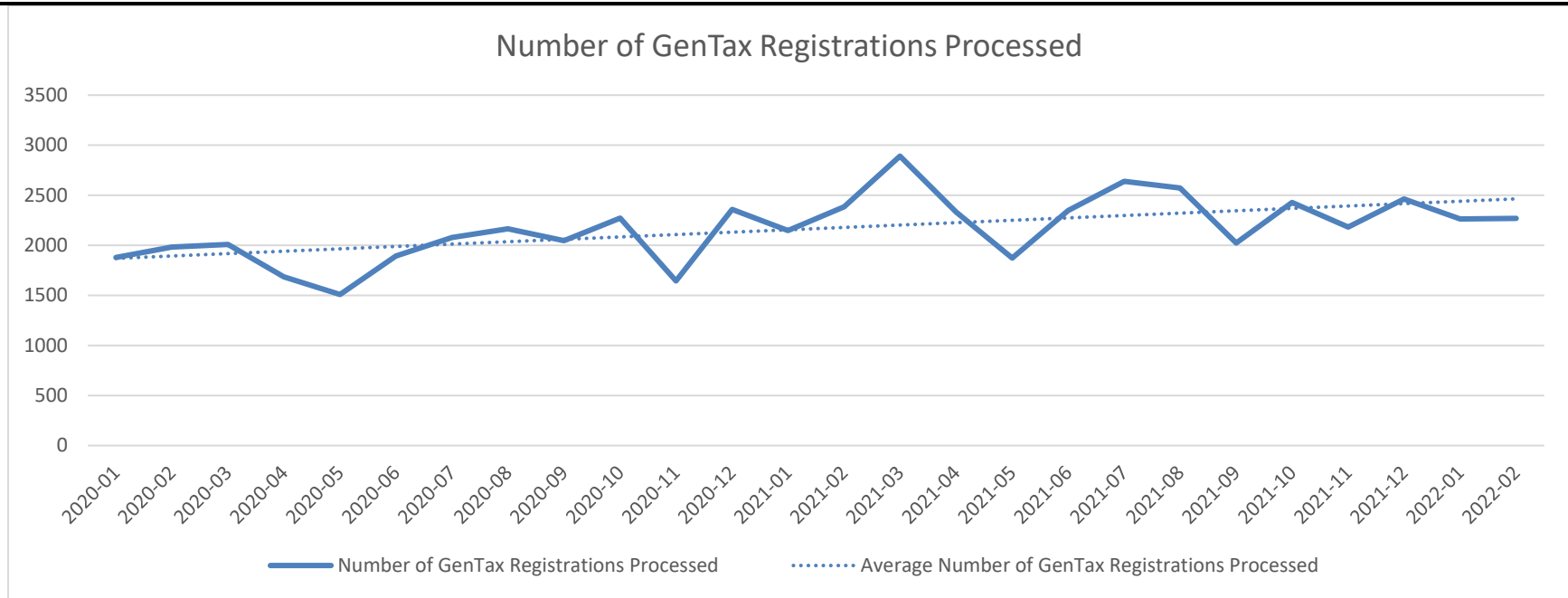
The above chart reflects revenues generated by the Withholding tax program since 2018 and projected through fiscal year 2024 as reported by the Office of Economic Analysis (OEA). Tracking these projections allows the section to remain accountable to Oregon taxpayers and provide information to guide policymakers. Revenue for withholding taxes has increased annually and is projected to continue to increase. In fiscal 2021, revenues were expected to exceed \$9 billion and this revenue stream is projected to exceed \$10 billion for the state in a calendar year for the first time in 2022. In the March 2022 economic forecast, OEA noted that during the pandemic wages grew as employers competed for workers and the average Oregon wage increased by 17 percent from the beginning of the pandemic. OEA forecasts wage growth in the next few years, and since Oregon's withholding tax is levied on wages paid to employees, the projected growth in withholding tax revenue through 2024 is in line with that forecast.

BUDGET NARRATIVE



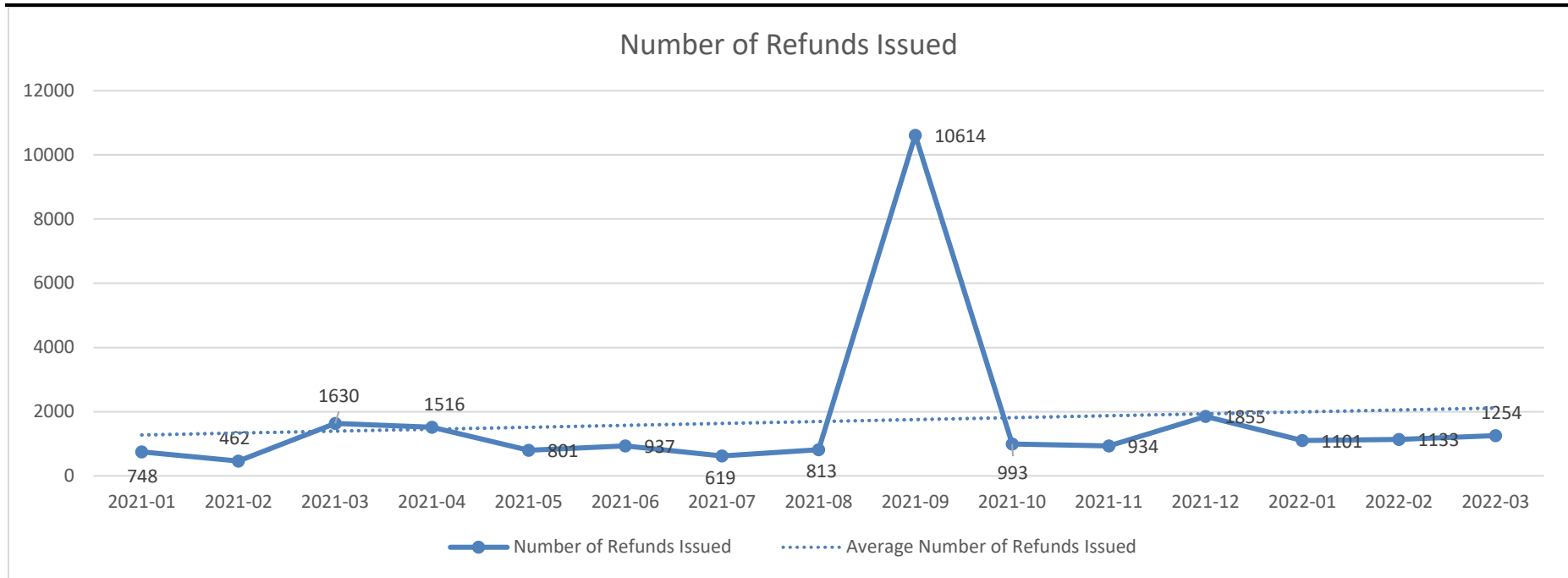
This chart demonstrates the section's commitment to the value of fiscal responsibility and working to earn the trust of taxpayers by tracking the cost to the agency per general fund dollar generated by the Withholding tax program. WPTS spending per dollar collected is expected to be about 7/100s of a cent for 2021–23 based on the OEA projected revenue for the rest of the 2021–23 biennium. The section's continued focus on efficient delivery of services to Oregon taxpayers ensures that the maximum amount of tax revenue is received by the intended recipients of that revenue whether it be the General Fund, local jurisdictions, tribal governments, or other state agencies.

BUDGET NARRATIVE



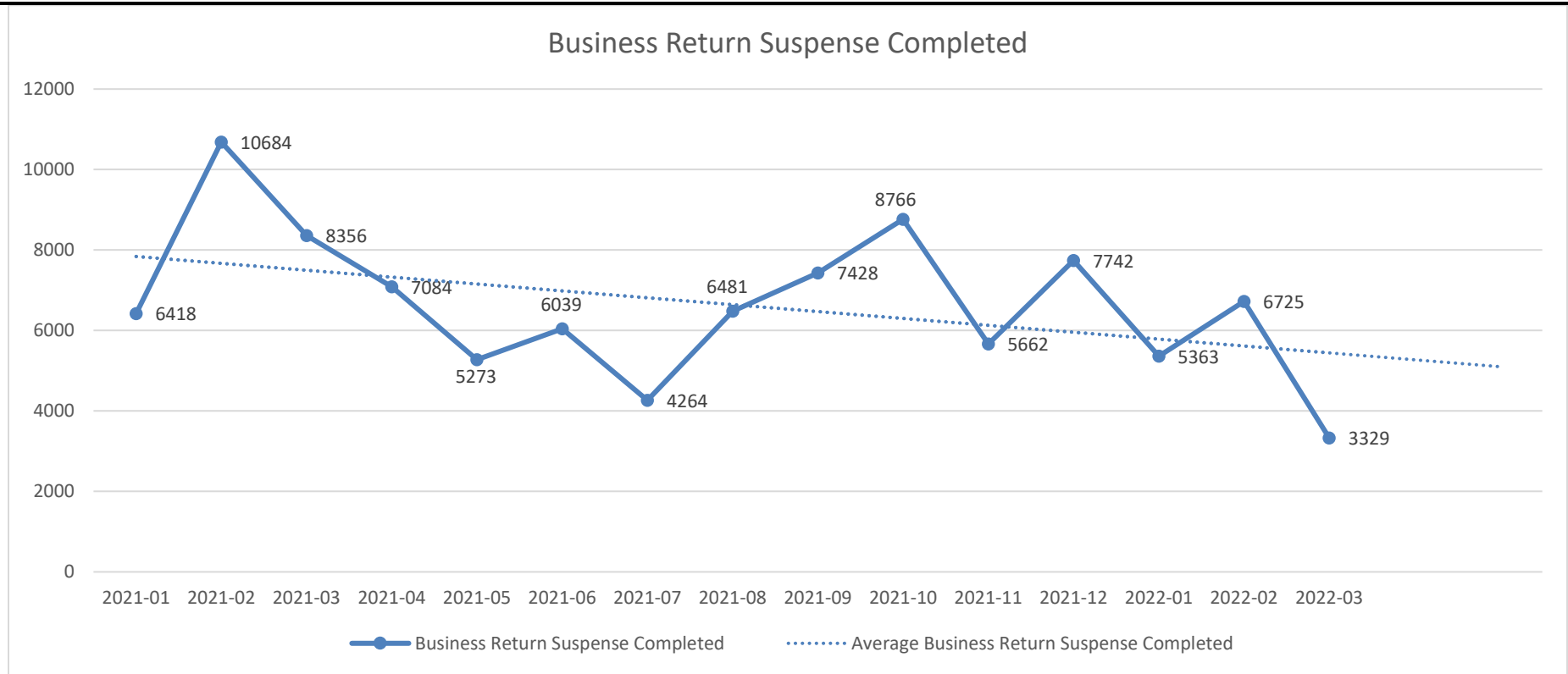
This above chart shows the number of combined payroll tax registrations processed by the section. This measure helps support ensuring dignity and inclusion for all new business taxpayers as the department supports employers whether they have one employee or thousands. The section tracks the time it takes to process a registration and seek improvements to expedite this process. The section continues to rise to the occasion to support Oregon taxpayers and has created an increasing number of accounts throughout the pandemic. New accounts may require associated outdated accounts to be closed and often require additional education and outreach when the business is registering for the first time.

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The section issued more than 21,900 refunds in the 2021 calendar year. The section continues to prioritize reviewing these refund claims to return money when a business has paid more than their actual liability. Even if a business has a credit on one period, they may have a debt on another period or for another program, and WPTS staff ensure that these refund amounts are used to offset these other debts where legally allowed. 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. The spike in the chart above reflects a completed section project that identified and resolved a significant number of open refunds that met certain program criteria to allow the section to focus on its ongoing review of refunds to prevent fraudulent refund claims. This project expedited the refunds meeting these criteria to reduce accumulating additional refund interest and return money to the business where it was owed. While the overall number of refunds issued in September 2021 reflected 40 percent of the total number of refunds issued during the biennium, those refunds only reflected 15 percent of the total amount of money refunded.

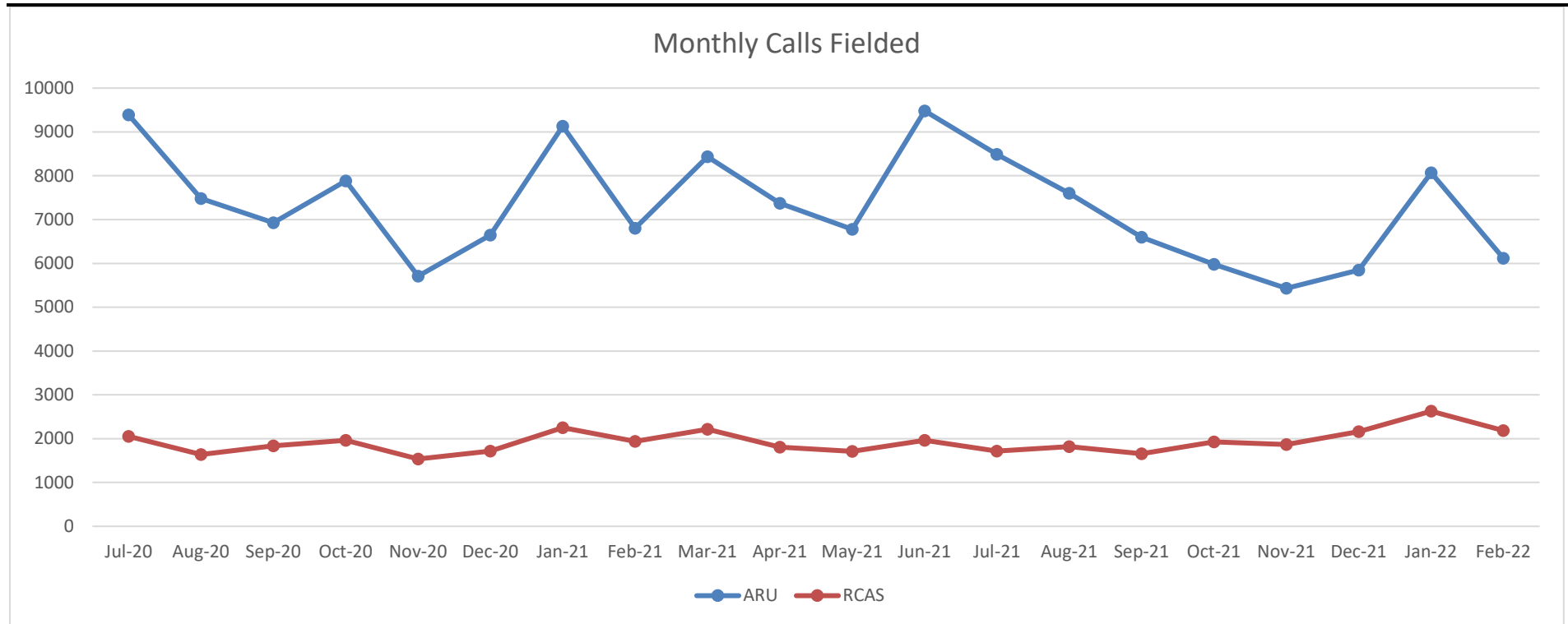
BUDGET NARRATIVE



This chart measures the number of suspended returns resolved monthly. 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 by educating taxpayers and making it easier for them to file and pay correctly helps staff focus on other issues.

The section also identifies new reasons to suspend returns to support compliance for programs administered by the section to ensure that returns do not cause significant negative consequences to taxpayers.

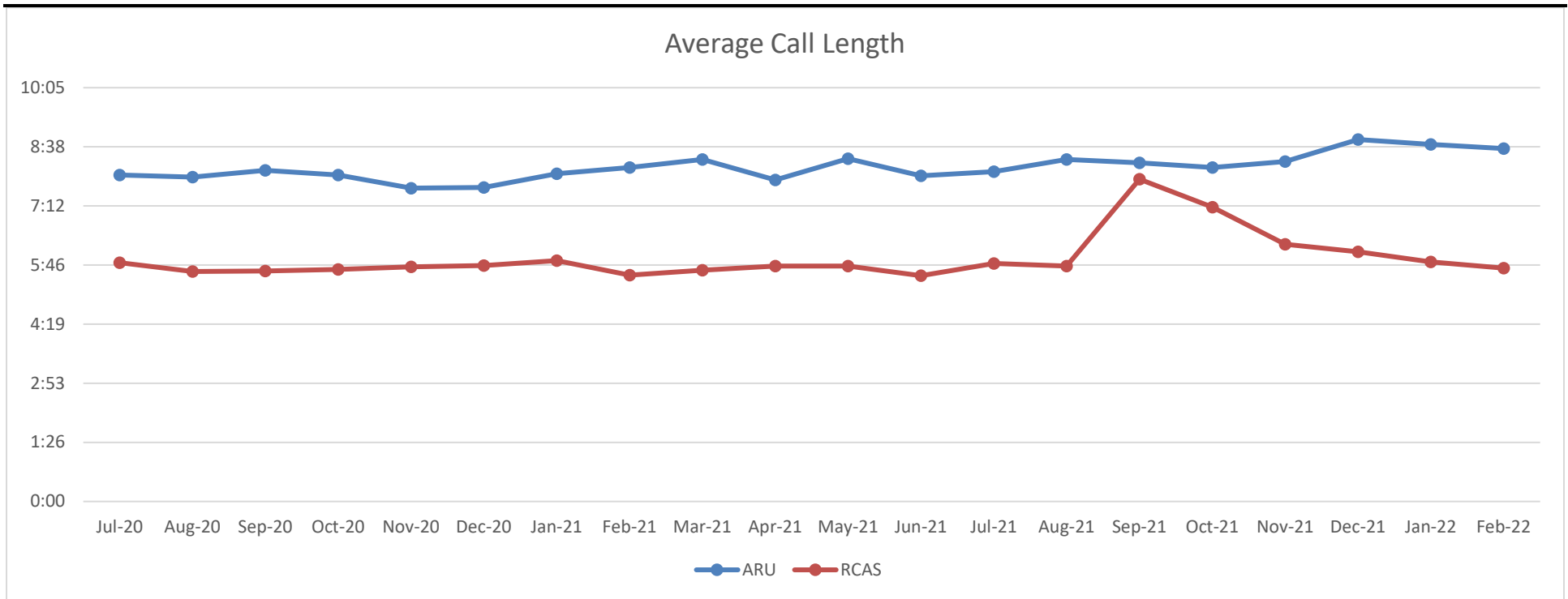
BUDGET NARRATIVE



Generally, the section receives the most contacts from taxpayers on a predictable schedule due to the quarterly nature of most of these tax programs. The largest increases in monthly calls generally occur during quarterly return due dates or when the department sends reminders to taxpayers to file their quarterly returns. The largest increases generally occur in January when both fourth quarter returns and the annual withholding reconciliation report and iWire information returns are due to the department. Despite the cyclical nature of customer calls, the section tracks several metrics around call volume and frequency. These measures all focus on appropriately allocating staff time to ensure customer service is provided as quickly, efficiently, and correctly as possible. If one unit appears overwhelmed, 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 capacity and prevents achieving target wait times. Tracking these metrics allows the section to reallocate resources to improve service to taxpayers, and support the values of continuous improvement, service, and operational excellence.

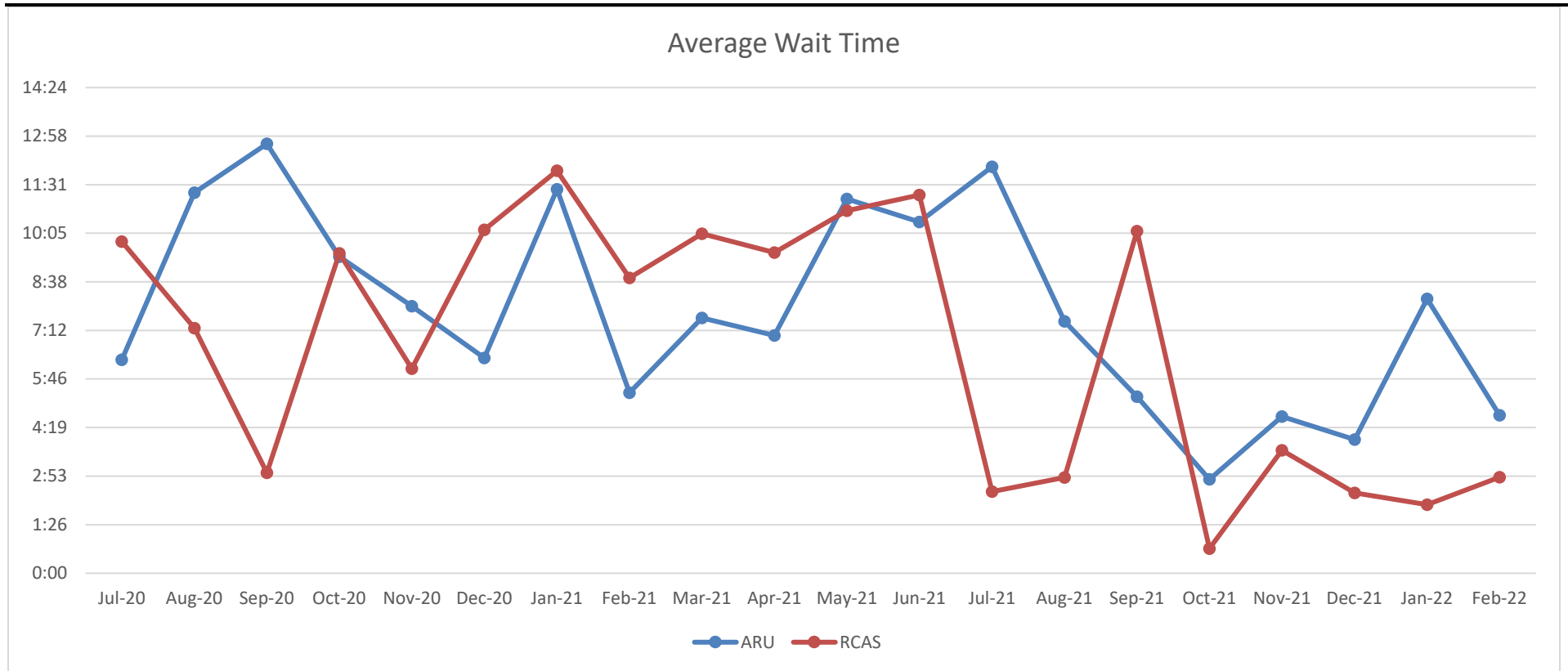
The Accounts Resolution Unit (ARU) generally sees a significant call increase in January when annual Withholding Reconciliation Reports and iWire information returns are due, as well as fourth quarter returns. The registration unit calls remain relatively stable throughout, with increases in registrations in the beginning of each calendar year.

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Average call length remains relatively static, with slight increases seen over the biennium. ARU staff often resolve multiple issues on customer accounts during one call which may involve processing amended returns, requests for waiver of penalty, or correcting account issues such as misapplied payments. RCAS unit calls generally also involve directly assisting taxpayers in resolving account issues with a taxpayer’s initial registration, such as an incorrect identification number or business entity type, identification of combined payroll programs the taxpayer may be subject to, and processing changes of business entity or status. The RCAS unit generally receives fewer calls than ARU, so a smaller number of significantly complex calls will lead to a larger variance in average call length.

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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 times 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 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

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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, 316, and 320 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. 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.

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Special Programs Administration (SPA) Section, Business Division

Program Overview

The Special Programs Administration (SPA) unit administers ten tax and fee programs. SPA conducts activities 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, audits for certain programs, and education and outreach. The revenue from the SPA programs funds emergency response activities, environmental protection, road maintenance, and other critical government services that Oregon counts on.

Revenue projections indicate these taxes may produce more than \$320 million during the 2021–23 biennium. However, many of these taxes reflect discretionary consumer spending which may be impacted by macro-economic conditions outside the control of the department.

Key external partners:

- Tax collection partners
- Funding recipients
- Oregon Department of Justice
- Trade associations (e.g., Oregon Auto Dealers Association)
-

Program Funding Request

Special Programs					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 522,238	\$ 3,480,117	\$ 4,002,355	17	15.50
CSL 23-25	\$ 524,269	\$ 3,575,272	\$ 4,099,541	17	16.50
ARB 23-25	\$ 524,269	\$ 3,575,272	\$ 4,099,541	17	16.50
GB 23-25	\$ 524,269	\$ 3,575,272	\$ 4,099,541	17	16.50
LAB 23-25	\$ 509,027	\$ 3,575,272	\$ 4,084,299	17	16.50
Difference (LAB-CSL)	\$ (15,242)	\$ -	\$ (15,242)	0	0.00
% change	-3.0%	0.0%	-0.4%	0.0%	0.0%

If current service level is approved, the unit will continue to successfully administer the 12 individual tax and fee programs.

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Program Description

The twelve programs within SPA are:

State Transient 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.
- ORS 305.620 and 320.365 authorize the department to enter into agreements with local governments to collect local lodging taxes imposed by those local jurisdictions. The department currently administers local lodging taxes on behalf of 12 cities and counties throughout the state, and the division is currently working with up to 7 additional localities to begin administration for fourth quarter 2022.

Emergency Communications (E-911) Tax (ORS Chapter 403):

- Tax rate: As of January 1, 2021, \$1.25 per month for telecommunications service, \$1.25 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 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.

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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.

Psilocybin Tax (ORS Chapter 475A):

- Tax rate: 15 percent of the retail sales price of psilocybin products.
- Revenue recipient: Psilocybin Control and Regulation Fund.

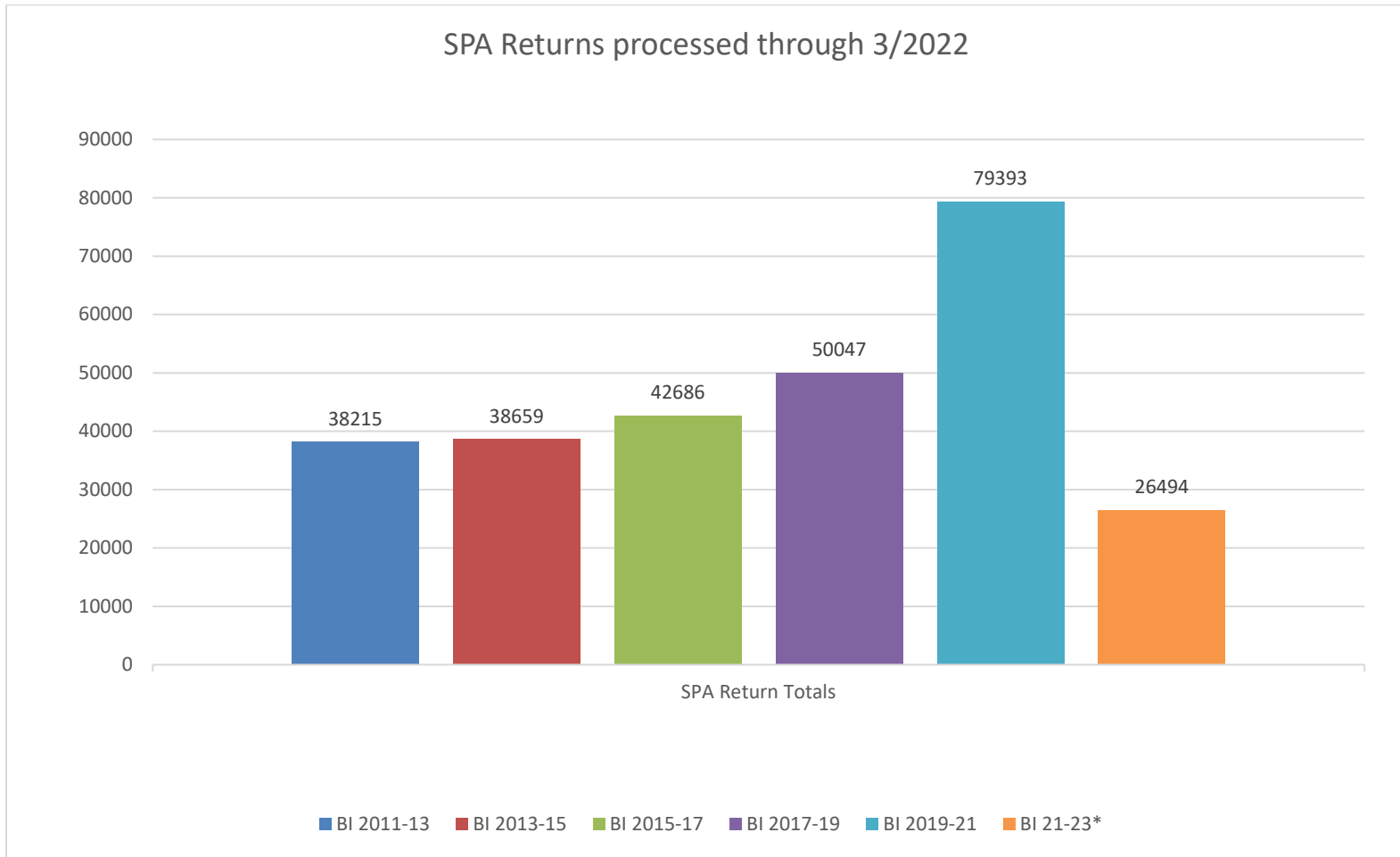
Kratom Processor Registration (Oregon Laws 2022, Chapter 41):

- Registration fee: To be determined by administrative rule.
- Revenue recipient: Registration fee is only to cover administrative costs incurred by the agency and provide refunds when required.

Administration of these tax and fee programs consists of three primary categories of activity: new program implementation, voluntary compliance, and enforced compliance consistent with budgeted position authority.

The SPA team is responsible for administration of an increasing number of tax programs. This increase in the number of programs has greatly increased the number of returns processed by the unit. The following table includes the total number of returns, whether original or amended, that have been filed by taxpayers for programs administered by the unit.

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Program Justification and Link to Long-Term Outcomes

Administration of SPA programs aligns with the department's overall mission, vision, and values. SPA directly benefits Oregonians with tax and fee revenues funding the programs and government services summarized above.

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 the 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

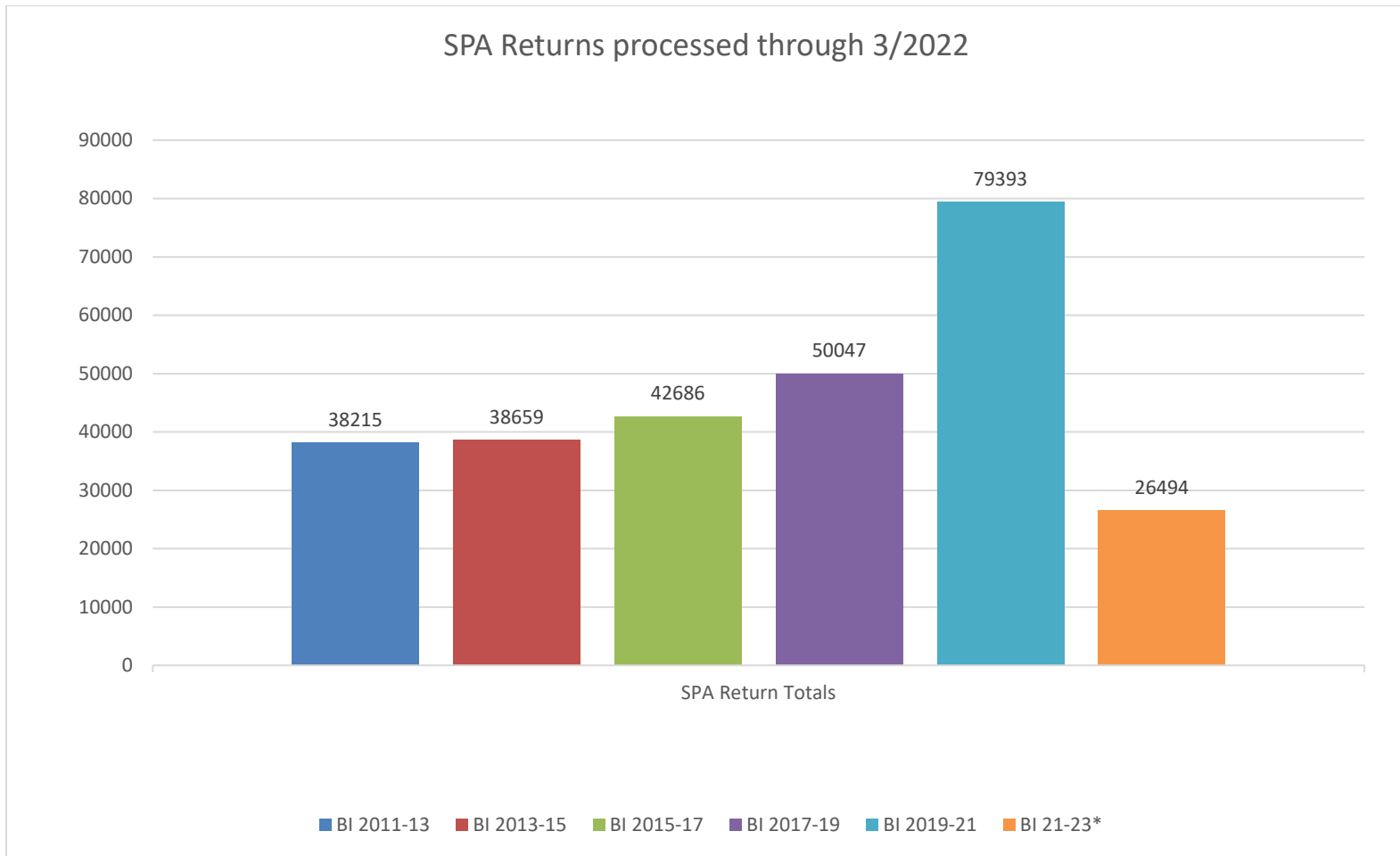
The effective performance of SPA is reflected in the collection of more than \$320 million in revenue per biennium. This outcome is driven by program activities, including support for more than 33,000 individual taxpayers who file more than 70,000 returns per biennium. Also reflective of SPA's successful launch and administration of new 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 decrease over time.

Revenue delivered per dollar spent:

BI 09-11	BI 11-13	BI 13-15	BI 15-17	BI 17-19	BI 19-21	BI 21-23
86.1 : 1	79.6 : 1	63.6 : 1	70.0 : 1	75.6 : 1	77 : 1	77:1

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BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The authorities for the SPA programs are as follows.

- State Transient Lodging Tax: ORS 320.300–320.350; Local Lodging Administration: ORS 305.620
- 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 307.870-307.890
- High Hazard Oil Train Fee: ORS 468B.427-468B.437
- Psilocybin Tax: ORS 475A.658-475A.714
- Kratom Processor Registration: Oregon Laws 2022, Chapter 41

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.

BUDGET NARRATIVE

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. In the 2019-21 biennium, administration of these taxes provided more than \$2 billion in general funds and \$33 million in funding for 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. All these activities ensure that the section collects the revenue that Oregon counts on, striving to create a clear and easy experience for customers in these processes. The section also conducts enforcement efforts that include discovery of non-filers, audit, and processing appeals.

Program Funding Request

Corporation and Estate					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 12,732,000	\$ 461,633	\$ 13,193,633	49	49.00
CSL 23-25	\$ 13,153,745	\$ 486,586	\$ 13,640,331	49	49.00
ARB 23-25	\$ 13,663,491	\$ 505,076	\$ 14,168,567	52	51.64
GB 23-25	\$ 12,091,918	\$ 486,586	\$ 12,578,504	49	49.00
LAB 23-25	\$ 12,844,155	\$ 486,586	\$ 13,330,741	49	49.00
Difference (LAB-CSL)	\$ (309,590)	\$ -	\$ (309,590)	0	0.00
% change	-2.4%	0.0%	-2.3%	0.0%	0.0%

Program Description

In tax year 2019, corporate income and excise taxpayers, who file returns annually, consisted of about 30,000 C corporations reporting \$780 million in tax and 73,000 S corporations reporting \$11 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 2,142 returns filed reporting \$176 million in tax. Fiduciary income tax returns are also filed annually with about 32,000 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.

BUDGET NARRATIVE

The taxes administered in the section are reported and paid voluntarily by taxpayers, and section staff work to earn their trust by being available for assistance and education purposes. A critical role of the section is to ensure taxpayer assistance is easily accessible and customer focused, and that staff rise to the occasion to assist taxpayers to fulfill their tax obligations quickly and reliably. These goals are achieved by developing forms, providing education and assistance to taxpayers and representatives, interpreting laws and rules, and correctly processing tax returns. A large part of this work involves getting forms and systems ready for filing season in partnership with others in the department. This includes making necessary changes to forms, processing systems, programming used to identify returns that require manual processing, and testing both data capture and processing system changes. 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 cannot 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 are key to supporting the agency's vision to create a clear and easy experience for customers. The section receives calls from taxpayers and representatives which are routed to 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. In the last biennium, this phone line averaged more than 80 calls per week. The calls 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 working to earn the trust of taxpayers by building partnerships and doing the right thing. The section continues to engage with taxpayers and their representatives to ease their burden of proof and avoid potential litigation. The section also started a process to conduct Rules Advisory Committees (RAC) for prospective rulemaking and successfully completed the first RAC in 2021.

To ensure knowledge about best practices, uniformity initiatives, and using the best data possible, the section builds partnerships 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 the development of uniform model statutes and rules to aid corporate taxpayers who file in multiple states. Overall, these venues provide the opportunity to share and learn from other taxing agencies and pursue uniform and best practices.

BUDGET NARRATIVE

The section supports voluntary compliance and the collection of the revenue that Oregonians count on, 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 complex tax laws.

The section continuously strives to improve compliance strategies, processes, and tools to ensure taxpayers are filing and paying their taxes on time and that the department provides a clear and easy experience for customers. The section regularly conducts a review of forms, publications, and the Revenue Online configuration to ensure taxpayers have what they need to follow Oregon tax laws. Enforcement work to ensure compliance is another important aspect of administering the corporation and estate tax programs to ensure the continued collection of the revenue that Oregon counts on. This starts when the return is filed. The system identifies potential errors and staff 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, 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 and building relationships with other states, the IRS, Multistate Tax Commission, Federation of Tax Administrators, and others have aided this effort.

Oregon corporate tax audits generally focus on state-level issues such as apportionment of income to Oregon and the unitary filing group and are intended to ensure that the taxpayer pays the proper amount of tax owed under Oregon tax laws. 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 and to create a clear and easy experience for the customer. 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 required adjustment. Most of the corporate audit function has historically been conducted on site at the taxpayer's corporate office location. With health risks related to travel and entities reluctant to accept staff visits, activities have shifted to focus on correspondence audits. This shift resulted in lower audit activities as access to important records were compromised, reducing the number of years in the audit cycle. Additionally, the interruption to normal travel resulted in a shift in audit strategy to focus on single-year audits to ensure years that are near the statute of limitations are addressed. This has allowed staff to

BUDGET NARRATIVE

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. Even with this shift in strategy, audit assessment dollars have increased from pre-pandemic times. FOn-site audits and three-year audit cycles will resume during 2022.

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 while ensuring the agency does the right thing to earn the trust of taxpayers. Staff engage taxpayers in a transparent way and always look to achieve an understanding of the taxpayer's situation and how the tax laws apply to them. Conference officers in the policy unit fulfill this role for the programs administered in the section. Staff communicate with taxpayers to gather 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 and representation by an assistant attorney general from the Department of Justice is generally requested. Appeals at this level can take a year or more to resolve depending on the number and complexity of the issue(s) involved.

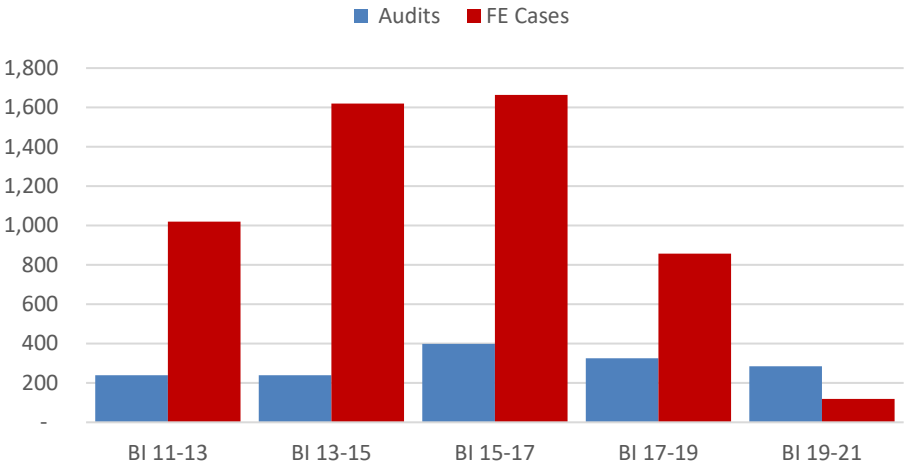
Program Justification and Link to Long-Term Outcomes

The Corporation and Estate Section supports the long-term focus area of excellence in state government and the agency mission of collecting the revenue that Oregon counts on along with the vision of creating a clear and easy customer experience while administering six different tax programs. Collectively, these programs recently provided over \$2 billion to the General Fund for the biennium, while costing only a fraction of that, about \$11 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 through newly developed metrics helps the section find better ways of doing business. The section also strives to build partnerships, include all, and do the right thing to collect the revenue that Oregon counts on. The section continues to pursue initiatives to revise web content and notices, refine forms and publications, and provide avenues for taxpayers to contact staff through email, Revenue Online, and by phone. These efforts improve the service to taxpayers by using more efficient ways to interact with staff and create a clear and easy experience for customers.

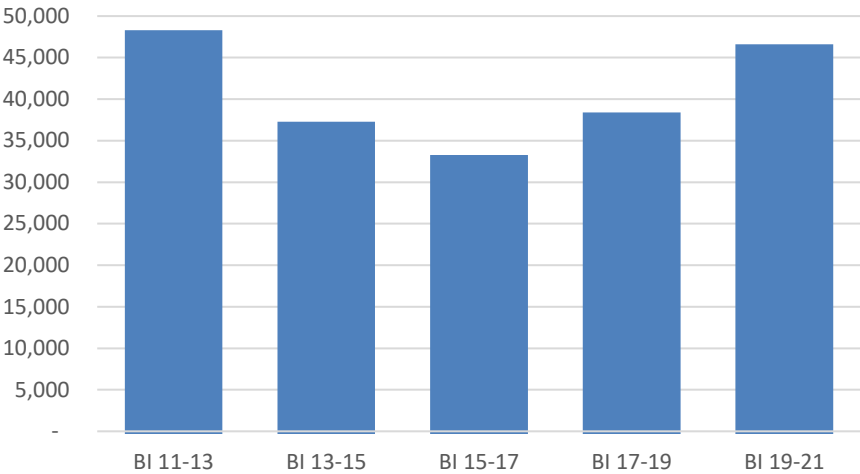
BUDGET NARRATIVE

Program Performance

Corporate Income Tax Enforcement Activities

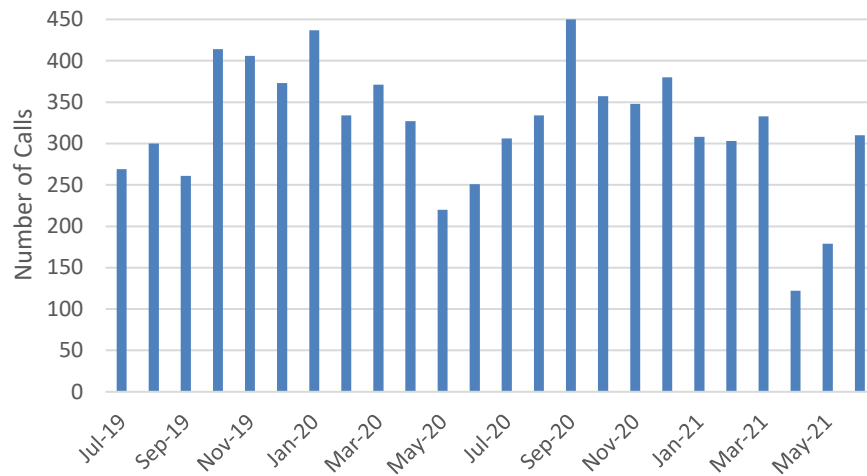


Corporation Returns Suspense Items Worked

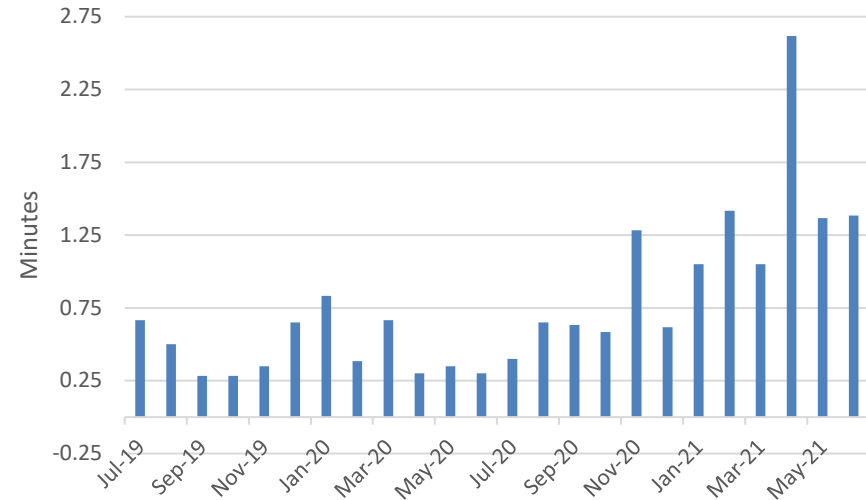


BUDGET NARRATIVE

Total Number of Calls Per Month

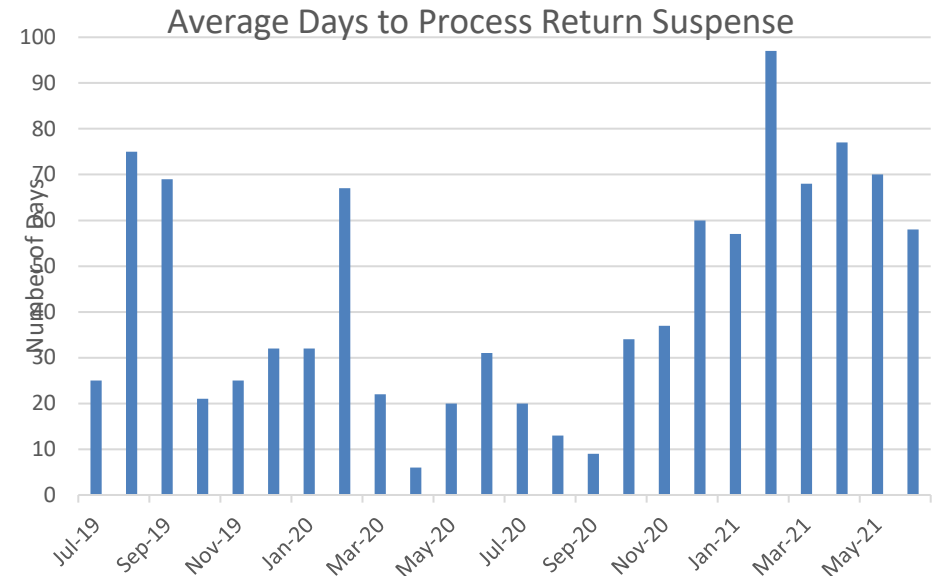
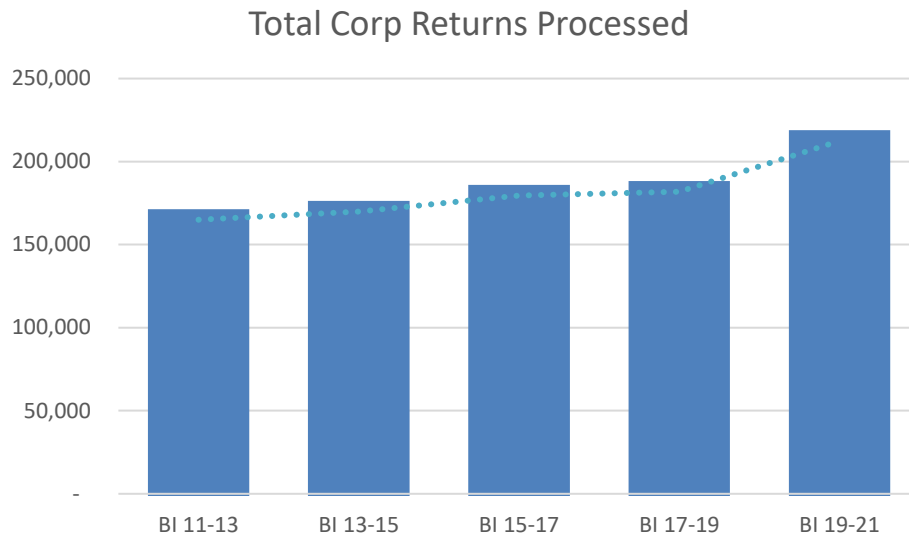


Average Wait Time for ACD



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 from time to time and the complexity of identifying out of state non-filers. The spike of cases in the 2013-15 and 2015-17 biennia are 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 to make sure that the taxpayer experience is clear and easy.

BUDGET NARRATIVE



For smaller programs, 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 the Quick Modules and GenTax systems and resources in this section 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

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.

BUDGET NARRATIVE

Cigarette and Other Tobacco Program, Business Division

Program Overview

The Cigarette and Other Tobacco Products (OTP) Tax (jointly 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 focuses its enforcement activities on filing enforcement, audits, and inspections of retailers to ensure compliance with Oregon's tobacco taxes. The revenue from the Tobacco Program funds important public health initiatives.

The Office of Economic Analysis's March 2022 revenue forecast from February 9, 2022, suggests that the Tobacco Program could continue to deliver as much as \$600 million in the 2021–23 biennium. However, overall cigarette use continues to decrease, which could impact revenue.

Key stakeholders and compliance partners of the program include:

- Department of Justice (DOJ): In addition to receiving legal advice and representation during litigation DOJ helps the department 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.
- Oregon Health Authority: The department partners with OHA on tobacco initiatives, including the Tobacco Retail License program enacted by SB 587 (2021).
- Federation of Tax Administrators (FTA): The department is working with FTA, other states, and industry partners to achieve uniformity in filing cigarette and tobacco returns for tax compliance and PACT (Prevent All Contraband Tobacco) Act enforcement.

BUDGET NARRATIVE

Program Funding Request

Cigarette & Tobacco Programs					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23		\$ 3,536,331	\$ 3,536,331	13	12.50
CSL 23-25		\$ 3,941,460	\$ 3,941,460	13	12.50
ARB 23-25		\$ 3,941,460	\$ 3,941,460	13	12.50
GB 23-25		\$ 3,941,460	\$ 3,941,460	13	12.50
LAB 23-25		\$ 3,941,460	\$ 3,941,460	13	12.50
Difference (LAB-CSL)	\$ -	\$ -	\$ -	0	0.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

The cigarette tax began in 1966 and taxation of other tobacco products (OTP) began in 1986. The program has undergone significant changes and increased administrative responsibility over the last few years because of Measure 108, which added inhalant delivery systems to the program. The administration of the Tobacco Program consists of two main categories: voluntary compliance and enforced compliance.

The cigarette tax differs from most other tax programs in that revenue is pre-collected through the sale of tax stamps to licensed distributors. Stamps are then affixed to products before being distributed to retailers for sale. Tax returns submitted for the cigarette tax to reconcile prior stamp purchases. Return information is useful in identifying potential audit leads and instances when failure-to-file enforcement is warranted. The current tax rate on cigarettes is \$3.33 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 tax 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.

With OTP tax, 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. The OTP tax is a 65 percent tax levied on the wholesale price for certain tobacco products including inhalant delivery systems, with cigars capped at \$1 per cigar. Remaining tobacco products are taxed by weight at \$1.80 per ounce with a minimum tax rate of \$2.14 per retail container or unit. Retailers of tobacco products must retain invoices that prove the tax has been paid on their inventory and unlike cigarettes, there are no tax stamps attached to these products.

BUDGET NARRATIVE

The Tobacco Program conducts retailer inspections, filing enforcement, audits, licensing, and customer assistance. The program works with the Department of Justice to ensure Prevent All Contraband Tobacco (PACT) Act compliance. There is a monthly reporting requirement for out-of-state distributors that ship cigarettes and any “roll-your-own” products into Oregon. These are due by the 10th of every month to the department and DOJ.

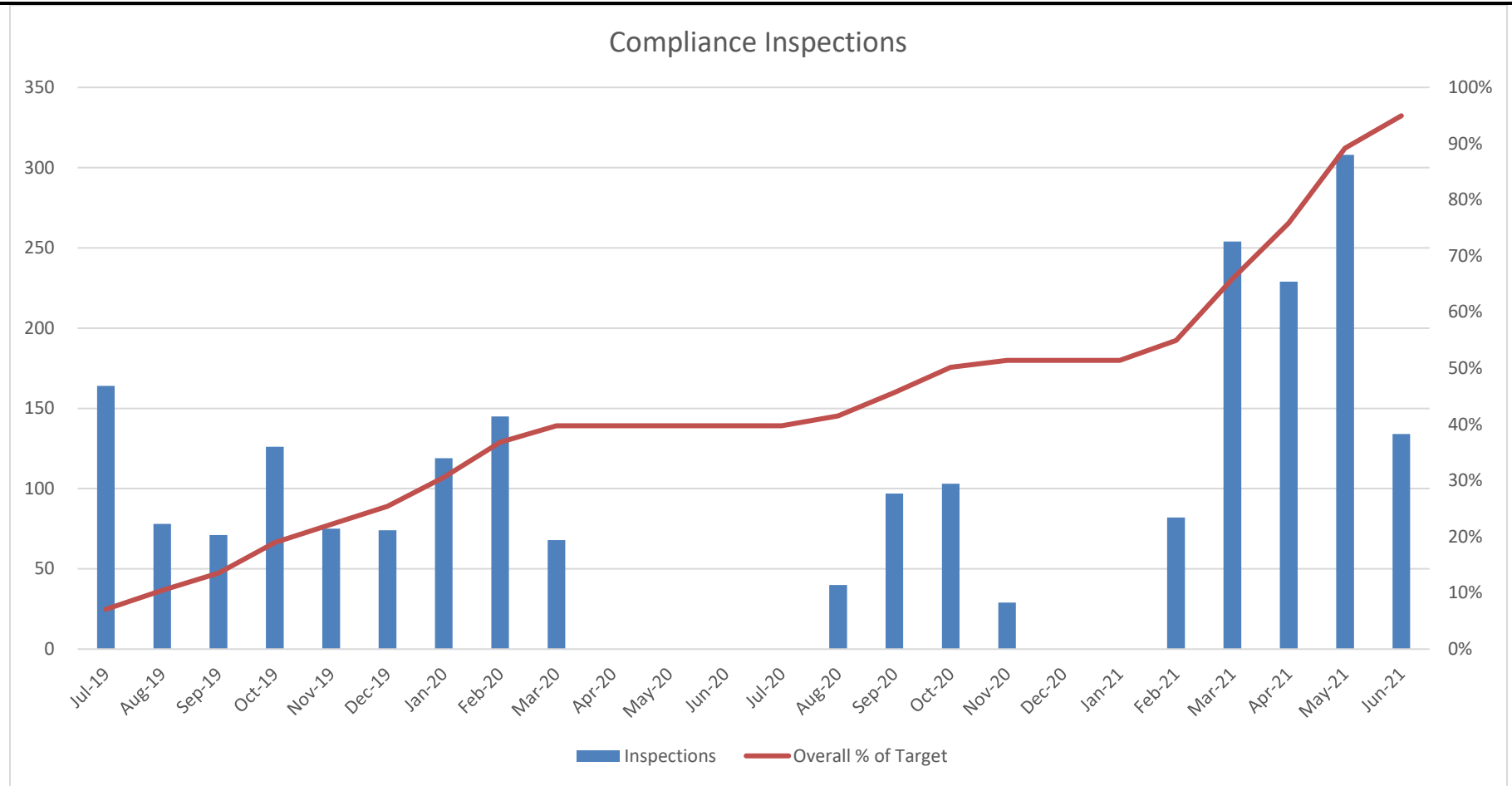
A primary focus of program compliance activity and associated resources is maintaining diligent enforcement of the tobacco laws for the tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and multiple states, including Oregon, under which Oregon 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. For Oregon to continue receiving MSA funds it is imperative that Tobacco Program resources continue to be funded so that enforcement work continues at the level required.

During the 2021 legislative session Senate Bill 587 passed, which requires all retailers of tobacco products or inhalant delivery systems to obtain a license issued by the Oregon Department of Revenue (or in some cases the local jurisdiction where the retailer is located). Prior to the enactment of SB 587, five counties—Benton, Clatsop, Klamath, Lane, and Multnomah—had existing tobacco retail licensing programs which were allowed to continue by the legislation, however Lane County chose to use the statewide license. The Oregon Health Authority and the department work together to administer the program for over 2,400 retail licensees.

Program Justification and Link to Long-Term Outcomes

Department of Revenue staff provide a diverse array of services to 387 distributors, 183 wholesalers, and more than 4,000 retailers of tobacco products and inhalant delivery systems. These business entities are reflected throughout the state, as well as large multinational corporations headquartered outside Oregon. The following table summarizes the compliance activities of program staff over the last several biennia.

BUDGET NARRATIVE



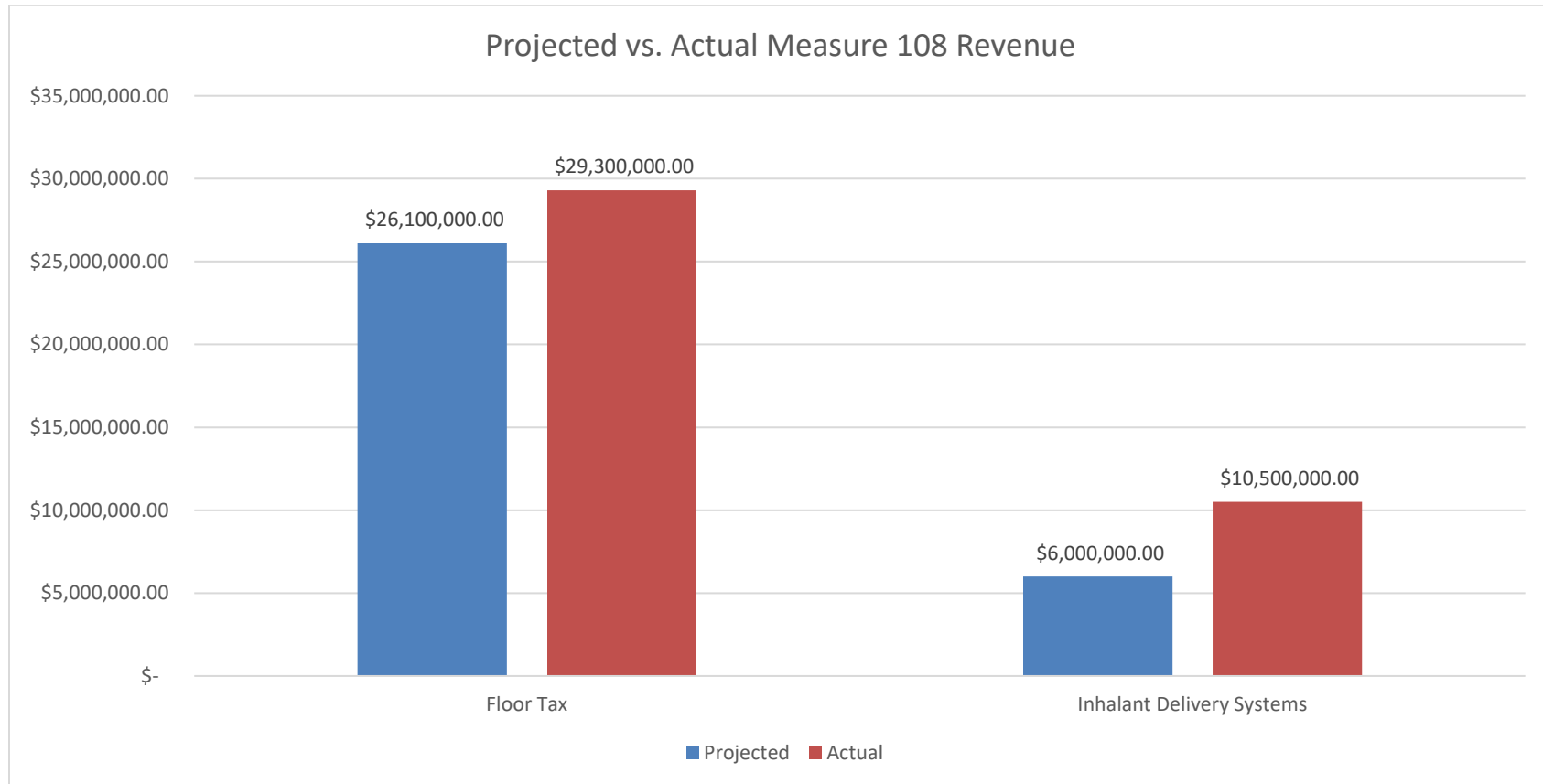
The compliance activities in the above table consist of in-person compliance inspections. During the 2019-21 biennium, the department was able to conduct safe in-person tobacco tax inspections during the pandemic, though inspections stopped during pandemic spikes. Even then, department compliance specialists still conducted remote compliance activities such as inspecting invoices electronically or answering questions or receiving product to be destroyed. Compliance activities ensure the state receives correct tax revenue.

Funding at the current service level is needed to maintain revenue generation and compliance activities. A decrease in compliance activities could reduce tax revenues and reduce funding for important public health initiatives.

BUDGET NARRATIVE

Program Performance

The effective performance of the Tobacco Program is reflected in the collection of about \$500 million in General Fund and Other Funds revenues per biennium. This outcome is supported by unit activities, including return processing and compliance activities. The program also successfully implemented the changes enacted by Measure 108 as illustrated in the below chart.



Revenue from the floor tax exceeded projections by 3.2 percent and the revenue from inhalant delivery systems exceeded initial estimates for the 2019-21 biennium by 75 percent. The Office of Economic Analysis projects revenue from inhalant delivery systems to continue to outpace the initial revenue estimates by nearly 100 percent during the 2021-23 biennium.

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

Authority for administering the cigarette taxation program is ORS 323.005-323.482, 323.740, and 823.850-823.862, and MSA ORS 180.400-180.494. The OTP authority is in ORS 323.500-323.645.

Funding Streams

The Tobacco Program is funded by Other Funds.

BUDGET NARRATIVE

Multistate Tax Commission (MTC)

Program Overview

Oregon is a member of the Multistate Tax Commission (MTC), an intergovernmental organization composed of 15 member states plus the District of Columbia that jointly work to promote uniformity in state taxation of corporate income. An additional 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 among large multi-state corporations. Voluntary compliance is impacted because uniform laws support the agency vision and creates a clear and easy experience for corporations to understand when their business operates in multiple states. Oregon also participates in MTC's multistate non-filer 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					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23		\$ 319,906	\$ 319,906		
CSL 23-25		\$ 333,342	\$ 333,342		
ARB 23-25		\$ 333,342	\$ 333,342		
GB 23-25		\$ 333,342	\$ 333,342		
LAB 23-25		\$ 333,342	\$ 333,342		
Difference (LAB-CSL)	\$ -	\$ -	\$ -	-	-
% change	0.0%	0.0%	0.0%	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:

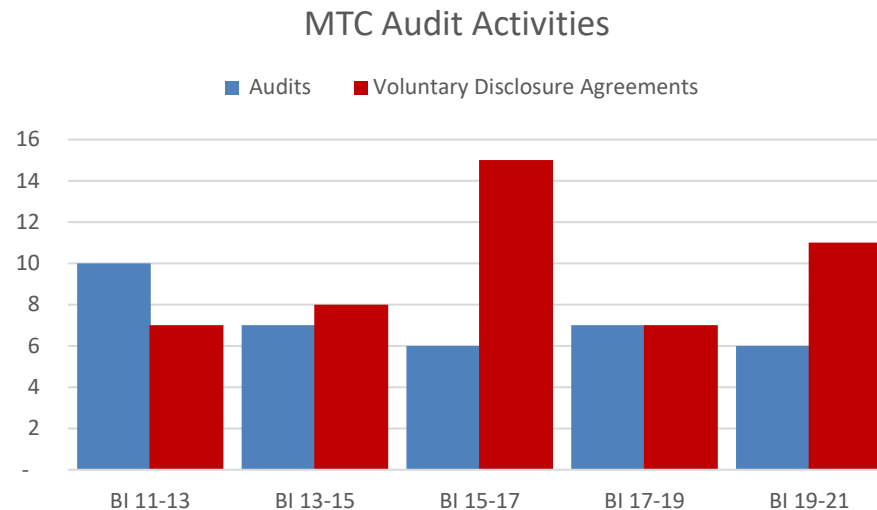
BUDGET NARRATIVE

- Develops and recommends uniform statutes and regulations for application to special industries and situations.
- Conducts joint audits of multi-state corporations on behalf of the states in which the corporations operate.
- Runs a multi-state 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 achieve fairness by promoting compliance and consistent tax policy and practice, and to preserve the sovereignty of state and local governments over their tax systems. The MTC program supports the long-term outcome of excellence in state government and supports the work of the department's corporate income and excise tax programs, which contribute more than \$2 billion to Oregon's General Fund each biennium. The activities of the MTC supports the mission of collecting the revenue Oregon counts on as this revenue may not have been realized otherwise. The MTC continually reviews model uniformity provisions from the past to identify necessary updates as the business environment and federal tax laws change. Oregon can then incorporate those updates into its laws and rules on corporate income taxation. By participating in the audit and voluntary disclosure programs, the state benefits from MTC enforcement resources, allowing the department to focus on other enforcement efforts and, overall, address more enforcement cases.

Program Performance



BUDGET NARRATIVE

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. Furthermore, the department's involvement in the MTC supports the agency's value of building partnerships and the vision of creating a clear and easy process for our customers.

The MTC completes an average of seven to 10 audits and voluntary disclosure cases per biennium and the return on investment is substantial. Revenue from these cases is generally \$2 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. The department anticipates 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 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 and further the agency mission of collecting the revenue that Oregon counts on. 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 every year. However, Senate Bill 1524 from the 2022 session adjusted that amount to \$250,000. The MTC assessment has recently increased to over \$180,000 and therefore the MTC fund will require adjustments moving forward.

BUDGET NARRATIVE

Business

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 2023–25 Base Budget by the standard inflation factor of 4.2 percent. Mass transit is calculated using the Oregon Budget Information Tracking System (ORBITS) Mass Transit Audit Report ANA104A.

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

Agency Request Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	42,654
Other Funds	\$	(18,801)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	42,654
Other Funds	\$	(18,801)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	42,654
Other Funds	\$	(18,801)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Business

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 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the one time system updates for Kratom.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	(195,894)
Other Funds	\$	0

2025–27 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$	(195,894)
Other Funds	\$	0

2023–25 Legislatively Adopted Budget

107BF02

BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(195,894)
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Business

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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	397,265
Other Funds	\$	194,880

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	397,265
Other Funds	\$	194,880

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	397,265
Other Funds	\$	194,880

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Business

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	6,463
Other Funds	\$	25,854

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor's Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	6,463
Other Funds	\$	25,854

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	6,463
Other Funds	\$	25,854

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Business

Essential Package 091—Additional Analyst Adjustments

Package Description

Purpose

Due to General Fund revenue uncertainty for 2023-25, this package increases vacancy savings to seven percent of Salaries and Wages funding at CSL and reduces Services and Supplies budget by three percent of CSL.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ (1,061,827)
Other Funds	\$ 0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Business

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(91,337)

Other Funds	\$	(26,343)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Business

Policy Option Package 105—Customer Service

Purpose:

This policy package will improve customer service for taxpayers in multiple programs through three different initiatives: improving the taxpayer experience for businesses, enhancing the internal audit capacity, and increasing department data analytics capabilities to better serve customers.

Business Division Customer Experience

This package will improve the division's ability to serve customers and fully administer several General Fund tax programs. This division handles over \$10 billion in revenue each year. Over 165,000 Oregon employers will especially benefit from the increased level of resources devoted to combined payroll reporting, as well as individual taxpayers and tax professionals who must file estate or fiduciary returns. The combined payroll report will soon become more complex with more taxes and reports added to it (which includes reports for Employment Department and Department of Consumer and Business Services). Also, the Business Division has experienced growth in the number of taxpayers and tax and fee programs over the years, leading to increased workloads that haven't been addressed through the budget process. Improving customer service includes shorter phone wait times, faster responses to inquiries, increased taxpayer education, and allowing existing resources to audit and identify non-filers making the tax system fairer. Without this policy package, customer service for these programs will continue to decline, which means unacceptably longer phone wait times, customer service backlogs, fewer resources to educate taxpayers, and increasing challenges with performing compliance activities for tax programs that are main contributors to the General Fund.

Internal Audit Resources

This policy package also requests more internal audit resources to provide taxpayers with independent assurance that the department's risk management, governance, and internal controls are efficiently designed and operating effectively. Internal audit plans are driven from identified strategic risks and how these risks, if inadequately controlled, may impact taxpayers. The audits are conducted objectively and are designed to improve operational efficiency, ensure compliance, and mature business practices to better serve the department's customers.

Data Analytics to Improve Customer Experience

The installation of the GenTax system in 2013 combined various systems into one consolidated tax administration system; however, this change made working with aggregated information about the many revenue streams and processes more difficult. With investment and expertise, the department can better leverage its various data systems to provide transparent information and insights to the public and guide business decisions. Modern data analytics enables the department to diagnose issues more timely, address weaknesses, and create or sustain processes and systems that enhance the customer experience. Also, taxpayer and other stakeholder trust is increased when data is transparent and easily digestible. This policy package supports the

BUDGET NARRATIVE

department's 2022-2027 Strategic Plan goals of improving data literacy, developing data governance, and creating and executing a data strategy. This is designed to improve all the ways the department acquires, stores, manages, shares, and uses data to support data management across the agency.

How Achieved:

This package requests additional General Fund allocation and Other Fund limitation, as well as positional authority to hire additional staff in the Business Division, Internal audits, and Research Division to support customer service objectives.

Business Division Customer Experience

Currently, the Withholding and Payroll section receives over 15,000 contacts per month with average wait times of over four minutes. During high volume call periods, wait times can exceed two hours. The generally accepted target for call center wait time is to answer 80 percent of calls within 20 seconds. Given the call volume and significant other workload for this section, the department is requesting 15 PSR4 positions, one OS2, and one supervisor 2. The additional resources will allow existing staff to focus on maintaining employer tax accounts, approving refunds, and correcting tax filings while also improving call wait times and customer service. The section currently averages processing times of four to six months. This is not sustainable as quarterly filings are already due before the previous quarter is corrected. This leads to issue stacking that can extend from one filing period to another.

In the Corporation and Estate section, the Estate Transfer and Fiduciary Income tax programs have grown significantly over the years, however staffing has not kept up. The number of estate tax returns have increased 130 percent and they report five times as much tax revenue annually as they did 15 years ago. The law allows the department 12 months to process discharge requests; however, with the lack of resources, the department risks being out of compliance with the law. Current processing time for other work items can average 4-6 months with some items taking over 12 months. Without proper resourcing, these averages will continue to grow, resulting in reduced customer service and stacking of account related issues. There are currently three FTE dedicated to these programs, which allows for only basic administration of the programs. The addition of two Tax Auditor 1 and one Administrative Specialist positions for these programs will allow the agency to implement a compliance program to ensure that taxes are being reported correctly. These positions will also provide taxpayer education and outreach.

Internal Audit Resources

Internal audit is currently staffed with two full-time auditors. This policy package includes two new internal audit positions, including an ISS 8 with specialized IT auditing capabilities for focused auditing of technology controls and a PEM E to supervise the audit team and drive the strategic contribution of internal audit. These resources will ensure that the audit team has the capacity and skills that are well matched to the evolving business priorities at the department.

Data Analytics to Improve Customer Experience

BUDGET NARRATIVE

The department's emerging data governance implementation plan includes the provision of a data warehouse and a central source of truth in reporting, consisting of existing data sources, proposed new sources generated by the department, and potential external sources. The plan includes staffing needs and prioritization, including suggested processes to ensure or improve data quality and accuracy for data sources and a prioritized list of use cases that will benefit from better use of department data. The department does not currently have staffing in the Research Section or IT with the capacity to conduct this permanent, necessary work of mapping, developing, and curating processes related to improving data literacy, developing and maintaining data governance, and coordination of a permanent data strategy. This policy package includes one OPA2 for process infrastructure, a PEM E to manage the Data Integrity Unit, three Research Analyst 3's as GenTax and program performance reporting analysts and data stewards, and one Research Analyst 2 as a taxpayer quality assurance analyst. In addition, it includes one PEMD to manage the IT data analytics work, one Information Systems Specialist 7 database administrator, one Information Systems Specialist 8 data modeler, one OPA3 business analyst, and one Information Systems Specialist 8 information/cloud architect. This policy option package supports all these goals but primarily supports the data strategy goal by providing resources dedicated to making information more available, credible, and supporting analytical use of that information. This will improve the use of data, create capacity for better future use of current and novel data reporting, and increase the use of analytics throughout the agency by supporting the work of any person or group that works with revenue data.

Quantifying Results:

Business Division Customer Experience

This policy package can be measured by several Key Performance Measures (KPM). KPM #4, Customer Service, and KPM #5, Effective Taxpayer Assistance. Indirectly, it will also support KPM #11 Employee Engagement as workload can be shifted to these new resources to provide current employees opportunity for growth opportunities and a more reasonable workload. KPM #8, Direct Enforcement Dollars Cost of Funds and #10 Cost of Assessments will also be impacted as enforcement work increases. Additionally, the agency expects to increase enforcement for the Estate and Fiduciary tax programs, with a goal of auditing one percent of tax returns each year, once staff are onboard and fully trained.

Internal Audit Resources

The impact of the additional audit resources will double the current internal audit capacity. Impacts of the additional audits is difficult to quantify, however, internal audits increases accountability and reduces financial, privacy and operational risks.

Data Analytics to Improve Customer Experience

The Research section is creating dashboards and other ways to understand high-level performance metrics. This process has identified problems accessing dispersed data and limited expertise in being about to access reliable data to inform decision-making. With the resources requested in this policy option package, the department will have more capacity to generate, discuss, understand, and show quantitative results in KPMs but also routine reporting and more complex analysis.

BUDGET NARRATIVE

Agency Request Budget

Staffing Impact & Revenue Source

Business Division Customer Experience

Positions 20
FTE 17.60

General Fund: \$ 1,899,417
Other Funds: \$ 1,226,785

Internal Audit Resources

Positions 2
FTE 1.76

General Fund: \$ 395,809
Other Funds: \$ 98,953

Data Analytics to Improve Customer Experience

Positions 11
FTE 9.68

General Fund: \$ 2,156,216
Other funds: \$ 539,052

Total Staffing Impact

Positions 33
FTE 29.04

Total Revenue Source

General Fund: \$ 4,451,442
Other Funds: \$ 1,864,790

BUDGET NARRATIVE

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

This Policy Option Package was not recommended in Governor’s Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

Legislatively Adopted Budget

This package was not recommended in the Legislatively Adopted Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Business

Essential Package 801— LFO Analyst Adjustments

Package Description

Purpose

This package includes reductions to meet Framework targets and to fund investments in packages 103 and 104 across the agency. Department-wide, \$3,000,000 General Fund in additional vacancy savings are generated. The Department has a significant turnover or churning in certain position types like Administrative Specialist, Public Service Representatives, Tax Auditors, and Revenue Agents. Since there are dozens of employees in these classifications, the Department is continually recruiting for employees. Other savings depart-wide include \$1,800,000 General Fund in Services and Supplies and \$841,950 General Fund in Capital Outlay. The Business Division's share of these reductions is \$885,111 General Fund.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(885,111)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Business

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(117,634)
Other Funds	\$	(44,527)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	278,318	-	458,774	-	-	-
Transfer In - Intrafund	10,185,795	13,855,154	13,855,154	16,303,965	15,077,180	15,032,653
Total Other Funds	\$10,464,113	\$13,855,154	\$14,313,928	\$16,303,965	\$15,077,180	\$15,032,653

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	42,654	-	-	-	-	-	42,654
Transfer In - Intrafund	-	-	(18,801)	-	-	-	(18,801)
Total Revenues	\$42,654	-	(\$18,801)	-	-	-	\$23,853
Personal Services							
Temporary Appointments	-	-	1,511	-	-	-	1,511
Overtime Payments	2,049	-	-	-	-	-	2,049
All Other Differential	1,000	-	-	-	-	-	1,000
Public Employees' Retire Cont	546	-	-	-	-	-	546
Pension Obligation Bond	35,214	-	21,553	-	-	-	56,767
Social Security Taxes	233	-	116	-	-	-	349
Unemployment Assessments	1,180	-	614	-	-	-	1,794
Paid Family Medical Leave Insurance	12	-	-	-	-	-	12
Mass Transit Tax	6,862	-	3,815	-	-	-	10,677
Vacancy Savings	(4,442)	-	(46,410)	-	-	-	(50,852)
Total Personal Services	\$42,654	-	(\$18,801)	-	-	-	\$23,853
Total Expenditures							
Total Expenditures	42,654	-	(18,801)	-	-	-	23,853
Total Expenditures	\$42,654	-	(\$18,801)	-	-	-	\$23,853

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(195,894)	-	-	-	-	-	(195,894)
Total Revenues	(\$195,894)	-	-	-	-	-	(\$195,894)
Services & Supplies							
Office Expenses	(3,094)	-	-	-	-	-	(3,094)
IT Professional Services	(178,000)	-	-	-	-	-	(178,000)
Attorney General	(14,800)	-	-	-	-	-	(14,800)
Total Services & Supplies	(\$195,894)	-	-	-	-	-	(\$195,894)
Total Expenditures							
Total Expenditures	(195,894)	-	-	-	-	-	(195,894)
Total Expenditures	(\$195,894)	-	-	-	-	-	(\$195,894)
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	397,265	-	-	-	-	-	397,265
Transfer In - Intrafund	-	-	194,880	-	-	-	194,880
Total Revenues	\$397,265	-	\$194,880	-	-	-	\$592,145

Services & Supplies

Instate Travel	2,115	-	4,293	-	-	-	6,408
Out of State Travel	13,170	-	1,337	-	-	-	14,507
Employee Training	3,842	-	2,405	-	-	-	6,247
Office Expenses	8,112	-	3,235	-	-	-	11,347
Telecommunications	10,921	-	3,278	-	-	-	14,199
Data Processing	725	-	591	-	-	-	1,316
Publicity and Publications	1,520	-	943	-	-	-	2,463
Professional Services	25,425	-	18,144	-	-	-	43,569
IT Professional Services	-	-	24,974	-	-	-	24,974
Attorney General	296,876	-	85,624	-	-	-	382,500
Employee Recruitment and Develop	-	-	12	-	-	-	12
Dues and Subscriptions	341	-	8	-	-	-	349
Facilities Rental and Taxes	1,016	-	2,701	-	-	-	3,717
Fuels and Utilities	-	-	195	-	-	-	195
Facilities Maintenance	18	-	80	-	-	-	98
Agency Program Related S and S	8	-	76	-	-	-	84
Intra-agency Charges	1,319	-	661	-	-	-	1,980
Other Services and Supplies	28,078	-	21,317	-	-	-	49,395
Expendable Prop 250 - 5000	1,132	-	561	-	-	-	1,693

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	277	-	2,856	-	-	-	3,133
Total Services & Supplies	\$394,895	-	\$173,291	-	-	-	\$568,186
Capital Outlay							
Office Furniture and Fixtures	1,731	-	8,153	-	-	-	9,884
Telecommunications Equipment	639	-	-	-	-	-	639
Total Capital Outlay	\$2,370	-	\$8,153	-	-	-	\$10,523
Special Payments							
Dist to Non-Gov Units	-	-	13,436	-	-	-	13,436
Total Special Payments	-	-	\$13,436	-	-	-	\$13,436
Total Expenditures							
Total Expenditures	397,265	-	194,880	-	-	-	592,145
Total Expenditures	\$397,265	-	\$194,880	-	-	-	\$592,145
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	6,463	-	-	-	-	-	6,463
Transfer In - Intrafund	-	-	25,854	-	-	-	25,854
Total Revenues	\$6,463	-	\$25,854	-	-	-	\$32,317
Services & Supplies							
Facilities Rental and Taxes	6,463	-	25,854	-	-	-	32,317
Total Services & Supplies	\$6,463	-	\$25,854	-	-	-	\$32,317
Total Expenditures							
Total Expenditures	6,463	-	25,854	-	-	-	32,317
Total Expenditures	\$6,463	-	\$25,854	-	-	-	\$32,317
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Out of State Travel	-	-	-	-	-	-	-
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: 092 - Statewide AG Adjustment

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 105 - Customer Service

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Customer Service

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(885,111)	-	-	-	-	-	(885,111)
Total Revenues	(\$885,111)	-	-	-	-	-	(\$885,111)
Personal Services							
Vacancy Savings	(476,292)	-	-	-	-	-	(476,292)
Total Personal Services	(\$476,292)	-	-	-	-	-	(\$476,292)
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Other Services and Supplies	(350,000)	-	-	-	-	-	(350,000)
Total Services & Supplies	(\$350,000)	-	-	-	-	-	(\$350,000)
Capital Outlay							
Office Furniture and Fixtures	(42,962)	-	-	-	-	-	(42,962)
Telecommunications Equipment	(15,857)	-	-	-	-	-	(15,857)
Total Capital Outlay	(\$58,819)	-	-	-	-	-	(\$58,819)
Total Expenditures							
Total Expenditures	(885,111)	-	-	-	-	-	(885,111)
Total Expenditures	(\$885,111)	-	-	-	-	-	(\$885,111)

☐ Agency Request
2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(117,634)	-	-	-	-	-	(117,634)
Transfer In - Intrafund	-	-	(44,527)	-	-	-	(44,527)
Total Revenues	(\$117,634)	-	(\$44,527)	-	-	-	(\$162,161)
Services & Supplies							
Attorney General	(120,597)	-	(34,782)	-	-	-	(155,379)
Intra-agency Charges	2,963	-	(9,745)	-	-	-	(6,782)
Total Services & Supplies	(\$117,634)	-	(\$44,527)	-	-	-	(\$162,161)
Total Expenditures							
Total Expenditures	(117,634)	-	(44,527)	-	-	-	(162,161)
Total Expenditures	(\$117,634)	-	(\$44,527)	-	-	-	(\$162,161)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

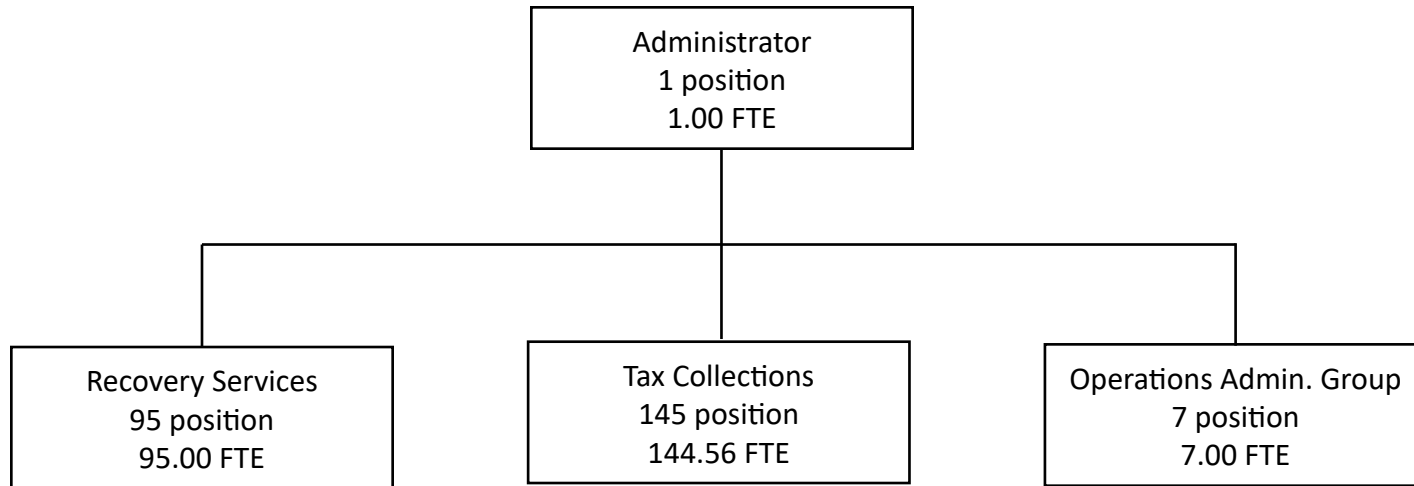
Collections Division

Organizational chart

2021–23 Legislatively Adopted Budget

248 positions

247.56 FTE



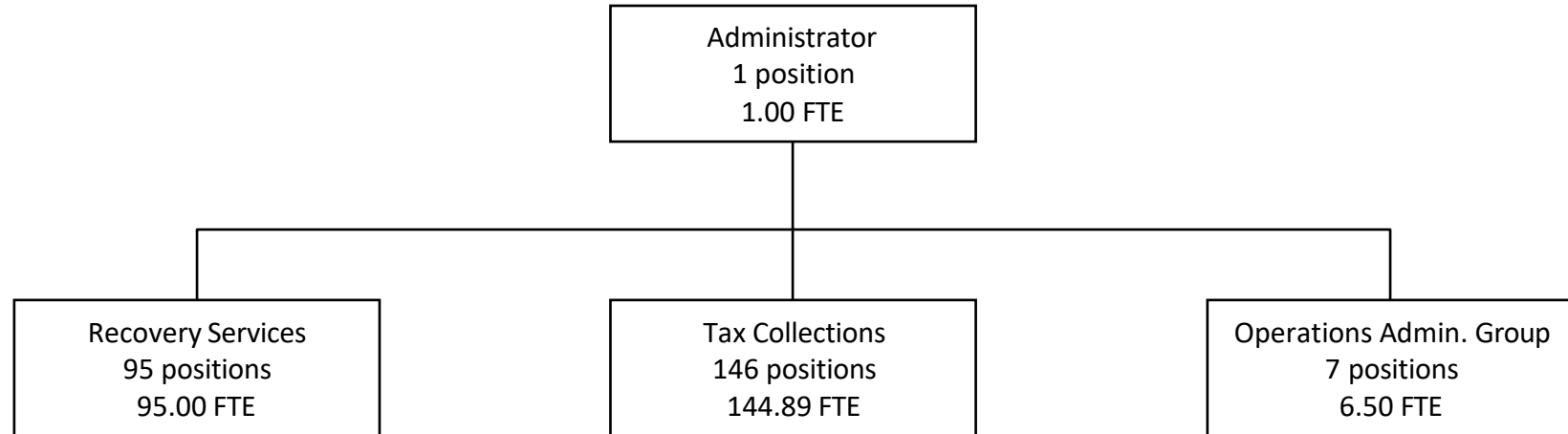
Collection Division

Organizational chart

2023–25 Legislatively Adopted Budget

249 positions

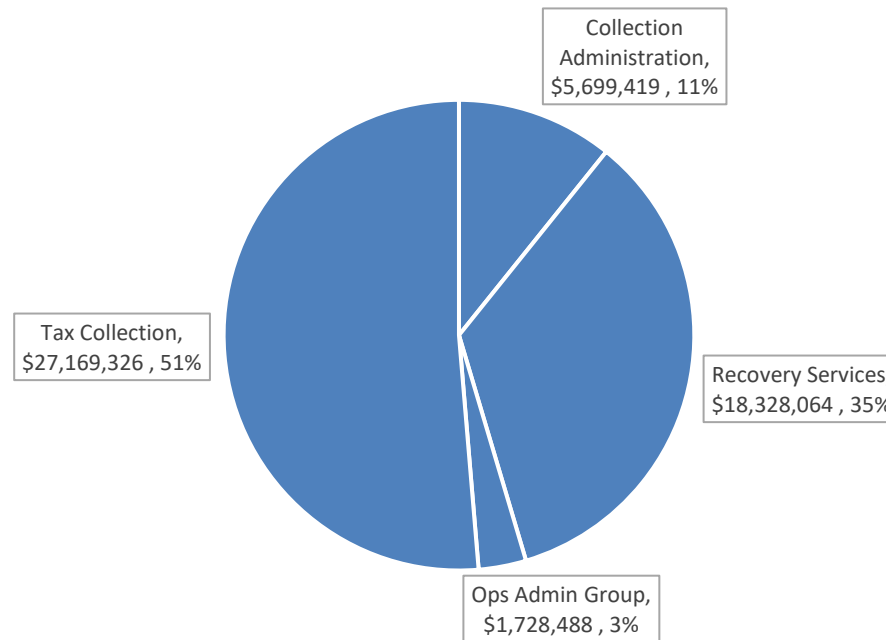
247.39 FTE



BUDGET NARRATIVE

Collection Division

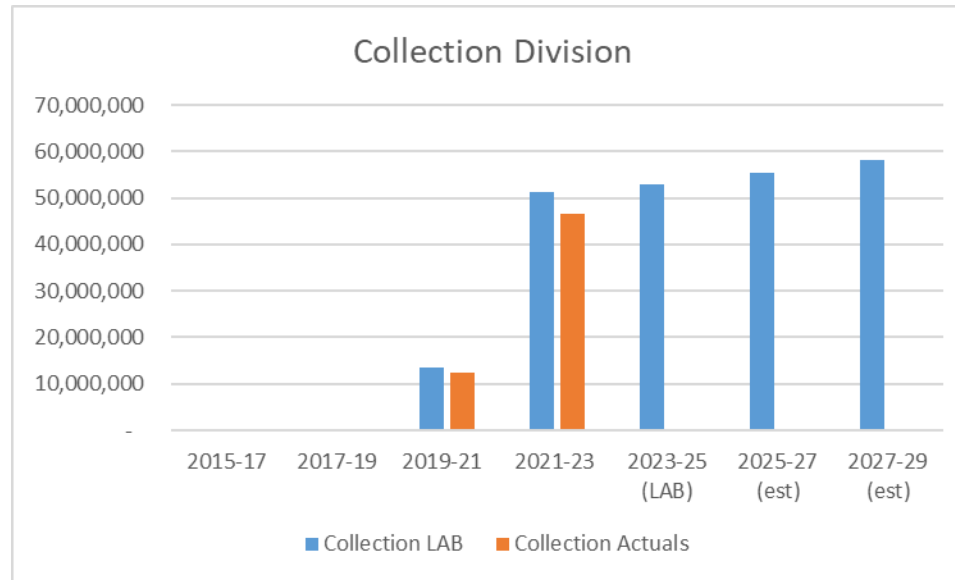
2023-25 Legislatively Adopted Budget Collection Division Total Funds by Program \$52,925,297



Long-term focus area: Excellence in state government

Primary program contact: Deanna Mack, Collection Division administrator

BUDGET NARRATIVE



Division Actual / LAB		2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Collection	LAB			\$ 13,626,145	\$ 51,392,502	\$ 52,925,297	\$ 55,480,160	\$ 58,202,469
	Actuals			\$ 12,378,505	\$ 46,600,712			

Program Funding Request

Collection Division is requesting \$33,953,872 in General Fund and \$18,692,597 in Other Funds and 249 full-time equivalent positions for the 2023-25 biennium to administer the state's collection function for the 2023–25 biennium.

BUDGET NARRATIVE

Collection Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 33,429,723	\$ 17,962,779	\$ 51,392,502	248	247.56
CSL 23-25	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
ARB 23-25	\$ 35,616,692	\$ 18,701,173	\$ 54,317,865	249	247.39
GB 23-25	\$ 33,953,872	\$ 18,692,597	\$ 52,646,469	249	247.39
LAB 23-25	\$ 34,231,629	\$ 18,693,668	\$ 52,925,297	249	247.39
Difference (LAB-CSL)	\$ (1,385,063)	\$ (7,505)	\$ (1,392,568)	0	0.00
% change	-4.0%	0.0%	-2.6%	0.0%	0.0%

Program Overview

The Collection Division has program responsibility for the collection of delinquent debt owed to Oregon.

Program Description

The division collects through two sections, the Tax Collection Section (TCS) and Recovery Services Section (RSS) and is supported by the Operations, Policy and Systems unit (OPS).

TCS collects tax for the personal income tax program (including the withholding program), corporate income/excise taxes, corporate activity tax, state and local transit taxes, state and local marijuana taxes, cigarette/tobacco taxes, as well as several smaller programs such as emergency communications, state and local lodging taxes, and the heavy equipment rental tax, among others.

RSS encompasses the Other Agency Accounts collections units (OAA) as well as Collections Central Support, the Administrative Services Unit (Bankruptcy and Collection Agency Program), and the Financials Team which handles administration for OAA, processes settlement offers and financial statements, and performs the skip trace work for the division.

OPS supports the legislative, administrative rule, policy development, appeal, and analytics processes for the division.

BUDGET NARRATIVE

The Collection Division supports the mission, vision, values and goals of the agency through three strategic priorities within the division: making things easier for customers and staff, improving employee development and training, and Collection Unity. The division also makes things easier for customers and staff through improving its website presence and self-service tools available online, reviewing forms and processes, creating a single point of contact for people that owe both tax and non-tax debt, and maximizing the use of Revenue Online. The division improves employee development and training by providing more cross-training and development opportunities for staff, ensuring that managers have the tools they need to be successful, providing more diversity, equity, and inclusion training, and expanding recruiting efforts more broadly across the state. Finally, Collections Unity is important because the division was newly created in July 2021 and must identify and clarify its identity as a division. This is achieved by creating a unified culture in the newly formed division that supports alignment of policies, procedures, desk guides and customer service expectations, developing division-wide performance metrics, establishing an employee recognition program, and supporting the agency and division's mission, vision, values, and goals.

Key external partners:

- Private collection firms
- Licensing agencies (DMV, Construction Contractors' Board, etc.)
- Federal government (Treasury Department, IRS)
- DAS Statewide Accounts Receivable Management
- Employers
- Businesses
- Individual taxpayers
- 180 state and local governmental entities
- Department of Justice

Program Justification and Link to Long-Term Outcome

The Collection Division assists people who owe in resolving their debt. It also ensures people who owe 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 division supports this through letters, education, face-to-face contact, online interactions through Revenue Online, the Collections call center, as well as establishing payment plans and enforced collections such as garnishments and seizures.

BUDGET NARRATIVE

The **Tax Collection Section** is responsible for addressing and collecting delinquent taxes from businesses and individuals. Collection activity occurs when there are unpaid taxes resulting from a taxpayer filing a return without full payment, assessments based on processing or audit adjustments, or filing enforcement activity. The section's revenue agents provide collection support for other divisions' tax programs, including personal income tax, corporate income/excise tax, corporate activity tax, payroll withholding, statewide transit tax, Lane and TriMet transit district, property tax deferral, timber, cigarette and other tobacco products, marijuana tax, vehicle privilege and use taxes, bicycle tax, emergency communications tax, and the heavy equipment rental tax, among others.

All revenue agents work daily with taxpayers to resolve unpaid tax issues. Revenue agents offer a multitude of repayment options including, but not limited to ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible status, and suspended collection status to fit taxpayers' circumstances. When taxpayers are not on an approved repayment option, revenue agents locate assets through garnishments and advanced collection action such as occupational license suspension. If taxpayers are financially unable to pay their debt, there are options for taxpayers to settle their debt or for the department to cancel the debt if certain criteria are met. Agents make it a priority to work with taxpayers to promote future compliance and self-efficiency by educating taxpayers with information and assistance. This is so taxpayers understand how, in the future, they can use Revenue's self-service tools to resolve their debt issue, prevent debt from being created in the future, 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. Revenue agents also perform collections of delinquent taxes owed by businesses.

As of June 30, 2022, delinquent accounts totaled approximately \$803 million and the division has collected more than \$233 million for fiscal year 2022 in revenues from tax debt.

The **Recovery Services Section** was created in 2019 as part of the new Collection Division. RSS includes administrative and support functions for the Collection Division along with the Other Agency Accounts (OAA) program. The administrative functions include the Collection Agency Program (CAP) and bankruptcy support for both tax and non-tax debts. CAP contracts with private collection firms (PCF) to collect tax and non-tax debt. The Bankruptcy Team works to protect the interest of the state in bankruptcy situations including receiving, processing, and monitoring bankruptcy cases, performing filing enforcement actions, and applying bankruptcy payments. The support functions within RSS include the settlement offer process, financial statement processing, skip trace, and clerical support.

BUDGET NARRATIVE

OAA was formed in 1971 and serves as the state's centralized collections unit. As of April 2022, OAA collects delinquent debt for 180 state agencies, boards, and commissions, including circuit courts and various educational and regulatory agencies. The revenues OAA collects are distributed to customer agencies, less the department's collection fees. OAA offers two categories of collection services: refund offsets only and full collection services. Offset collection services involve the collection of unpaid debts through the seizure of refunds being issued by the department that would otherwise be returned to people who owe. Full collection services include refund offset, as well as active collections including entering into payment arrangements and garnishment of wages or assets.

OAA collects a wide range of debt types including unpaid court judgments, parking tickets, parole and probation fees, student loans, 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.

As of June 30, 2022, delinquent accounts totaled approximately \$599 million and the division collected more than \$63 million for fiscal year 2022 in revenues for other agencies.

The **Operations, Policy and Systems** unit provides support to the operations of the other two sections described above. We accomplish this in the following functions.

- **Systems:** This unit coordinates the maintenance and operations of the systems the Collection Division uses to deliver services, including GenTax updates and related training, etc.
- **Account maintenance:** Staff do refund reviews and other account adjustments related to collection actions.
- **Data matching and analysis:** This unit is responsible for ensuring the Financial Institution Data Match program runs properly. This unit is also responsible for the performance metrics in the division and external reporting of liquidated and delinquent debt balances and activities to the Legislative Fiscal Office and DAS each year.
- **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.

BUDGET NARRATIVE

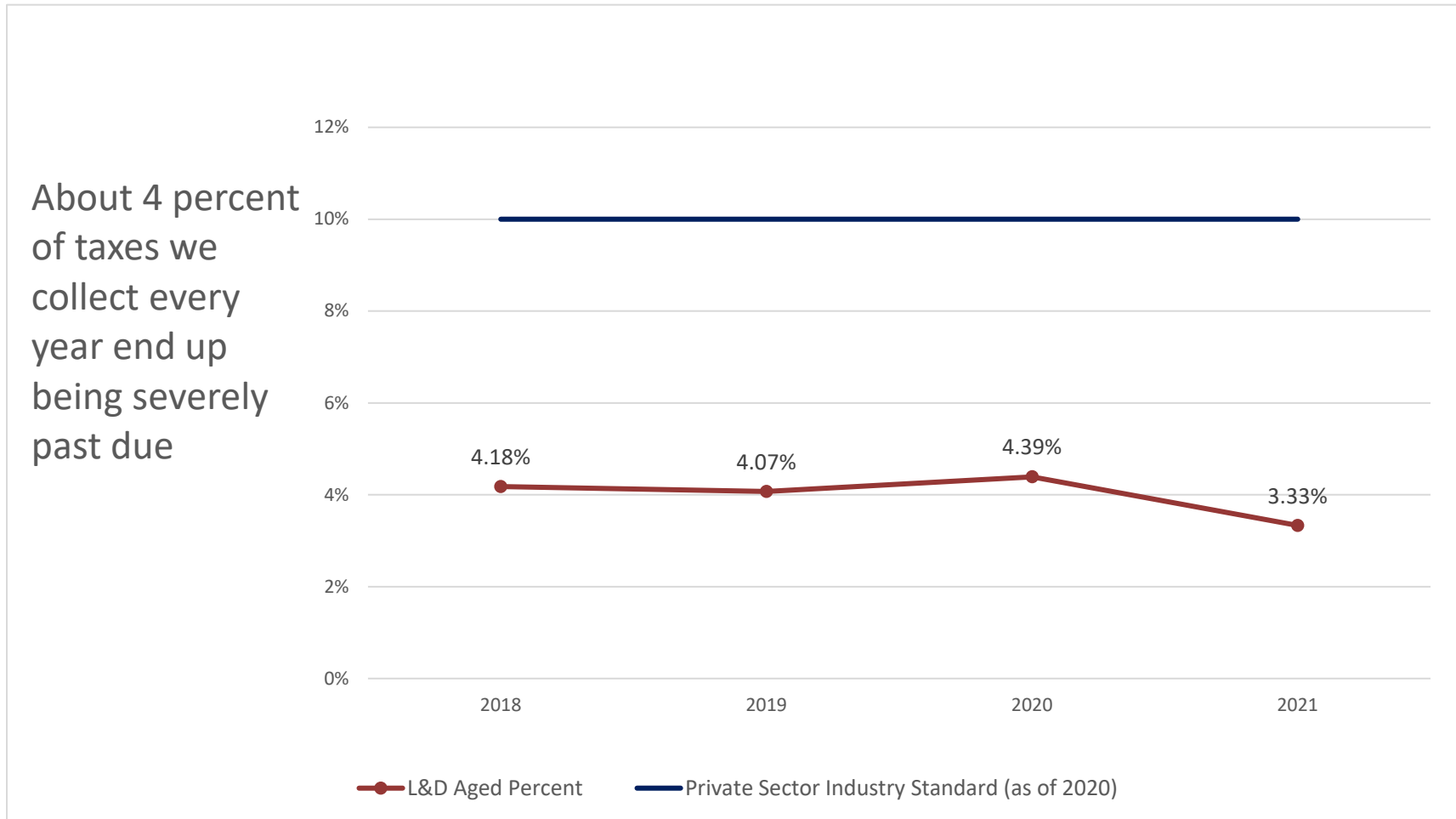
- **Appeals:** This unit handles appeal requests, which occur when the taxpayer does not agree with the action the agency has taken on a collection action (e.g., personal responsibility for tax debt, foreclosure proceedings, occupational license suspensions, etc.). In response to appeal requests, staff 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. This unit also handles appeals filed through the Oregon Tax Court or the Office of Administrative Hearings.
- **Division Training:** This unit handles coordinating the required training for staff in the division. Training topics include diversity, equity and inclusion, soft skills training, technical training related to policy and procedures, and other required training for the division.
- **Miscellaneous:** This unit also responds to escalated constituent issues coming through the governor's office, a legislators, or the director's office to provide the taxpayer with understanding of laws/rules related to the issue and work with the customer to find a resolution. This unit responds to public records requests related to collections and supports state agencies with the Vendor Offset Coordination program.

Program Performance

Percentage of total Accounts Receivable that is Liquidated and Delinquent: Of the nearly 17 billion in revenue the department collects in taxes each fiscal year, very little of it ends up severely past due (more than 90 days delinquent) and in collections. Many private sector businesses target less than 10 percent of their accounts receivables to go into delinquent status. As you can see in Figure 1, the agency typically keeps its accounts receivables well below that standard.

BUDGET NARRATIVE

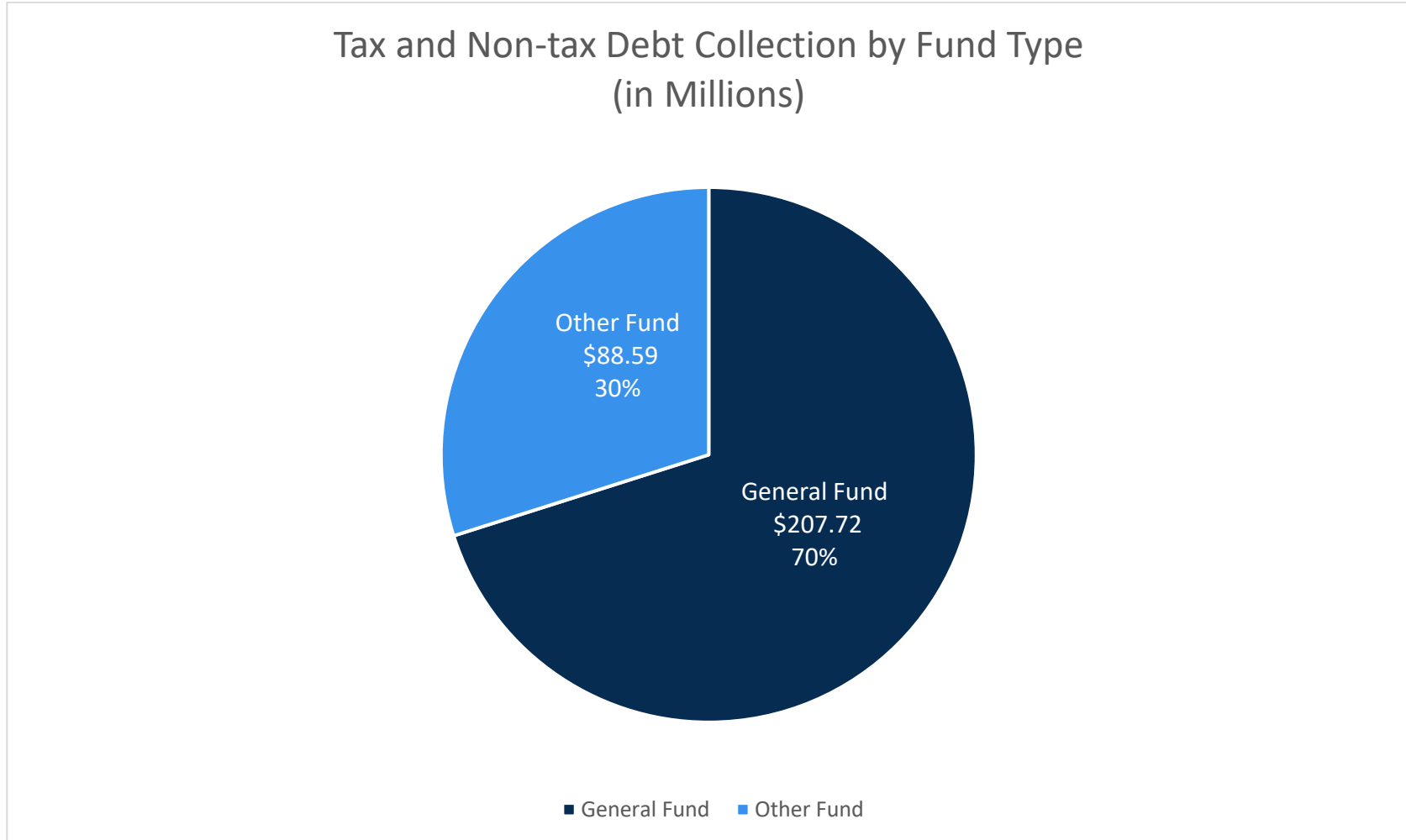
Figure 1:



BUDGET NARRATIVE

Percentage of delinquent collections by fund type: The Collection Division collected nearly \$300 million in tax and non-tax debt during fiscal year 2022. Figure 2 shows the breakdown between General Fund and Other Fund collections.

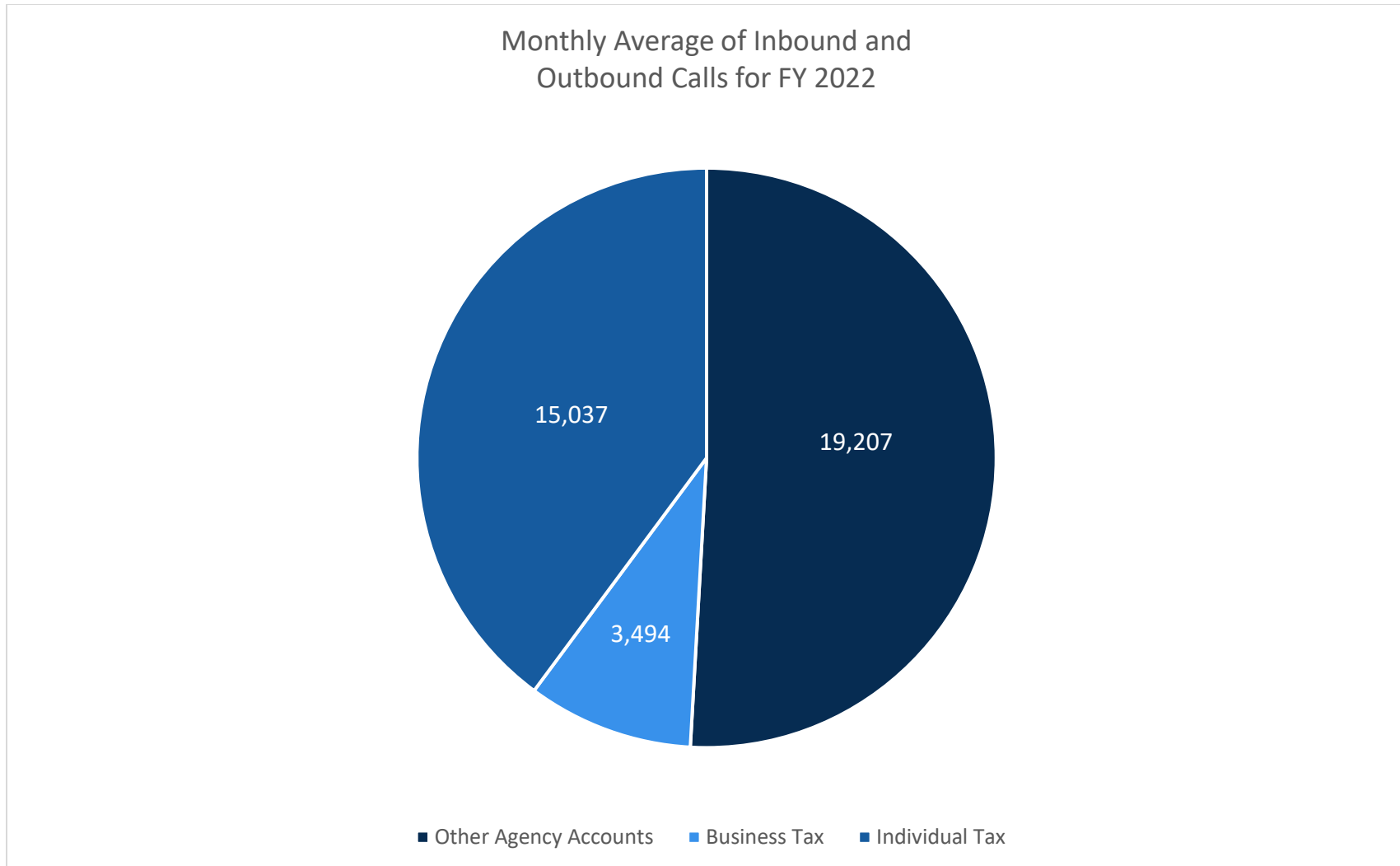
Figure 2:



BUDGET NARRATIVE

Call Volume: Collectors handle calls from people that owe both tax and non-tax debt. In an average month, the collectors field approximately 37,737 calls. Figure 3 shows the average monthly calls handled for Other Agency Accounts, as well as taxpayers that have business or individual tax debt.

Figure 3:



BUDGET NARRATIVE

Private Collection Firm Partnership: We currently engage with four private collection firms (PCF) Figure 4 illustrates the current number of accounts held by each of the PCFs as of June 30, 2023. Figure 5 illustrates the value of the accounts held by each PCF as of the end of the fiscal year.

Figure 4:

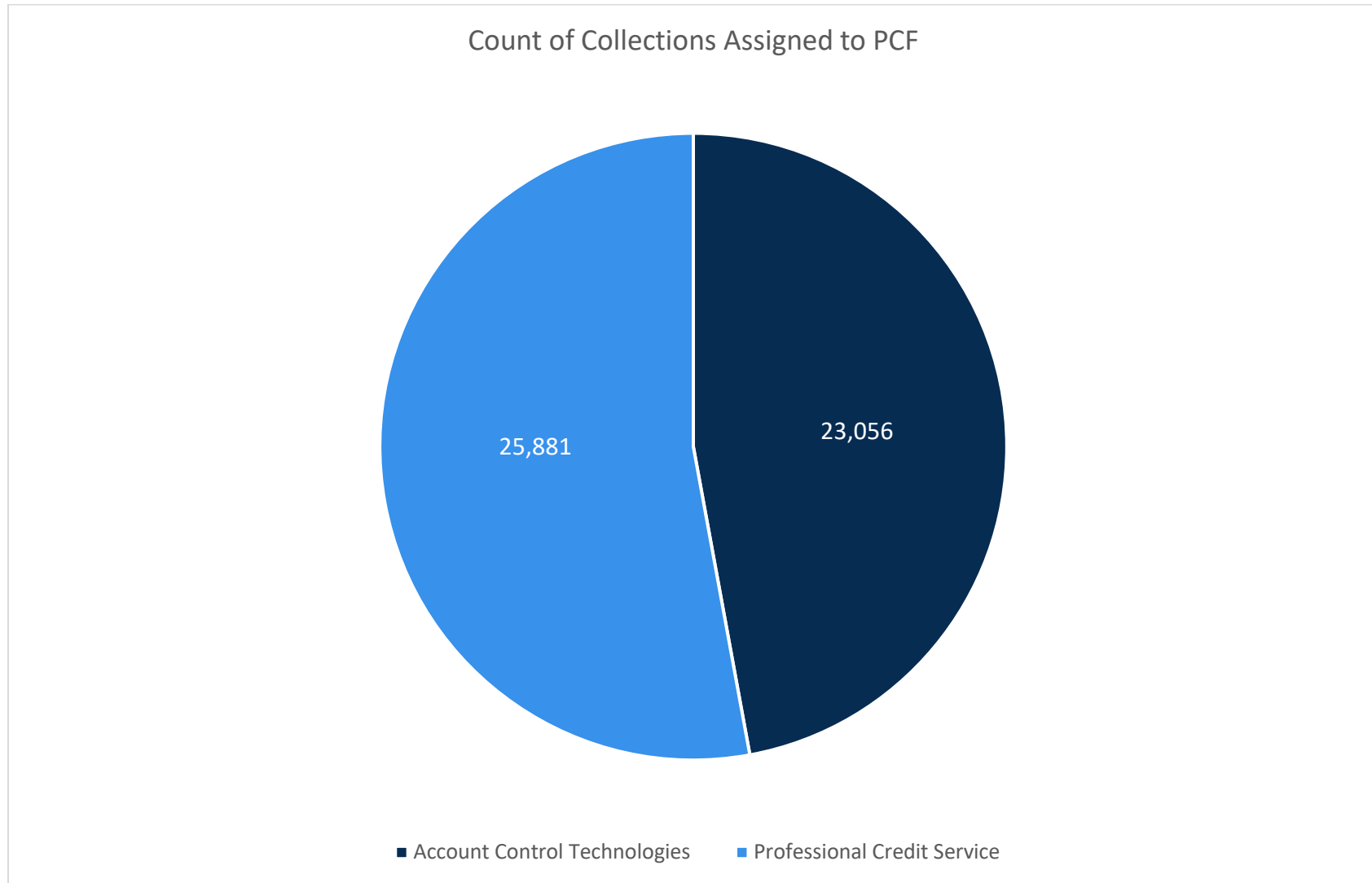
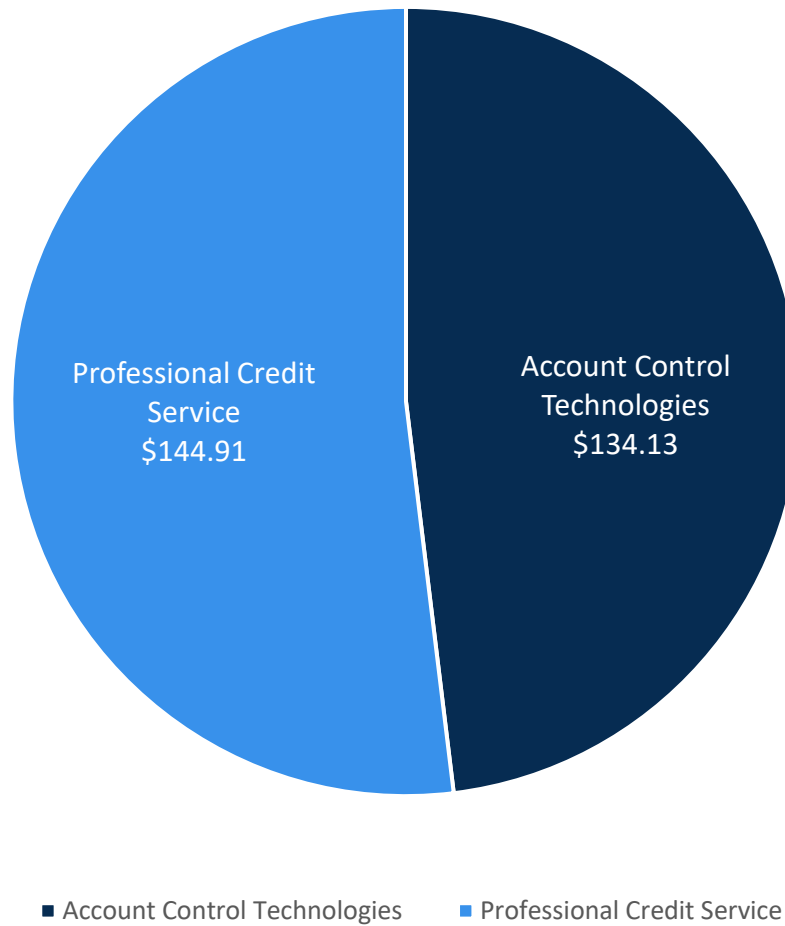


Figure 5:

BUDGET NARRATIVE

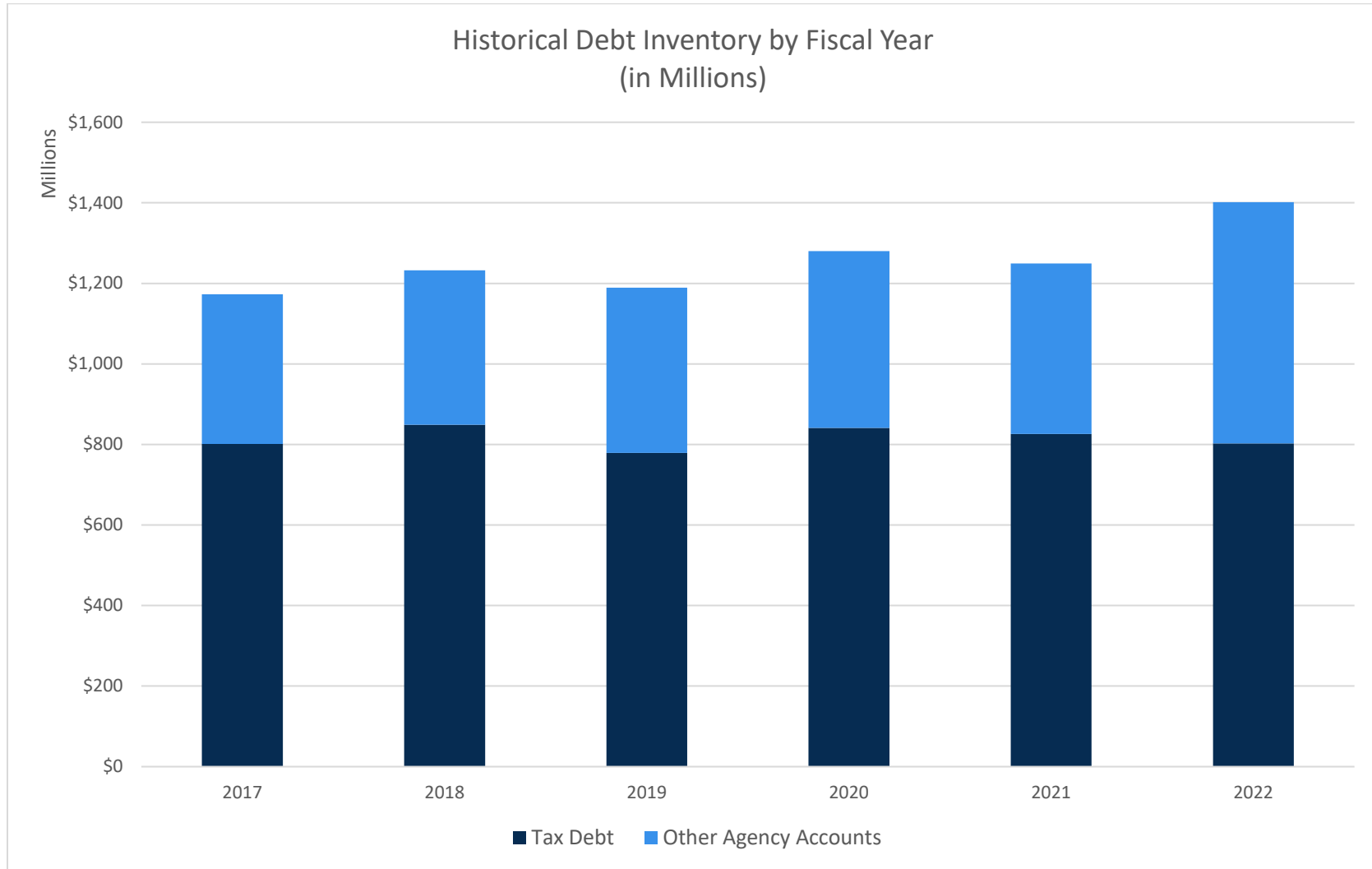
Value of Collections Assigned to PCFs
(in Millions)



BUDGET NARRATIVE

Historical Debt Inventory: Liquidated and Delinquent debt is debt that ages to a specific date in statute and is fixed and known to the person who owes the debt. Figure 6 illustrates the value of the inventory we have available to collect over the prior five fiscal years.

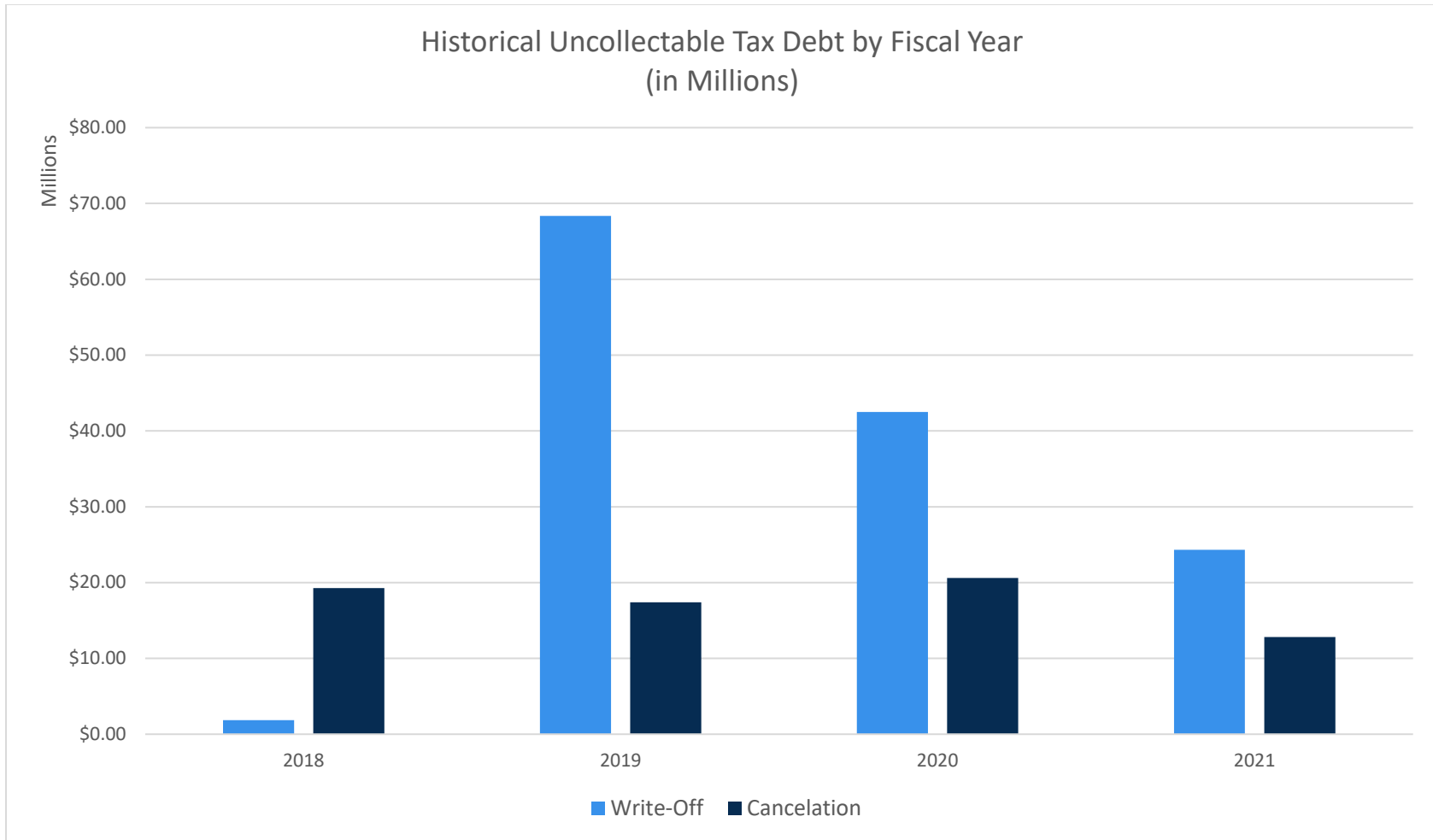
Figure 6:



BUDGET NARRATIVE

Historical Uncollectable Tax Debt: Beginning with fiscal year 2018, agencies were required to track the amount of debt that they write off or cancel, a requirement established in HB 2947 (2017). Figure 7 shows the value of the tax debt that the agency has written-off or cancelled since 2018. Agencies for which we collect in Other Agency Accounts report their own write-off and cancellation actions. Because our client agencies track that non-tax debt information, it is not included in this chart.

Figure 7:



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, which includes the provisions related to collections. 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.

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.

ORS Chapter 18 provides much of the authority for specific collection actions such as garnishment and seizure.

Funding Streams

The Tax Collection 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 and the Corporate Activity Tax.

The Recovery Services Section is funded primarily through Other Funds and supplemented by General Funds. OAA’s funding source consists of the Other Funds resulting from collection fees paid by the agencies for the section’s services. The support areas within RSS provides a mix of services for both tax and non-tax programs so it is funded by a mix of General and Other Funds.

The administrative functions of the division are funded through General Fund and Other Fund revenues. The Other Funds expenditures are primarily for the administration of the TriMet and Lane transit district self-employment tax programs, Marijuana Retail Tax, Corporate Activity Tax, and Other Agency Accounts administration.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Collection Division.

BUDGET NARRATIVE

Collection 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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$ (80,931)
Other Funds	\$ (134,119)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(80,931)
Other Funds	\$	(134,119)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(80,931)
Other Funds	\$	(134,119)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Collection 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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	360,285
Other Funds	\$	114,764

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	360,285
Other Funds	\$	114,764

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	360,285
Other Funds	\$	114,764

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Collection Division

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	2,164
Other Funds	\$	4,018

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	2,164
Other Funds	\$	4,018

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	2,164
Other Funds	\$	4,018

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Collection Division

Essential Package 091—Additional Analyst Adjustments

Package Description

Purpose

Due to General Fund revenue uncertainty for 2023-25, this package increases vacancy savings to seven percent of Salaries and Wages funding at CSL and reduces Services and Supplies budget by three percent of CSL.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ (1,598,179)
Other Funds	\$ 0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Collection Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(64,641)
Other Funds	\$	(8,576)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Collection Division

Essential Package 801— LFO Analyst Adjustments

Package Description

Purpose

This package includes reductions to meet Framework targets and to fund investments in packages 103 and 104 across the agency. Department-wide, \$3,000,000 General Fund in additional vacancy savings are generated. The Department has a significant turnover or churning in certain position types like Administrative Specialist, Public Service Representatives, Tax Auditors, and Revenue Agents. Since there are dozens of employees in these classifications, the Department is continually recruiting for employees. Other savings depart-wide include \$1,800,000 General Fund in Services and Supplies and \$841,950 General Fund in Capital Outlay. The Collections Division's share of these reductions is \$1,315,272 General Fund.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ (1,315,272)
Other Funds	\$ 0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Collection Division

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(69,791)
Other Funds	\$	(7,505)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Charges for Services	-	1,589,998	1,589,998	-	-	-
Other Revenues	-	-	620,070	-	-	-
Transfer In - Intrafund	12,378,505	17,342,709	17,342,709	18,701,173	18,701,173	18,693,668
Total Other Funds	\$12,378,505	\$18,932,707	\$19,552,777	\$18,701,173	\$18,701,173	\$18,693,668

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(80,931)	-	-	-	-	-	(80,931)
Transfer In - Intrafund	-	-	(134,119)	-	-	-	(134,119)
Total Revenues	(\$80,931)	-	(\$134,119)	-	-	-	(\$215,050)
Personal Services							
Temporary Appointments	245	-	1,402	-	-	-	1,647
Overtime Payments	64	-	-	-	-	-	64
All Other Differential	65	-	-	-	-	-	65
Public Employees' Retire Cont	23	-	-	-	-	-	23
Pension Obligation Bond	53,252	-	28,007	-	-	-	81,259
Social Security Taxes	29	-	107	-	-	-	136
Unemployment Assessments	820	-	507	-	-	-	1,327
Paid Family Medical Leave Insurance	1	-	-	-	-	-	1
Mass Transit Tax	10,236	-	5,443	-	-	-	15,679
Vacancy Savings	(145,666)	-	(169,585)	-	-	-	(315,251)
Total Personal Services	(\$80,931)	-	(\$134,119)	-	-	-	(\$215,050)
Total Expenditures							
Total Expenditures	(80,931)	-	(134,119)	-	-	-	(215,050)
Total Expenditures	(\$80,931)	-	(\$134,119)	-	-	-	(\$215,050)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	360,285	-	-	-	-	-	360,285
Transfer In - Intrafund	-	-	114,764	-	-	-	114,764
Total Revenues	\$360,285	-	\$114,764	-	-	-	\$475,049

Services & Supplies

Instate Travel	1,354	-	440	-	-	-	1,794
Out of State Travel	839	-	1,253	-	-	-	2,092
Employee Training	4,774	-	2,112	-	-	-	6,886
Office Expenses	12,332	-	3,811	-	-	-	16,143
Telecommunications	15,473	-	10,941	-	-	-	26,414
Data Processing	591	-	1,248	-	-	-	1,839
Publicity and Publications	310	-	-	-	-	-	310
Professional Services	27,609	-	532	-	-	-	28,141
Attorney General	210,106	-	27,876	-	-	-	237,982
Employee Recruitment and Develop	208	-	59	-	-	-	267
Dues and Subscriptions	256	-	37	-	-	-	293
Facilities Rental and Taxes	1,221	-	2,336	-	-	-	3,557
Facilities Maintenance	150	-	361	-	-	-	511
Agency Program Related S and S	34,018	-	4,680	-	-	-	38,698
Intra-agency Charges	-	-	843	-	-	-	843
Other Services and Supplies	42,288	-	56,076	-	-	-	98,364
Expendable Prop 250 - 5000	24	-	982	-	-	-	1,006

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	702	-	-	-	702
Total Services & Supplies	\$351,553	-	\$114,289	-	-	-	\$465,842
Capital Outlay							
Office Furniture and Fixtures	5,377	-	458	-	-	-	5,835
Telecommunications Equipment	3,247	-	17	-	-	-	3,264
Data Processing Hardware	108	-	-	-	-	-	108
Total Capital Outlay	\$8,732	-	\$475	-	-	-	\$9,207
Total Expenditures							
Total Expenditures	360,285	-	114,764	-	-	-	475,049
Total Expenditures	\$360,285	-	\$114,764	-	-	-	\$475,049
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	2,164	-	-	-	-	-	2,164
Transfer In - Intrafund	-	-	4,018	-	-	-	4,018
Total Revenues	\$2,164	-	\$4,018	-	-	-	\$6,182
Services & Supplies							
Facilities Rental and Taxes	2,164	-	4,018	-	-	-	6,182
Total Services & Supplies	\$2,164	-	\$4,018	-	-	-	\$6,182
Total Expenditures							
Total Expenditures	2,164	-	4,018	-	-	-	6,182
Total Expenditures	\$2,164	-	\$4,018	-	-	-	\$6,182
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Agency Program Related S and S	-	-	-	-	-	-	-
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: 092 - Statewide AG Adjustment

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 801 - LFO Analyst Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(1,315,272)	-	-	-	-	-	(1,315,272)
Total Revenues	(\$1,315,272)	-	-	-	-	-	(\$1,315,272)
Personal Services							
Vacancy Savings	(748,615)	-	-	-	-	-	(748,615)
Total Personal Services	(\$748,615)	-	-	-	-	-	(\$748,615)
Services & Supplies							
Other Services and Supplies	(350,000)	-	-	-	-	-	(350,000)
Total Services & Supplies	(\$350,000)	-	-	-	-	-	(\$350,000)
Capital Outlay							
Office Furniture and Fixtures	(133,406)	-	-	-	-	-	(133,406)
Telecommunications Equipment	(80,561)	-	-	-	-	-	(80,561)
Data Processing Hardware	(2,690)	-	-	-	-	-	(2,690)
Total Capital Outlay	(\$216,657)	-	-	-	-	-	(\$216,657)
Total Expenditures							
Total Expenditures	(1,315,272)	-	-	-	-	-	(1,315,272)
Total Expenditures	(\$1,315,272)	-	-	-	-	-	(\$1,315,272)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(69,791)	-	-	-	-	-	(69,791)
Transfer In - Intrafund	-	-	(7,505)	-	-	-	(7,505)
Total Revenues	(\$69,791)	-	(\$7,505)	-	-	-	(\$77,296)
Services & Supplies							
Office Expenses	15,558	-	3,819	-	-	-	19,377
Attorney General	(85,349)	-	(11,324)	-	-	-	(96,673)
Total Services & Supplies	(\$69,791)	-	(\$7,505)	-	-	-	(\$77,296)
Total Expenditures							
Total Expenditures	(69,791)	-	(7,505)	-	-	-	(77,296)
Total Expenditures	(\$69,791)	-	(\$7,505)	-	-	-	(\$77,296)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

Corporate Division

Organizational chart

2021–23 Legislatively Adopted Budget

67 positions

57.96 FTE

Corporate Division

67 positions

57.96 FTE

Corporate Division

Organizational chart

2023–25 Legislative Adopted Budget

50 positions

50.00 FTE

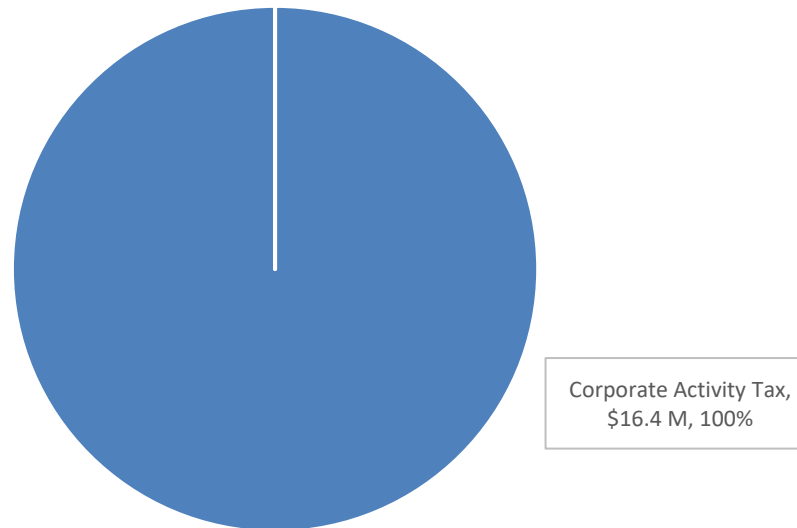
Corporate Division
67 positions
60.98 FTE

POP 107
(17) Positions
(10.98) FTE

BUDGET NARRATIVE

Corporate Division

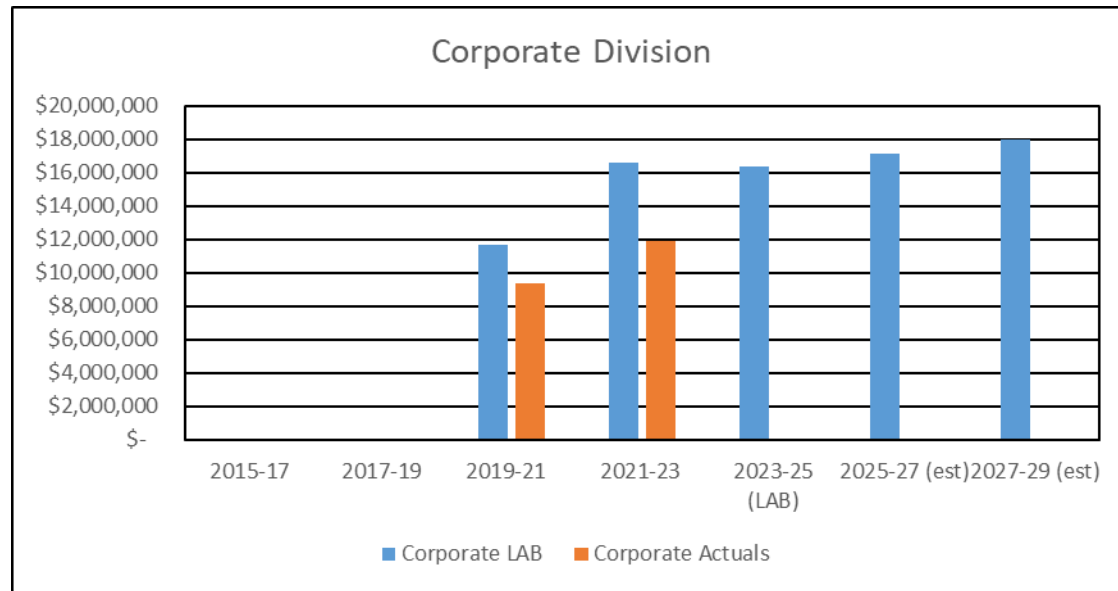
**2023-25 Legislatively Adopted Budget
Corporate Division Total Funds by Program
\$16,377,084**



Long-term focus area: Excellence in state government

Primary program contact: Leah Putnam, Corporate Activity Tax section manager

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Corporate	LAB			\$ 11,645,314	\$ 16,638,267	\$ 16,377,084	\$ 17,152,740	\$ 17,976,492
	Actuals			\$ 9,386,038	\$ 11,881,412			

Program Overview

ORS Chapter 317A establishes the Corporate Activity Tax (CAT). Revenue from the CAT is deposited into the Fund for Student Success after administrative expenses. The CAT is the only tax program in the department's Corporate Division.

Program staff support taxpayers in complying with tax reporting and payment regulations. The program also conducts policy analysis, provides responses to legislative and media inquiries, coordinates administrative rules, develops forms, issues distributions, and assists the research division with reports.

BUDGET NARRATIVE

Program Funding Request

Corporate Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 16,638,267	\$ 16,638,267	67	57.96
CSL 23-25	\$ -	\$ 19,156,972	\$ 19,156,972	67	60.98
ARB 23-25	\$ -	\$ 16,471,392	\$ 16,471,392	50	50.00
GB 23-25	\$ -	\$ 16,417,915	\$ 16,417,915	50	50.00
LAB 23-25	\$ -	\$ 16,377,084	\$ 16,377,084	50	50.00
Difference (LAB-CSL)	\$ -	\$ (2,779,888)	\$ (2,779,888)	-17	(10.98)
% change	0.0%	-17.0%	-17.0%	-34.0%	-22.0%

Program Description

There are 28,000 taxpayers registered for the CAT as of March 2022 and over 21,000 returns were filed for the 2020 tax year. The CAT is a stand-alone program that does not follow federal or state income or excise tax laws and therefore will generally not tie to legal precedents or trends from those tax laws. Instead, over time the CAT will create its own set of precedents through data from the returns filed, assessments made, and court decisions.

A critical role of division resources is to support voluntary compliance by developing forms, assisting taxpayers and representatives, interpreting laws and rules, and processing tax returns. 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 for helpful information for taxpayers and representatives.

The CAT Policy unit plays a vital role in administering the tax program by being a resource for the rest of the division, helping taxpayers, monitoring federal and state legislation for impacts on programs, and updating and issuing administrative rules. The focus of this unit is on developing and updating administrative rules, other written guidance, forms, publications, instructions, and stakeholder outreach. This unit is also responsible for holding conference-level appeals that stem from enforcement as they arise.

To ensure the division is up-to-date with industry best practices and uniformity initiatives, the section partners with other states and the IRS, as well as the Federation of Tax Administrators and Multistate Tax Commission.

BUDGET NARRATIVE

Enforcement work is another important aspect to administering this tax program. 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.

Oregon CAT audits will focus on issues specific to this new program. These issues may include, but are not limited to, apportionment, nexus, commercial activity, and exclusions. 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 predominant costs for the section are personal services that are needed to carry out 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. 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 priority of making it simpler for our customers to work with us by listening to customer ideas and making adjustments where possible and reasonable.

This program supports the agency's strategic priority of training and preparing our workforce for the future by putting a continuous focus on developing and improving training for the staff working with CAT.

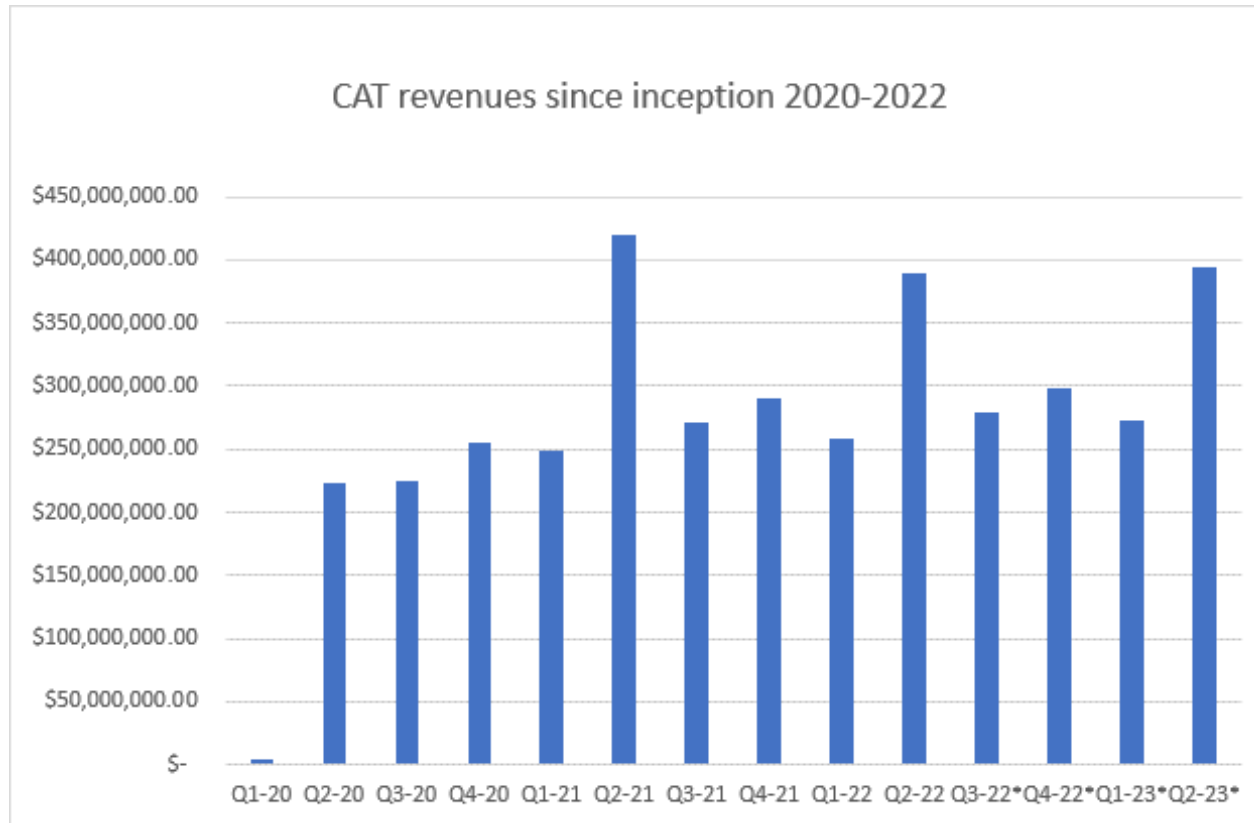
This program also supports the agency's strategic priority of enhancing data access and use. Data is used on a day-to-day basis to make decisions for the program.

Program Performance

The CAT program is new and therefore has data from the first year of filing and payments only. Enforcement efforts have begun but are not far enough along to have data to report at this time.

BUDGET NARRATIVE

The CAT program generated about \$1.2 billion in revenue during the 2020-21 fiscal year. The graph below shows the initial distributions of CAT receipts to the Fund for Student Success which is administered by the Oregon Department of Education. Distributions are the receipts collected less Revenue administrative costs.



Enabling Legislation/Program Authorization

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.

BUDGET NARRATIVE

Corporate

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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	388,841

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	388,841

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

Legislative Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	388,841

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Corporate

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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	391,139

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	391,139

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislative Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	391,139

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Corporate

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental.

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	196,015

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor's Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	196,015

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislative Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	196,015

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Corporate

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(52,368)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Corporate

Policy Option Package 104—Reliable Operations

Purpose:

The Department of Revenue is nearing the end of a 10-year initiative to modernize the agency's application portfolio. The agency's two major modernization projects, the Core Systems Replacement (CSR) project, which implemented GenTax, and the Processing Center Modernization project, which implemented Quick Modules, were completed in 2017 and 2021 respectively. Since the completion of the CSR project, the department has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the department, the agency needs to optimize the support provided by the Information Technology Services Division (ITSD).

How Achieved:

This policy option package includes key resources to address essential operational deficiencies created by modernizing the departments IT systems. The systems have provided great flexibility and automation. However, the frequent change to business processes and IT application interfaces creates a need to plan, train and implement workforce change management strategies in order to more effectively adapt to change. In addition, the modern systems have increased the complexity of the tasks employees perform by automating more routine tasks. This policy option package addresses these issues and relate technical fixes, including:

- 1) Addition of a GenTax trainer and a GenTax change management position will round out the GenTax support team and allow the agency to continue delivering on both operations and new tax implementations. The trainer will provide ongoing training on GenTax to new hires and refresher training or new functionality training to current employees. The change management position will enable the agency to keep pace with the rising level of change happening in every unit of the agency.
- 2) Expansion of a part time Information Systems Specialist 4 position on the IT Service Desk to a full-time position. The agency has grown in number and the IT Service Desk has not expanded to support the growing needs of the agency. ITSD requests to move Services and Supplies budget to Personnel Service for this request, so there will be no fiscal impact to this request.
- 3) A personnel services adjustment to settle a grievance filed by the union. In 2021 the union filed a grievance on behalf of the Processing Center's mail room staff, claiming the staff were assigned ongoing duties of a higher classification. The grievance covered staff currently assigned the Office Assistant 1 and Office Assistant 2 classifications. After conducting an internal review and commissioning an external independent review of the assigned duties it was determined staff were mis-classified.

BUDGET NARRATIVE

- 4) Adjustment to the Processing Center's Services and Supplies budget to remedy a funding gap that began in 2017. A number of reductions and allocation errors occurred over the last five years in the Processing Center's budget, resulting in a lack of Services and Supplies funding to cover the basic operating costs of the Processing Center. These costs have been covered by strict management of the seasonal costs of funding allocated for the Statewide Transit Program and by ongoing efficiencies gained from the Processing Center Modernization project. When the Statewide Transit Program processing moves to the Oregon Employment Department, the Processing Center will not be able to cover its basic operating costs.

The department needs these adjustments to its current service level to ensure the agency is able to continue operating efficiently and effectively to deliver the services taxpayers and the state depend on.

Quantifying Results:

This POP will ensure that ITSD will continue to support the entire agency; therefore, a majority of the agency's key performance measurements may be affected if this POP is not approved. These key performance metrics are measured annually and include the following:

KPM #1: Average Days to Process a Personal Income Tax Refund

KPM #4: Customer Service

KPM #5: Effective Taxpayer Assistance

KPM #6: Appraisal Program Equity and Uniformity

KPM #7: Appraisal Value Uniformity

KPM #8: Direct Enforcement Dollars Cost of Funds

KPM #9: Collection Dollars Cost of Funds

KPM #10: Cost of Assessments

KPM #11: Employee Engagement

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	1,109

BUDGET NARRATIVE

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

This Policy Option Package was not recommended in Governor’s Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

Legislatively Adopted Budget

This package was not recommended in the Legislatively Adopted Budget.

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Corporate

Policy Option Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department's administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department's central costs (Human Resources, Finance, the Director's Office, IT, etc.) to the department's 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Agency Request Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,230,303)

Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

BUDGET NARRATIVE

Revenue Source

General Fund: \$ (5,230,303)
Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	\$ (990,834)	\$2,292,170	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	\$ (2,686,689)	\$ (2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	\$ (4,408,874)	\$6,908,588	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	\$ (1,114,360)	\$ (1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,399,708)
Other Funds: \$ 5,399,709

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Corporate

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislative Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(93,199)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

Cross Reference Number: 15000-008-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Corporate Activity Tax	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	2,577,106,000	2,779,098,000
Transfer Out - Intrafund	-	-	-	-	(1,710,694)	-
Tsfr To Education, Dept of	(1,363,244,951)	(2,349,097,000)	(2,385,707,000)	(2,671,672,000)	(2,555,794,000)	(2,757,786,000)
Total Other Funds	\$9,386,038	\$19,200,000	(\$53,275,640)	\$21,312,000	\$19,601,306	\$21,312,000

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Pension Obligation Bond	-	-	50,783	-	-	-	50,783
Mass Transit Tax	-	-	42,678	-	-	-	42,678
Vacancy Savings	-	-	295,380	-	-	-	295,380
Total Personal Services	-	-	\$388,841	-	-	-	\$388,841
Total Expenditures							
Total Expenditures	-	-	388,841	-	-	-	388,841
Total Expenditures	-	-	\$388,841	-	-	-	\$388,841
Ending Balance							
Ending Balance	-	-	(388,841)	-	-	-	(388,841)
Total Ending Balance	-	-	(\$388,841)	-	-	-	(\$388,841)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	3,176	-	-	-	3,176
Out of State Travel	-	-	7,134	-	-	-	7,134
Employee Training	-	-	5,289	-	-	-	5,289
Office Expenses	-	-	42,670	-	-	-	42,670
Telecommunications	-	-	7,338	-	-	-	7,338
Data Processing	-	-	1,538	-	-	-	1,538
Publicity and Publications	-	-	2,412	-	-	-	2,412
Professional Services	-	-	4,865	-	-	-	4,865
Attorney General	-	-	170,215	-	-	-	170,215
Facilities Rental and Taxes	-	-	112,795	-	-	-	112,795
Agency Program Related S and S	-	-	4,990	-	-	-	4,990
Intra-agency Charges	-	-	869	-	-	-	869
Other Services and Supplies	-	-	11,333	-	-	-	11,333
Expendable Prop 250 - 5000	-	-	1,392	-	-	-	1,392
IT Expendable Property	-	-	5,278	-	-	-	5,278
Total Services & Supplies	-	-	\$381,294	-	-	-	\$381,294

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	9,845	-	-	-	9,845
Total Capital Outlay	-	-	\$9,845	-	-	-	\$9,845
Total Expenditures							
Total Expenditures	-	-	391,139	-	-	-	391,139
Total Expenditures	-	-	\$391,139	-	-	-	\$391,139
Ending Balance							
Ending Balance	-	-	(391,139)	-	-	-	(391,139)
Total Ending Balance	-	-	(\$391,139)	-	-	-	(\$391,139)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Facilities Rental and Taxes	-	-	196,015	-	-	-	196,015
Total Services & Supplies	-	-	\$196,015	-	-	-	\$196,015
Total Expenditures							
Total Expenditures	-	-	196,015	-	-	-	196,015
Total Expenditures	-	-	\$196,015	-	-	-	\$196,015
Ending Balance							
Ending Balance	-	-	(196,015)	-	-	-	(196,015)
Total Ending Balance	-	-	(\$196,015)	-	-	-	(\$196,015)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
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 - Reliable Operations

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
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: 107 - Cost Allocation Methodology

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Corporate Activity Tax	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(1,699,667)	-	-	-	(1,699,667)
Empl. Rel. Bd. Assessments	-	-	(581)	-	-	-	(581)
Public Employees' Retire Cont	-	-	(304,579)	-	-	-	(304,579)
Social Security Taxes	-	-	(130,026)	-	-	-	(130,026)
Paid Family Medical Leave Insurance	-	-	(6,801)	-	-	-	(6,801)
Worker's Comp. Assess. (WCD)	-	-	(503)	-	-	-	(503)
Flexible Benefits	-	-	(433,950)	-	-	-	(433,950)
Reconciliation Adjustment	-	-	(1,109)	-	-	-	(1,109)
Total Personal Services	-	-	(\$2,577,216)	-	-	-	(\$2,577,216)
Services & Supplies							
Instate Travel	-	-	(2,551)	-	-	-	(2,551)
Employee Training	-	-	(14,400)	-	-	-	(14,400)
Office Expenses	-	-	(26,299)	-	-	-	(26,299)
Telecommunications	-	-	(26,100)	-	-	-	(26,100)
Data Processing	-	-	(5,472)	-	-	-	(5,472)
Expendable Prop 250 - 5000	-	-	(4,951)	-	-	-	(4,951)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	(29,700)	-	-	-	(29,700)
Total Services & Supplies	-	-	(\$109,473)	-	-	-	(\$109,473)
Total Expenditures							
Total Expenditures	-	-	(2,686,689)	-	-	-	(2,686,689)
Total Expenditures	-	-	(\$2,686,689)	-	-	-	(\$2,686,689)
Ending Balance							
Ending Balance	-	-	2,686,689	-	-	-	2,686,689
Total Ending Balance	-	-	\$2,686,689	-	-	-	\$2,686,689
Total Positions							
Total Positions							(17)
Total Positions	-	-	-	-	-	-	(17)
Total FTE							
Total FTE							(10.98)
Total FTE	-	-	-	-	-	-	(10.98)

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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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	(24,054)	-	-	-	(24,054)
Attorney General	-	-	(69,145)	-	-	-	(69,145)
Total Services & Supplies	-	-	(\$93,199)	-	-	-	(\$93,199)
Total Expenditures							
Total Expenditures	-	-	(93,199)	-	-	-	(93,199)
Total Expenditures	-	-	(\$93,199)	-	-	-	(\$93,199)
Ending Balance							
Ending Balance	-	-	93,199	-	-	-	93,199
Total Ending Balance	-	-	\$93,199	-	-	-	\$93,199

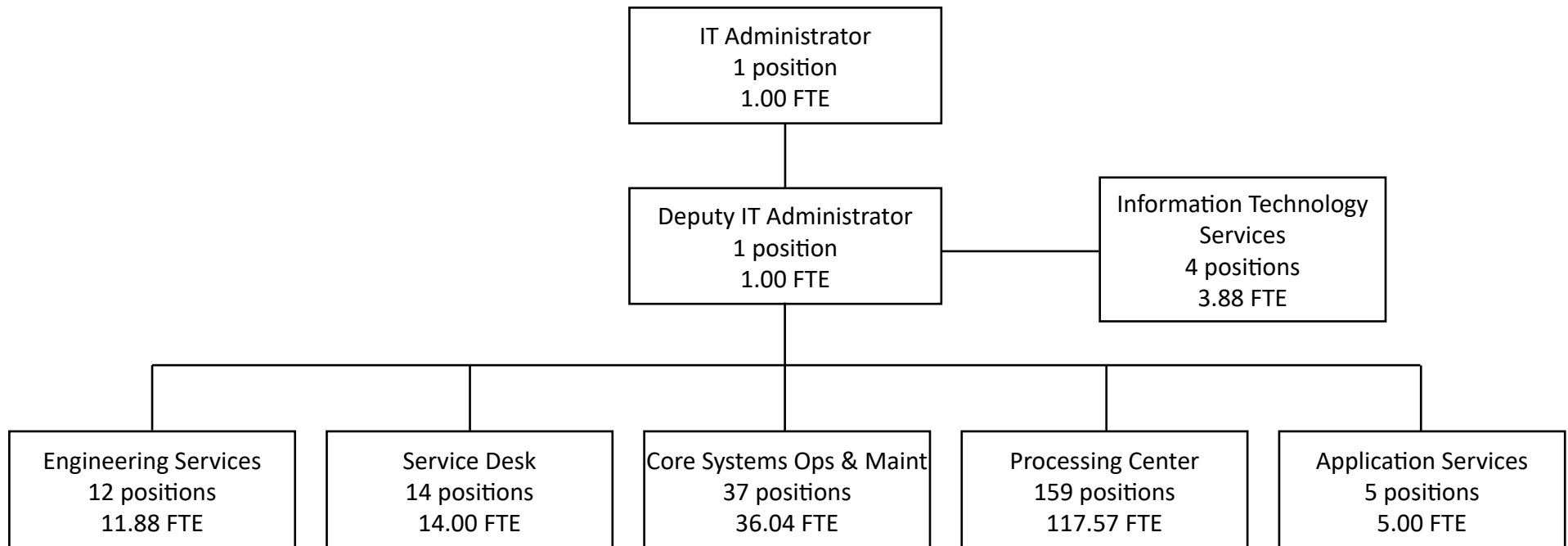
Information Technology Services Division

Organizational chart

2021–23 Legislatively Adopted Budget

233 positions

190.37 FTE



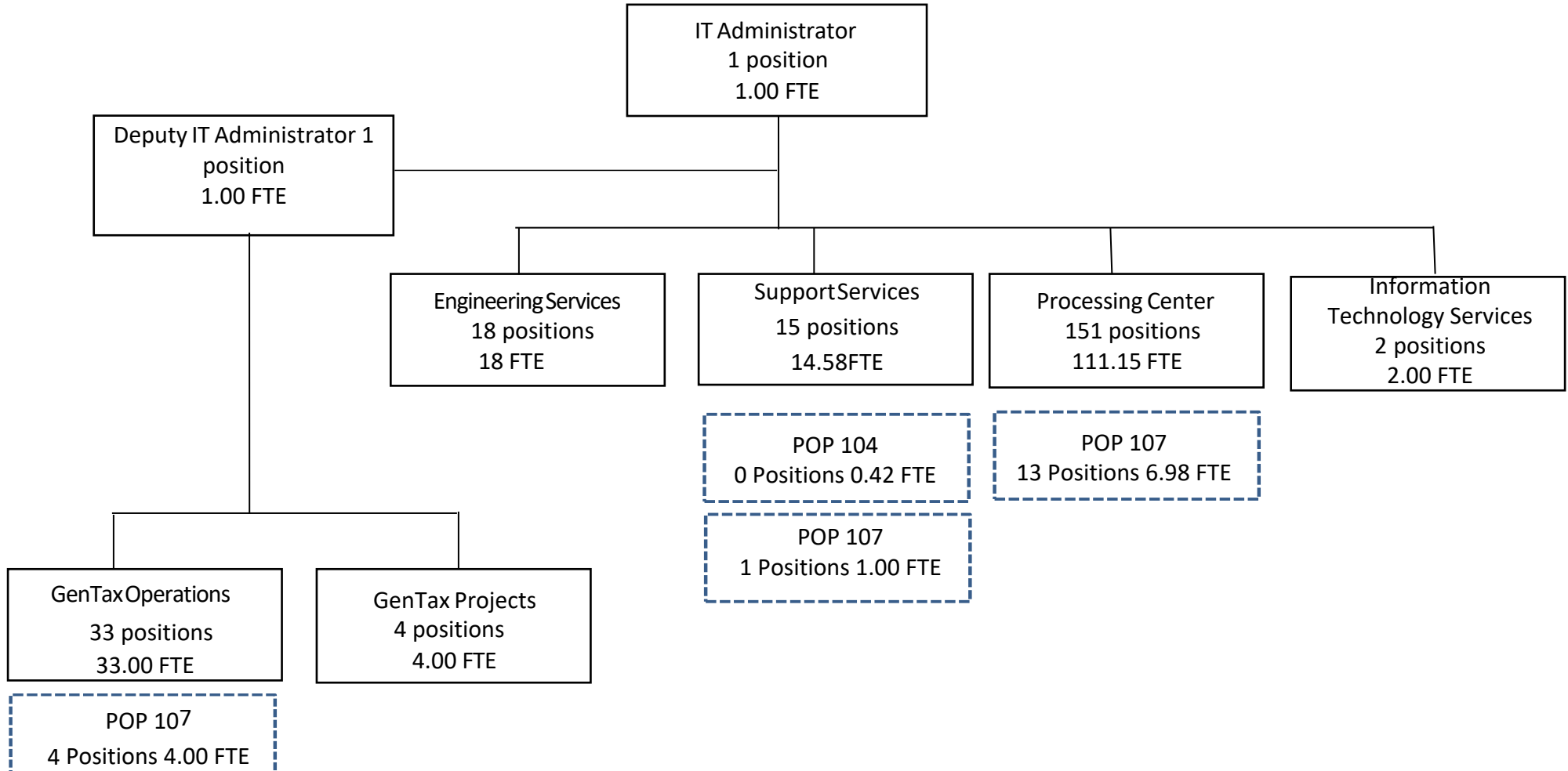
Information Technology Services Division

Organizational chart

2023–25 Legislatively Adopted Budget

243 positions

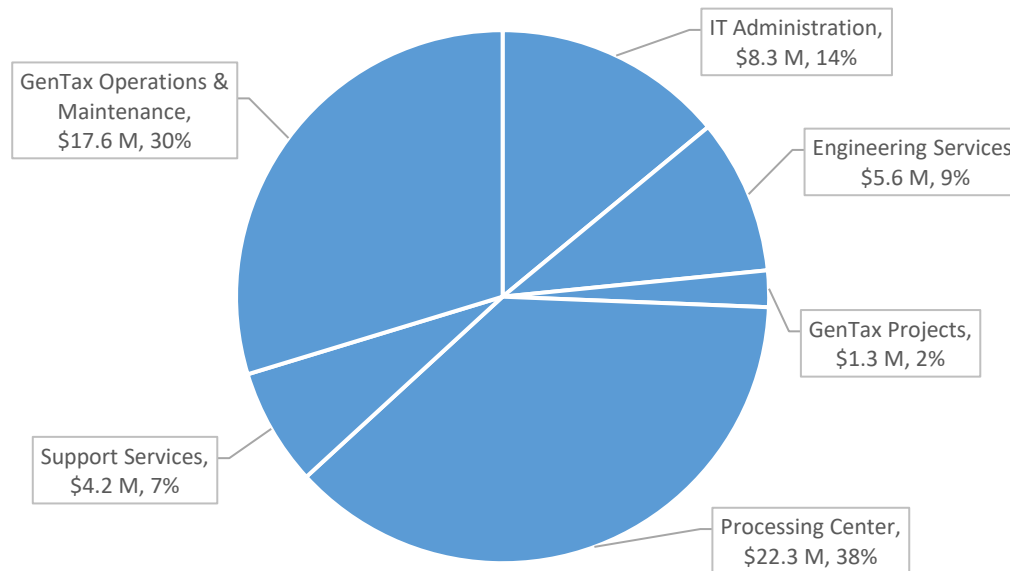
197.13 FTE



BUDGET NARRATIVE

Information Technology Services Division

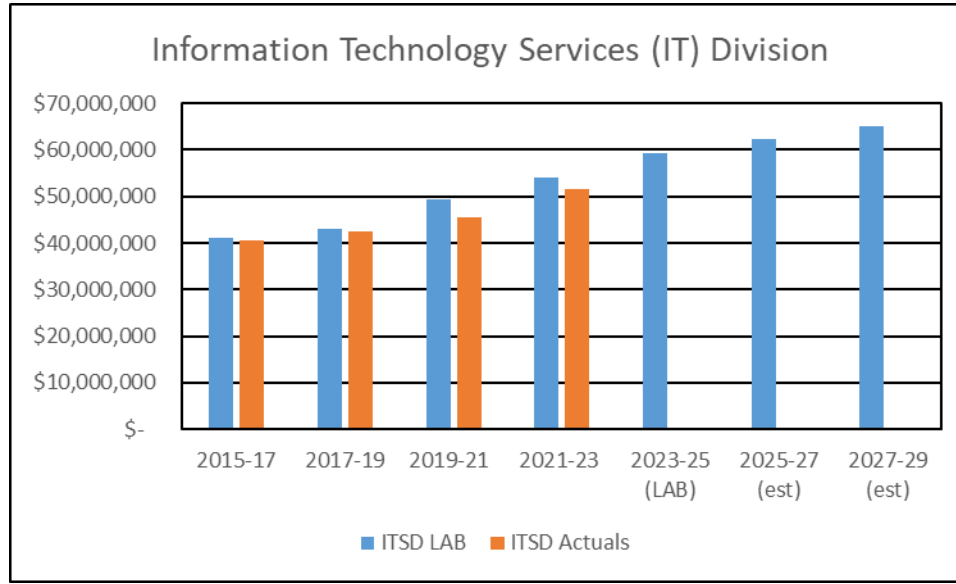
2023-25 Legislatively Adopted Budget Information Technology Services Division Total Funds by Program \$59,399,124



Long-term focus area: Excellence in state government

Primary program contact: Kathleen Terman, Information Technology Services Division administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
ITSD	LAB	\$ 41,092,069	\$ 43,140,866	\$ 49,375,280	\$ 53,918,964	\$ 59,399,124	\$ 62,215,695	\$ 65,207,526
	Actuals	\$ 40,538,882	\$ 42,371,872	\$ 45,543,858	\$ 51,630,946			

Program Overview

The Information Technology Services (ITS) Division supports the Department of Revenue (DOR) by providing technology-based business solutions, technical support, and the processing of all paper returns and correspondence sent to the agency. The department has over 1,000 employees and administers over 36 tax programs and a total of 58 revenue streams. ITS also processes and deposits all payments for the agency.

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Program Funding Request

Information Technology Services Division					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 46,270,944	\$ 7,648,020	\$ 53,918,964	233	190.37
CSL 23-25	\$ 49,711,484	\$ 6,623,360	\$ 56,334,844	225	184.73
ARB 23-25	\$ 48,775,297	\$ 13,274,953	\$ 62,050,250	250	205.84
GB 23-25	\$ 45,527,467	\$ 13,002,836	\$ 58,530,303	245	201.44
LAB 23-25	\$ 45,609,735	\$ 13,789,389	\$ 59,399,124	243	197.13
Difference (LAB-CSL)	\$ (4,101,749)	\$ 7,166,029	\$ 3,064,280	18	12.40
% change	-9.0%	52.0%	5.2%	7.4%	6.3%

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.

Engineering Services: Provides expertise in network, middleware, database, systems/server administration, and testing and quality assurance services. 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.

Support Services: Provides end-user support for more than 1,000 employees. Responsibilities include configuration, deployment, and support for desktops and laptops, configuration and support of mobile phones and devices, user account creation and management, and general support for productivity applications.

GenTax Operations and Maintenance 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.

GenTax Projects and New Development: Provides expertise in custom application development, support of in-house developed applications, and support for Quick Modules, the system used by the Processing Center. Responsibilities include modernization of older custom applications to

BUDGET NARRATIVE

increase functionality and usability and mitigate the risk of failure, assistance with customization and implementation of some commercial off-the-shelf applications, and maintenance of the Quick Modules system. The unit also enables seamless integration between applications when necessary.

Processing Center: Assists the agency by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. Responsibilities include depositing more than \$19 billion in tax payments each year, processing more than 1.8 million pieces of mail including all paper-filed tax returns, and providing the essential functions for tax 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:

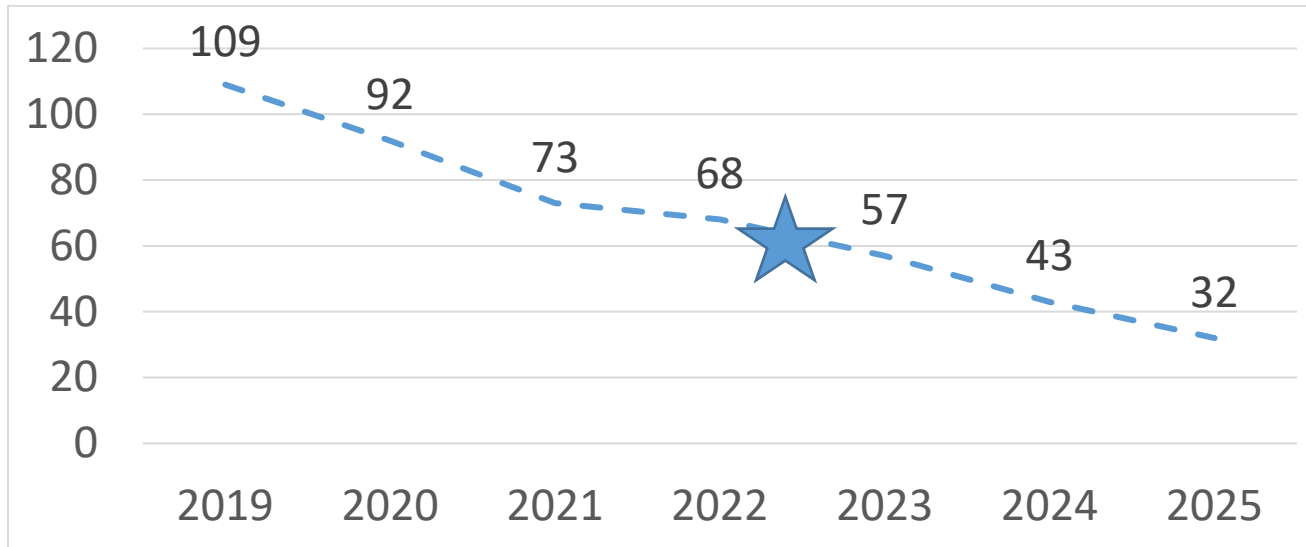
- Operations and maintenance for GenTax, the agency's core computer system, through which most of the state's General Fund revenues are processed.
- Operations and maintenance for all agency computing and communication systems.
- Strategic technology planning.
- Continuity of operations and disaster 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

Starting in 2013, the agency embarked on a major modernization of its IT systems. The agency has completed two of its three large modernization projects, and is currently working on its third major effort, the Property Tax application replacement project. In addition, ITS has modernized 20 of its 24 smaller applications. Once this modernization effort is complete, the agency will be on a completely modern application platform, with all applications current and supported.

In 2019, ITS started to look at the existing application portfolio and decommission any application that had been replaced or was no longer used. This effort will continue through the modernization process, as the division continues to decommission applications being replaced or upgraded. The goal is to go from an application portfolio of 109 applications to a portfolio of 32 applications. The graph below shows where ITS is in this effort:

BUDGET NARRATIVE



ITS established a new governance process for systems work, to ensure that only work of the highest business value is pursued. The Governance Committee is made up of representatives from each of the divisions of the agency and prioritizes projects based on business criteria that has been approved by the Revenue Leadership Team. ITS also started a rigorous capacity management program, to match resources with projects to ensure that high priority work has the resources needed to ensure success. Finally, Application Services implemented a new Systems Development Life Cycle process, to ensure that projects follow all stages of the defined development process. This increases the likelihood of success of each project.

In the 2021-23 biennium, ITS established the Testing Center of Excellence, to create testing standards for the organization and ensure that work going into production is error-free and of the highest quality.

In the past two years, DOR IT teams have implemented the following major initiatives:

Year	Initiatives completed by DOR staff
2020	Season-Up Inhalant Tax Tobacco Floor Tax

BUDGET NARRATIVE

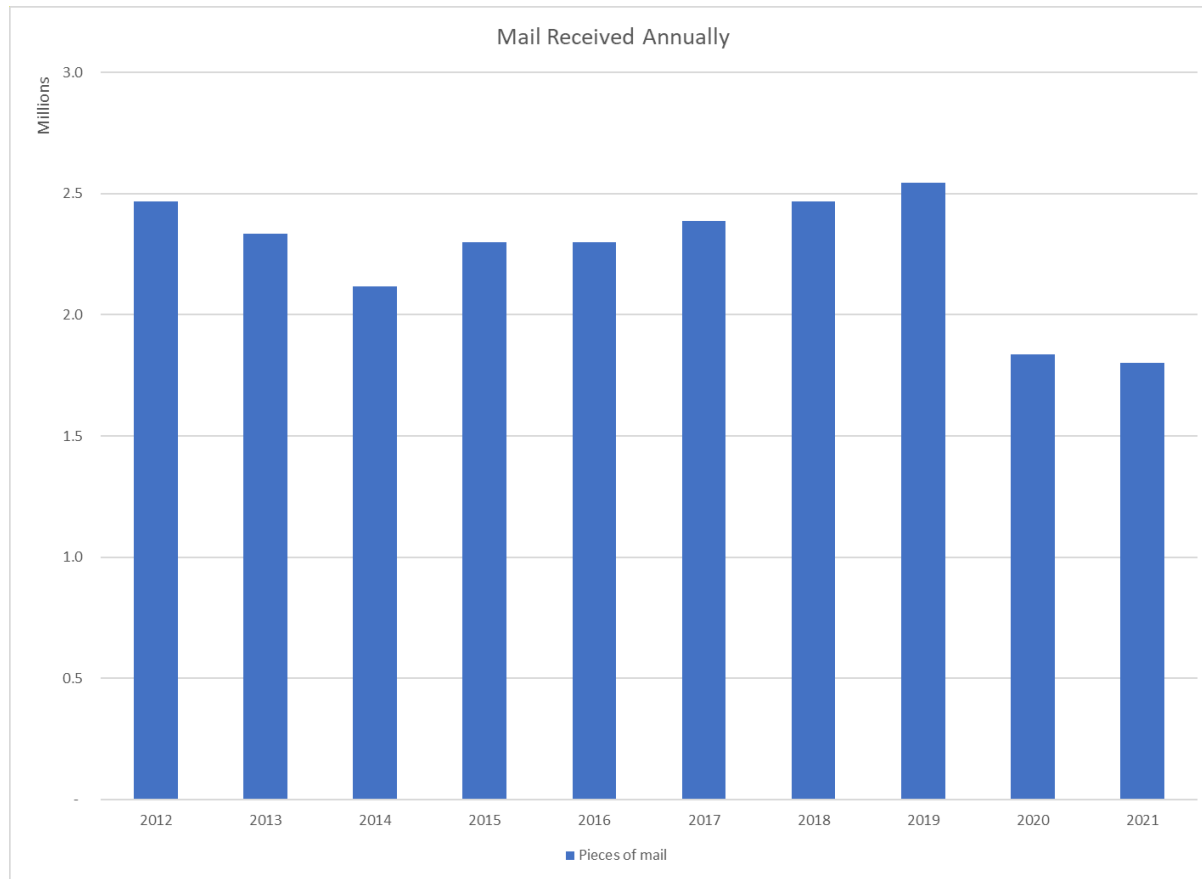
	COVID relief efforts
2021	Season-Up Tobacco Retail Licensure CAT Fiscal Filing ROL Non-Logged in Response 1099 notifications on ROL Local Lodging Administration

ITS has made similar gains with infrastructure. ITS completed its Windows 10 migration/PC refresh, migrated to the Enterprise version of M365, and upgraded numerous servers to currency. The Support Services unit created a new service catalog and completed the migration of all cell phones to a mobile device management system. Finally, the agency upgraded its 10-year-old Interactive Voice Response (IVR) unit to a modern IVR solution. As part of the upgrade of the IVR, the agency implemented new functionality that will allow taxpayers to interact with the agency in new, more modern channels.

Two other major ITS efforts include replacing the agency's aging intranet to create more cohesion throughout the agency, and continuing the disaster recovery work to ensure the agency can continue to operate in case of a disruption.

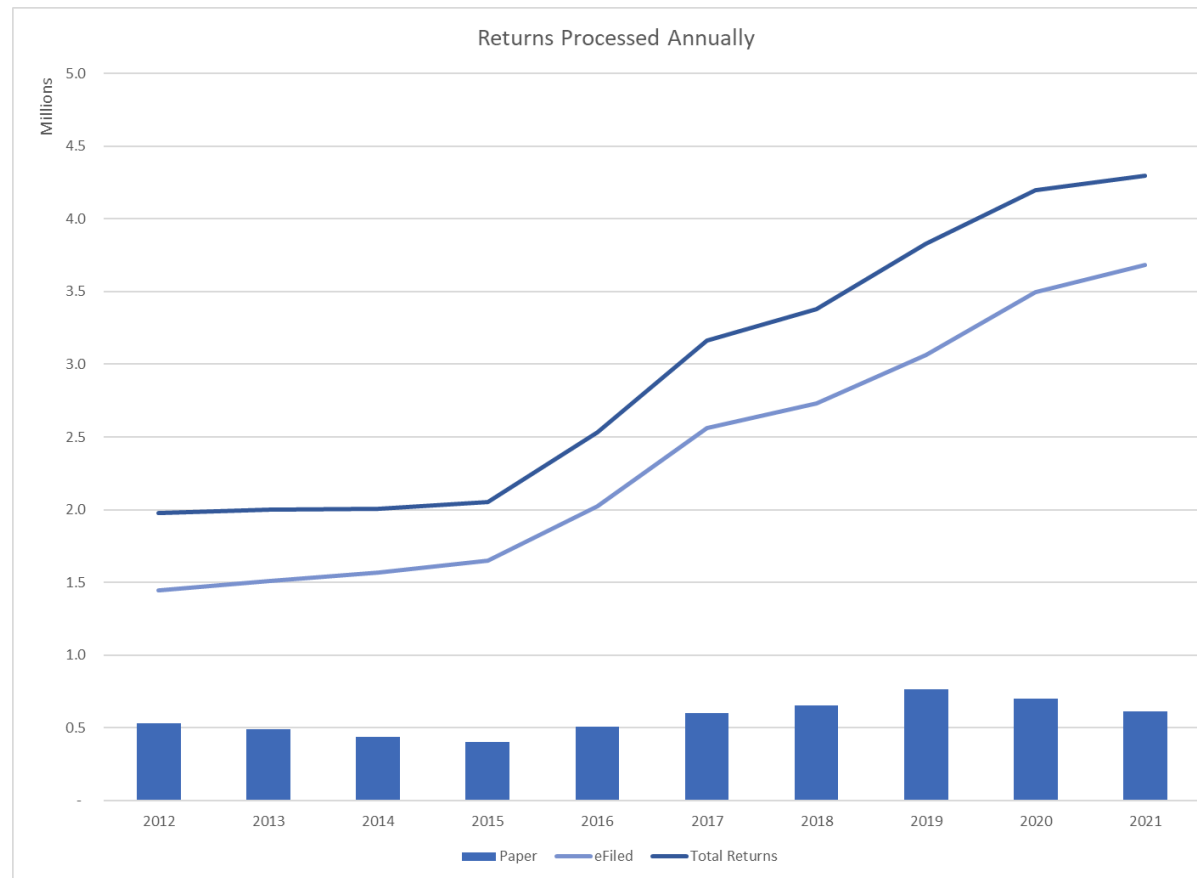
The Processing Center helps the agency collect the revenue that Oregon counts on by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. This chart displays the total pieces of mail that were received by and processed through the center over the past 10 years. This volume is expected to decline over the next five years as more and more taxpayers file electronically.

BUDGET NARRATIVE



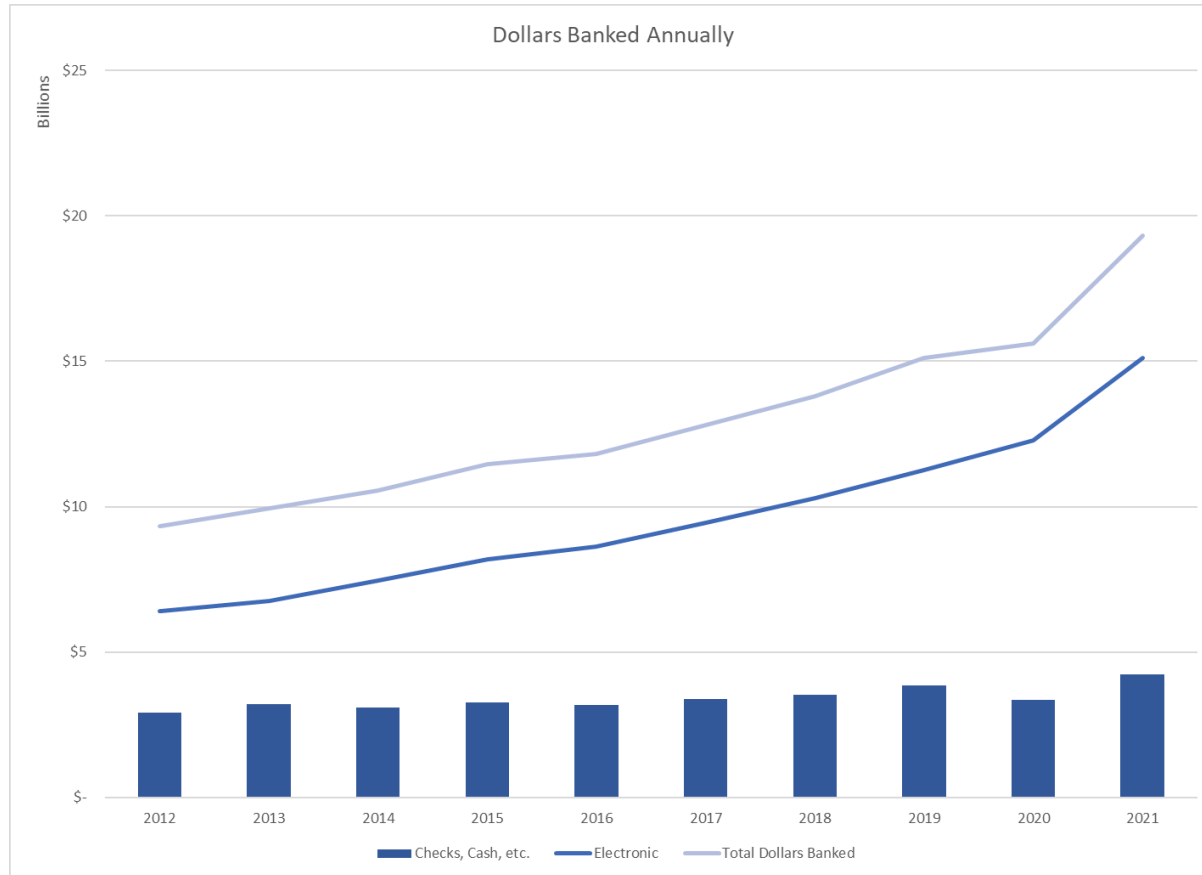
BUDGET NARRATIVE

The chart below displays the total volume of tax returns and the volume of electronically filed tax returns (e-file) alongside total paper returns. 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. Paper returns increased again in 2018 and 2019 by about 90,000 due to the Statewide Transit Tax. The volume of paper tax returns is expected to decline as the Statewide Transit Tax program is added into the combined payroll return (Form-OQ).



BUDGET NARRATIVE

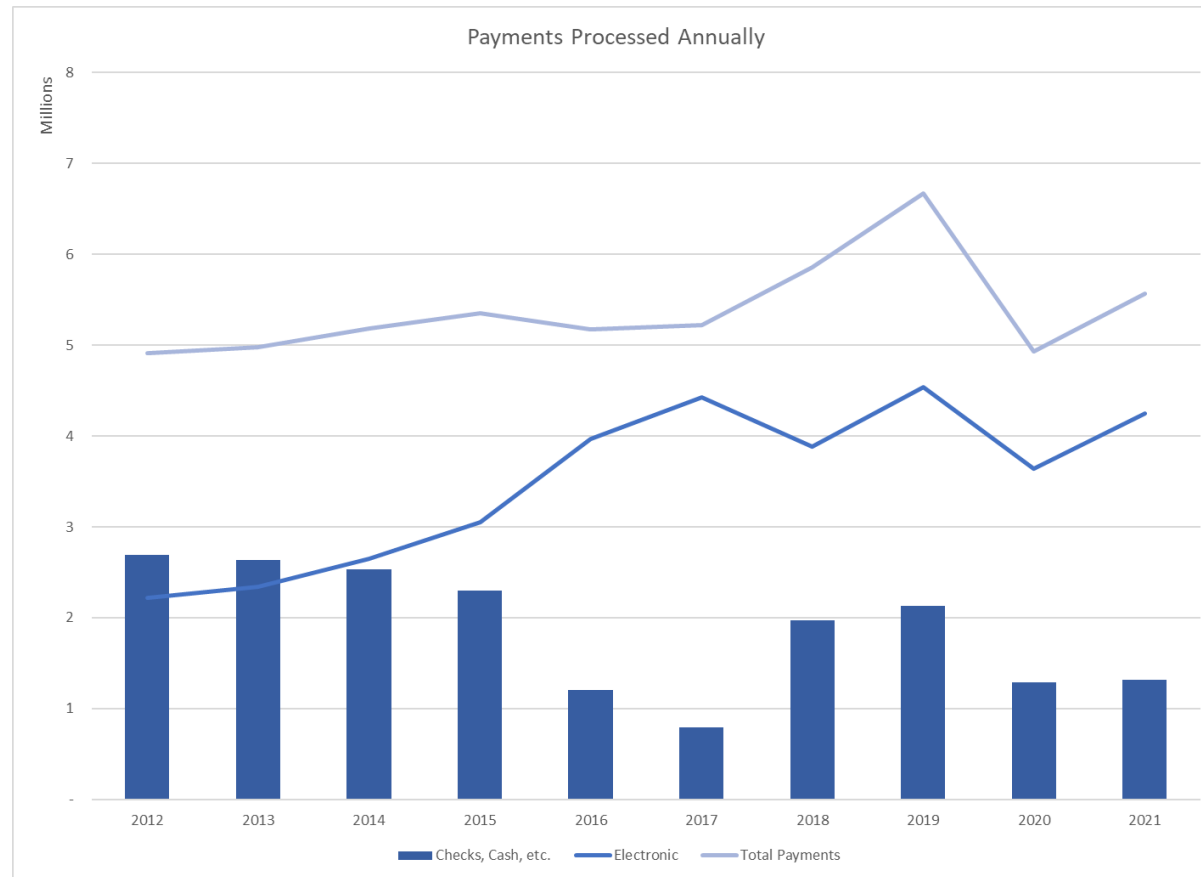
The chart below displays the total dollars and the dollars that are banked electronically alongside the dollars received and banked using a paper method, such as a check, money order, or cash. The bars correspond to the work items processed in the Payment Processing unit. The total dollars banked will 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 against the payments made, the dollars received and banked using a paper method, such as a check, money order, or cash. Again, these bars correspond to the work items processed in the Payment Processing unit. 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

BUDGET NARRATIVE

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 payroll-related taxes.



Enabling Legislation/Program Authorization

The ITS division is not mandated. However, it provides the technologies needed to successfully administer the many agency mandated programs.

BUDGET NARRATIVE

Funding Streams

ITS is funded by both the General Fund and Other Funds.

Describe how the 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

Reliable Operations – Policy Option Package 104

The Department of Revenue is nearing the end of a 10-year initiative to modernize the agency’s application portfolio. The agency’s two major modernization projects, the Core Systems Replacement (CSR) project, which implemented GenTax, and the Processing Center Modernization project, which implemented Quick Modules, completed in 2017 and 2021 respectively. Since the completion of the CSR project, DOR has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the department, the agency needs to optimize the support provided by the Information Technology Services Division.

Engineering and Asset Security – Policy Option Package 106

This policy option package expands the agency’s IT engineering teams to advance the security protection of its network, endpoints, and confidential data stored by its systems in alignment with federal and state standards. These resources will allow for faster implementation of findings of the recently created Internal Control Office, which provides policy, planning, compliance, and training agency-wide to mitigate cybersecurity and operational risks. As threats increase and regulations change, more resources are needed to implement improvements and mature to a proactive security posture. These resources will reduce the current internal competition for IT engineering resources between security and tax program operations.

Cost Allocation – Policy Option Package 107

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) tax and fee programs have been added to the department’s portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department’s administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Funded tax/fee programs the rightful portion of the department’s administrative costs. This is IT’s portion of the costs.

BUDGET NARRATIVE

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

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

IT Administration					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 6,866,261	\$ 1,314,622	\$ 8,180,883	6	5.88
CSL 23-25	\$ 6,869,886	\$ 1,355,155	\$ 8,225,041	4	4.00
ARB 23-25	\$ 6,670,864	\$ 1,652,670	\$ 8,323,534	4	4.00
GB 23-25	\$ 6,370,264	\$ 1,618,270	\$ 7,988,534	4	4.00
LAB 23-25	\$ 5,262,530	\$ 3,063,076	\$ 8,325,606	4	4.00
Difference (LAB-CSL)	\$ (1,607,356)	\$ 1,707,921	\$ 100,565	0	0.00
% change	-30.5%	55.8%	1.2%	0.0%	0.0%

Program Description

ITS Administration consists of four positions: the division administrator, the deputy division administrator, the portfolio manager, and division executive assistant. The administrator participates on the department's executive leadership team to help establish broad division policies and strategic plans and align ITS with the agency's desired outcomes. Program administration work includes overseeing the agency's major projects, systems upgrades, cybersecurity, and overseeing the health of the main system, GenTax.

The division administrator leads the development of ITS's 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.

BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The Department of Revenue processed approximately \$34 billion in revenue last biennium. ITS helps maintain the systems that the department, its employees, and program partners depend on so the department can continue to collect and administer the revenue Oregon counts on.

Program Performance

There are no specific program performance indicators for the division administration area. Please refer to the sections of this budget document that contain the program performance details for ITS's programs.

Enabling Legislation/Program Authorization

The ITS division is not mandated. However, it provides the technologies needed to successfully administer the many department mandated programs.

Funding Streams

ITS administration division is funded by both the General Fund and Other Funds.

BUDGET NARRATIVE

Engineering Services

Program Overview

This unit is responsible for managing, monitoring, and advancing the agency's technology infrastructure. This includes all technology delivered via the network to the users.

Program Funding Request

Engineering Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,386,210	\$ 413,439	\$ 3,799,649	12	11.88
CSL 23-25	\$ 4,911,704	\$ 571,379	\$ 5,483,083	18	18.00
ARB 23-25	\$ 4,669,663	\$ 1,773,265	\$ 6,442,928	22	21.52
GB 23-25	\$ 3,637,503	\$ 1,581,296	\$ 5,218,799	18	18.00
LAB 23-25	\$ 4,258,742	\$ 1,326,162	\$ 5,584,904	18	18.00
Difference (LAB-CSL)	\$ (652,962)	\$ 754,783	\$ 101,821	0	0.00
% change	-15.3%	56.9%	1.8%	0.0%	0.0%

Program Description

Information Technology Services' Engineering Services unit provides expertise in the key areas of network management, middleware support, database administration, systems/server administration, and application administration. The unit also provides testing and quality assurance services to all areas of the IT organization.

- Network responsibilities include maintaining network connectivity and monitoring performance 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 solution design, resource acquisition, secure server configuration, backup management, performance tuning, and managing agency-used home-grown and Commercial Off The Shelf (COTS) applications as well as multiple web -application environments.

BUDGET NARRATIVE

- Application Administration handles the administration of the agency's core systems as well as other COTS solutions. This group also manages the agency's disaster recovery program for its critical systems.
- Testing and Quality Assurance provides functional, regression, and other testing services to all units in ITS. All units are 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. 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. This unit handles the connectivity and access to agency systems in all agency offices daily, 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 virtual server environments that provide the infrastructure necessary to run the agency's myriad of mission-critical and other business systems.

Engineering Services is 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 security and monitoring systems. This unit is also essential for performing eDiscovery and other investigative work for various legal cases.

Engineering Services has set up a new Testing Center of Excellence (TCoE) to provide testing and quality assurance services to the organization. This new service will establish testing standards for the agency as well as providing testing services such as functional and regression testing for all units within IT.

Lastly, this unit manages a robust disaster recovery program to ensure that the agency will be able to continue to function in case of a disruption to normal operations.

Program Performance

One way to view performance for Engineering Services is by the system up-time of the agency's core systems. GenTax has a system up-time of 99.9 percent. Quick Modules is slightly lower at about 95 percent, but that takes into consideration daily scheduled downtime for maintenance that occurs outside of business hours. These system up-times would not be achievable without the work of the Engineering Services team.

The unit had several important accomplishments in 2021.

BUDGET NARRATIVE

- Engineering Services was pivotal in migrating the agency to the Enterprise tenant of M365. In the process, this unit became responsible for new collaboration tools that will help the agency communicate better.
- The unit worked with Communications to modernize the agency's intranet. The result is a fresh, modern intranet that has generated a lot of excitement in the agency.
- The unit led the triannual IRS compliance audit, to ensure the agency is following IRS standards for federal tax information.
- Engineering Services upgraded many of its security tools to ensure that DOR has a safe, secure environment to perform its mission.
- The unit implemented a robust disaster recovery program for the agency to ensure the agency's critical applications can be restored in the event of a major disruption.

Enabling Legislation/Program Authorization

This program, while not mandated, provides essential support to mandated programs.

Funding Streams

The Engineering Services unit is funded by both the General Fund and Other Funds.

BUDGET NARRATIVE

GenTax Projects and New Development

Program Overview

This unit is responsible for support and development of a wide variety of custom applications and off-the-shelf applications that are not part of the agency's core system, GenTax. 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

GenTax Projects					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 1,315,323	\$ 163,388	\$ 1,478,711	5	5.00
CSL 23-25	\$ 1,151,595	\$ 117,521	\$ 1,269,116	4	4.00
ARB 23-25	\$ 901,977	\$ 367,139	\$ 1,269,116	4	4.00
GB 23-25	\$ 849,127	\$ 367,139	\$ 1,216,266	4	4.00
LAB 23-25	\$ 1,001,824	\$ 312,383	\$ 1,314,207	4	4.00
Difference (LAB-CSL)	\$ (149,771)	\$ 194,862	\$ 45,091	0	0.00
% change	-14.9%	62.4%	3.4%	0.0%	0.0%

Program Description

The Information Technology Services' GenTax Projects and New Development Unit continually works to support and improve the agency's portfolio of non-core-tax-system applications. The unit has taken over the maintenance and support of the Processing Center's core payment and forms keying and imaging system—the Quick Modules product from Fairfax. The system processes and images DOR's payment by checks with their vouchers and allows for keying and imaging forms for 18 different state account types and their associated federal forms. The unit supports 11 of its own custom applications that support a variety of DOR functions, including ORMAP, the publicly accessible statewide digital cadastral base map. Also, the unit is working to modernize the agency's remaining legacy custom 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 four applications that need to be modernized by this team. Two upcoming property tax projects will take care of the remaining five applications. This unit will be supporting one of the two new property tax applications after it is implemented by the agency.

BUDGET NARRATIVE

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.

The unit has been working to decommission custom legacy applications. To date, 46 applications have been decommissioned. The remaining legacy custom applications were developed in at least five 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. It is 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 2022 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

The work produced by this unit varies in size, scope, number of users served, etc. In fiscal year 2021, the unit produced four applications for the agency in a 12-month period. The applications were not all the same size or scope. However, the development speed has increased, and the qualitative feedback has been positive. Support for the Processing Center's core system resulted in more than six months of work for the team. Support for vendor systems for this team will increase with the upcoming major property tax system initiative.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

BUDGET NARRATIVE

Funding Streams

The GenTax Projects and New Development Unit is funded by both the General Fund and Other Funds.

BUDGET NARRATIVE

Processing Center

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 \$19 billion in tax payments are banked and over 600,000 paper tax returns are processed. The work of the Processing Center provides a critical central service to the agency and the state.

Program Funding Request

Processing Center					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 16,957,181	\$ 3,234,068	\$ 20,191,249	159	117.57
CSL 23-25	\$ 18,681,101	\$ 2,011,954	\$ 20,693,055	151	111.15
ARB 23-25	\$ 18,755,896	\$ 4,445,941	\$ 23,201,837	164	120.68
GB 23-25	\$ 17,855,896	\$ 4,445,941	\$ 22,301,837	164	120.68
LAB 23-25	\$ 17,586,555	\$ 4,716,682	\$ 22,303,237	164	118.13
Difference (LAB-CSL)	\$ (1,094,546)	\$ 2,704,728	\$ 1,610,182	13	6.98
% change	-6.2%	57.3%	7.2%	7.9%	5.9%

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 \$19 billion in tax payments each year. For calendar year 2021, the department banked about \$19.33 billion from 5,568,765 transactions. Of those amounts, 78.19 percent of the total dollars and 76.31 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 21.81 percent of the dollars and 23.69 percent of the transactions. Annually, the Processing Center processes more than 1.8 million pieces of mail, including all Oregon paper-filed tax returns. It provides 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 handles opening, sorting, routing, and preparing all incoming mail for imaging. The unit uses 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

BUDGET NARRATIVE

are used to augment the permanent staff in this unit. These processes have been streamlined for increased efficiency by promoting electronic processes and imaging more paper items, reducing the paper that flows through the department.

The Imaging unit scans incoming tax returns and payments for processing. The unit is 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 in short-term storage. A 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 steady all year with quarterly cycles and a slight seasonal impact during the peak tax processing season.

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. In 2023, this program will be added to the combined payroll return (Form-OQ) and will no longer be processed by DOR. 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 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, addresses, 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. The unit maintains business rules, reviews form design, develops test documents, and tests the front-end system ensuring annual season updates are successful. 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.

The Forms and Publications unit 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 unit's publishers also maintain the agency's technical standards for forms, which helps ensure the forms can be effectively reproduced and processed.

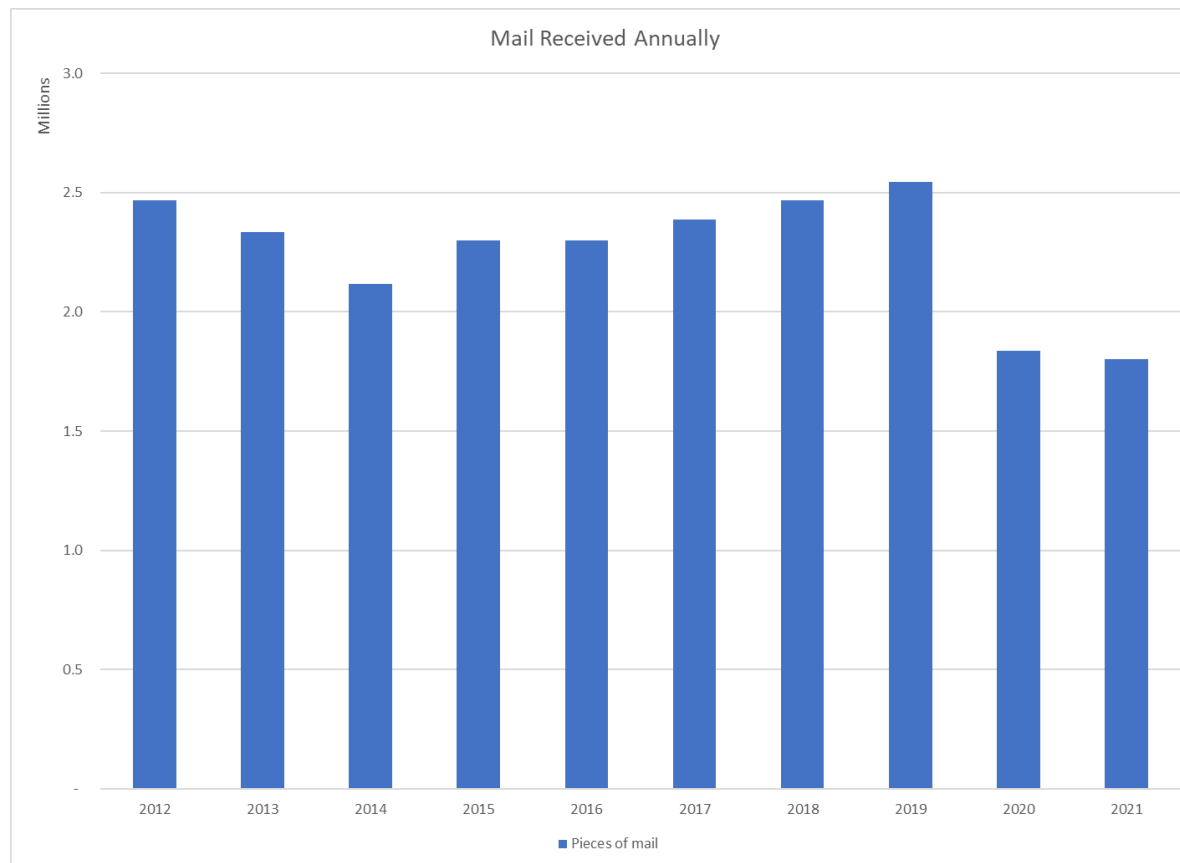
BUDGET NARRATIVE

Program Justification and Link to Long-Term Outcomes

The Processing Center helps the agency collect the revenue that Oregon counts on by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. The center processes more than 600,000 paper tax returns and deposits more than \$19 billion each year.

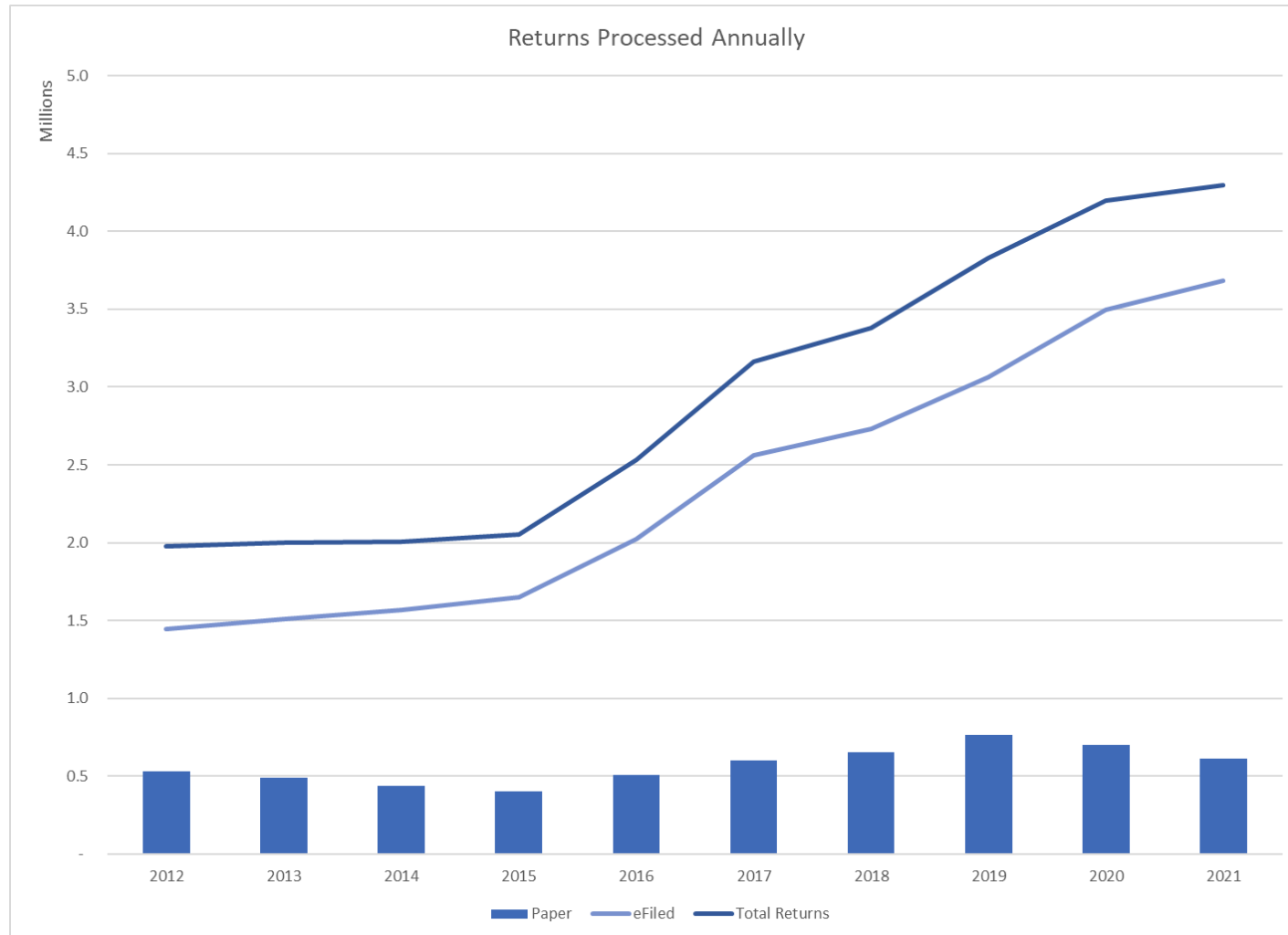
Program Performance

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 decline over the next five years.



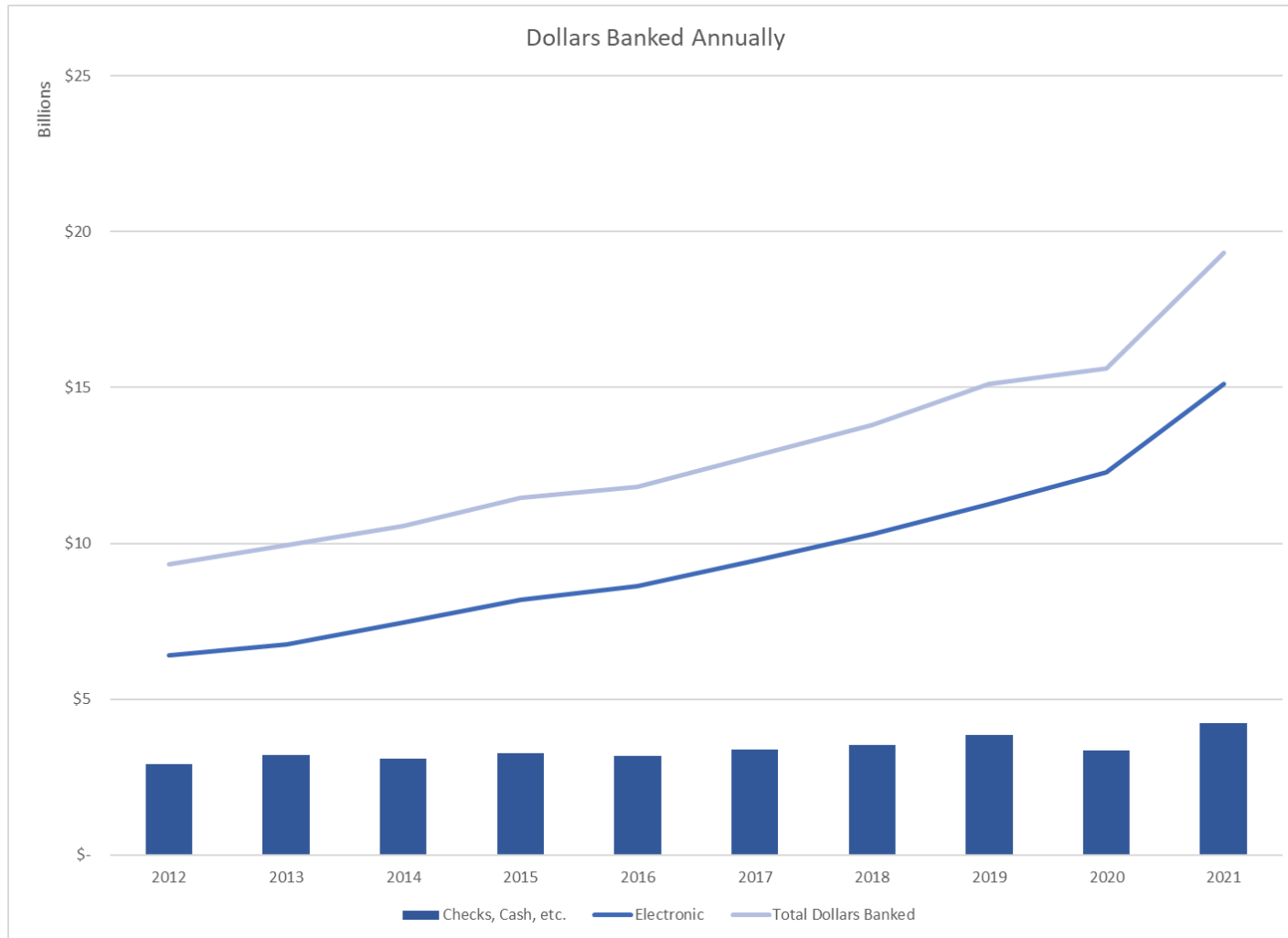
BUDGET NARRATIVE

This chart displays the total volume of tax returns and the volume of electronically-filed tax returns (e-file) alongside and the total paper returns. 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. The volume of paper tax returns is expected to decline as the Statewide Transit Tax program is added into the combined payroll return (Form-OQ).



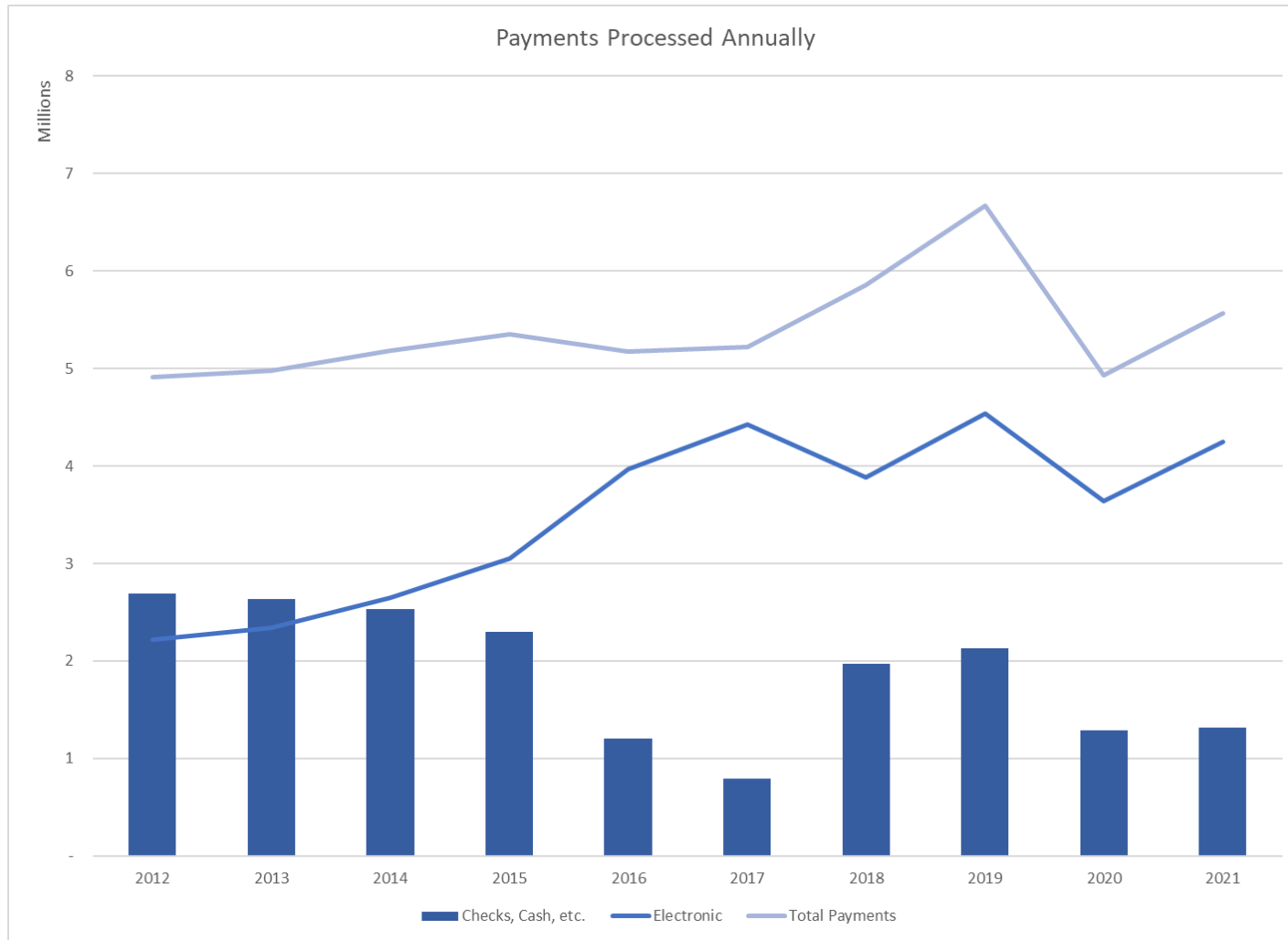
BUDGET NARRATIVE

The next chart displays the total dollars and dollars banked electronically alongside 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 Processing unit. The total dollars banked will continue to increase due to the implementation of the Statewide Transit Tax and the Corporate Activity Tax.



BUDGET NARRATIVE

This chart displays the total number of payments and number of payments that are made electronically against payments made using a paper method (cash, check, etc.). Again, these bars correspond to the work items processed in the Payment Processing unit. 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 taxpayers transition back to making a single electronic payment for all their payroll-related taxes.



BUDGET NARRATIVE

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 funded by both the General Fund and Other Funds.

BUDGET NARRATIVE

Support Services

Program Overview

The Information Technology Services' (ITS) Support Services unit provides IT support for Department of Revenue 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

Support Services					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,275,926	\$ 448,424	\$ 3,724,350	14	14.00
CSL 23-25	\$ 3,394,418	\$ 495,957	\$ 3,890,375	15	14.58
ARB 23-25	\$ 3,222,068	\$ 1,219,325	\$ 4,441,393	17	16.88
GB 23-25	\$ 2,801,193	\$ 1,173,577	\$ 3,974,770	16	16.00
LAB 23-25	\$ 3,201,310	\$ 1,027,603	\$ 4,228,913	16	16.00
Difference (LAB-CSL)	\$ (193,108)	\$ 531,646	\$ 338,538	1	1.42
% change	-6.0%	51.7%	8.0%	6.3%	8.9%

Program Description

The Support Services unit provides end-user support for more than 1,000 department employees. Support responsibilities include provisioning, installation, patching, configuration, upgrades, and support of the agency's desktops, laptops, and mobile devices. The unit also provides malware and virus remediation, incident response, VoIP phone and call center support, remote user connectivity support, user account creation, and management of computer access, software licensing, and general support for productivity applications.

Program Justification and Link to Long-Term Outcomes

For the department to demonstrate excellence in state government, its staff and operations need access to 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.

BUDGET NARRATIVE

The 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.

Program Performance

The Support Services unit uses 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 at that time, the corresponding service management processes were not created and documented. During 2021, the unit rolled out service management processes for its major service processes. It is continuing to create procedures for its operations to ensure consistent and reliable service to our customers.

The unit had many important accomplishments in 2021.

- Received and triaged 13,800 calls for service, responded to 10,922 incidents, and fulfilled 1,686 service requests
- Received and completed 3,582 requests for computer access
- Updated its service catalog and established standard time frames for service requests
- Completed the PC refresh for the agency and upgraded all computers to Windows 10
- Migrated to the Enterprise tenant for M365
- Replaced DOR's 10-year-old Interactive Voice Response (IVR) unit with a modern IVR solution that will lay the foundation for future innovative uses of the telephone system
- Migrated all cell phones to a mobile device management system to better manage security
- Supported the agency in the new normal of remote work during the COVID-19 pandemic

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams

The Support Services unit is funded by both the General Fund and Other Funds.

BUDGET NARRATIVE

GenTax Operations and Maintenance

Program Overview

This unit is responsible for the maintenance, support, development, and configuration of the department's core IT system, GenTax.

GenTax Operations & Maintenance					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 14,470,043	\$ 2,074,079	\$ 16,544,122	37	36.04
CSL 23-25	\$ 14,702,780	\$ 2,071,394	\$ 16,774,174	33	33.00
ARB 23-25	\$ 14,554,829	\$ 3,816,613	\$ 18,371,442	39	38.76
GB 23-25	\$ 14,013,484	\$ 3,816,613	\$ 17,830,097	39	38.76
LAB 23-25	\$ 14,298,774	\$ 3,343,483	\$ 17,642,257	37	37.00
Difference (LAB-CSL)	\$ (404,006)	\$ 1,272,089	\$ 868,083	4	4.00
% change	-2.8%	38.0%	4.9%	10.8%	10.8%

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 36 tax 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

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 needed to change the system.

BUDGET NARRATIVE

Program Performance

From July 2020 to present the Department of Revenue's developers have completed hundreds of change requests and taken over all maintenance tasks which were formerly the responsibility of FAST developers. Among these are key system performance tasks such as monitoring production support tickets, resolving system interventions from nightly job streams, and the resolution of system errors. The GenTax Support Service unit has continued to complete legislatively mandated projects by creating a team dedicated to special projects. This team focuses on large mandates and enhancements in GenTax and over the last two years has completed initiatives outlined in the table below.

Year	Initiatives completed by DOR staff
2020	Season-Up Inhalant Tax Tobacco Floor Tax COVID relief efforts
2021	Season-Up Tobacco Retail Licensure CAT Fiscal Filing ROL Non-Logged in response 1099 notifications on ROL Local Lodging Administration CAP Rewrite

The GenTax Operations unit has worked over the past couple of years to make the GenTax system fully operational by finalizing a production support plan, implementing planned releases, and working closely with DOR's governance committee to prioritize projects and quarterly SQR plans. The team has worked with FAST Enterprises to set up a standardized maintenance schedule for service packs and system upgrades, which includes our second major system upgrade to GenTax version 12 to be released in fall 2022.

BUDGET NARRATIVE

In the summer of 2021, the Application Services unit implemented a new System Development Lifecycle (SDLC) to help provide structure and a repeatable methodology for projects and large enhancements. With the new SDLC, staff have also implemented new KPMs to measure productivity in gathering system requirements, quality of code, and testing performance. These KPMs will be used to monitor and improve in these areas over the coming months in hope of reducing system corrections and changes after implementation.

In 2021, the GenTax Operations unit also implemented a new ticketing system to streamline service requests and application questions. This system replaced a previously antiquated process by which business users would submit requests and questions through email. The ticketing system allows the tracking and monitoring of responses to the business areas more efficiently. In addition, the GenTax Operations unit has implemented a new SQR scoring process which allows the business areas to prioritize their changes and enhancements. These prioritized SQRs are then used to establish a planned implementation schedule reviewed quarterly by DOR's governance committee and reported on weekly.

DOR developers and business analysts have also taken over monitoring system health. This involves workday monitoring of system errors and performance, as well as researching and resolving system errors after nightly job streams, called interventions. These are areas of GenTax support that the department had previously relied on FAST developers to handle. In addition, increased knowledge and experience working in the GenTax system has allowed internal staff to estimate the time and cost of projects and large-scale enhancement requests more accurately.

Management of the GenTax support teams has also instituted a capacity management plan where staff examine current workload and future projects to plan work more efficiently. Capacity is reviewed as new projects are prioritized, or at a minimum, on a quarterly basis. Management of developer and business analyst capacity has improved morale and provided much needed transparency of staff workload.

Finally, the unit completed another successful year of readying the GenTax system for return processing. DOR staff has standardized a repeatable season up schedule to execute on an annual basis. By implementing a standard schedule, the GenTax support unit has been able to better plan work throughout the year and ensure the system will be ready on time each tax season. For the sixth year in a row, the Department of Revenue has opened for electronic filing the same day as the IRS began processing returns.

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).

BUDGET NARRATIVE

Information Technology Services

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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	(64,938)
Other Funds	\$	(52,339)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(64,938)
Other Funds	\$	(52,339)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(64,938)
Other Funds	\$	(52,339)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Information Technology Services

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 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the implementation of Statewide Transit Tax.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(17,017)

2025–27 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(17,017)

BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(17,017)

BUDGET NARRATIVE

Information Technology Services

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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	843,888
Other Funds	\$	115,773

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	843,888
Other Funds	\$	115,773

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

Legislatively Budget

Staff Impact

None

Revenue Source

General Fund	\$	843,888
Other Funds	\$	115,773

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Information Technology Services

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	24,117
Other Funds	\$	746

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	24,117
Other Funds	\$	746

BUDGET NARRATIVE

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	24,117
Other Funds	\$	746

20235–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Information Technology Services

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 moved the Forms and Publications unit from the Director’s Office to the Processing Center in this package.

Agency Request Budget

Staff Impact

Position	7
FTE	6.50

Revenue Source

General Fund	\$	1,377,888
Other Funds	\$	173,548

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

Position	7
FTE	6.50

Revenue Source

General Fund	\$	1,377,888
Other Funds	\$	173,548

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

Position	7
FTE	6.50

Revenue Source

General Fund	\$	1,377,888
Other Funds	\$	173,548

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Information Technology Services

Essential Package 091—Additional Analyst Adjustments

Package Description

Purpose

Due to General Fund revenue uncertainty for 2023-25, this package increases vacancy savings to seven percent of Salaries and Wages funding at CSL and reduces Services and Supplies budget by three percent of CSL.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ (2,159,364)
Other Funds	\$ 0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Information Technology Services

Policy Options Package 104—Reliable Operations

Purpose:

The Department of Revenue is nearing the end of a 10-year initiative to modernize the agency's application portfolio. The agency's two major modernization projects, the Core Systems Replacement (CSR) project, which implemented GenTax, and the Processing Center Modernization project, which implemented Quick Modules, were completed in 2017 and 2021 respectively. Since the completion of the CSR project, the department has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the department, the agency needs to optimize the support provided by the Information Technology Services Division (ITSD).

How Achieved:

This policy option package includes key resources to address essential operational deficiencies created by modernizing the departments IT systems. The systems have provided great flexibility and automation. However, the frequent change to business processes and IT application interfaces creates a need to plan, train and implement workforce change management strategies in order to more effectively adapt to change. In addition, the modern systems have increased the complexity of the tasks employees perform by automating more routine tasks. This policy option package addresses these issues and relate technical fixes, including:

- 1) Expansion of a part time Information Systems Specialist 4 position on the IT Service Desk to a full-time position. The agency has grown in number and the IT Service Desk has not expanded to support the growing needs of the agency. ITSD requests to move Services and Supplies budget to Personnel Service for this request, so there will be no fiscal impact to this request.
- 2) A personnel services adjustment to settle a grievance filed by the union. In 2021 the union filed a grievance on behalf of the Processing Center's mail room staff, claiming the staff were assigned ongoing duties of a higher classification. The grievance covered staff currently assigned the Office Assistant 1 and Office Assistant 2 classifications. After conducting an internal review and commissioning an external independent review of the assigned duties it was determined staff were mis-classified.
- 3) Adjustment to the Processing Center's Services and Supplies budget to remedy a funding gap that began in 2017. A number of reductions and allocation errors occurred over the last five years in the Processing Center's budget, resulting in a lack of Services and Supplies funding to cover the basic operating costs of the Processing Center. These costs have been covered by strict management of the seasonal costs of funding allocated for the Statewide Transit Program and by ongoing efficiencies gained from the Processing Center

BUDGET NARRATIVE

Modernization project. When the Statewide Transit Program processing moves to the Oregon Employment Department, the Processing Center will not be able to cover its basic operating costs.

Not in Legislatively Adopted Budget

- 4) *Addition of a GenTax trainer and a GenTax change management position will round out the GenTax support team and allow the agency to continue delivering on both operations and new tax implementations. The trainer will provide ongoing training on GenTax to new hires and refresher training or new functionality training to current employees. The change management position will enable the agency to keep pace with the rising level of change happening in every unit of the agency.*

The department needs these adjustments to its current service level to ensure the agency is able to continue operating efficiently and effectively to deliver the services taxpayers and the state depend on.

Quantifying Results:

This POP will ensure that ITSD will continue to support the entire agency; therefore, a majority of the agency's key performance measurements may be affected if this POP is not approved. These key performance metrics are measured annually and include the following:

KPM #1: Average Days to Process a Personal Income Tax Refund

KPM #4: Customer Service

KPM #5: Effective Taxpayer Assistance

KPM #6: Appraisal Program Equity and Uniformity

KPM #7: Appraisal Value Uniformity

KPM #8: Direct Enforcement Dollars Cost of Funds

KPM #9: Collection Dollars Cost of Funds

KPM #10: Cost of Assessments

KPM #11: Employee Engagement

BUDGET NARRATIVE

Agency Request Budget

Staffing Impact

Positions	2
FTE	4.73

Revenue Source

General Fund:	\$	1,550,210
Other Funds:	\$	304,899

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Governor’s Budget

Staffing Impact

Positions	2
FTE	4.73

Revenue Source

General Fund:	\$	1,550,210
Other Funds:	\$	304,899

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staffing Impact

Positions	0
FTE	0.42

Revenue Source

General Fund:	\$	731,072
Other Funds:	\$	218,372

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

BUDGET NARRATIVE

Information Technology Services

Policy Options Package 106—Engineering and Asset Security

Purpose:

This policy option package expands the agency's IT engineering teams to advance the security protection of its network, endpoints, and confidential data stored by its systems in alignment with federal and state standards. These resources will allow for faster implementation of findings of the recently created Internal Control Office which provides policy, planning, compliance, and training agency wide to mitigate cybersecurity and operational risks. As threats increase and regulations change, more resources are needed to implement improvements and mature to a proactive security posture. These resources will reduce the current internal competition for IT engineering resources between security and tax program operations.

How Achieved:

This policy option package will expand the engineering resources of the Information Technology Services Division (ITSD) to enable the agency to meet the objectives of its cybersecurity plan to become compliant with the CIS version 8 controls as well as the IRS publication 1075 standards. Due to the confidential nature of the cybersecurity implementation plan, the department is not able to discuss the details of plan here. If this package is not funded, the agency will be forced to delay IT improvements identified through audit, internal audit, and internal compliance review.

The positions requested and their duties are summarized below:

The IT Assurance Manager position supervises a staff of engineers, security analysts and compliance analysts to develop, update, and implement the agency's cybersecurity plan and program. This unit will also remediate IRS audit findings and be the IT point of contact for the agency's cybersecurity needs.

Two Information Systems Specialist 8 positions will ensure compliance against technical requirements. Maintain and improve the agency's information assurance posture as it pertains to state, local and federal regulations, especially CIS controls version 8 and IRS Publication 1075 standards. Maintain and improve the agency's information assurance posture, focusing on audit logs and security operations alerts.

The Information Systems Specialist 7 position will ensure compliance with CIS controls version 8 and IRS Publication 1075 standards, specifically around endpoint security.

BUDGET NARRATIVE

The Information Systems Specialist 6 position will provide support for specific compliance areas, such as auditing, the CIS version 8 control remediation, and IRS Publication 1075 compliance work.

Quantifying Results:

The department recently completed a new cybersecurity plan to implement the CIS version 8 controls as well as the new IRS Publication 1075 standards. Once each control is implemented, there is a periodic review process that is part of each control. The review period ranges from weekly to annually. The department's internal audit and internal control office will monitor progress to ensure that the department maintains compliance with the standards. Gaps in the process will be remediated as soon as possible.

Agency Requested Budget

Staffing Impact

Positions	5
FTE	4.40

Revenue Source

General Fund:	\$	1,088,466
Other Funds:	\$	272,117

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025–27.

Governor's Budget

This Policy Option Package was not recommended in Governor's Budget.

Staffing Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund:	\$	0
Other Funds:	\$	0

2025–27 Fiscal Impact

None

Legislatively Adopted Budget

This Policy Option Package was not recommended in the Legislatively Adopted Budget.

Staffing Impact

None

Revenue Source

General Fund:	\$	0
Other Funds:	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Information Technology Services

Policy Options Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department's administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department's central costs (Human Resources, Finance, the Director's Office, IT, etc.) to the department's 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Agency Request Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,230,303)

Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

BUDGET NARRATIVE

Revenue Source

General Fund: \$ (5,230,303)
Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	\$ (990,834)	\$2,292,170	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	\$ (2,686,689)	\$ (2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	\$ (4,408,874)	\$6,908,588	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	\$ (1,114,360)	\$ (1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,399,708)
Other Funds: \$ 5,399,709

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 801— LFO Analyst Adjustments

Package Description

Purpose

This package includes reductions to meet Framework targets and to fund investments in packages 103 and 104 across the agency. Department-wide, \$3,000,000 General Fund in additional vacancy savings are generated. The Department has a significant turnover or churning in certain position types like Administrative Specialist, Public Service Representatives, Tax Auditors, and Revenue Agents. Since there are dozens of employees in these classifications, the Department is continually recruiting for employees. Other savings depart-wide include \$1,800,000 General Fund in Services and Supplies and \$841,950 General Fund in Capital Outlay. The Information Technology Services Division's share of these reductions is \$602,642 General Fund.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(602,642)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(190,043)
Other Funds	\$	(33,295)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 811— Budget Reconciliation

Package Description

Purpose

Staffing for the new Child Tax Credit for the Personal Tax and Compliance Division, Eight permanent positions (5.66 FTE) are included for implementing HB 3235 (2023), which establishes a new refundable \$1,00 tax credit for personal income tax returns for filers with a dependent under the age of six years old. The positions approved are one Operations and Policy Analyst 2 for outreach and education, four Public Service Representative 3 positions to respond to taxpayer questions and inquiries, one Revenue Supervisor 2 to maintain supervisor to staff ratios, and two Administrative Specialists to validate credit compliance on tax returns. Funding in this division is for the contract work for changes to the agency's information systems.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	203,896
Other Funds	\$	60,904

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 813— Policy Bills

Package Description

Purpose

Funding for SB 1 dealing with race/ethnicity information collected voluntarily.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	164,842
Other Funds	\$	11,460

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Other Revenues	-	-	234,213	-	-	-
Transfer In - Intrafund	5,418,518	7,413,807	7,413,807	13,274,953	13,002,836	13,789,389
Total Other Funds	\$5,418,518	\$7,413,807	\$7,648,020	\$13,274,953	\$13,002,836	\$13,789,389

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(64,938)	-	-	-	-	-	(64,938)
Transfer In - Intrafund	-	-	(52,339)	-	-	-	(52,339)
Total Revenues	(\$64,938)	-	(\$52,339)	-	-	-	(\$117,277)
Personal Services							
Pension Obligation Bond	40,712	-	(36,304)	-	-	-	4,408
Unemployment Assessments	5,301	-	91	-	-	-	5,392
Mass Transit Tax	18,965	-	1,972	-	-	-	20,937
Vacancy Savings	(129,916)	-	(18,098)	-	-	-	(148,014)
Total Personal Services	(\$64,938)	-	(\$52,339)	-	-	-	(\$117,277)
Total Expenditures							
Total Expenditures	(64,938)	-	(52,339)	-	-	-	(117,277)
Total Expenditures	(\$64,938)	-	(\$52,339)	-	-	-	(\$117,277)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	(17,017)	-	-	-	(17,017)
Total Revenues	-	-	(\$17,017)	-	-	-	(\$17,017)
Services & Supplies							
Office Expenses	-	-	(17,017)	-	-	-	(17,017)
Total Services & Supplies	-	-	(\$17,017)	-	-	-	(\$17,017)
Total Expenditures							
Total Expenditures	-	-	(17,017)	-	-	-	(17,017)
Total Expenditures	-	-	(\$17,017)	-	-	-	(\$17,017)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	843,888	-	-	-	-	-	843,888
Transfer In - Intrafund	-	-	115,773	-	-	-	115,773
Total Revenues	\$843,888	-	\$115,773	-	-	-	\$959,661
Services & Supplies							
Instate Travel	510	-	195	-	-	-	705
Out of State Travel	359	-	65	-	-	-	424
Employee Training	10,553	-	1,813	-	-	-	12,366
Office Expenses	5,078	-	2,182	-	-	-	7,260
Telecommunications	13,471	-	5,172	-	-	-	18,643
Data Processing	135,991	-	26,591	-	-	-	162,582
Publicity and Publications	458	-	-	-	-	-	458
Professional Services	29,742	-	5,345	-	-	-	35,087
IT Professional Services	604,269	-	72,496	-	-	-	676,765
Employee Recruitment and Develop	41	-	-	-	-	-	41
Dues and Subscriptions	355	-	19	-	-	-	374
Facilities Rental and Taxes	13,807	-	500	-	-	-	14,307
Facilities Maintenance	1,305	-	330	-	-	-	1,635
Intra-agency Charges	2,436	-	425	-	-	-	2,861
Other Services and Supplies	376	-	138	-	-	-	514
Expendable Prop 250 - 5000	1,588	-	72	-	-	-	1,660
IT Expendable Property	18,346	-	105	-	-	-	18,451
Total Services & Supplies	\$838,685	-	\$115,448	-	-	-	\$954,133

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	4,180	-	325	-	-	-	4,505
Data Processing Software	377	-	-	-	-	-	377
Other Capital Outlay	646	-	-	-	-	-	646
Total Capital Outlay	\$5,203	-	\$325	-	-	-	\$5,528
Total Expenditures							
Total Expenditures	843,888	-	115,773	-	-	-	959,661
Total Expenditures	\$843,888	-	\$115,773	-	-	-	\$959,661
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	24,117	-	-	-	-	-	24,117
Transfer In - Intrafund	-	-	746	-	-	-	746
Total Revenues	\$24,117	-	\$746	-	-	-	\$24,863
Services & Supplies							
Facilities Rental and Taxes	24,117	-	746	-	-	-	24,863
Total Services & Supplies	\$24,117	-	\$746	-	-	-	\$24,863
Total Expenditures							
Total Expenditures	24,117	-	746	-	-	-	24,863
Total Expenditures	\$24,117	-	\$746	-	-	-	\$24,863
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	1,377,888	-	-	-	-	-	1,377,888
Transfer In - Intrafund	-	-	173,548	-	-	-	173,548
Total Revenues	\$1,377,888	-	\$173,548	-	-	-	\$1,551,436
Personal Services							
Class/Unclass Sal. and Per Diem	868,409	-	110,107	-	-	-	978,516
Empl. Rel. Bd. Assessments	308	-	36	-	-	-	344
Public Employees' Retire Cont	155,621	-	19,731	-	-	-	175,352
Social Security Taxes	66,434	-	8,423	-	-	-	74,857
Paid Family Medical Leave Insurance	3,473	-	440	-	-	-	3,913
Worker's Comp. Assess. (WCD)	267	-	32	-	-	-	299
Flexible Benefits	229,351	-	28,049	-	-	-	257,400
Total Personal Services	\$1,323,863	-	\$166,818	-	-	-	\$1,490,681
Services & Supplies							
Employee Training	9,248	-	1,152	-	-	-	10,400
Office Expenses	8,941	-	1,114	-	-	-	10,055
Telecommunications	16,762	-	2,088	-	-	-	18,850
IT Expendable Property	19,074	-	2,376	-	-	-	21,450
Total Services & Supplies	\$54,025	-	\$6,730	-	-	-	\$60,755

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	1,377,888	-	173,548	-	-	-	1,551,436
Total Expenditures	\$1,377,888	-	\$173,548	-	-	-	\$1,551,436
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							7
Total Positions	-	-	-	-	-	-	7
Total FTE							
Total FTE							6.50
Total FTE	-	-	-	-	-	-	6.50

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Reliable Operations

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Beginning Balance							
Beginning Balance	-	-	-	-	-	-	-
Total Beginning Balance	-	-	-	-	-	-	-
Revenues							
General Fund Appropriation	731,072	-	-	-	-	-	731,072
Transfer In - Intrafund	-	-	218,372	-	-	-	218,372
Total Revenues	\$731,072	-	\$218,372	-	-	-	\$949,444
Personal Services							
Class/Unclass Sal. and Per Diem	86,154	-	4,949	-	-	-	91,103
Empl. Rel. Bd. Assessments	20	-	2	-	-	-	22
Public Employees' Retire Cont	15,437	-	886	-	-	-	16,323
Social Security Taxes	6,587	-	380	-	-	-	6,967
Paid Family Medical Leave Insurance	349	-	17	-	-	-	366
Worker's Comp. Assess. (WCD)	17	-	2	-	-	-	19
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	15,180	-	1,320	-	-	-	16,500
Reconciliation Adjustment	(22,641)	-	22,644	-	-	-	3
Total Personal Services	\$101,103	-	\$30,200	-	-	-	\$131,303
Services & Supplies							
Instate Travel	1,889	-	472	-	-	-	2,361
Out of State Travel	11,930	-	2,982	-	-	-	14,912
Employee Training	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Reliable Operations

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	75,373	-	18,873	-	-	-	94,246
Telecommunications	-	-	-	-	-	-	-
Data Processing	(63,311)	-	(18,911)	-	-	-	(82,222)
Professional Services	602,336	-	184,318	-	-	-	786,654
Expendable Prop 250 - 5000	1,752	-	438	-	-	-	2,190
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	\$629,969	-	\$188,172	-	-	-	\$818,141
Total Expenditures							
Total Expenditures	731,072	-	218,372	-	-	-	949,444
Total Expenditures	\$731,072	-	\$218,372	-	-	-	\$949,444
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							0.42
Total FTE	-	-	-	-	-	-	0.42

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Engineering and asset security

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-

Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Engineering and asset security

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(4,408,874)	-	-	-	-	-	(4,408,874)
Transfer In - Intrafund	-	-	6,908,588	-	-	-	6,908,588
Total Revenues	(\$4,408,874)	-	\$6,908,588	-	-	-	\$2,499,714
Personal Services							
Class/Unclass Sal. and Per Diem	(1,835,082)	-	3,347,229	-	-	-	1,512,147
Empl. Rel. Bd. Assessments	(734)	-	1,368	-	-	-	634
Public Employees' Retire Cont	(328,852)	-	599,829	-	-	-	270,977
Social Security Taxes	(139,386)	-	255,069	-	-	-	115,683
Paid Family Medical Leave Insurance	(7,329)	-	13,377	-	-	-	6,048
Worker's Comp. Assess. (WCD)	(637)	-	1,186	-	-	-	549
Flexible Benefits	(537,121)	-	1,010,676	-	-	-	473,555
Reconciliation Adjustment	(156,222)	-	156,217	-	-	-	(5)
Total Personal Services	(\$3,005,363)	-	\$5,384,951	-	-	-	\$2,379,588
Services & Supplies							
Instate Travel	507	-	2,193	-	-	-	2,700
Out of State Travel	(1,845)	-	1,845	-	-	-	-
Employee Training	(25,775)	-	41,775	-	-	-	16,000
Office Expenses	21,509	-	6,337	-	-	-	27,846
Telecommunications	5,401	-	23,599	-	-	-	29,000
Data Processing	(770,828)	-	776,908	-	-	-	6,080
Publicity and Publications	(1,138)	-	1,138	-	-	-	-
Professional Services	(48,207)	-	48,207	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Professional Services	(440,198)	-	440,198	-	-	-	-
Employee Recruitment and Develop	(263)	-	263	-	-	-	-
Dues and Subscriptions	(496)	-	496	-	-	-	-
Facilities Rental and Taxes	(2,795)	-	2,795	-	-	-	-
Facilities Maintenance	(6,713)	-	6,713	-	-	-	-
Intra-agency Charges	(15,637)	-	15,637	-	-	-	-
Expendable Prop 250 - 5000	(1,733)	-	7,233	-	-	-	5,500
IT Expendable Property	(91,811)	-	124,811	-	-	-	33,000
Total Services & Supplies	(\$1,380,022)	-	\$1,500,148	-	-	-	\$120,126
Capital Outlay							
Office Furniture and Fixtures	(16,027)	-	16,027	-	-	-	-
Telecommunications Equipment	-	-	-	-	-	-	-
Other Capital Outlay	(7,462)	-	7,462	-	-	-	-
Total Capital Outlay	(\$23,489)	-	\$23,489	-	-	-	-
Total Expenditures							
Total Expenditures	(4,408,874)	-	6,908,588	-	-	-	2,499,714
Total Expenditures	(\$4,408,874)	-	\$6,908,588	-	-	-	\$2,499,714
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Positions							
Total Positions							18
Total Positions	-	-	-	-	-	-	18
Total FTE							
Total FTE							11.98
Total FTE	-	-	-	-	-	-	11.98

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(602,642)	-	-	-	-	-	(602,642)
Total Revenues	(\$602,642)	-	-	-	-	-	(\$602,642)
Personal Services							
Vacancy Savings	(339,593)	-	-	-	-	-	(339,593)
Total Personal Services	(\$339,593)	-	-	-	-	-	(\$339,593)
Services & Supplies							
Office Expenses	(20,000)	-	-	-	-	-	(20,000)
Telecommunications	(137,462)	-	-	-	-	-	(137,462)
Total Services & Supplies	(\$157,462)	-	-	-	-	-	(\$157,462)
Capital Outlay							
Office Furniture and Fixtures	(87,664)	-	-	-	-	-	(87,664)
Data Processing Software	(9,358)	-	-	-	-	-	(9,358)
Other Capital Outlay	(8,565)	-	-	-	-	-	(8,565)
Total Capital Outlay	(\$105,587)	-	-	-	-	-	(\$105,587)
Total Expenditures							
Total Expenditures	(602,642)	-	-	-	-	-	(602,642)
Total Expenditures	(\$602,642)	-	-	-	-	-	(\$602,642)

☐ Agency Request
2023-25 Biennium

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☒ Legislatively Adopted
Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(190,043)	-	-	-	-	-	(190,043)
Transfer In - Intrafund	-	-	(33,295)	-	-	-	(33,295)
Total Revenues	(\$190,043)	-	(\$33,295)	-	-	-	(\$223,338)
Services & Supplies							
Data Processing	(190,043)	-	(33,295)	-	-	-	(223,338)
Total Services & Supplies	(\$190,043)	-	(\$33,295)	-	-	-	(\$223,338)
Total Expenditures							
Total Expenditures	(190,043)	-	(33,295)	-	-	-	(223,338)
Total Expenditures	(\$190,043)	-	(\$33,295)	-	-	-	(\$223,338)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

☐ Agency Request
2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	203,896	-	-	-	-	-	203,896
Transfer In - Intrafund	-	-	60,904	-	-	-	60,904
Total Revenues	\$203,896	-	\$60,904	-	-	-	\$264,800
Services & Supplies							
IT Professional Services	203,896	-	60,904	-	-	-	264,800
Total Services & Supplies	\$203,896	-	\$60,904	-	-	-	\$264,800
Total Expenditures							
Total Expenditures	203,896	-	60,904	-	-	-	264,800
Total Expenditures	\$203,896	-	\$60,904	-	-	-	\$264,800
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	164,842	-	-	-	-	-	164,842
Transfer In - Intrafund	-	-	11,460	-	-	-	11,460
Total Revenues	\$164,842	-	\$11,460	-	-	-	\$176,302
Services & Supplies							
IT Professional Services	164,842	-	11,460	-	-	-	176,302
Total Services & Supplies	\$164,842	-	\$11,460	-	-	-	\$176,302
Total Expenditures							
Total Expenditures	164,842	-	11,460	-	-	-	176,302
Total Expenditures	\$164,842	-	\$11,460	-	-	-	\$176,302
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

Marijuana Program

Organizational chart

2021–23 Legislatively Adopted Budget

16 positions

16.00 FTE

Marijuana program

16 positions

16.00 FTE

Marijuana Program

Organizational chart

2023–25 Legislative Adopted Budget

10 positions

10 FTE

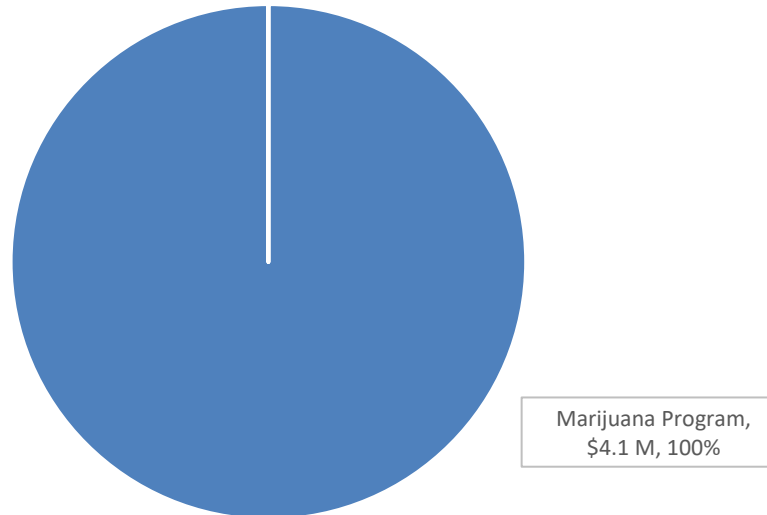
Marijuana Program
16 positions
16.00 FTE

POP 107
(6) Positions
(6.00) FTE

BUDGET NARRATIVE

Marijuana Tax Program

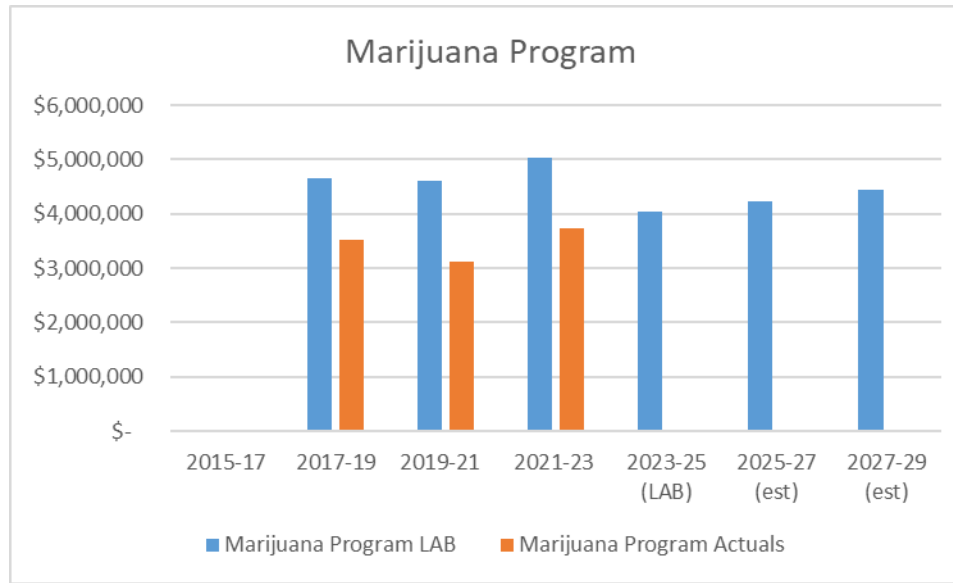
2023-25 Legislatively Adopted Budget
Marijuana Program Total Funds by Program
\$4,053,754



Long-term focus area: Excellence in state government

Primary program contact: John Galvin, Withholding and Payroll Tax section manager

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Marijuana Program	LAB		\$ 4,659,957	\$ 4,609,158	\$ 5,026,002	\$ 4,053,754	\$ 4,241,254	\$ 4,439,537
	Actuals		\$ 3,513,553	\$ 3,120,041	\$ 3,724,667			

Program Overview

The Marijuana tax program is administered by the Withholding and Payroll Tax section. The Oregon retail marijuana tax rate is 17 percent on the retail price of marijuana items sold by licensed marijuana retailers.

The tax is collected from consumers by the retailer and held in trust until remitted to the department. Retailers are allowed to keep 2 percent of the tax collected to offset the costs of collecting, reporting, and remitting the taxes. The department also has authority under ORS 305.620 to collect local marijuana taxes levied by cities or counties. The department administers local marijuana taxes on behalf of 85 cities and seven counties located throughout the state. Additionally, at least 14 cities and four counties self-administer local marijuana taxes. Under current law, local marijuana taxes are limited to a maximum of 3 percent and are collected by retailers at the same time as the state tax. Sales of marijuana items to Oregon Medical Marijuana Program (OMMP) cardholders are exempt from taxation.

BUDGET NARRATIVE

Program Funding Request

Marijuana Program					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 5,026,002	\$ 5,026,002	16	16.00
CSL 23-25	\$ -	\$ 5,180,810	\$ 5,180,810	16	16.00
ARB 23-25	\$ -	\$ 4,066,450	\$ 4,066,450	10	10.00
GB 23-25	\$ -	\$ 4,059,631	\$ 4,059,631	10	10.00
LAB 23-25	\$ -	\$ 4,053,754	\$ 4,053,754	10	10.00
Difference (LAB-CSL)	\$ -	\$ (1,127,056)	\$ (1,127,056)	(6)	(6.00)
% change	0.0%	-27.8%	-27.8%	-60.0%	-60.0%

The Marijuana program staff provide direct support to marijuana retailers to create a clear and easy experience for our customers. 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 positions. Audits completed during the 2021-23 biennium have led to an additional \$170,886 in marijuana tax.

Administration of this program also requires support from the Taxpayer Services unit located in the Personal Tax and Compliance Division to accept large cash payments from marijuana retailers.

Program Description

In 2015, House Bill 2041 established a 17 percent tax on the retail sales 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 Marijuana Retail Tax has a quarterly filing and monthly payment requirement. The Withholding and Payroll Tax Section (WPTS) regularly interacts with customers to provide information and education on their tax obligations. The section also performs payment processing, filing enforcement, collections, and audit functions. Additionally, WPTS administers local option marijuana taxes for 92 local governments and distributes those revenues quarterly.

Marijuana tax revenues contribute a projected \$175 million to the Oregon Marijuana Account annually. The revenues from the state tax are distributed according to statute, as modified by Measure 110 (2020). Following the passage of Measure 110, any revenue in the Oregon Marijuana

BUDGET NARRATIVE

Account in excess of \$11,250,000 is directed to the Drug Abuse and Treatment Services Fund. The remaining \$11,250,000 is distributed as follows: 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.

Local governments may adopt an ordinance prohibiting the establishment of premises licensed for the retail sale, production, processing, or wholesale of recreational marijuana. However, those local jurisdictions are ineligible for the state-shared city or county distributions.

In addition to direct responsibility for administering the state's Marijuana Retail Tax Program, the program is also under contract with 92 local governments to administer their local option marijuana taxes. The program also 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) 457C.718, 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.

The Marijuana Retail Tax Program has a small team that works to earn the trust of taxpayers through direct contact to improve understanding of tax laws and obligations. Program staff seek dignity and inclusion for all new businesses that register with the department by ensuring taxpayers have dedicated resources available to answer questions about the marijuana tax program, ensure they understand their filing and payment requirements, and the impact of failure to file or pay their marijuana taxes timely. Additionally, program staff monitor new accounts to ensure that taxpayers are filing their returns correctly and on time, reaching out to businesses to ensure they don't have questions. Direct contact helps to resolve any potential outstanding issues before they become too burdensome for the taxpayer. Staff also proactively pursue direct contact with taxpayers to resolve issues and provide them with opportunities to comply with the requirements for electronic return filing and available options for payment to create a clear and easy experience for customers.

Federal law continues to limit banking options for the industry. As a result, many of these businesses make tax deposits in the form of cash payments to the department. The department requires these cash payments to be made at the Salem office to ensure safe and accurate processing. The department also performs collection, filing enforcement, audit, and investigation activities, which enhance taxpayer education and compliance.

The program partners with many internal and external stakeholders to ensure successful administration of the Marijuana Retail Tax. Internally, the program partners regularly with the Director's Office, Communications, Processing Center, Disclosure Office, and Collections Division. 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).

BUDGET NARRATIVE

Program administration costs are recovered from marijuana tax receipts. Under ORS 475C.734, 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 2021–23 biennium are expected to be about \$4 million.

Program Justification and Link to Long-Term Outcomes

The Marijuana Retail Tax is a critical source of revenue that supports critical infrastructure for Oregonians. As of the first quarter of 2022, the marijuana tax program has distributed \$656.6 million to the recipients identified in statute. This has meant an additional:

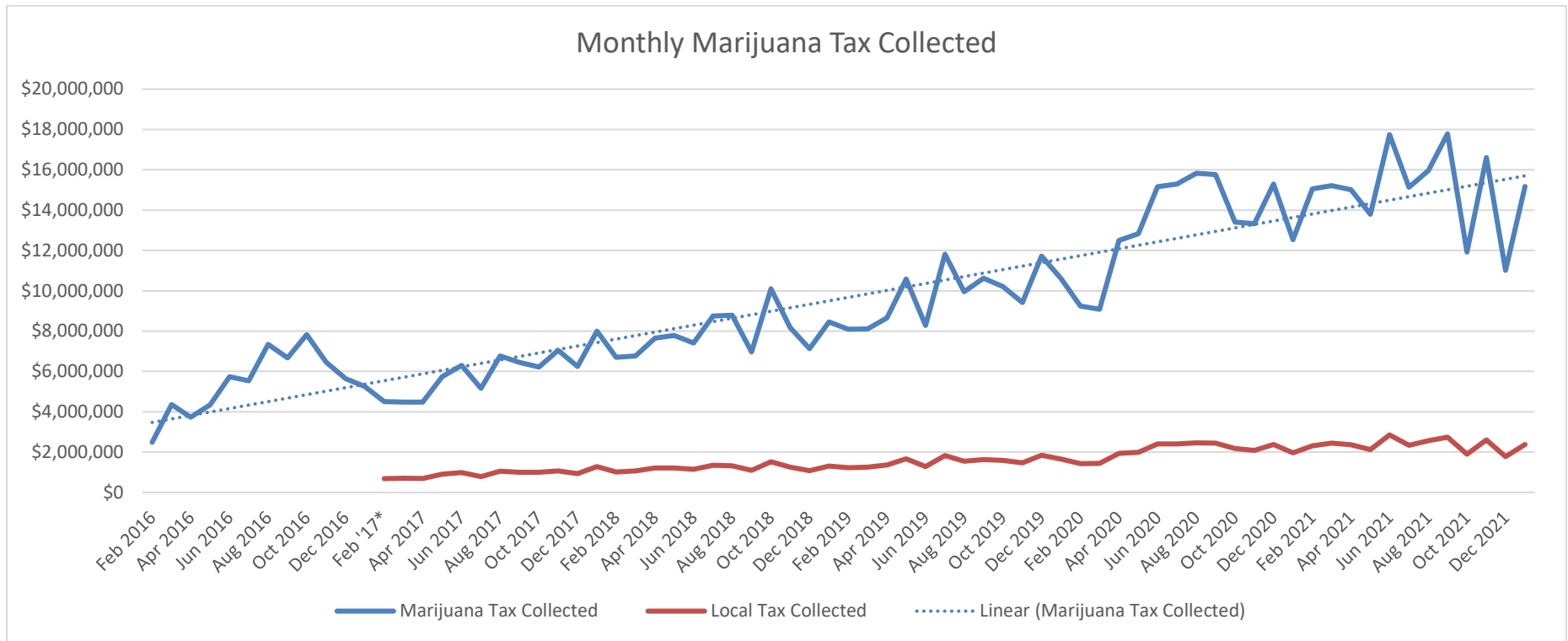
- \$198.25 million to the State School Fund.
- \$99.13 million for mental health, alcoholism, and drug services.
- \$74.34 million for OSP.
- \$24.8.7 million to OHA for drug treatment and prevention programs.
- \$100.2 million to Oregon's cities and counties, with an additional \$96.7 million in local taxes.

The marijuana program reflects the agency's mission of collecting the revenue that Oregon counts on. 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 deliver this important stream of revenue.

Program Performance

The Marijuana Retail Tax generates about \$175 million in Other Funds revenue annually. There were 716 marijuana tax accounts registered as of March 2022, an 8 percent increase from this point during the 2019–21 biennium. Growth has slowed from the previous biennium. Additional licenses granted by OLCC continue to increase the number of marijuana taxpayers; however, legislation during the 2022 legislative session gives OLCC the authority to create a moratorium on additional retail licenses. Revenue continues to increase in line with projections from the Office of Economic Analysis. Traditionally revenues in the months of November through February are lower than revenues the remainder of the year. The graph below shows monthly receipts for the marijuana tax since the start of taxation in January 2016.

BUDGET NARRATIVE

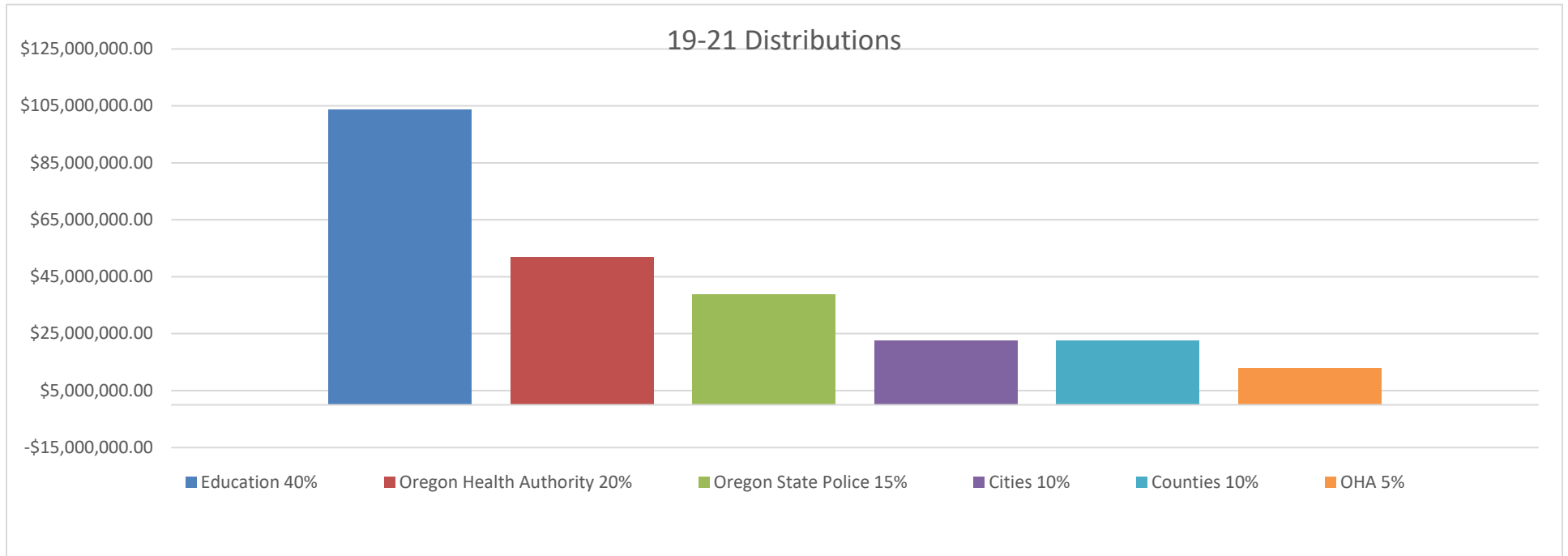


Marijuana taxes are remitted to the department in the month following the month in which they were collected. For example, taxes collected on sales in January would be due to the department by the end of February and would be included in tax receipts for February in the graph above.

Measure 110 Changes

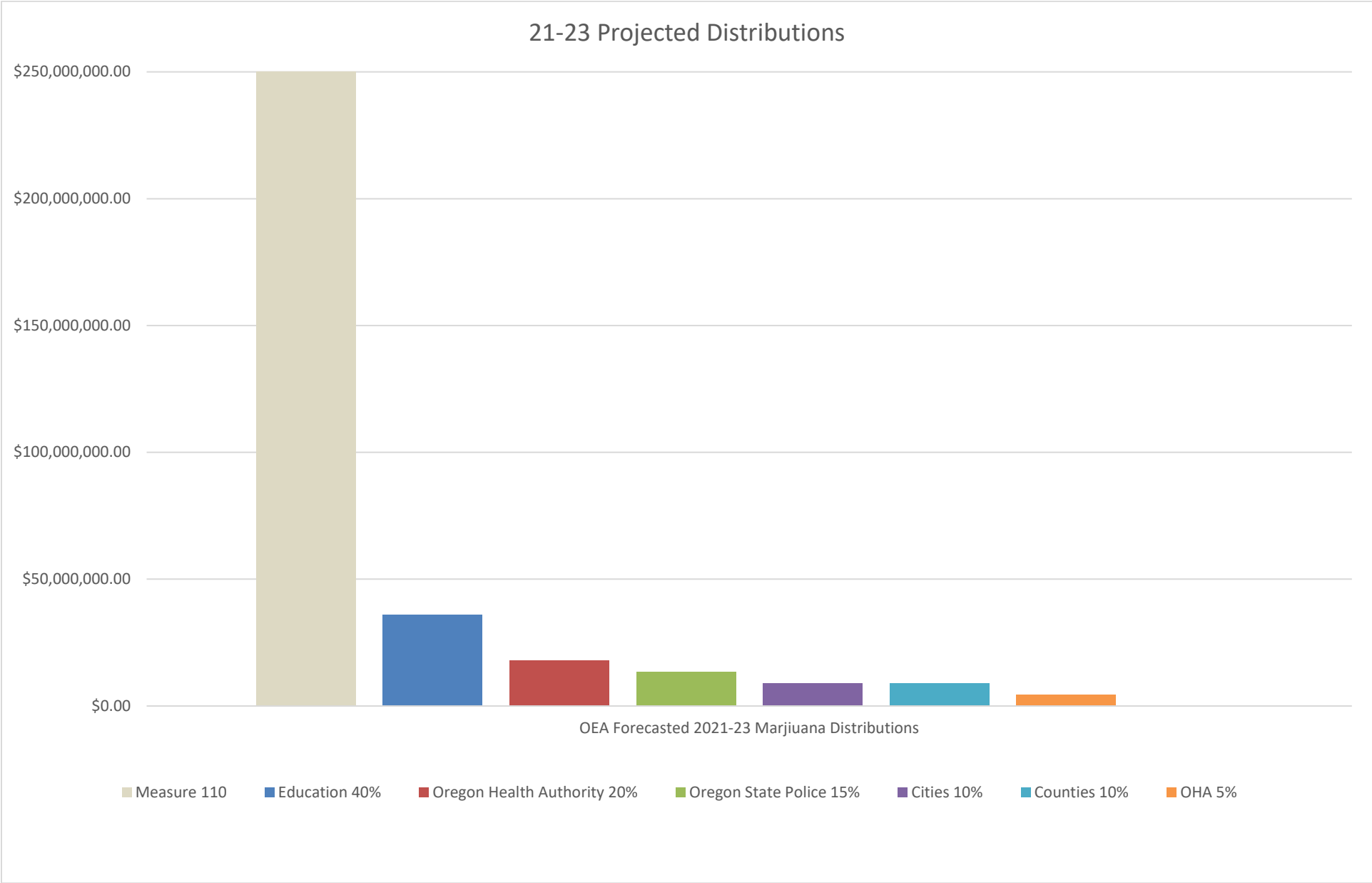
Measure 110 passed by Oregon voters in 2020 significantly changed the distributions of marijuana tax. Prior to Measure 110, distributions to the State School Fund, OSP, and OHA were restricted to the amounts included in the legislatively adopted budgets for those state agencies, whereas distributions to cities and counties were not similarly restricted. Measure 110 redirected all revenue in the Oregon Marijuana account in excess of \$11.25 million to the Oregon Drug Treatment and Recovery Services Fund.

BUDGET NARRATIVE



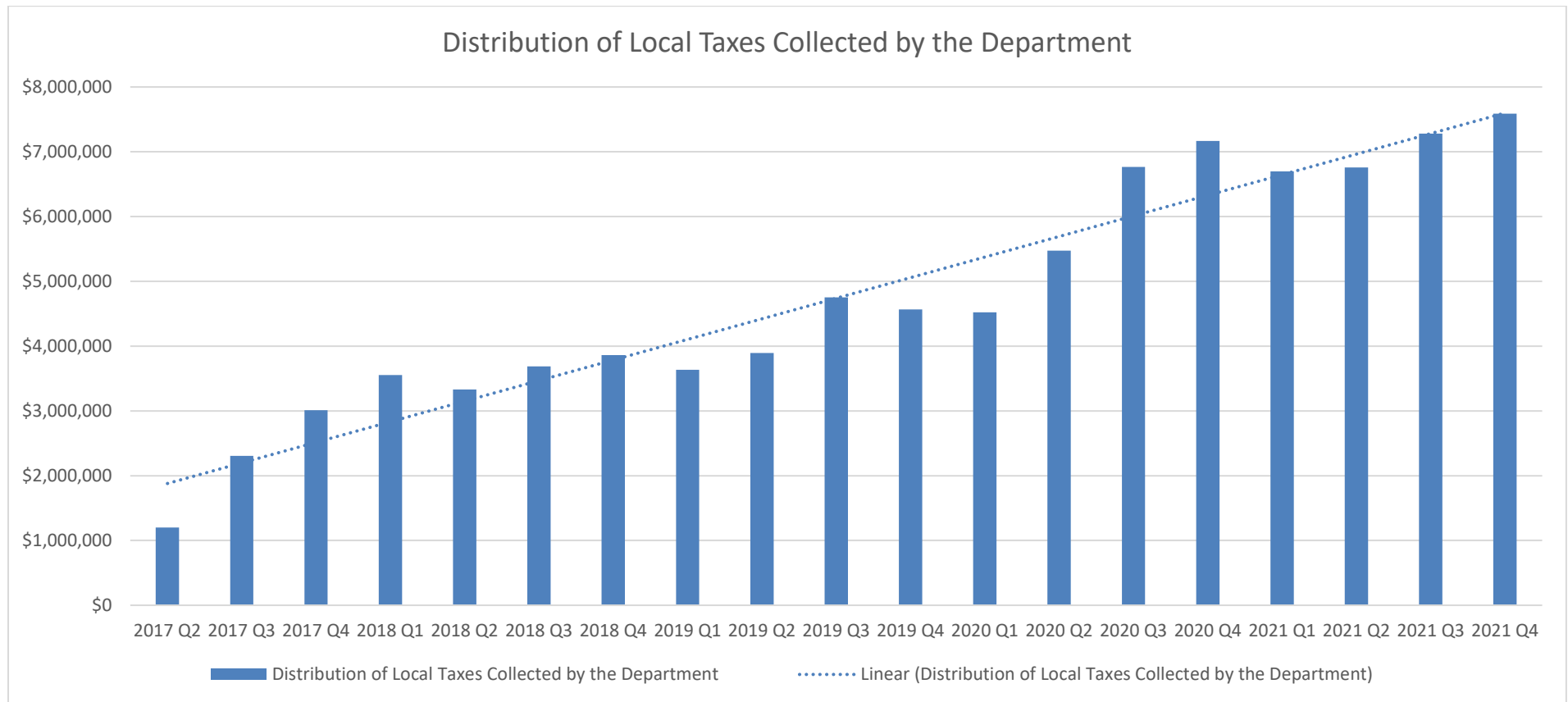
Distributions during the 2019-21 biennium were mostly unaffected by Measure 110, with biennial distributions in line with the House Bill 5029 (2019). The final two distributions of the 2019-21 biennium were affected by Measure 110, with revenues in excess of \$11,250,00 being distributed to the Drug Treatment and Recovery Services Fund. The following chart illustrates the projected distributions during the 2021-23 biennium as forecasted by the Oregon Office of Economic Analysis.

BUDGET NARRATIVE



BUDGET NARRATIVE

The next graph shows the amount the program has distributed to participating cities and counties as part of its administration of their local tax programs. The department has collected \$96.7 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 Retail 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

BUDGET NARRATIVE

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. The 17 percent retail marijuana tax and regulated sales of recreational marijuana began January 4, 2016. 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. ORS Chapter 475B was renumbered to ORS Chapter 475C in late 2021.

Funding Streams

Currently, the funding proposal for the Marijuana Retail Tax Program will continue to rely on ORS 475C.734 to appropriate monies necessary to pay expenses for the administration and enforcement of ORS 475C.670 to 475C.734. Additionally, the department has negotiated the payment of administrative fees for local tax administration through interagency agreements with the localities that receive the service.

BUDGET NARRATIVE

Marijuana 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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	(108,637)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(108,637)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(108,637)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Marijuana 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 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	122,581

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	122,581

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	122,581

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Marijuana Program

Essential Package 032—Above Standard Inflation

Package Description

Purpose

This package includes funding for above inflation for facilities rental

How Achieved

For 2021-2023, DAS Enterprise Asset Management changed the methodology for Uniform Rent to utilize new laser measurements. This caused a change to DOR's facilities rent for 2023-2025 that exceeds standard inflation. This above inflation difference has been approved by CFO.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	35,795

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Governor's Budget

Staff Impact

None

2023-25 Legislatively Adopted Budget

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	35,795

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	35,795

2025–27 Fiscal Impact

Above standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Marijuana Program

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(6,819)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Marijuana Program

Policy Option Package 107—Cost Allocation Methodology

Purpose:

The Department of Revenue requests to adjust its administrative cost allocation methodology. Over the years, more Other Fund tax and fee programs (such as the Corporate Activity Tax, Marijuana Retail Tax, and the Statewide Payroll Tax) have been added to the department's portfolio; however, the cost allocation methodology has not been adjusted. As a result, the department is charging the General Fund more than its share for the department's administrative costs. The proposed cost allocation adjustment will free up General Fund and charge Other Fund tax and fee programs the rightful portion of the department's administrative costs.

How Achieved:

Legislative direction requested the department to review and update its administrative cost allocation. This policy package addresses those requests. The cost allocation methodology allocates the department's central costs (Human Resources, Finance, the Director's Office, IT, etc.) to the department's 58 General Fund and Other Fund revenue streams. The department has reviewed the cost allocation methodology and has determined that changes should be made to more fairly allocate costs to each revenue stream. In this updated methodology, each central cost unit will be allocated in one of two ways 1) Based on FTE that support each revenue stream (front office), or 2) the amount of actual revenue received for that tax or fee program compared to the total revenue received.

This 2023 package is the first phase of updating the cost allocation methodology. DOR will return in the 2025 legislative session to review and possibly update the front office funding splits and explore adding a third allocation method for transaction-based units.

Quantifying Results:

Periodic review of cost allocation methodology needs to occur especially if new tax and fee programs are adopted by the legislature. Therefore, any fiscal impacts for proposed new legislation or department requests will use the proposed cost allocation methodology for back-office functions. Auditors will be able to review the new methodology to ensure that each revenue stream is being charged fairly and equitably. This will ensure that neither the General Fund nor the Other Fund tax programs are disproportionately subsidizing one another.

BUDGET NARRATIVE

Agency Request Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,230,303)

Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Governor’s Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	(\$1,655,440)	\$2,956,776	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	(\$2,686,689)	(\$2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	(\$3,574,863)	\$6,074,577	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	(\$1,114,360)	(\$1,114,360)	-6	-6.00

BUDGET NARRATIVE

Revenue Source

General Fund: \$ (5,230,303)
Other Funds: \$ 5,230,304

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

Staffing Impact:

No new positions

DCR	Section	General Fund	Other Funds	Total Funds	POS	FTE
15000-003-00-00-00000	Administration Services Division	\$ (990,834)	\$2,292,170	\$1,301,336	5	5.00
15000-008-00-00-00000	Corporate Division	\$0	\$ (2,686,689)	\$ (2,686,689)	-17	-10.98
15000-009-00-00-00000	Information Services	\$ (4,408,874)	\$6,908,588	\$2,499,714	18	11.98
15000-014-00-00-00000	Marijuana	\$0	\$ (1,114,360)	\$ (1,114,360)	-6	-6.00

Revenue Source

General Fund: \$ (5,399,708)
Other Funds: \$ 5,399,709

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Marijuana Program

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislative Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(12,696)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Marijuana Taxes	359,295,968	339,360,000	339,482,486	377,204,000	351,551,000	316,860,000
Transfer Out - Intrafund	-	-	-	-	(1,064,621)	-
Tsfr To Administrative Svcs	(88,196,967)	(18,000,000)	(18,000,000)	(18,000,000)	(20,376,000)	(20,375,000)
Tsfr To Criminal Justice Comm	(3,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
Tsfr To Police, Dept of State	(38,911,800)	(13,500,000)	(13,500,000)	(13,500,000)	(15,281,000)	(15,281,000)
Tsfr To Oregon Health Authority	(124,681,745)	(271,860,000)	(271,860,000)	(291,330,000)	(256,769,000)	(222,079,000)
Tsfr To Education, Dept of	(96,163,128)	(36,000,000)	(36,000,000)	(36,000,000)	(40,751,000)	(40,751,000)
Tsfr To OLCC	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
Total Other Funds	\$1,342,328	(\$13,000,000)	(\$12,877,514)	\$5,374,000	\$4,309,379	\$5,374,000

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Overtime Payments	-	-	1,443	-	-	-	1,443
Public Employees' Retire Cont	-	-	259	-	-	-	259
Pension Obligation Bond	-	-	3,687	-	-	-	3,687
Social Security Taxes	-	-	110	-	-	-	110
Paid Family Medical Leave Insurance	-	-	6	-	-	-	6
Mass Transit Tax	-	-	905	-	-	-	905
Vacancy Savings	-	-	(115,047)	-	-	-	(115,047)
Total Personal Services	-	-	(\$108,637)	-	-	-	(\$108,637)
Total Expenditures							
Total Expenditures	-	-	(108,637)	-	-	-	(108,637)
Total Expenditures	-	-	(\$108,637)	-	-	-	(\$108,637)
Ending Balance							
Ending Balance	-	-	108,637	-	-	-	108,637
Total Ending Balance	-	-	\$108,637	-	-	-	\$108,637

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	147	-	-	-	147
Out of State Travel	-	-	1,432	-	-	-	1,432
Employee Training	-	-	1,458	-	-	-	1,458
Office Expenses	-	-	1,830	-	-	-	1,830
Telecommunications	-	-	2,015	-	-	-	2,015
Data Processing	-	-	533	-	-	-	533
Publicity and Publications	-	-	28	-	-	-	28
Professional Services	-	-	29,161	-	-	-	29,161
Attorney General	-	-	22,166	-	-	-	22,166
Facilities Rental and Taxes	-	-	20,598	-	-	-	20,598
Agency Program Related S and S	-	-	3,735	-	-	-	3,735
Intra-agency Charges	-	-	204	-	-	-	204
Other Services and Supplies	-	-	10,391	-	-	-	10,391
Expendable Prop 250 - 5000	-	-	486	-	-	-	486
IT Expendable Property	-	-	2,940	-	-	-	2,940
Total Services & Supplies	-	-	\$97,124	-	-	-	\$97,124

Capital Outlay

Office Furniture and Fixtures	-	-	8,170	-	-	-	8,170
Telecommunications Equipment	-	-	955	-	-	-	955

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Other Capital Outlay	-	-	16,332	-	-	-	16,332
Total Capital Outlay	-	-	\$25,457	-	-	-	\$25,457
Total Expenditures							
Total Expenditures	-	-	122,581	-	-	-	122,581
Total Expenditures	-	-	\$122,581	-	-	-	\$122,581
Ending Balance							
Ending Balance	-	-	(122,581)	-	-	-	(122,581)
Total Ending Balance	-	-	(\$122,581)	-	-	-	(\$122,581)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Facilities Rental and Taxes	-	-	35,795	-	-	-	35,795
Total Services & Supplies	-	-	\$35,795	-	-	-	\$35,795
Total Expenditures							
Total Expenditures	-	-	35,795	-	-	-	35,795
Total Expenditures	-	-	\$35,795	-	-	-	\$35,795
Ending Balance							
Ending Balance	-	-	(35,795)	-	-	-	(35,795)
Total Ending Balance	-	-	(\$35,795)	-	-	-	(\$35,795)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
S and S - BAM Analyst Adjustment	-	-	-	-	-	-	-
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: 107 - Cost Allocation Methodology

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(644,784)	-	-	-	(644,784)
Empl. Rel. Bd. Assessments	-	-	(318)	-	-	-	(318)
Public Employees' Retire Cont	-	-	(115,547)	-	-	-	(115,547)
Social Security Taxes	-	-	(49,327)	-	-	-	(49,327)
Paid Family Medical Leave Insurance	-	-	(2,578)	-	-	-	(2,578)
Worker's Comp. Assess. (WCD)	-	-	(276)	-	-	-	(276)
Flexible Benefits	-	-	(237,600)	-	-	-	(237,600)
Total Personal Services	-	-	(\$1,050,430)	-	-	-	(\$1,050,430)
Services & Supplies							
Instate Travel	-	-	(900)	-	-	-	(900)
Employee Training	-	-	(9,600)	-	-	-	(9,600)
Office Expenses	-	-	(9,282)	-	-	-	(9,282)
Telecommunications	-	-	(17,400)	-	-	-	(17,400)
Data Processing	-	-	(3,648)	-	-	-	(3,648)
Expendable Prop 250 - 5000	-	-	(3,300)	-	-	-	(3,300)
IT Expendable Property	-	-	(19,800)	-	-	-	(19,800)
Total Services & Supplies	-	-	(\$63,930)	-	-	-	(\$63,930)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Cost Allocation Methodology

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	(1,114,360)	-	-	-	(1,114,360)
Total Expenditures	-	-	(\$1,114,360)	-	-	-	(\$1,114,360)
Ending Balance							
Ending Balance	-	-	1,114,360	-	-	-	1,114,360
Total Ending Balance	-	-	\$1,114,360	-	-	-	\$1,114,360
Total Positions							
Total Positions							(6)
Total Positions	-	-	-	-	-	-	(6)
Total FTE							
Total FTE							(6.00)
Total FTE	-	-	-	-	-	-	(6.00)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst Adjustments

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Out of State Travel	-	-	-	-	-	-	-
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

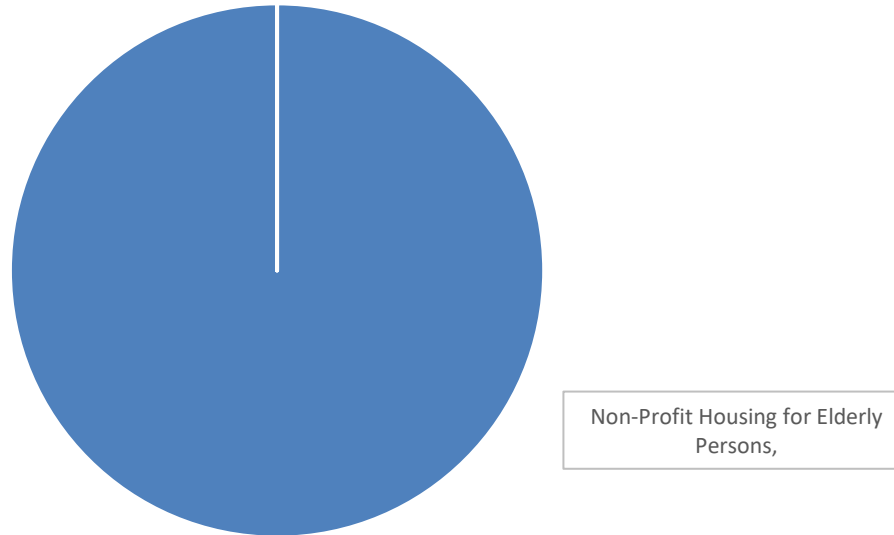
Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Out of State Travel	-	-	(3,692)	-	-	-	(3,692)
Attorney General	-	-	(9,004)	-	-	-	(9,004)
Total Services & Supplies	-	-	(\$12,696)	-	-	-	(\$12,696)
Total Expenditures							
Total Expenditures	-	-	(12,696)	-	-	-	(12,696)
Total Expenditures	-	-	(\$12,696)	-	-	-	(\$12,696)
Ending Balance							
Ending Balance	-	-	12,696	-	-	-	12,696
Total Ending Balance	-	-	\$12,696	-	-	-	\$12,696

BUDGET NARRATIVE

Nonprofit Homes for the Elderly

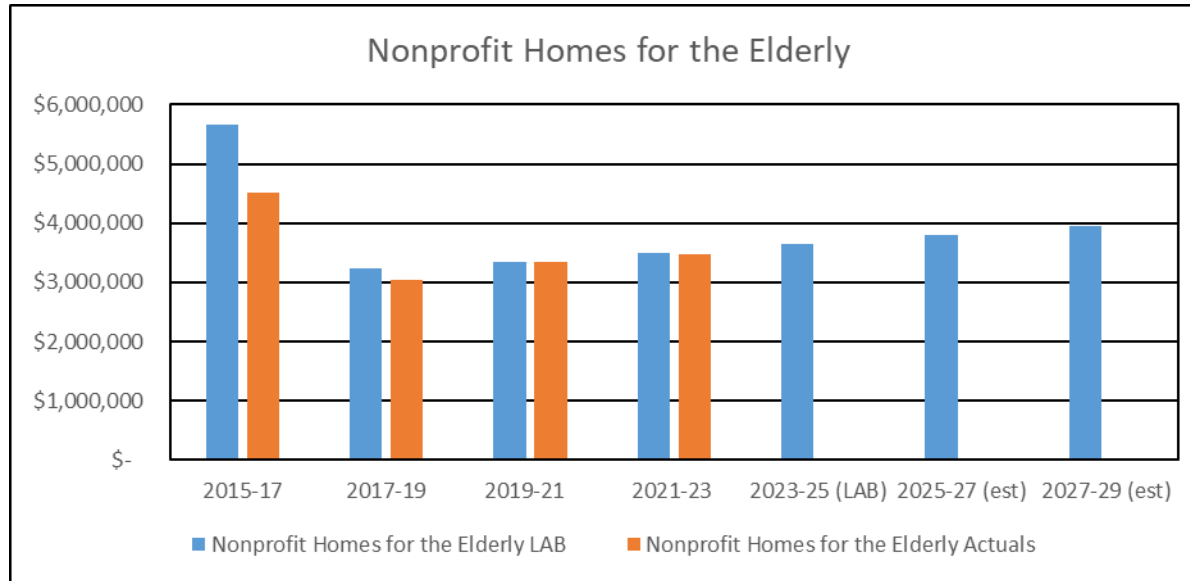
**2023-25 Legislatively Adopted Budget
Non-Profit Housing for Elderly Persons Total Funds by
Program \$3,639,677**



Long-term focus areas: Excellence in state government

Primary program contact: Bram Ekstrand, Property Tax administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Nonprofit Homes for the Elderly	LAB	\$ 5,672,000	\$ 3,226,364	\$ 3,348,966	\$ 3,492,972	\$ 3,639,677	\$ 3,796,183	\$ 3,959,419
	Actuals	\$ 4,508,575	\$ 3,037,426	\$ 3,348,966	\$ 3,471,980			

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.

BUDGET NARRATIVE

Non-Profit Housing for Elderly Persons					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 3,492,972	\$ -	\$ 3,492,972	0	0.00
CSL 23-25	\$ 3,639,677	\$ -	\$ 3,639,677	0	0.00
ARB 23-25	\$ 3,639,677	\$ -	\$ 3,639,677	0	0.00
GB 23-25	\$ 3,639,677	\$ -	\$ 3,639,677	0	0.00
LAB 23-25	\$ 3,639,677	\$ -	\$ 3,639,677	0	0.00
Difference (LAB-CSL)	\$ -	\$ -	\$ -	0	0.00
% change	0.0%	0.0%	0.0%	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 amount of tax that would have been due, 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.

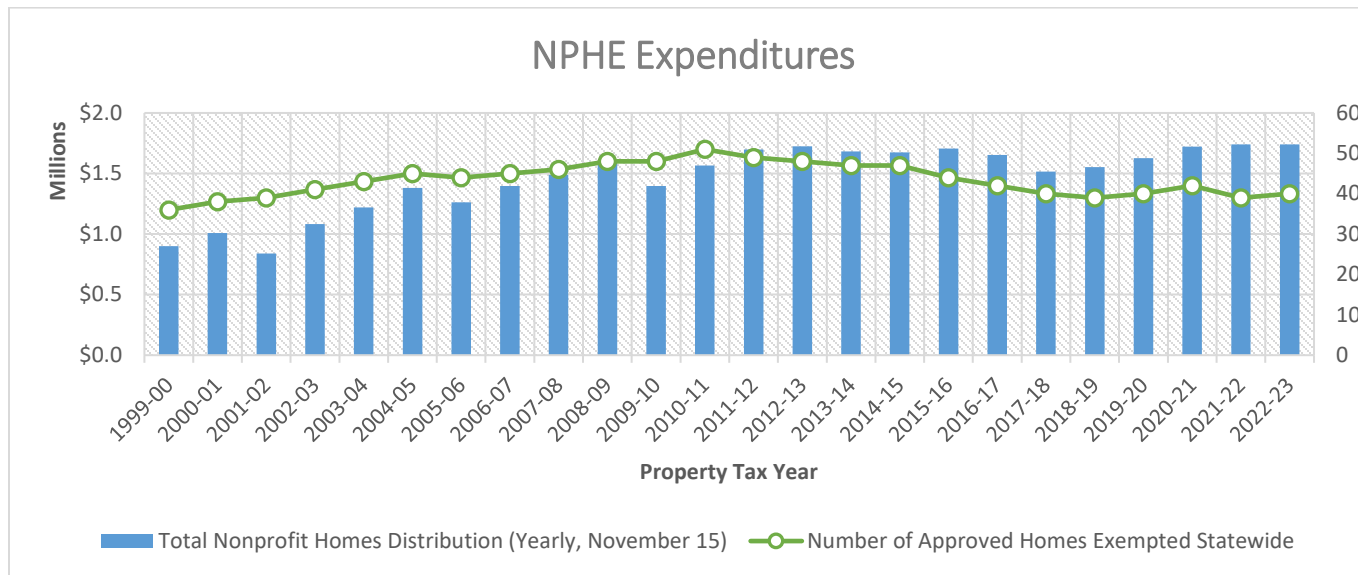
BUDGET NARRATIVE

Program Performance

The department made property tax payments of over \$1.7 million to 13 counties for 38 eligible nonprofit homes for the elderly for the 2022-23 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. The department is also responsible for transferring the money to the counties for qualifying properties, and the counties send letters to approved applicants. The section can perform all required functions with 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.

BUDGET NARRATIVE

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. Funds are appropriated to the Department of Revenue by the Legislative Assembly 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 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Nonprofit Homes for the Elderly Program.

BUDGET NARRATIVE

Non-Profit Housing for Elderly

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	146,705
Other Funds	\$	0

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	146,705
Other Funds	\$	0

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	146,705
Other Funds	\$	0

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

Cross Reference Number: 15000-019-00-00-00000

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Transfer from General Fund	3,348,966	-	-	-	-	-
Total Other Funds	\$3,348,966	-	-	-	-	-

☐ Agency Request
2023-25 Biennium

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Non-Profit Housing for Elderly Persons
Cross Reference Number: 15000-019-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	146,705	-	-	-	-	-	146,705
Total Revenues	\$146,705	-	-	-	-	-	\$146,705
Special Payments							
Dist to Counties	146,705	-	-	-	-	-	146,705
Total Special Payments	\$146,705	-	-	-	-	-	\$146,705
Total Expenditures							
Total Expenditures	146,705	-	-	-	-	-	146,705
Total Expenditures	\$146,705	-	-	-	-	-	\$146,705
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

☐ Agency Request
2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2021–23 Legislatively Adopted Budget

8 positions

7.75 FTE

Senior Deferral

8 positions

7.75 FTE

Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2023–25 Legislatively Adopted Budget

8 positions

7.75 FTE

Senior Deferral

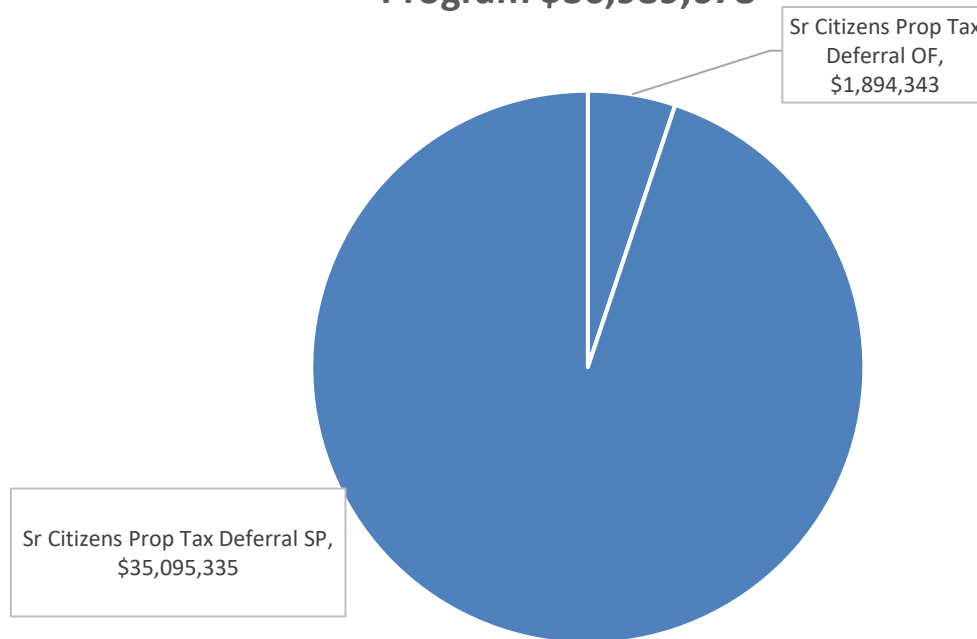
8 positions

7.75 FTE

BUDGET NARRATIVE

Senior and Disabled Citizen Property Tax Deferral

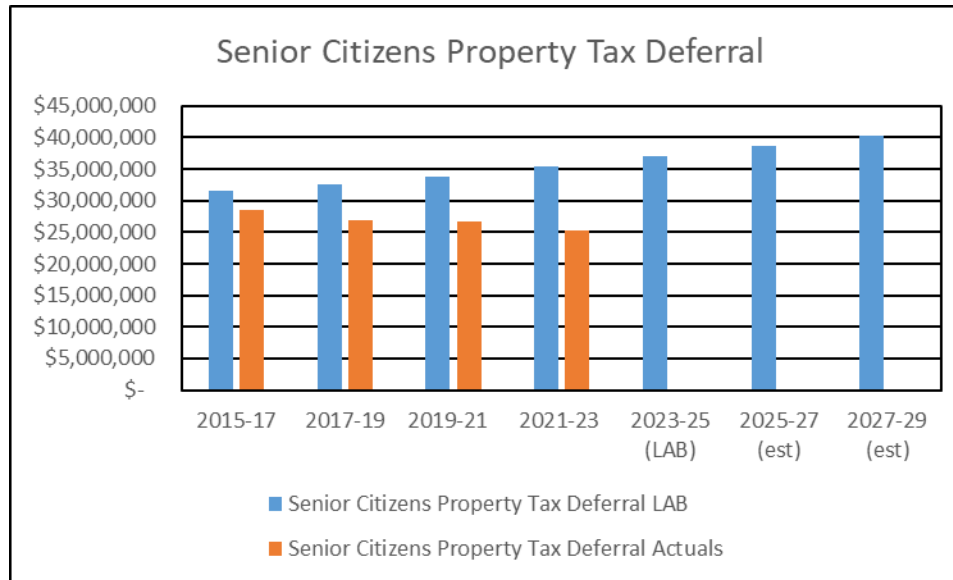
2023-25 Legislatively Adopted Budget Senior Citizens Prop Tax Deferral Total Funds by Program \$36,989,678



Long-term focus areas: Excellence in state government

Primary program contact: Bram Ekstrand, Property Tax administrator

BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Senior Citizens Property Tax Deferral	LAB	\$ 31,637,204	\$ 32,584,756	\$ 33,822,890	\$ 35,477,664	\$ 36,989,678	\$ 38,590,026	\$ 40,261,210
	Actuals	\$ 28,421,535	\$ 26,893,888	\$ 26,709,650	\$ 25,262,589			

Program Overview

The agency administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This 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.

BUDGET NARRATIVE

Program Funding Request

Senior Citizens Prop Tax Deferral					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ -	\$ 35,477,664	\$ 35,477,664	8	7.75
CSL 23-25	\$ -	\$ 37,001,201	\$ 37,001,201	8	7.75
ARB 23-25	\$ -	\$ 37,001,201	\$ 37,001,201	8	7.75
GB 23-25	\$ -	\$ 36,992,474	\$ 36,992,474	8	7.75
LAB 23-25	\$ -	\$ 36,989,678	\$ 36,989,678	8	7.75
Difference (LAB-CSL)	\$ -	\$ (11,523)	\$ (11,523)	0	0.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

The department administers the Oregon Senior and Disabled Citizen Property Tax Deferral Program. This 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.

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 \$1~~2~~1.5 million in property taxes to counties for nearly 4,~~3~~000 program participants in the 202~~1~~2-2~~3~~2 tax year.

Program Justification and Link to Long-Term Outcomes

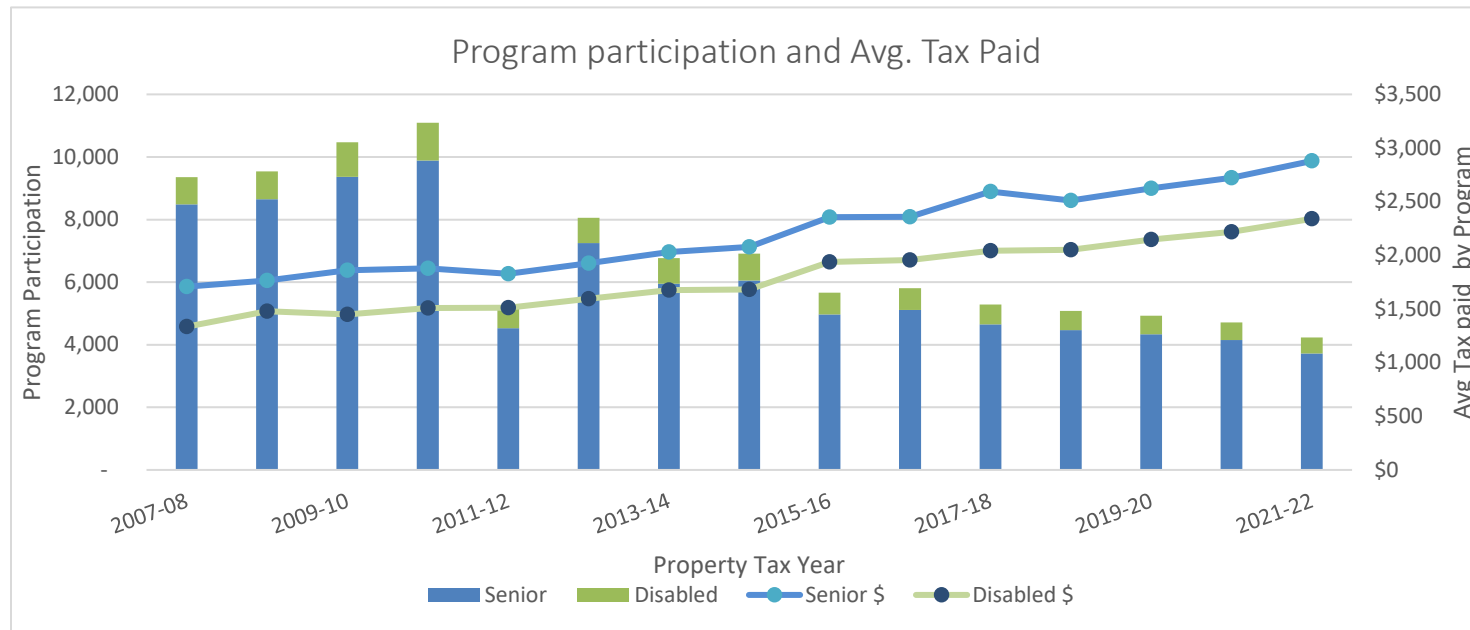
This program allows seniors and people with disabilities a means to have their property taxes paid by the state, allowing them to remain in their homes. The taxes are repaid to the program when the property sells, allowing this program to be self-funded and sustainable.

Program Performance

The deferral program has benefited from processing applications within the GenTax system. This has provided quicker access to data and automation of many functions, including reporting program performance. 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.

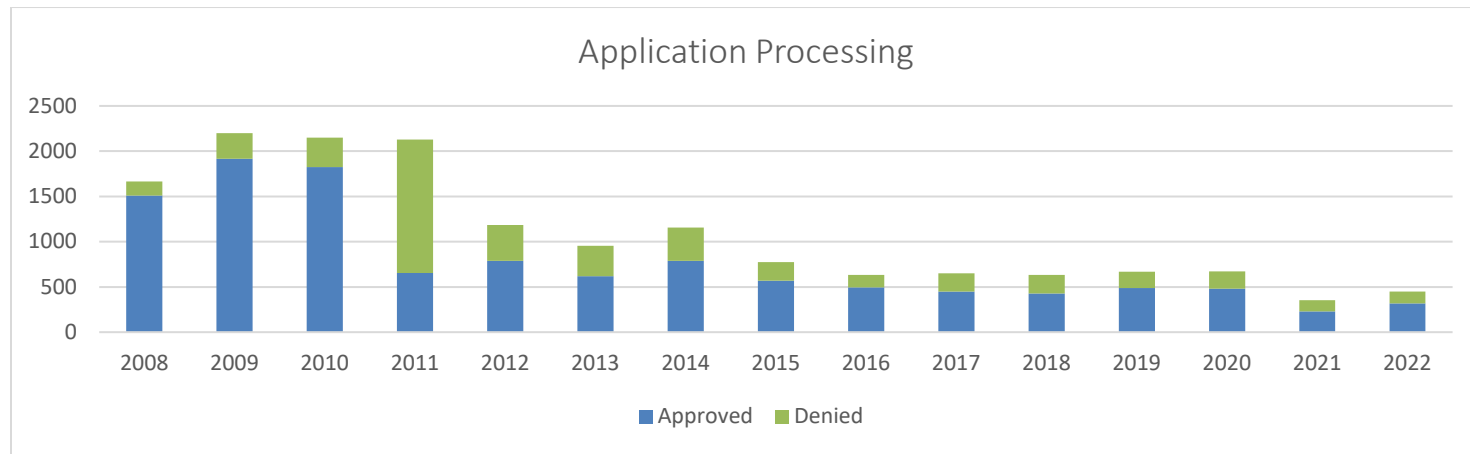
BUDGET NARRATIVE

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.

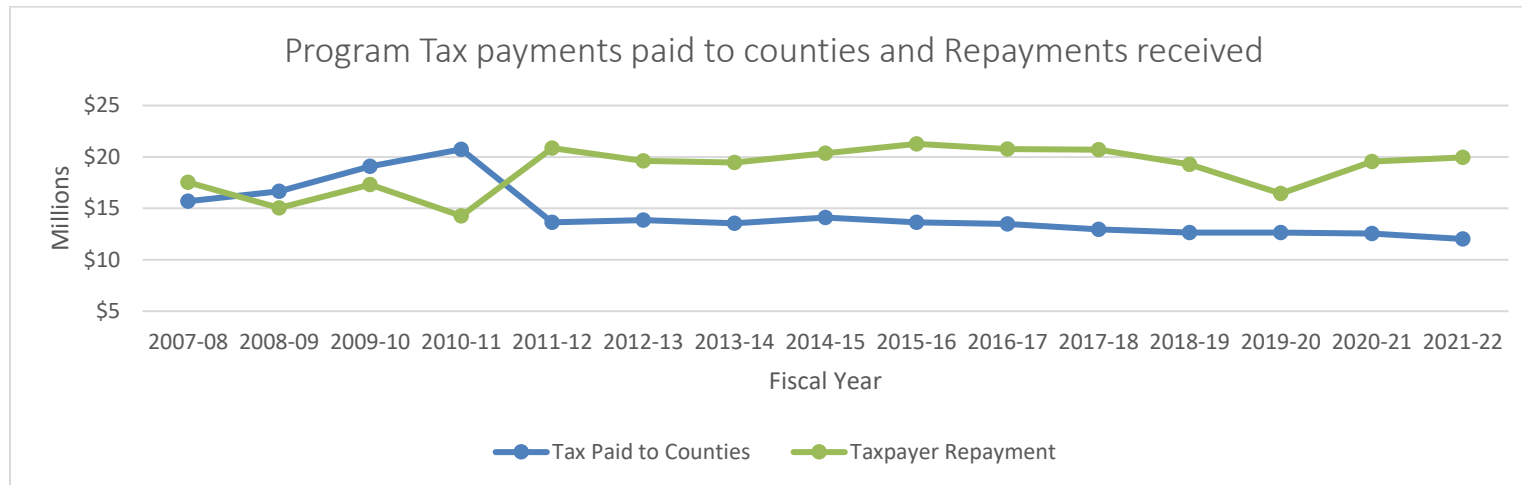


The graph below shows the annual number of applications processed, and the number approved and denied. In 2011, the Legislature changed the program's eligibility requirements. These changes had a significant impact on program eligibility in 2011 and each year thereafter.

BUDGET NARRATIVE



The program is funded through a self-sustained revolving account that pays the property tax to the counties on behalf of the approved applicant or continuing participant. Since 2011, the payments made to counties have stabilized to an average of \$13 million per year, and the repayments back into the fund equal about \$1.50 for every dollar paid out to the counties. The graph below shows a history of annual property taxes paid to the counties statewide, and the annual repayment amounts received by the department.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

ORS 311.666 to 311.701 provides full 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 2023–25 funding proposal advanced by the agency compares to the program authorized for the agency in 2021–23.

There are no significant program changes proposed for the Senior and Disabled Citizen Property Tax Deferral Program.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

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

Package Description

Purpose

This package includes three components: 1) An adjustment for the anticipated savings associated with normal employee turnover, commonly referred to as vacancy savings, which is developed using a formula prescribed by the Department of Administrative Services (DAS) Chief Financial Office (CFO) that considers both the savings and costs associated with normal turnover activity. 2) The cost of Personal Services adjustments, such as inflation on non-PICS accounts, i.e., overtime, differentials, unemployment compensation, and mass transit taxes, which are not automatically generated by the Position Information Control System (PICS). 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 2023–25 Base Budget by the standard inflation factor of 4.2 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	\$	(23,153)

BUDGET NARRATIVE

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(23,153)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	(23,153)

2025–27 Fiscal Impact

Non-PICS Personal Services actions, approved in this package, will become part of the base budget for 2025–27. Vacancy savings are projected again each biennium, based on agency experience. The PERS Pension Obligation Bond will be an ongoing liability for the agency.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2023–25, inflation factors are 4.2 percent for standard inflation, 8.8 percent for professional services, 17.67 percent for Attorney General charges, and 18.54 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 2023–25 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	\$	1,446,383

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	1,446,383

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. 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	\$	1,446,383

2025–27 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2025–27. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package reduces Attorney General rates by 4.62 percent to reflect adjustments 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	\$	(8,727)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislatively Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(11,523)

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Sr Citizen Prop Tax Repayments	63,744,923	42,577,687	42,638,383	42,647,022	44,070,252	36,989,678
Total Other Funds	\$63,744,923	\$42,577,687	\$42,638,383	\$42,647,022	\$44,070,252	\$36,989,678

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2023-25 Biennium

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Vacancy Factor and Non-ORPICS Personal Services

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Sr Citizen Prop Tax Repayments	-	-	(23,153)	-	-	-	(23,153)
Total Revenues	-	-	(\$23,153)	-	-	-	(\$23,153)
Personal Services							
Shift Differential	-	-	769	-	-	-	769
Public Employees' Retire Cont	-	-	138	-	-	-	138
Pension Obligation Bond	-	-	3,959	-	-	-	3,959
Social Security Taxes	-	-	59	-	-	-	59
Paid Family Medical Leave Insurance	-	-	3	-	-	-	3
Mass Transit Tax	-	-	681	-	-	-	681
Vacancy Savings	-	-	(28,762)	-	-	-	(28,762)
Total Personal Services	-	-	(\$23,153)	-	-	-	(\$23,153)
Total Expenditures							
Total Expenditures	-	-	(23,153)	-	-	-	(23,153)
Total Expenditures	-	-	(\$23,153)	-	-	-	(\$23,153)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Sr Citizen Prop Tax Repayments	-	-	1,446,383	-	-	-	1,446,383
Total Revenues	-	-	\$1,446,383	-	-	-	\$1,446,383
Services & Supplies							
Instate Travel	-	-	36	-	-	-	36
Employee Training	-	-	58	-	-	-	58
Office Expenses	-	-	596	-	-	-	596
Telecommunications	-	-	309	-	-	-	309
Attorney General	-	-	28,366	-	-	-	28,366
Intra-agency Charges	-	-	102	-	-	-	102
Other Services and Supplies	-	-	1,820	-	-	-	1,820
Expendable Prop 250 - 5000	-	-	64	-	-	-	64
IT Expendable Property	-	-	125	-	-	-	125
Total Services & Supplies	-	-	\$31,476	-	-	-	\$31,476
Capital Outlay							
Office Furniture and Fixtures	-	-	316	-	-	-	316
Total Capital Outlay	-	-	\$316	-	-	-	\$316
Special Payments							
Dist to Counties	-	-	1,414,591	-	-	-	1,414,591
Total Special Payments	-	-	\$1,414,591	-	-	-	\$1,414,591

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2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	1,446,383	-	-	-	1,446,383
Total Expenditures	-	-	\$1,446,383	-	-	-	\$1,446,383
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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

<i>Description</i>	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	-	-	(11,523)	-	-	-	(11,523)
Total Services & Supplies	-	-	(\$11,523)	-	-	-	(\$11,523)
Total Expenditures							
Total Expenditures	-	-	(11,523)	-	-	-	(11,523)
Total Expenditures	-	-	(\$11,523)	-	-	-	(\$11,523)
Ending Balance							
Ending Balance	-	-	11,523	-	-	-	11,523
Total Ending Balance	-	-	\$11,523	-	-	-	\$11,523

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2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

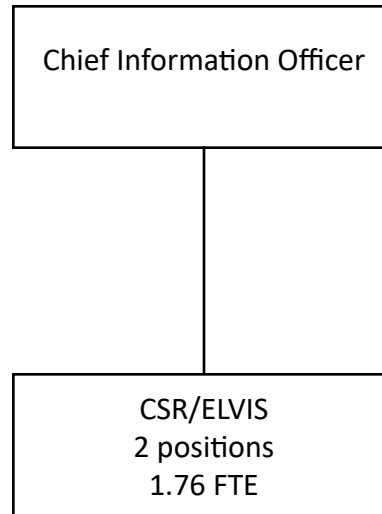
Core Systems Replacement / ELVIS

Organizational chart

2021–23 Legislatively Adopted Budget

2 positions

1.76 FTE



Information Systems Projects

Formerly Known as Core System Replacement

Organizational chart

2023–25 Legislative Adopted Budget

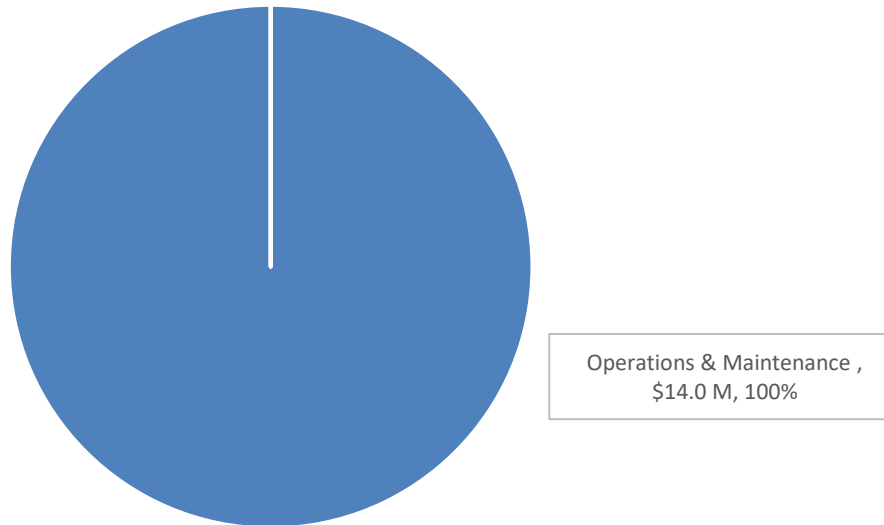
0 positions

0.00 FTE

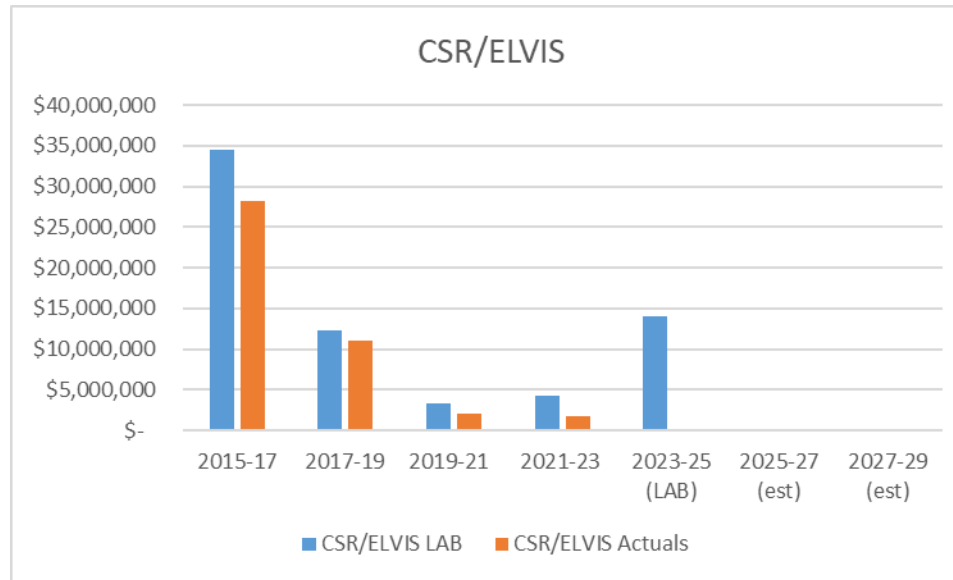
BUDGET NARRATIVE

Information Systems Projects (formerly named Core System Replacement)

2023-25 Legislatively Adopted Budget
Core Systems Replacement/ELVIS Total Funds by Program
\$14,000,000



BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
CSR/ELVIS	LAB	\$ 34,523,892	\$ 12,293,110	\$ 3,251,000	\$ 4,182,613	\$ 14,000,000		
	Actuals	\$ 28,240,525	\$ 11,109,351	\$ 2,000,000	\$ 1,684,979			

Program Funding Request

Core Systems Replacement/ELVIS					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 400,000	\$ 3,835,613	\$ 4,235,613	2	1.76
CSL 23-25	\$ -	\$ -	\$ -	0	0.00
ARB 23-25	\$ 11,614,159	\$ -	\$ 11,614,159	5	4.52
GB 23-25	\$ 11,614,159	\$ -	\$ 11,614,159	5	4.52
LAB 23-25	\$ -	\$ 14,000,000	\$ 14,000,000	0	0.00
Difference (LAB-CSL)	\$ -	\$ 14,000,000	\$ 14,000,000	0	0.00
% change	0.0%	100.0%	100.0%	0.0%	0.0%

BUDGET NARRATIVE

Program Overview

In prior biennia, this budget area was titled the Core System Replacement (CSR) program and was comprised of two information technology projects: (1) an integrated state-wide tax, revenue collection, and management application (“Core Systems Replacement project”) and (b) a computer-assisted mass appraisal software system (“Property Valuation System”). The budget area now is titled “Information Systems Projects” and the re-initiated PVS project, Electronic Valuation Information System (ELVIS), is included in this program for the 2021-23 and 2023-25 biennia.

Program Description

The objective of the ELVIS project is to modernize the various outdated appraisal systems and associated manual processes used by the Valuation Section of the Property Tax Division. Most of the applications used by the Valuation Section were designed over 20 years ago and there was a previous attempt to modernize the system. The initial project updating these systems had limited funding and did not move forward due to multiple concerns with cost and scope. However, in the 2021-23 biennium, the revised project kicked off in two phases. For the 2021-23 biennium, phase 1 addressed DOR’s central assessment program for communications, transportation, utility, and other industries. That phase of the ELVIS project came in \$1.7 million under the original cost estimate at a cost of approximately \$4.2 million. Phase 2 is directed at the appraisal of large industrial properties over \$1 million of machinery and equipment which DOR is required to appraise. The estimated cost of phase 2 is \$14 million Other Funds.

BUDGET NARRATIVE

Information Systems Projects (formerly named 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 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with the ELVIS phase 1 funding.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ (400,000)
Other Funds	\$ (3,363,567)

2025–27 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ (400,000)
Other Funds	\$ (3,363,567)

BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(400,000)

Other Funds	\$	(3,363,567)

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Information Systems Projects (formerly named Core System Replacement)

Policy Option Package 101—Electronic Valuation Information System (ELVIS) Phase 2

Purpose:

The Valuation Section is responsible for determining real market value (RMV) for approximately 4,750 industrial accounts and 600 centrally-assessed companies around the state. As a result of this program's efforts, local taxing districts annually collect approximately \$600 million in tax revenue on more than \$75 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 companies. The properties that are appraised by the department's Valuation Section are among the most complex properties in the state, representing nearly 10 percent of Oregon's overall property tax base. The department lacks a comprehensive computerized system that integrates all the data necessary to manage and perform its appraisal responsibilities effectively. Staff 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 taxpayer and county 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 department 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.

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 to perform appraisals. Modernizing the industrial property tax appraisal systems with an integrated and seamless solution will enable the department to enhance data collection services, maximize employee performance through improved engagement, and develop metrics and tools to enhance program

BUDGET NARRATIVE

performance. These improvements will, in turn, elevate customer experience and enhance a critical appraisal function that fund important public services statewide. The project aligns with the agency's vision to create a clear and easy experience for our customers.

How Achieved:

During the 2021-23 biennium the department received phase one funding for modernizing the centrally assessed appraisal program's core software. This policy option package funds phase two of the project to implement a solution to replace the antiquated, manual process-reliant software for the industrial appraisal program of the Property Tax Division.

Phase one of this project is currently in-process and on schedule to be completed by July 2023. The ELVIS project team has a request for proposals (RFP) ready to be published on the oregonbuys.gov website with the intent of identifying a vendor and developing an accurate cost estimate for this policy option package. This project is still in the planning phase, and no vendor has been selected at this point. All business requirements have been gathered and are included as an attachment on the RFP. Once funding has been established, implementation is expected to span 36 months with project completion in 2026.

The department considered two other options, examined below.

Option 1: No action or 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 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.

If this package is not funded the department 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

BUDGET NARRATIVE

cybersecurity standards, which has the potential to put taxpayers' data at risk. Taking no action puts the department at risk of being unable to complete statutorily required appraisal work. The department'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.

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. 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.

The policy option package will expand the Information Technology Division by the following five positions:

- The Application Development Manager provides technical leadership to the development team and supervises a staff of application and information technology system developers and business analysts who design, develop, test, and maintain the software applications in support of the mission of the Oregon Department of Revenue. The position is a member of the IT Services leadership team, collaborating to provide strategic guidance for ITS processes, procedures, operations, and future direction.
- The Information Systems Specialist 8 Business Analyst position will work closely with the Property Tax Division leadership and staff to validate and organize business and technical requirements, update the business case, and ensure the successful deployment for the Industrial subsystem of the ELVIS project. This position will work with the business owners to refresh documentation that will be used by the Property Tax Division and Oregon citizens.
- The Information Systems Specialist 7 Developer position is the lead developer responsible for coordinating with management and other staff to ensure that the Central Assessment subsystem that was installed by the first part of the ELVIS project continues to be maintained and enhanced. This includes conducting application architecture design sessions, coding and code reviews, testing, and deployment of change requests for Central Assessment.
- The Information Systems Specialist 6 Developer positions are the DOR developers that works with the vendor, the business analyst and other staff to develop, configure, and install the Industrial subsystem of the ELVIS project.

BUDGET NARRATIVE

Quantifying Results:

Below are the measurable business outcomes from this project (from the business case). These benefits will be reviewed annually.

Benefit	Measurement
A more reliable and stable environment for property valuations.	Achieve a 99.9% system runtime.
Improved government engagement, transparency, and accountability through usage of a web portal, electronic transmission of data and account access.	- Improved transactional tracking for historical purposes and better retention of data in a single system of record. - Taxpayer can view valuations on-line and not travel to the a Revenue office to view information.
Improve communications with taxpayer throughout the tax filing process.	Improved communications with the taxpayer via: - Online chat with appraiser. - Notice of pending assessment, with list of assets and tax law changes, at beginning of tax year. - Online help for filing questions.
Streamline government services to foster collaboration through usage of a web portal, automation of manual processes and better data transparency for DOR customers.	Role based web interface that allows external customers to securely access and update their data.
Utilize best practices and partnerships to accelerate implementation of software enhancements of ELVIS valuation solution and integration with DOR tools and systems.	Reduced time implementing system and future changes.
Integrated appraisal technology that utilizes a more broadly and equally employ appraisal industry standards.	More uniform and consistent appraisals.
Ability to perform data analytics for workflow and appraisal performance.	Improved productivity and better accuracy in appraisals.
Better employee engagement because of modern tools and eliminated redundancy.	Lower employee turnover rate.
Reduced reliance on paper files.	All physical files digitized and placed on system of record. Elimination of need for paper tax filings and supporting documentation file storage resulting in a reduction of risk of documentation loss due to fire.
Better transparency with taxpayers.	Taxpayer not required to come to a Revenue office to view paper files.
Fewer appeals saving DOR and DOJ time and effort.	Fewer appeals being created by taxpayers.

BUDGET NARRATIVE

Benefit	Measurement
Reduced manual steps through automation and better integration.	Elimination of copying data to other applications to work valuations.
Better data integration with counties.	Improved data sharing with county systems for tax rolls with emphasis on the elimination of faxes, CDs and mailed paper communications for an automated electronic exchange transfer of information
More robust and stable computing platform to facilitate future enhancements.	Use of currently supported platforms and coding languages.
Newer database technologies to enable analytics reporting.	Data capture of historical data to facilitate creation of analytics and management Key Production Indicator (KPI) reporting.
Better workflow management.	Work assignments via work queues and not having to pull paper files from inhouse storage.
Better document management.	Eliminated reliance on paper documents.
Ability to develop in house appraisal trend and depreciation studies, factors, and tools and become less reliant on fee-based appraisal services such as Marshall Valuation service.	• Improved productivity and better accuracy in appraisals by development of in-house market comparables. • Reduce reliance on 3rd party publications for determination of value • Reduction of time spent researching market comparables by utilization of inhouse comparables. • Reduction of subscription costs on 3rd party publications.
Improved system and data security	• Eliminate reliance on unsupported Windows programs. • Elimination of other unsupported application sub-components (MEDS, UAR, VATS, PCM, and BIZ/BNB). • Integration into our current active directory architecture. • Audit trail capable of tracking the access and alteration of taxpayer data. • Improved security by migration to current DOR version of Microsoft Office Suite products. • Improved security based on current standards. • Usage of Object Orientated Programming (OOP) with .NET for a more robust and scalable application. • Alignment with EIS Cloud Forward strategy.
Data resulting from this system can be used to support the DEI plan.	• Reports provided. • Better equipped to track and highlight underserved populations such as rural or low-income communities. This in turn could identify

BUDGET NARRATIVE

Benefit	Measurement
	the impact the Property Tax Program has on underserved populations and improve agency reporting.

Agency Request Budget

Staffing Impact:

Positions 5
FTE 4.52

Revenue Source

General Fund: \$ 11,614,159
Other Funds: \$ 0

2025–27 Fiscal Impact

Impact to be determined as project progresses.

Governor's Budget

Staffing Impact:

Positions 5
FTE 4.52

Revenue Source

General Fund: \$ 11,614,159
Other Funds: \$ 0

2025–27 Fiscal Impact

Impact to be determined as project progresses.

BUDGET NARRATIVE

Legislatively Adopted Budget

This package was moved to Package 811. Please see Package 811 for amount approved.

Staffing Impact:

None

Revenue Source

General Fund:	\$	0

Other Funds:	\$	0

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Information Systems Projects (formerly named Core System Replacement)

Essential Package 811— Budget Reconciliation

Package Description

Purpose

Funding for the second phase of the Electronic Valuation Information System or ELVIS. Funding is from bond proceeds of General Obligation bonds (XI-Q).

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	14,000,000

2025–27 Fiscal Impact

Impact to be determined as project progresses.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
General Fund Obligation Bonds	-	4,157,000	3,782,613	-	-	14,265,000
Transfer In - Intrafund	2,000,000	-	-	-	-	-
Transfer Out - Intrafund	-	-	-	-	-	(265,000)
Total Other Funds	\$2,000,000	\$4,157,000	\$3,782,613	-	-	\$14,000,000

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2023-25 Biennium

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Detail of LF, OF, and FF Revenues - BPR012

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(400,000)	-	-	-	-	-	(400,000)
General Fund Obligation Bonds	-	-	(3,363,567)	-	-	-	(3,363,567)
Total Revenues	(\$400,000)	-	(\$3,363,567)	-	-	-	(\$3,763,567)
Personal Services							
Pension Obligation Bond	-	-	(15,062)	-	-	-	(15,062)
Total Personal Services	-	-	(\$15,062)	-	-	-	(\$15,062)
Services & Supplies							
Office Expenses	-	-	(111,505)	-	-	-	(111,505)
Professional Services	(150,000)	-	-	-	-	-	(150,000)
IT Professional Services	-	-	(887,000)	-	-	-	(887,000)
Other Services and Supplies	(250,000)	-	(150,000)	-	-	-	(400,000)
IT Expendable Property	-	-	(2,200,000)	-	-	-	(2,200,000)
Total Services & Supplies	(\$400,000)	-	(\$3,348,505)	-	-	-	(\$3,748,505)
Total Expenditures							
Total Expenditures	(400,000)	-	(3,363,567)	-	-	-	(3,763,567)
Total Expenditures	(\$400,000)	-	(\$3,363,567)	-	-	-	(\$3,763,567)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - Electronic Valuation Information System (ELVIS) Phase 2

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Paid Family Medical Leave Insurance	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - Electronic Valuation Information System (ELVIS) Phase 2

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Obligation Bonds	-	-	14,265,000	-	-	-	14,265,000
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	-	-	\$14,265,000	-	-	-	\$14,265,000
Transfers Out							
Transfer Out - Intrafund	-	-	(265,000)	-	-	-	(265,000)
Total Transfers Out	-	-	(\$265,000)	-	-	-	(\$265,000)
Capital Outlay							
Other Capital Outlay	-	-	14,000,000	-	-	-	14,000,000
Total Capital Outlay	-	-	\$14,000,000	-	-	-	\$14,000,000
Total Expenditures							
Total Expenditures	-	-	14,000,000	-	-	-	14,000,000
Total Expenditures	-	-	\$14,000,000	-	-	-	\$14,000,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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2023-25 Biennium

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Essential and Policy Package Fiscal Impact Summary - BPR013

BUDGET NARRATIVE

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.

2023—25 Biennium

Estimated Revenues

General Fund:	\$	23,806,925,945
Other Funds	\$	2,956,247,889
Other Funds Debt Svc Ltd	\$	113,110

BUDGET NARRATIVE

Revenue Clearinghouse

Essential Package 091—Additional Analyst Adjustments

Package Description

Purpose

This package removes intrafund transfers to align with the revenue reductions taken across the department in the 091 Additional Analyst Adjustments package.

How Achieved

The department adjusted specific budget line items as instructed.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	5,165,053

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

Legislative Adopted Budget

This package was removed in the Legislatively Adopted Budget.

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds	\$	0

2025–27 Fiscal Impact

None

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Personal Income Taxes	19,964,645,478	20,627,298,000	20,627,298,000	22,838,400,000	21,540,055,000	20,983,995,218
Corp Excise and Income Taxes	2,035,562,263	1,290,183,000	1,290,183,000	1,759,032,987	1,955,858,000	2,153,441,000
Other Employer -Employee Taxes	-	1,273,652,335	1,273,652,335	1,422,220,494	1,422,220,494	1,427,931,328
Cigarette Taxes	467,030,193	679,700,000	679,700,000	658,400,000	652,178,000	652,944,000
Other Tobacco Products Taxes	125,392,936	140,629,000	140,629,000	183,800,000	180,198,000	174,003,000
Amusement Taxes	1,006,836	5,490,000	5,490,000	5,652,345	5,826,345	5,836,345
Inheritance Taxes	524,066,306	368,932,000	368,932,000	529,600,000	534,639,000	547,732,000
Eastern Oregon Severance Taxes	3,593	26,260	26,260	37,914	37,914	37,914
Western Oregon Severance Taxes	45,000	1,060,000	1,060,000	1,141,910	1,141,910	1,141,910
Other Severance Taxes	-	100,000	100,000	33,478	33,478	33,478
Privilege Taxes	-	54,200,000	54,200,000	95,280,000	95,640,000	109,370,046
Other Taxes	466,407,168	403,181,367	403,181,367	374,343,733	356,830,564	355,998,970
Business Lic and Fees	-	12,103,704	12,103,704	12,443,302	12,443,302	12,443,302
Charges for Services	20,387,776	20,458,329	20,458,329	22,000,000	22,000,000	22,000,000
Fines and Forfeitures	28,237,552	66,447,591	66,447,591	29,902,077	27,294,132	30,144,668
Donations	101,051	2,000,000	2,000,000	2,426,683	2,426,683	2,426,683
Other Revenues	134,069,139	118,355,294	118,355,294	115,234,008	89,000,000	193,297,782
Transfer In - Intrafund	-	-	-	-	2,775,315	-
Tsfr From Judicial Dept	71,953,631	87,482,646	87,482,646	87,774,898	87,774,898	88,160,446
Transfer Out - Intrafund	(43,466,989)	(95,200,150)	(95,165,150)	(111,642,524)	(109,421,423)	(109,472,322)
Transfer to Public Universities	-	(7,331,270)	(7,331,270)	(1,752,978)	(5,318,769)	(5,318,769)
Transfer to Other	-	(1,141,729,050)	(1,141,729,050)	(1,168,407,800)	(1,159,709,428)	(1,199,598,452)
Transfer to General Fund	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	(24,161,527,600)	(23,806,925,945)
Transfer to Counties	-	(37,330,480)	(37,330,480)	(71,406,363)	(76,503,276)	(69,818,668)

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2023-25 Biennium

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Detail of LF, OF, and FF Revenues - BPR012

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,876,601)	(2,876,601)	(3,273,913)	(3,273,913)	(3,273,913)
Tsfr To Administrative Svcs	(12,839,044)	(11,165,524)	(11,165,524)	(8,708,655)	(6,375,322)	(6,375,322)
Tsfr To OR Business Development	-	-	-	-	-	(31,664,551)
Tsfr To Justice, Dept of	(20,144,307)	(23,172,359)	(23,172,359)	(23,172,359)	(24,183,511)	(24,183,511)
Tsfr To Lands, Dept of State	(680)	(100,000)	(100,000)	(33,478)	(33,478)	(33,478)
Tsfr To Judicial Dept	(10,603,518)	(11,092,862)	(11,092,862)	(11,708,132)	(11,708,132)	(11,708,132)
Tsfr To Military Dept, Or	(114,349,766)	(153,326,228)	(76,691,614)	(60,000)	(60,000)	(60,000)
Tsfr To Police, Dept of State	(9,479,584)	(9,491,572)	(9,491,572)	(351,572)	(351,572)	(351,572)
Tsfr To Emergency Management, Dept of	-	-	(76,634,614)	(171,329,595)	(171,329,595)	(171,329,595)
Tsfr To Pub Safety Std/Trng	(33,265,265)	(43,537,104)	(43,537,104)	(42,871,132)	(41,812,158)	(51,947,115)
Tsfr to State Flre Marshal, Dept of	-	-	-	(10,287,858)	(10,287,858)	(10,872,832)
Tsfr To Corrections, Dept of	(4,585,442)	(4,864,812)	(4,864,812)	(5,197,236)	(5,197,236)	(5,197,236)
Tsfr To Environmental Quality	(29,856,549)	(26,155,444)	(26,155,444)	(33,055,444)	(37,019,983)	(38,059,527)
Tsfr To Oregon Health Authority	(488,744,626)	(702,297,708)	(702,297,708)	(718,697,668)	(718,228,908)	(752,198,363)
Tsfr To HECC	(1,306,093)	(2,138,373)	(2,138,373)	(2,196,243)	(2,196,243)	(2,196,243)
Tsfr To Education, Dept of	-	(599,736)	(599,736)	(706,534)	(706,534)	(706,534)
Tsfr To Forestry, Dept of	(14,081,537)	(26,848,559)	(26,848,559)	(39,360,190)	(18,281,231)	(18,281,231)
Tsfr To Fish/Wildlife, Dept of	(101,051)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Tsfr To Transportation, Dept	(268,116,967)	(290,909,667)	(290,909,667)	(337,839,051)	(338,165,719)	(354,683,633)
Tsfr To Housing and Com Svcs	(109,032,079)	(90,352,414)	(90,352,414)	(115,234,008)	(89,000,000)	(89,000,000)
Total Other Funds	\$9,769,587	\$10,008,725	\$10,043,725	(\$2,348,854)	(\$2,348,854)	(\$2,348,854)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Additional Analyst Adjustments

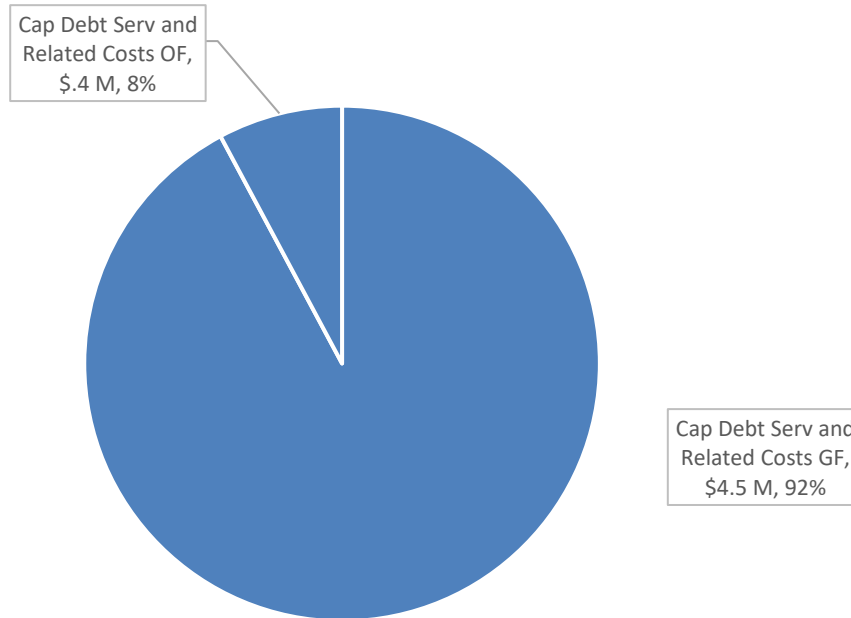
Cross Reference Name: Revenue Clearinghouse
Cross Reference Number: 15000-070-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Beginning Balance							
Beginning Balance	-	-	-	-	-	-	-
Total Beginning Balance	-	-	-	-	-	-	-
Transfers Out							
Transfer Out - Intrafund	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

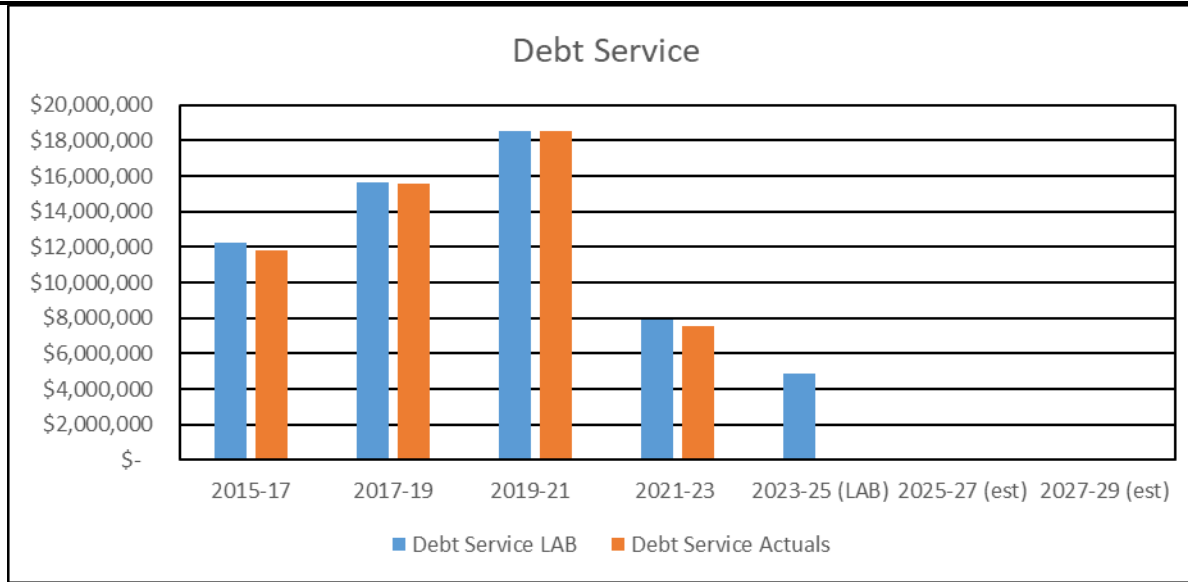
BUDGET NARRATIVE

Capital Debt Service and Related Costs

2023-25 Legislatively Adopted Budget Capital Debt Service and Related Costs Total Funds by Program \$4,837,509



BUDGET NARRATIVE



Division	Actual / LAB	2015-17	2017-19	2019-21	2021-23	2023-25 (LAB)	2025-27 (est)	2027-29 (est)
Debt Service	LAB	\$ 12,238,713	\$ 15,631,160	\$ 18,560,866	\$ 7,900,799	\$ 4,837,509	\$ -	
	Actuals	\$ 11,839,165	\$ 15,577,812	\$ 18,557,326	\$ 7,569,444			

Program Funding Request

Capital Debt Service and Related Costs					
	General Fund	Other Funds	Total Funds	POS	FTE
LAB 21-23	\$ 6,507,679	\$ 1,340,120	\$ 7,847,799		
CSL 23-25	\$ 2,582,420	\$ 113,110	\$ 2,695,530		
ARB 23-25	\$ 2,582,420	\$ 113,110	\$ 2,695,530		
GB 23-25	\$ 2,582,420	\$ 113,110	\$ 2,695,530		
LAB 23-25	\$ 4,459,399	\$ 378,110	\$ 4,837,509		
Difference (LAB-CSL)	\$ 1,876,979	\$ 265,000	\$ 2,141,979	0	0.00
% change	42.1%	70.1%	44.3%	0.0%	0.0%

BUDGET NARRATIVE

Program Overview

The Debt Service Program provides the funding to make payments on principal, interest, and financing costs associated with the issuance of Article XI-Q bonds, which are tax exempt government securities. This program segregates debt service and financing costs from the agency's operating budget.

Program Description

The base budget pays for the debt service on the Core System Replacement bonds which are to be paid off entirely in 2023-25 and phase 1 of the Electronic Valuation Information System or ELVIS bonds issued during previous biennia. New debt service is added for 2023-25 for phase 2 of the ELVIS project.

BUDGET NARRATIVE

Capital Debt Service and Related Costs

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 2021–23 biennium.

How Achieved

This package phases out one-time funds approved in the 2021–23 biennium associated with cost of issuance.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(53,000)

2025–27 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(53,000)

BUDGET NARRATIVE

2025–27 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	(53,000)

2025–27 Fiscal Impact

None.

BUDGET NARRATIVE

Capital Debt Service and Related Costs

Essential Package 810— Statewide Adjustments

Package Description

Purpose

Combined net changes in section 318 of SB 5506, the Emergency Fund or "end of session" bill. Overall, the changes in this section's table reflects assessment and changes made for DAS, Govt Ethics, debt service and other changes. Changes for this budget are debt service savings given new assumptions on amount required for 23-25.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	(571,500)
Other Funds	\$	0

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

BUDGET NARRATIVE

Capital Debt Service and Related Costs

Essential Package 811— Budget Reconciliation

Package Description

Purpose

Two components in this package related to the second phase of the Electronic Valuation Information System or ELVIS. The General Fund of \$2,448,479 represents the estimated amount of debt service required for payment of Article XI-Q Government Obligation bonds which will begin to be sold in the fall of 2023. The Other Funds of \$265,000 is estimated amount required for the issuance costs of the Article XI-Q bonds during 2023-25.

How Achieved

The department adjusted specific budget line items as instructed.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	2,448,479
Other Funds	\$	265,000

2025–27 Fiscal Impact

Actions approved in this package will be part of the base budget for 2025-27.

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

Revenue, Dept of
2023-25 Biennium

Agency Number: 15000

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

<i>Source</i>	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
Other Funds						
Interest Income	41,643	-	-	-	-	-
Transfer In - Intrafund	3,639,159	1,428,120	1,393,120	113,110	113,110	378,110
Transfer Out - Intrafund	(2,569,465)	-	-	-	-	-
Total Other Funds	\$1,111,337	\$1,428,120	\$1,393,120	\$113,110	\$113,110	\$378,110
Nonlimited Other Funds						
Refunding Bonds	2,255,000	-	-	-	-	-
Transfer In - Intrafund	27,183	-	-	-	-	-
Transfer Out - Intrafund	(27,183)	-	-	-	-	-
Total Nonlimited Other Funds	\$2,255,000	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	(53,000)	-	-	-	(53,000)
Total Revenues	-	-	(\$53,000)	-	-	-	(\$53,000)
Services & Supplies							
Other Services and Supplies	-	-	(53,000)	-	-	-	(53,000)
Total Services & Supplies	-	-	(\$53,000)	-	-	-	(\$53,000)
Total Expenditures							
Total Expenditures	-	-	(53,000)	-	-	-	(53,000)
Total Expenditures	-	-	(\$53,000)	-	-	-	(\$53,000)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(571,500)	-	-	-	-	-	(571,500)
Total Revenues	(\$571,500)	-	-	-	-	-	(\$571,500)
Debt Service							
Principal - Bonds	(320,000)	-	-	-	-	-	(320,000)
Interest - Bonds	(251,500)	-	-	-	-	-	(251,500)
Total Debt Service	(\$571,500)	-	-	-	-	-	(\$571,500)
Total Expenditures							
Total Expenditures	(571,500)	-	-	-	-	-	(571,500)
Total Expenditures	(\$571,500)	-	-	-	-	-	(\$571,500)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 811 - Budget Reconciliation

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	2,448,479	-	-	-	-	-	2,448,479
Transfer In - Intrafund	-	-	265,000	-	-	-	265,000
Total Revenues	\$2,448,479	-	\$265,000	-	-	-	\$2,713,479
Services & Supplies							
Other Services and Supplies	-	-	265,000	-	-	-	265,000
Total Services & Supplies	-	-	\$265,000	-	-	-	\$265,000
Debt Service							
Principal - Bonds	2,448,479	-	-	-	-	-	2,448,479
Total Debt Service	\$2,448,479	-	-	-	-	-	\$2,448,479
Total Expenditures							
Total Expenditures	2,448,479	-	265,000	-	-	-	2,713,479
Total Expenditures	\$2,448,479	-	\$265,000	-	-	-	\$2,713,479
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

DOR Project Prioritization Criteria

Criteria	Low (1)	Medium Low (2)	Medium (3)	Medium High (4)	High (5)
Strategic Goal Alignment [score low - high] Weight 20% See graphic below: - Optimize Collections Efforts - Enhance Taxpayer Assistance - Cultivate Operational Excellence	Project does not directly support any strategic goals	Somewhat supports 1 or 2 goals of the strategic plan	- Supports 1-2 goals of the strategic plan, OR - Somewhat supports all three goals of the strategic plan	- Strongly supports at least 2 goals of the strategic plan, OR - Supports all three goals of the strategic plan	Strongly supports all three goals of the strategic plan
Value to the Business or Customer [score low - high] Weight 45%	Project is “Nice to have” to a group of users or customers	- Project is “Nice to have” to all users or customers, OR - Enables productivity improvements	- Project will improve customer satisfaction, OR - Fixes a business obstacle, OR - Enables new services, capabilities, or productivity improvements	- Project is a “Must Have” to a group of users or customers, OR - Fixes an important sore point, OR business obstacle, or - Enables a significant new service, capability, or productivity improvement	- Project is a “Must Have” to all users or customers, OR - Will significantly improve customer satisfaction, OR - Fixes more than one important bottleneck, sore point, or business obstacle, OR - Enables or mandates multiple significant new services or tax program, capabilities, or productivity improvements
Risk Reduction to Business [score low - high] Weight 20%	No risk reduction.	Minimal lowering of one area of operational, compliance, financial, or	Moderate lowering of one or two areas of operational, compliance, financial, or	Lowering of multiple areas or significant lowering of one operational, compliance, financial, or	Significant lowering of multiple areas of operational, compliance, financial, or

DOR Project Prioritization Criteria

		reputational risk to the agency	reputational risk to the agency	reputational risk to the agency	reputational risk to the agency
Project Timing [score low - high] Weight 15%	Project has no desired end date – whenever it is done is fine	Project has an approximate desired end date, but it is a “nice to have”	Project will require a steady pace by project resources and has a targeted desired end date	Project will require a quick and steady pace by project resources and the target completion date is a dependency for other projects	Project will require an unusually fast pace by many people and the target completion date is firm

Mandate override: project is required by Agency Director, Deputy Director, CIO, legislative, State or Federal mandate, policy, or law.

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	\$ -	\$ -	\$ -	\$ -	\$ 677,370	\$ 4,160,000	\$ -	\$ -	\$ -	\$ 10,788,126	\$ -	\$ -	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 (asking for \$4.8 million), followed by Industrial in the 23-25 biennium.
DOR	Information Technology Services Division	Engineering and Asset Security	None	No	2023-07-01	2025-06-30	\$ 1,360,583									\$ 1,088,466	\$ 272,117			Yes	This policy option package will expand the agency's engineering teams to advance the security protection of its network, endpoints, and confidential data stored by its systems. This will enable the agency to comply with the CIS cybersecurity version 8 controls and the new IRS publication 1075 requirements. This policy option package requests one PEMD manager, two ISS8 security operations analysts, one ISS7 for endpoint security, and an ISS6 security analyst to review audit logs and other ongoing security operations tasks.
DOR	Information Technology Services Division	Reliable Operations	None	No	2023-07-01	2025-06-30	\$ 602,065									\$ 324,346	\$ 81,086			Yes	Over the years since the agency completed its Core System Replacement project, DOR has implemented and absorbed the support of over 15 new tax programs. In order to ensure the continued success of the Department, the agency needs to optimize the support provided by the Information Technology Services Division. This policy option package adds an OPA3 GenTax trainer and an OPA3 change management position, and increases a part-time ISS4 Service Desk analyst to full time.
DOR	Information Technology Services Division	Customer Service	None	No	2023-07-01	2025-06-30	\$ 1,473,124									\$ 1,178,499	\$ 294,625			Yes	The IT portion of this policy option package creates a data analytics support group with a PEMD manager, an ISS7 DBA, an ISS8 Information Architect, an OPA3 BA, and an ISS8 data modeler. This staffing has been confirmed by a Gartner consulting engagement.

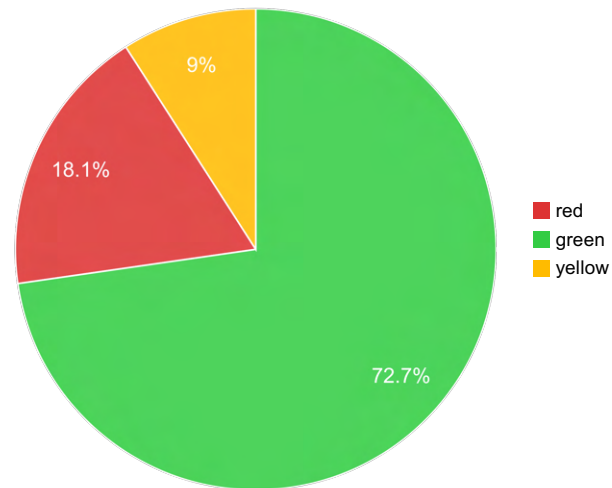
Revenue, Department of

Annual Performance Progress Report

Reporting Year 2022

Published: 9/20/2022 11:12:23 AM

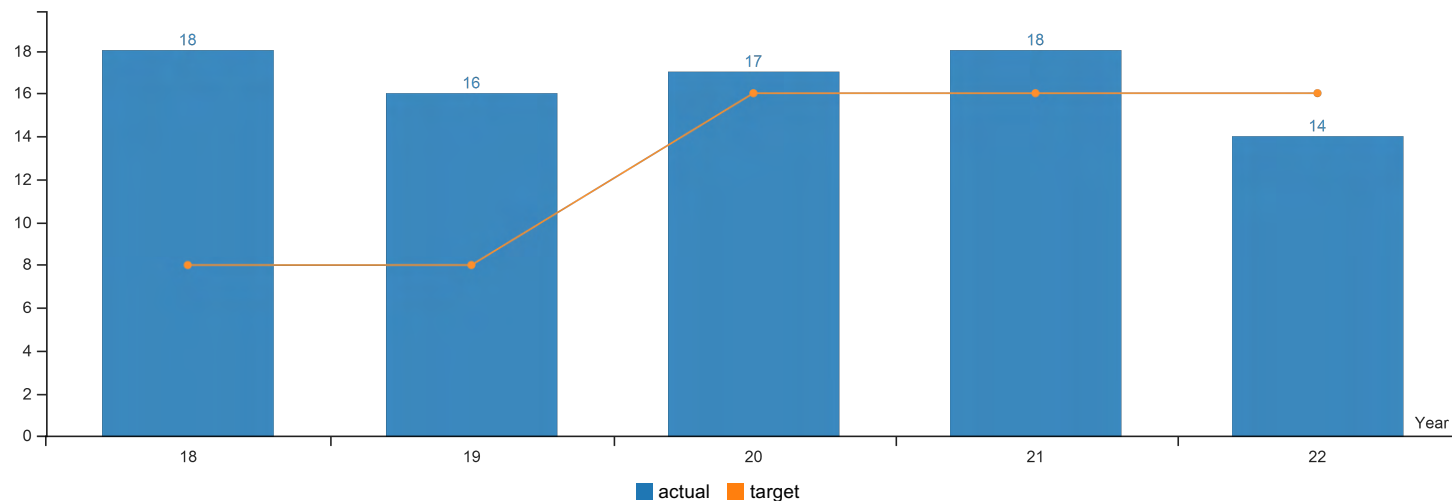
KPM #	Approved Key Performance Measures (KPMs)
1	Average Days to Process Personal Income Tax Refund. -
2	Percent of Personal Income Tax Returns Filed Electronically -
3	Employee Training Per Year (percent receiving 20 hours per year). -
4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.



Performance Summary	Green	Yellow	Red
	= Target to -5%	= Target -5% to -15%	= Target > -15%
Summary Stats:	72.73%	9.09%	18.18%

KPM #1	Average Days to Process Personal Income Tax Refund. -
	Data Collection Period: Jan 01 - Aug 01

* Upward Trend = negative result



Report Year	2018	2019	2020	2021	2022
Average Days to Process Personal Income Tax Refund					
Actual	18	16	17	18	14
Target	8	8	16	16	16

How Are We Doing

The agency is exceeding this target. For the returns that have completed processing, the agency averaged 14 days to refund in 2022, two days shorter than the target of 16 days.

For the 2022 tax season, the department processed approximately 2.1 million 2021 personal income tax returns; about 79 percent (1.66 million) were refund claims. This measurement is the average amount of time it takes from when the agency received a return until a refund was issued.

The primary factors that impact return processing and time to refund include:

- **Paper return filing.** Preparing a paper return to enter the processing system is mostly a manual process (receiving mail, opening envelopes and removing returns, preparing returns to be scanned, scanning the returns, and keying the information) compared to electronically filed returns that enter the processing system directly without manual intervention. The manual process of entering paper tax return information into the processing system can take hours to weeks depending on the time of year.
- **Manual review.** Some returns divert from automated processing for manual review and processing because of errors, fraud, or missing information. Diverted returns require additional time and information to process.

The following table provides information on average processing timelines overall, returns that process through the system without manual intervention and returns that require manual review and processing.

Average Days to Process Returns - Returns Suspended*

Type of Return	Overall	Automated Processing	Manual Processing	Percent of Returns Manually Processed
All	13.83	12.43	85.60	1.91%
E-file	13.00	11.68	92.07	1.64%
Paper	26.72	24.63	58.77	6.11%

*This table illustrates that e-filed returns that don't require manual processing have the shortest average processing time of about 12 days. E-filed returns are the most common filing method.

Direct Deposit. Having refunds direct deposited into bank accounts, without issuing a paper check, also results in faster processing.

The following table provides information on average processing timelines overall, and for direct deposit and paper check refunds.

Average Days to Process Returns by Refund Type*

Type of Return	Overall	Direct Deposit	Paper Check	Percentage of Returns with Direct Deposit
All	13.83	12.73	19.22	82.97%
E-file	13.00	12.18	17.51	84.61%
Paper	26.72	25.17	28.83	57.60%

*This table illustrates that direct deposit decreases the average refund processing time.

Factors Affecting Results

Aside from suspended returns, other factors within the agency's control that impact return processing include:

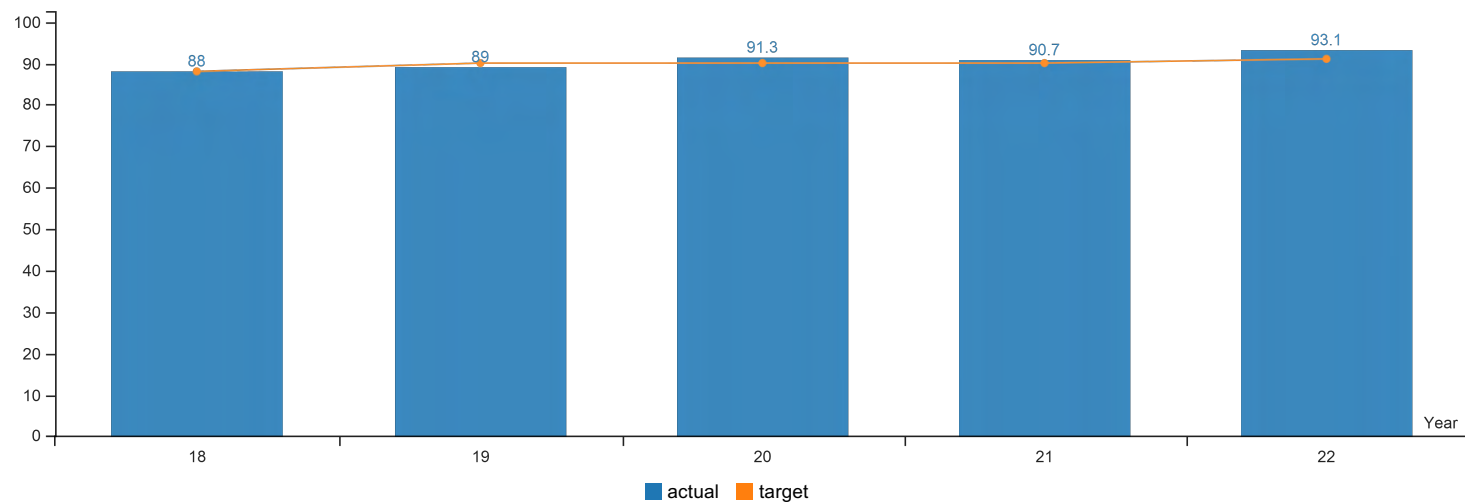
- **Business edits/rules on processing returns.** The agency has more than 200 rules that incorporate statutory limits, correct math errors, match against third-party information, and allow the agency to request additional documentation. Some rules are system processed (math errors), while others require manual review and processing. Annually, business rules are improved to close known gaps and keep fewer legitimate refunds from diverting from the automated process.
- **Fraud.** The fraud module in the agency's tax processing system uses analytics to identify potentially fraudulent refunds. The attributes for fraudulent returns have become so similar to legitimate returns that it's difficult to differentiate between the two. Each year, the agency reviews fraud triggers to address known gaps and to make improvements. There will always be a need for manual review to combat fraud, but Revenue is working to identify those that the system can release more quickly.
- **Early season refund hold.** The agency did not issue refunds prior to February 15. This allows the agency time to load income and withholding information submitted by payors (due January 31) and match it to the information reported by the taxpayer on their tax return. Over 313,000 refund returns were received prior to February 15. This is similar to the IRS holding refunds until mid-February due to the Earned Income Tax Credit and the Additional Child Tax Credit.
- **Staffing.** The return processing team that manually reviews returns, assisted with both the Quarantine Time Loss and Unemployment Exclusion projects in 2021. Both projects were highly successful and resulted in many taxpayers receiving needed funds during the pandemic. However, while the agency minimized the impact of the projects, they took resources away from processing returns that needed manual review.

Factors outside the agency's control that impact return processing include:

- **Taxpayers choose their filing method.** Electronically filed returns are typically more accurate and take less time to process than other filing methods. E-file is the recommended option for a faster refund, but there is not an individual e-file mandate. For more details on e-filed returns, see KPM #2.
- **W-2 information submitted by employers.** Information to verify withholding on a taxpayer's return is due from their employer by January 31. If a large employer is late in submitting their information, it can cause their employee's returns to stop for review because the withholding the employee claimed does not match in agency records.

KPM #2	Percent of Personal Income Tax Returns Filed Electronically -
	Data Collection Period: Jan 01 - Aug 01

* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
Percent of Personal Income Tax Returns Filed Electronically					
Actual	88%	89%	91.30%	90.70%	93.10%
Target	88%	90%	90%	90%	91%

How Are We Doing

The agency is exceeding this target. Over this reporting period, the agency had a 93.1 percent rate of returns filed electronically which is an increase from last fiscal year's rate of 90.7 percent. The agency tends to see an increase in electronic filing during a "kicker" year.

Filing Method	Count	Percent
Electronic	1,926,665	93.1%
Paper	142,154	6.9%

E-filing is preferred over other methods of filing. These returns are more accurate because they are software-generated, less costly for the agency to handle, quicker to process, and require less handling and storage than paper returns.

Factors Affecting Results

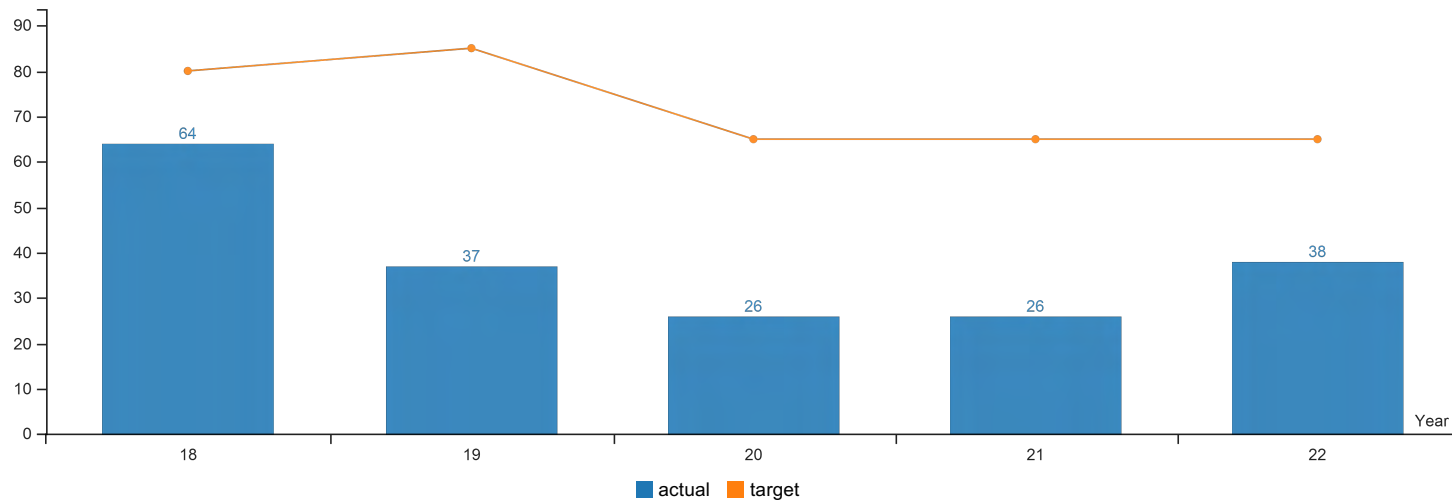
The agency takes several steps that are designed to encourage e-filing:

- **Promotion.** Like the IRS, the agency discusses e-file in its publications, press releases, social media, and on its website to promote the accuracy and typically quicker refunds for e-filing.

- **Free File Alliance.** Revenue participates in the Free File Alliance where taxpayers meeting certain income, age, veteran, and return-type criteria can e-file for free. The agency posts a list of software companies offering free services on its website.
- **E-file mandate.** Like the IRS, the agency has an e-file mandate for tax practitioners. There is no penalty for non-compliance, but the agency sends a reminder letter each year to those practitioners who didn't file their clients' returns electronically.

KPM #3	Employee Training Per Year (percent receiving 20 hours per year). -
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
Employee Training Per Year (percent receiving 20 hours per year)					
Actual	64%	37%	26%	26%	38%
Target	80%	85%	65%	65%	65%

How Are We Doing

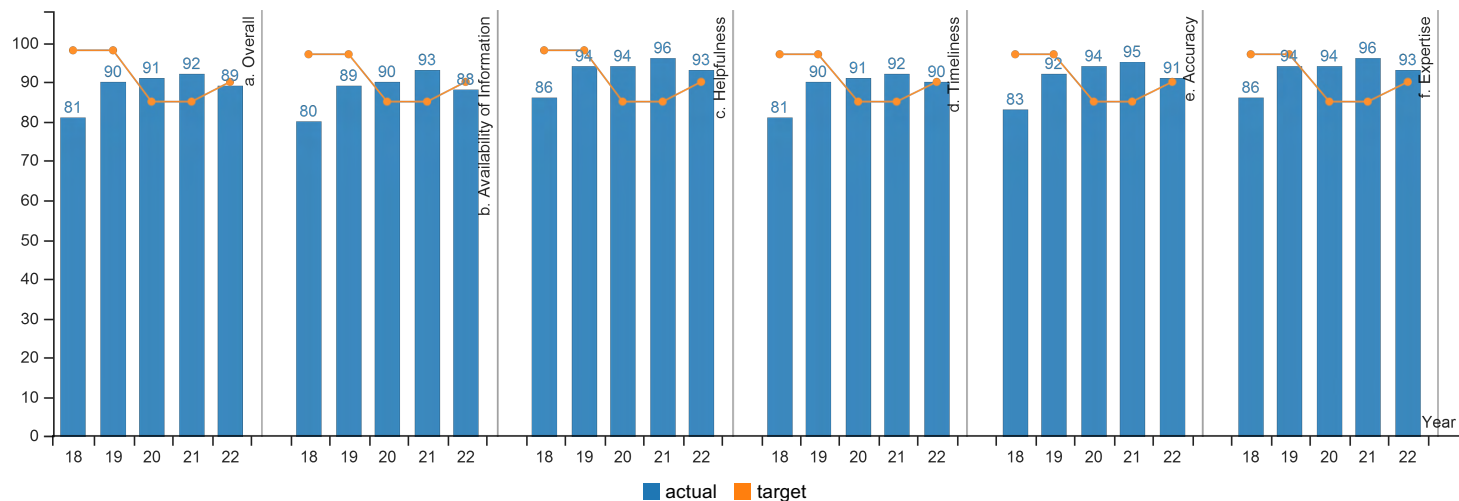
The agency is not meeting this target. However, the agency did make progress and increased training hours by 12 points from 2021. The agency does well at meeting all required training elements that can be assigned through the human resource system for trainings such as Respectful Workplace and Federal Tax Information (FTI). The agency recently contracted with outside training vendors to offer additional training opportunities for all employees. The agency's strategic plan prioritizes employee training and plans to build a comprehensive employee training program that enhances recruitment and retention, and positions employees to achieve success, including opportunities for promotion. Additionally, the agency strategic plan prioritizes building a comprehensive new manager training and support program that provides timely training, resources, and tools needed to complete manager tasks, and teaches leadership skills and management best practices. The agency acknowledges it will be challenging to make demonstrative inroads towards meeting the agency's target and strategic goals without training resources and staff dedicated to maintaining focus on training. Revenue Human Resources will continue to request additional positions to allow the agency to be more responsive to its training needs, proactively plan and design training programs for employee personal and professional development, and offer enough in-house, no-cost, targeted training to continue improving performance in this key performance measure.

Factors Affecting Results

While the agency did not anticipate meeting the target for 2022, it performed to the level it expected, considering resource constraints. Lack of dedicated training resources, interruptions due to the pandemic, and challenges of learning to work remotely have made progress slower than desired. Currently, the agency struggles to capture all completed training into the Workday Learning system as the Human Resources Unit (HR) has been the designated source to enter all training records manually for employees. Reliance on this information being submitted or submitted timely to HR may contribute to lower training hours captured. To address this issue, the agency is in the process of updating this policy to allow employees or managers to self-report trainings into the Workday system. This policy change will assist the agency in ensuring all training completions are captured in Workday.

The strategic plan goals and training policy changes will provide more autonomy for employees and managers to create professional growth goals or plans that involve training to enhance knowledge, skills, or abilities.

KPM #4	Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.
	Data Collection Period: Jul 01 - Jun 30



Report Year	2018	2019	2020	2021	2022
a. Overall					
Actual	81%	90%	91%	92%	89%
Target	98%	98%	85%	85%	90%
b. Availability of Information					
Actual	80%	89%	90%	93%	88%
Target	97%	97%	85%	85%	90%
c. Helpfulness					
Actual	86%	94%	94%	96%	93%
Target	98%	98%	85%	85%	90%
d. Timeliness					
Actual	81%	90%	91%	92%	90%
Target	97%	97%	85%	85%	90%
e. Accuracy					
Actual	83%	92%	94%	95%	91%
Target	97%	97%	85%	85%	90%
f. Expertise					
Actual	86%	94%	94%	96%	93%
Target	97%	97%	85%	85%	90%

The agency is not meeting this target. The agency's customer service ratings decreased in all six categories in 2022. Helpfulness and expertise continue to be the highest scoring categories with a rating of 93 percent. Availability of information decreased to 88 percent and overall experience decreased to 89 percent, not meeting the new target.

This measure provides information on customers' assessment of agency performance related to key drivers of customer satisfaction. While the agency recognizes that paying taxes may not make taxpayers happy, it is important they rate their experiences with the agency as satisfactory. During the 2021 session, the Oregon Legislature modified the targets in all categories from 85 to 90 percent, beginning in 2022.

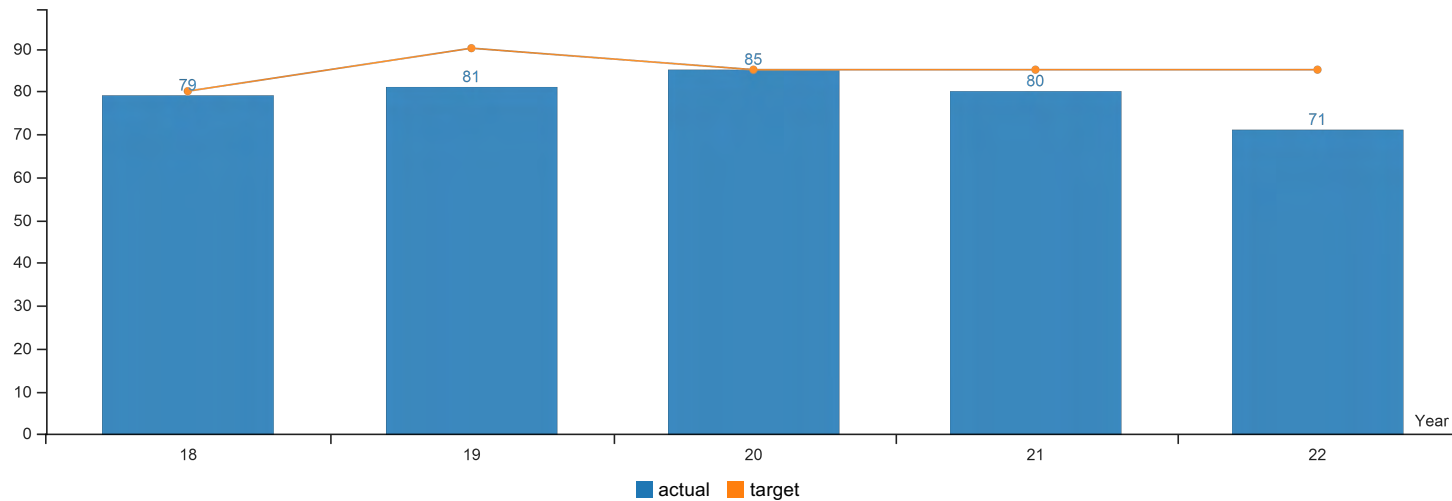
The data is collected from a survey. Taxpayers can take the survey by telephone or online. About 99 percent of the surveys are by telephone. The responses are from several different tax programs but predominantly from the Personal Income Tax Program.

Factors Affecting Results

Prior to November 2021, department representatives would offer the customer service survey to callers at the end of the call. The first half of the fiscal year, the department had over 10,000 surveys taken over the phone. The department implemented a new Interactive Voice Response (IVR) system which offered all callers at the beginning of their call an opportunity to take a survey at the end of the call. This change was to ensure that every caller was offered a survey. After implementation, the number of surveys taken dropped. The department believes that callers are forgetting that they chose to take the survey and are hanging up before they are transferred. In response, the department has trained representatives to end the call with a message to stay on the line if the caller opted for the survey.

KPM #5	Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
Effective Taxpayer Assistance					
Actual	79	81	85	80	71
Target	80	90	85	85	85

How Are We Doing

We are not meeting this target. Performance decreased by 9 points from last fiscal year. The significant change was largely attributed to the increase in average call wait times and the decrease in the customer service rating.

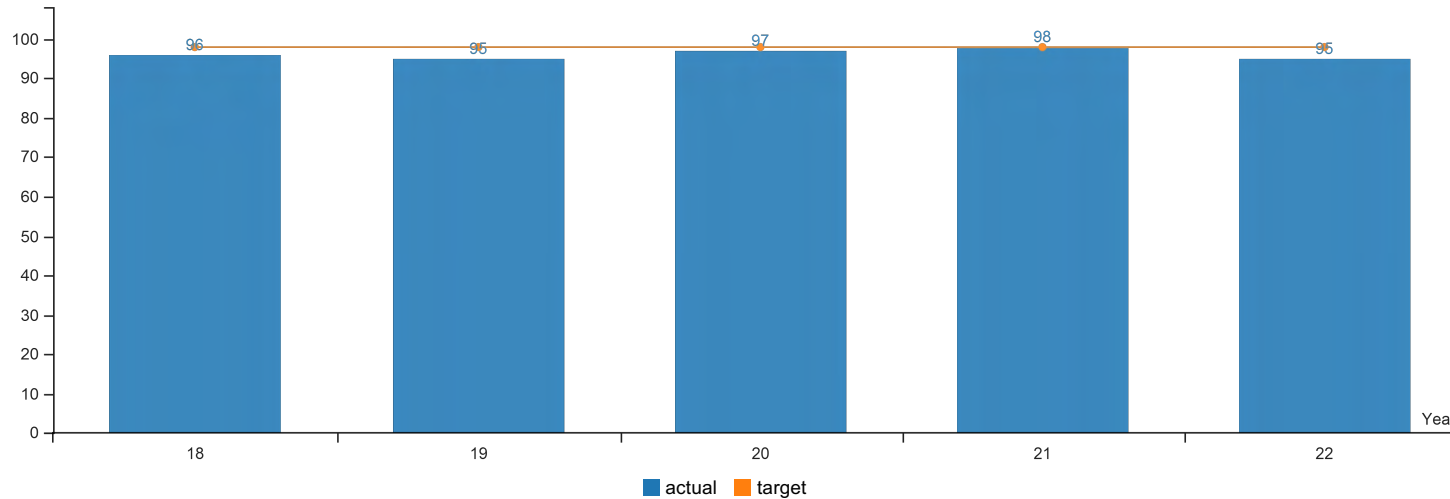
Factors Affecting Results

The results of this measure are affected by the performance of three components that form this composite measure. Each component is weighted:

- **Call wait time (40 percent weight).** Calls with a five-minute or less wait time made up 57 percent of total calls, down from 83 percent in 2021.
- **Where's My Refund inquiries (50 percent weight).** The percentage of "successful" inquiries made through phone or web applications was 79 percent, which reflects a 3 point increase from 2021. Successful inquiries are defined as any response other than "not found," which means the return is not in the system when the taxpayer asks. The agency instructs taxpayers to wait two weeks after they file before requesting a status update.
- **Customer service rating (10 percent weight).** The percentage of customers rating agency service as "good" or "excellent" is 90 percent, down from 92 percent in 2021.

KPM #6	Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
Appraisal Uniformity					
Actual	96%	95%	97%	98%	95%
Target	98%	98%	98%	98%	98%

How Are We Doing

The agency is not meeting this target. Prior to 2018, the agency had consistently met or exceeded established targets for this measure. In 2018, the target was increased to 98 percent and performance was at 96 percent, slightly below the target but consistent with previous years' performance levels. Statewide county appraisal performance has failed to meet the 98 percent target.

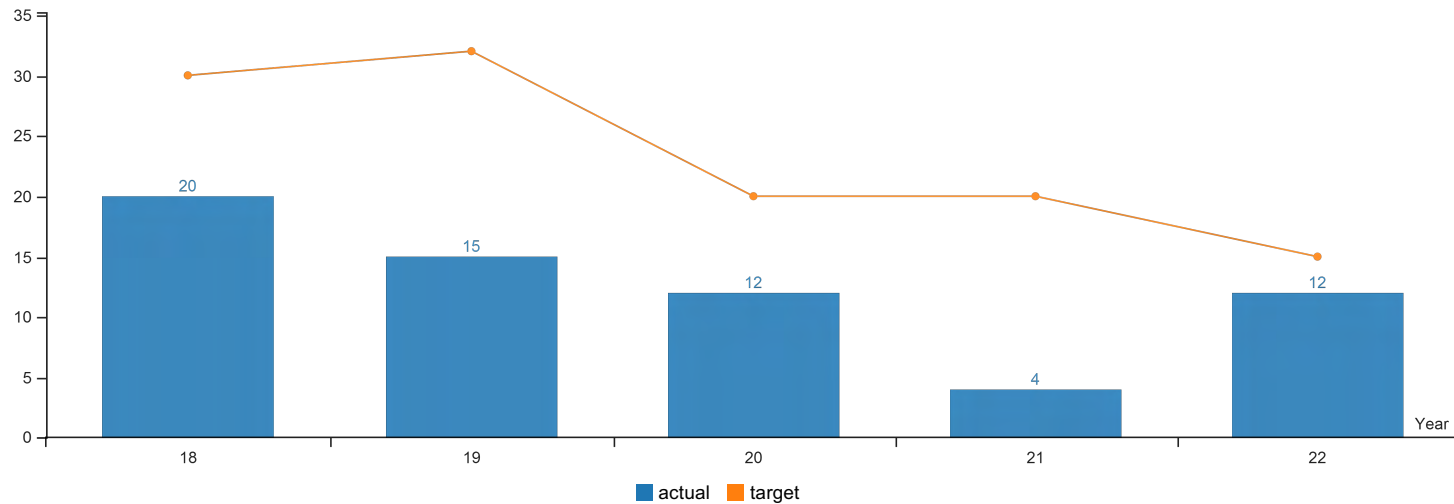
Factors Affecting Results

The number of county appraisals that meet this standard are tracked and reported as a percentage annually in the Ratio Report (as directed by statute). While the counties self-report results, the department has instituted a process of reviewing the data and calculations provided by each county. Revenue makes official recommendations and can order adjustments to county processes to ensure standards are met. County performance may be impacted by county budget constraints, system conversions and turnover. When evaluating performance results and setting the target, these factors are considered. This current rating period the agency observed three (3) counties with a lower-than-average COD.

The agency considers this an effective outcome measure because the primary goal of the Support, Assistance, and Oversight (SAO) Section is to support and monitor the performance of assessment and taxation at the local government level. This is accomplished by providing training, teaching best practices, and reviewing processes of county appraisal programs statewide.

KPM #7	Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2018	2019	2020	2021	2022
Appraisal Value Uniformity					
Actual	20%	15%	12%	4%	12%
Target	30%	32%	20%	20%	15%

How Are We Doing

The agency is exceeding this target. The reported metric is the measure of variance between the values from site-specific appraisals and the values from the annual mass-appraisal program of processing taxpayer-filed industrial property returns. Performance for 2022 was 12 percent, well below the target of 20 percent, indicating a high degree of equity and uniformity in appraisals.

Measuring the coefficient of dispersion (COD) is an appraisal industry-standard metric for uniformity. The metric is reliant on market sale transactions. The COD is essentially the average difference a group of numbers has from the median. In the last five years, the agency hasn't had a large enough sampling of usable sale transactions, so, the agency used site-specific appraisals to calculate results.

Factors Affecting Results

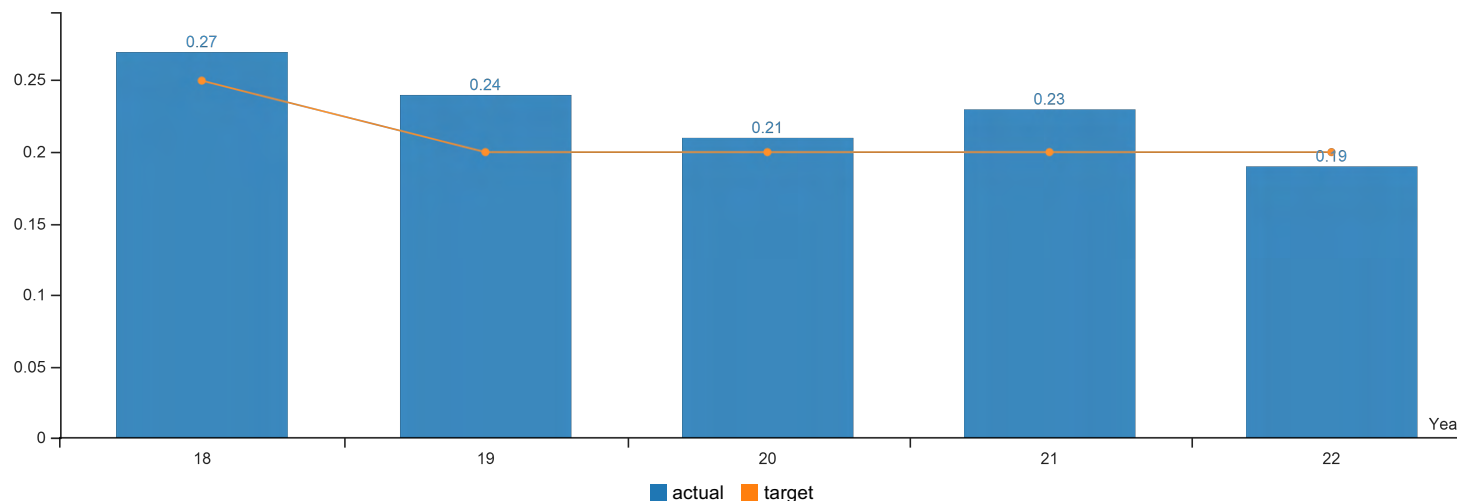
The agency is required to appraise Oregon's highly complex industrial properties that are engaged in processing and manufacturing activities. These properties don't sell often. When they do, many factors make it difficult to compare the sales price to assessment roll values. Therefore, the limited number of sales transactions has decreased the reliability of this indicator.

Some properties have valuation issues, including omitted property, taxpayer reporting errors (duplicates, age of assets, failure to report), and reclassification of assets. These issues can create a greater separation between the value determined via Revenue's mass appraisal process and the value determined via the site-specific appraisal process, resulting in a higher coefficient of dispersion (COD) and greater deviation between real market value (RMV) and the roll value.

In 2017, the agency refined its business strategy and set a goal to appraise industrial sites on an eight-year cycle. Through the implementation of the agency's eight-year appraisal cycle, the agency should continue to see a reduction in the deviation between roll values and RMV.

KPM #8	Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2018	2019	2020	2021	2022
Cost of Direct Enforcement Funds					
Actual	\$0.27	\$0.24	\$0.21	\$0.23	\$0.19
Target	\$0.25	\$0.20	\$0.20	\$0.20	\$0.20

How Are We Doing

The agency is exceeding this target. The agency's cost of funds for direct enforcement for fiscal year 2022 (FY 2022) was \$0.19. For this measure, a lower value is better. This represents a decrease from the 2021 cost of \$0.23. Dollars received increased from \$224.9 million in 2021 to \$293.4 million in 2022. Funding for enforcement functions in the Legislatively Adopted Budget (LAB) increased to \$54.2 million in 2022. Due to reporting changes, budgetary numbers are identified using individual positions instead of work units. It is unknown what the impact of this is on the final measure, but it is a change from previous reporting periods.

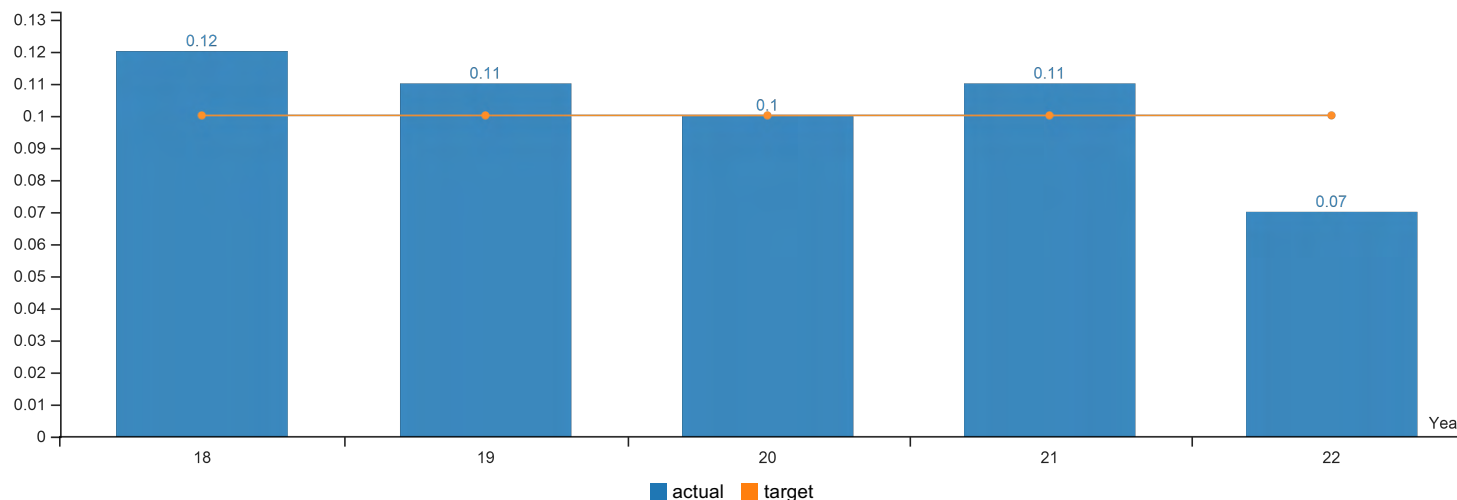
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors affecting enforcement revenue include the health of the overall economy and the labor market participation rate. However, the agency doesn't have a way to measure the impact of those factors on its activities. Internal factors influencing enforcement revenue include:

- **Corporate Activity Tax.** Corporate Activity Tax receipts and LAB for new CAT enforcement positions are included in this measure for the first time which increased the dollars brought in for the agency.
- **Personal Income Tax.** Audit staff were able to increase enforcement activities as COVID restrictions were lifted.
- **Corporation Section.** The Corporation section has a lot of volatility in the amount of enforcement revenue received. In many years a single audit payment can make a large difference in enforcement revenue which is difficult to predict.

KPM #9	Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2018	2019	2020	2021	2022
Cost of Collections Funds					
Actual	\$0.12	\$0.11	\$0.10	\$0.11	\$0.07
Target	\$0.10	\$0.10	\$0.10	\$0.10	\$0.10

How Are We Doing

The agency is exceeding this target. The cost of funds for collections for FY 2022 was \$0.07. For this measure, a lower value is better. This represents a decrease from the FY 2021 cost of \$0.11. Dollars collected increased from \$224.9 million in 2021 to \$293.4 million in 2022. Funding for the collections function in the Legislatively Adopted Budget (LAB) decreased to \$19.0 million in 2022. Due to reporting changes, budgetary numbers are identified using individual positions instead of work units. It is unknown what the impact of this is on the final measure, but it is a change from previous reporting periods.

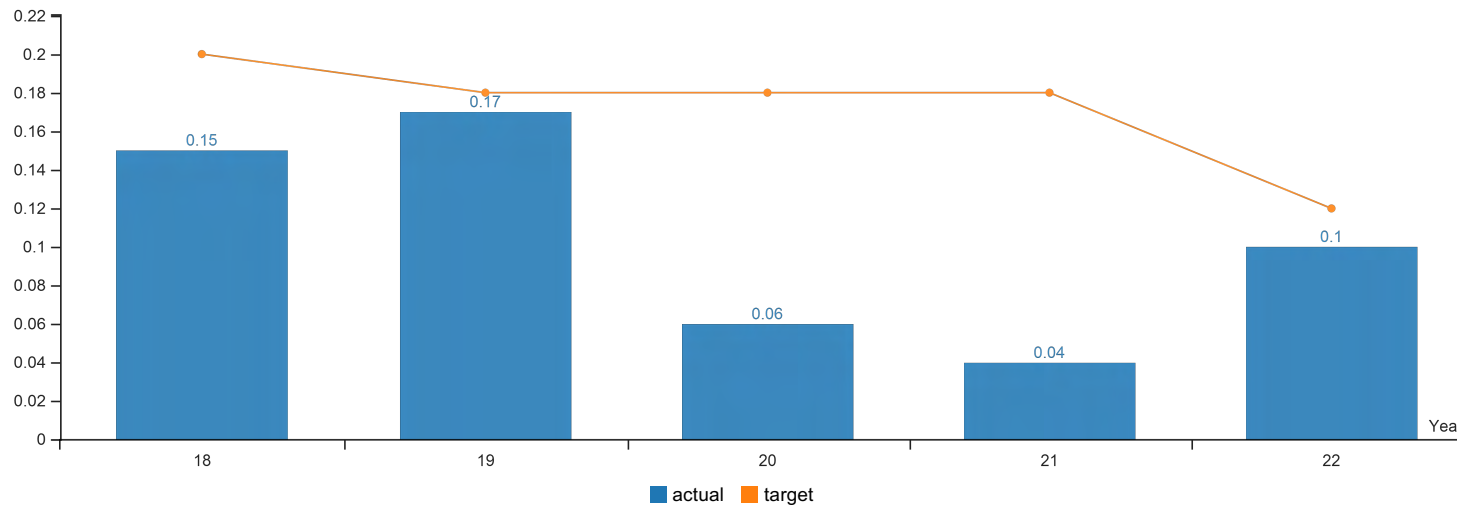
Factors Affecting Results

Many factors impact the cost of funds. Some of the external factors that affect enforcement revenue include the health of the overall economy and the labor market participation rate. However, the agency doesn't have a way to measure the impact of those factors on its activities. Internal factors influencing enforcement revenue include:

- **Corporate Activity Tax.** Corporate Activity Tax receipts and LAB for new CAT enforcement positions are included in this measure for the first time which increased the dollars brought in for the agency.
- **Personal Income Tax.** Audit staff were able to increase enforcement activities as COVID restrictions were lifted.
- **Corporation Section.** The Corporation section has a lot of volatility in its enforcement revenue received. In many years a single audit payment can make a large difference in enforcement revenue which is difficult to predict.

KPM #10	Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = negative result



Report Year	2018	2019	2020	2021	2022
Cost of Assessments					
Actual	\$0.15	\$0.17	\$0.06	\$0.04	\$0.10
Target	\$0.20	\$0.18	\$0.18	\$0.18	\$0.12

How Are We Doing

The agency is exceeding this target. In 2022, the cost of assessments increased to \$0.10. For this measure, a lower value is better. This represents an increase from the FY 2021 costs of \$0.06. This was mostly due to decreased assessments in the withholding and corporation sections. Assessed dollars decreased from \$629.8 million in 2021 to \$354.9 million in 2022 due to a more usual level of assessments in the withholding and corporation sections. Funding for audit and filing enforcement functions in the agency's Legislatively Adopted Budget increased to \$35.2 million in 2022.

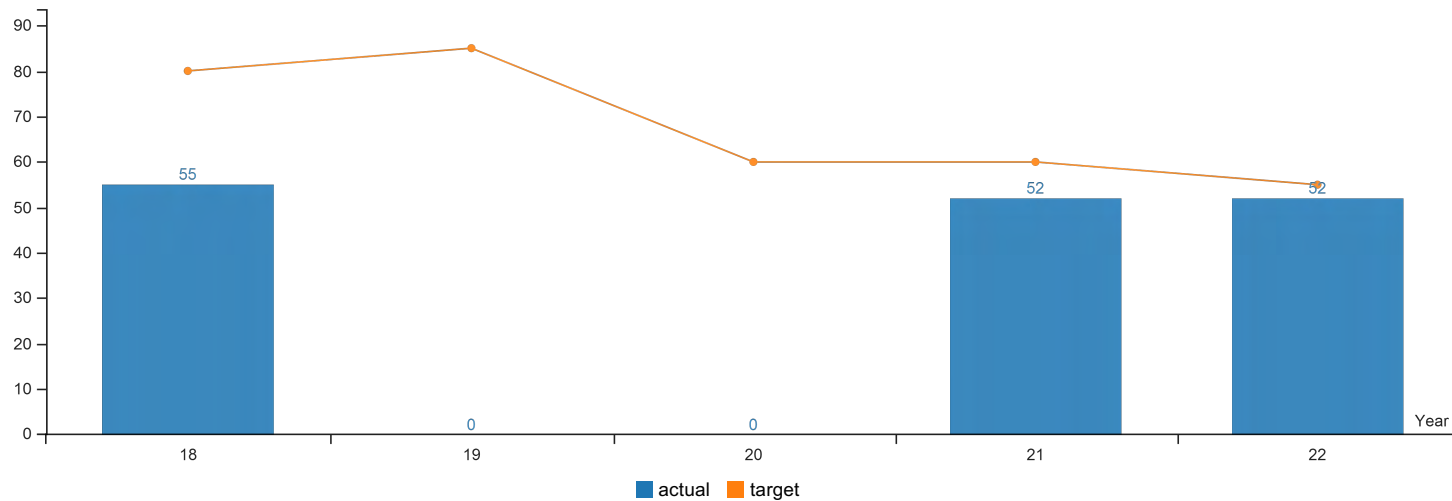
This measure is calculated using both audit and filing enforcement data. The filing enforcement portion includes "failure to file" data, which is a department estimate of owed revenues. This estimate is typically quite different than actual monies owed, which is determined when the taxpayer files.

Factors Affecting Results

Many factors impact the cost of assessments. Dollars billed can fluctuate year to year especially with filing enforcement billings. Last fiscal year the Withholding Section had a large failure to file assessment which dramatically shifted the dollars billed.

KPM #11	Employee Engagement - Percentage of employees considered actively engaged by a standardized survey.
	Data Collection Period: Jul 01 - Jun 30

* Upward Trend = positive result



Report Year	2018	2019	2020	2021	2022
Employee Engagement					
Actual	55			52	52
Target	80	85	60	60	55

How Are We Doing

The agency is not meeting this target. In 2013, the agency contracted with the Department of Administrative Services to access an employee engagement tool used by several other state agencies. This tool was used to report results from 2013 to 2018. In 2018, the Department of Administrative Services stopped using this tool and the Department of Revenue followed suit.

In August 2020, the agency began conducting a survey using Gallup Consulting's Q12 employee engagement survey, the most widely used survey of this type used in the world. Gallup's survey identifies key elements that exist in every high-performing work environment. The department achieved a response rate of 71 percent which was three points less than last fiscal year. While the agency did not meet the target for this KPM, Gallup estimates that typically 33 percent of employees in the United States are actively engaged in businesses using their models. The agency's rate of 52 percent is 19 points higher than this average.

Factors Affecting Results

There are many potential impacts on employee engagement. The most recent survey was taken during the unprecedented time of the COVID-19 pandemic which likely influenced the results. This survey began one day after Governor Kate Brown announced a vaccine mandate for state employees, including the Department of Revenue. These events likely influenced the results in ways too soon to understand.

Audit Response Report
Date Range: February 2020 – July 2022
Created: July 2022

<u>Audit Name:</u>	Selected Financial Accounts for the Year ended June 30, 2019 150-2019-12-01
<u>Objective:</u>	This audit work was not a comprehensive financial audit of the department but was performed as part of our annual audit of the State of Oregon's financial statements. We audited accounts that we determined to be material to the State of Oregon's financial statements.
<u>Recommendations:</u>	No Recommendations were delivered at the conclusion of this audit work.
<u>Mgmt. Responses:</u>	Not Required
<u>Audit Name:</u>	Change of Director 150-2021-01-01
<u>Objective:</u>	Ensure appropriate actions were taken to protect state assets when the former director resigned and to ensure state retention policies were followed.
<u>Recommendations:</u>	Department management review travel reimbursements to ensure compliance with state policy and maintain a record of property assigned to state employees to ensure property is returned.
<u>Mgmt. Responses:</u>	Recommendation closed after adjustments made to Executive exit process steps.
<u>Audit Name:</u>	Selected Financial Accounts for the year ended June 30, 2021, 150-2022-01-01
<u>Objective:</u>	This audit work was not a comprehensive financial audit of the department but was performed as part of our annual audit of the State of Oregon's financial statements. We audited accounts that we determined to be material to the State of Oregon's financial statements.
<u>Recommendations:</u>	No Recommendations were delivered at the conclusion of this audit work.
<u>Mgmt. Responses:</u>	Not Required
<u>Audit Name:</u>	Without Legislative Action the Mortgage Interest Deduction Will Remain Regressive and Inequitable Report No. 2022-11
<u>Objective:</u>	This audit had two objectives: • Determine the distribution and equity of the MID in Oregon by income, geography, and race and ethnicity. • Determine the current level of review the MID receives and who should be accountable for assessing its effectiveness.
<u>Recommendations:</u>	While the auditee was the Department of Revenue, the two recommendations are directed to the Legislature.
<u>Mgmt. Responses:</u>	Not required

Racial Equity Impact Statement Worksheet

This worksheet is adapted from the State of Oregon Diversity, Equity and Inclusion Action Plan. It is a tool to apply a racial equity lens to agency budget and policy proposals by assessing how programs benefit and/or burden Tribal/Native American, Black/ African American, Latino/a/x, Asian, Pacific Islander, Arab/Middle Eastern/North African, Immigrant, and Refugee communities.

Step 1. Set Equity Outcomes and Define Impact

Does your agency have an Equity Strategic Plan? [no, it is currently being developed as part of our 2022-27 Strategic Plan]

If so, what does your agency define as the most important equitable community outcomes related to the investment or program? [n/a]

What is the program under consideration?

Taxpayer Advocate program

Which racial equity opportunity areas will the program primarily impact? *(Check all that apply)*

- ☐ Criminal Justice Reform and Police Accountability
- ☒ Economic Opportunity
- ☐ Education
- ☐ Environmental Justice/Natural Resources
- ☐ Health Equity
- ☐ Housing and Homelessness
- ☐ Jobs/Employment
- ☐ Other

Are there impacts on:

- ☐ Contract/Procurement Equity
- ☐ Culturally Specific Programs and Services
- ☐ Immigrant and Refugee Access to Services
- ☒ Inclusive Communications and Outreach
- ☐ Workforce Equity
- ☐ Other: _____

Please explain your selection: *The Taxpayer Advocate Office assists taxpayers with accessing understandable information and documents and answering questions. The office also advocates for systemic changes that remove barriers to equitable and fair collection of taxes. This includes helping taxpayers who are entitled to tax credits and working with providing resources to historically underserved populations.*

What are the desired results and outcomes with this program?

The goal of the office is to improve voluntary compliance with tax filing and embed a lens of equity and agency access to information and resources and improve efforts to proactively connect with taxpayers, break-down barriers and build relationships with community-based organizations. The office achieves this by assisting taxpayers with access to understandable information and documents and answering their questions. It provides a semi-annual report to the legislature on the status and operation of the office and includes identified issues or barriers to the equitable and fair collection of taxes. It also:

- *collaborates with internal personnel to resolve complex and sensitive taxpayer problems;*
- *provides expeditious service for taxpayer issues not resolved through ordinary channels;*
- *receives and evaluates complaints of improper, abusive or inefficient service by employees;*
- *reviews current and potential policies and procedures, attends planning meetings and recommends solutions on potential processes and procedures; and*
- *advises the director of improper action in administering laws.*

Step 2. Analyze Data

Does the program have different impacts within different geographic areas?

Administration of the program does not explicitly consider geography.

What are the racial demographics of those living in the area or impacted by the program?

Administration of the program does not explicitly consider geography, so the program impacts people with the racial demographics of the state as a whole.

How are you collecting, reviewing, and analyzing demographic data to inform program decisions?

The personal information collected when receiving a taxpayer inquiry typically includes the name of the inquirer, the name of the taxpayer, any business name, and relevant contact information like phone number or email address. Specific demographic data is not collected at this time, although in some cases the information provided may be sufficient to look up income and geographic information should a justified research project require it.

How are you notifying and educating constituents in the collection of this data and how it will be used?

The basic personal information is voluntarily disclosed by the inquirer or taxpayer as part of the inquiry process. Matched income and geographic data would come from tax returns submitted by the taxpayer to the DOR.

How is demographic data being woven into program decision-making? Will this data, or a version of this data, be incorporated into the agency's open data efforts, so that constituents may view and understand this dataset?

Demographic data is currently not being used in program decision-making; rather, information about the types of issues faced by taxpayers, their causes, and their resolutions are used to guide efforts and may be published in Taxpayer Advocate reports or legislative testimony.

Step 3. Determine Benefit and/or Burden

Who benefits from the program, both directly and indirectly?

All Oregonians benefit from the program.

Who will be burdened from the proposal?

This is not a burden to any population.

How does the program increase or decrease racial equity? Does the program have potential unintended racial equity consequences? What benefits may result?

This program increases racial equity and provides racial equity benefits. Many taxpayers face barriers that interfere with their ability to voluntarily comply with the tax system. Lack of trust in the system, fear of taxes, complex tax situations, language barriers, inability to access tax help sites, and individual hardships can prevent Oregonians from filing their taxes and prevent them from receiving other benefits they may be eligible for based on tax filing status. Some of those programs include the Earned Income Tax Credit (EITC), student financial aid, homeownership, and other programs. Also, banks and employers may require proof of taxes filed to obtain a job or loan.

Additionally, there are some circumstances in which a taxpayer has tried but been unable to resolve their tax problems with the department or believes the department's system or procedures are not working as they should. These situations may result in financial difficulties and additional barriers to the taxpayer. The Taxpayer Advocate Office provides a single point of contact in the department to assist with, identify, track and report systemic agency or policy issues that may be addressed through administrative or legislative action.

To improve voluntary compliance with tax filing and imbed a lens of equity and access to agency information and resources, the department must expand opportunities to proactively connect with taxpayers, break-down barriers, and build relationships with community-based organizations. The taxpayer advocate serves as a tool for achieving these objectives.

Racial Equity Impact Statement Worksheet

This worksheet is adapted from the State of Oregon Diversity, Equity and Inclusion Action Plan. It is a tool to apply a racial equity lens to agency budget and policy proposals by assessing how programs benefit and/or burden Tribal/Native American, Black/ African American, Latino/a/x, Asian, Pacific Islander, Arab/Middle Eastern/North African, Immigrant, and Refugee communities.

Step 1. Set Equity Outcomes and Define Impact

Does your agency have an Equity Strategic Plan? [no, it is currently being developed as part of our 2022-27 Strategic Plan]

If so, what does your agency define as the most important equitable community outcomes related to the investment or program? [n/a]

What is the program under consideration?

Expansion of Oregon's Earned Income Tax Credit (EITC) to include individual Taxpayer Identification Number (ITIN) filers.

In the 2021 legislative session, HB 2433 was passed making the Oregon EITC more equitable by eliminating the distinction between taxpayers filing with a Social Security Number (SSN) and those filing with an ITIN. This change applies to tax years 2022 (returns filed in the 2023 tax processing season) through 2025 (return filed in the 2026 tax processing season).

Which racial equity opportunity areas will the program primarily impact? *(Check all that apply)*

- ☐ Criminal Justice Reform and Police Accountability
- ☒ Economic Opportunity
- ☐ Education
- ☐ Environmental Justice/Natural Resources
- ☐ Health Equity
- ☐ Housing and Homelessness
- ☐ Jobs/Employment
- ☐ Other

Are there impacts on:

- ☐ Contract/Procurement Equity
- ☐ Culturally Specific Programs and Services
- ☐ Immigrant and Refugee Access to Services
- ☐ Inclusive Communications and Outreach
- ☐ Workforce Equity
- ☐ Other: _____

Please explain your selection:

What are the desired results and outcomes with this program?

To have all eligible ITIN filers become aware of and receive the Oregon EITC.

Step 2. Analyze Data

Does the program have different impacts within different geographic areas?

Yes

What are the racial demographics of those living in the area or impacted by the program?

The ITIN is a tax processing number issued by the Internal Revenue Service (IRS) to individuals who are not eligible to obtain a SSN. The ITIN is used solely for the purposes of filing federal and state income taxes.

The department does not capture the race/ethnicity of any filer, including ITIN filers, and so we would rely on other sources to determine the racial demographics impacted by this program.

How are you collecting, reviewing, and analyzing demographic data to inform program decisions?

We have demographic data on current ITIN filers such as income, dependents, and addresses. With this information, we can do direct outreach to inform ITIN filers of their eligibility to claim the EITC.

We do not have race/ethnicity data on any of our filers and on potentially eligible individuals and households that currently do not file. We may be able to use independent data sources to determine the racial make-up of where ITIN filers live and work to develop strategies with community-based organizations to reach ITIN filers and individuals that are eligible for the EITC and are not filing.

How are you notifying and educating constituents in the collection of this data and how it will be used?

We currently do not collect race and ethnicity data but we are aware of potential legislation that would require the department to provide a form with the personal income tax return that would allow individuals to elect to provide their race and ethnicity for purposes of informing tax policy decisions.

How is demographic data being woven into program decision-making? Will this data, or a version of this data, be incorporated into the agency's open data efforts, so that constituents may view and understand this dataset?

Tax year 2022 is the first year of eligibility for ITIN filers to receive the Oregon EITC so we will begin receiving these returns in the 2023 tax filing season. The department will be able to analyze the utilization of EITC by ITIN filers after 2023 and share this information with external stakeholders and through our Tax Expenditure Report published annually.

Step 3. Determine Benefit and/or Burden

Who benefits from the program, both directly and indirectly?

The expansion of the EITC directly benefits ITIN filers and it will also indirectly benefit SSN filers and eligible individuals that do not currently file as we do more outreach and undertake initiatives to increase utilization of EITC.

Who will be burdened from the proposal?

The expansion to ITIN increases the eligibility for the Oregon EITC beyond federal eligibility, thus requiring the department to expand its efforts to identify and deny improper claims. Absent an SSN, it can be challenging to accurately match or verify the taxpayer-reported wage and withholding information with employer-reported wages to the Employment Department.

How does the program increase or decrease racial equity? Does the program have potential unintended racial equity consequences? What benefits may result?

The expansion of the Oregon EITC to ITIN filers remedies an inequity that exists between SSN and ITIN filers at the state level. All Oregon filers that meet the eligibility requirements, regardless of race, ethnicity or documented status will now be able to receive the Oregon EITC. At the federal level, only SSN filers are eligible to receive the federal EITC.

Section 2. Guiding Questions to Operationalize Racial Equity

Below are some guiding questions to apply the DEI Action Plan strategies in all development and implementation State of Oregon's policy, practice, budget, program, and service decisions.

Note: We are in the initial stages of implementing this program. For the project, it will be in scope to develop a DEI Action Plan specifically for this program and to provide clear deliverables to the questions below.

Inclusive Communications

1. How do we ensure our communications and messaging are getting to all Oregonians?
2. Who are the communities being left behind and how do we connect with those communities? What processes are in place for:
 - ☐ Translating and interpreting agency communications?
 - ☐ Ensuring that ADA requirements are met or exceeded?
 - ☐ Communicating with people who may be unable to read, lack access to the internet, and/or need information through alternate media?
 - ☐ Working with trusted messengers and local leaders to communicate with communities?
 - ☐ Seeking early input to inform the development of communications materials?

Data Collection and Data-informed Decision-Making

1. Are we collecting, reviewing, and analyzing demographic data to inform mitigation measures, communication strategies, and targeted investments?
2. How are these data being woven into decision making?
3. Who is interpreting the data?
4. Is the data being used to impact systems rather than define people?
5. Was there a community engagement or other outreach process in the creation of this data system, collection methodology, or standard?
6. Will this data be made publicly available as open data to support the state's vision for transparency?

Community-Informed Policy and Partnerships

1. How are we ensuring we have representation of voices across race, ethnicity, culture, color, Tribal membership, disability, gender, gender identity, marital status, national origin, age, religion, sexual orientation, socio-economic status, veteran status, and immigration status? And geographically?
2. What are the ways we engage agency equity leaders and communities in decision-making currently?
3. Whose voices and perspectives are not at the table? Why?
4. What can we do to ensure they are part of our decision-making process?
5. What are the barriers that keep communities from participating in decision-making?
6. How are we ensuring that we provide access to and address the needs of:
 - Language?
 - Technology?
 - Physical accessibility?
 - Adequate support and preparation?
 - Financial support?

Resource Allocation and Accessibility

1. How are we ensuring that forms of response/relief/benefit/resource/budget allocation are:
 - Going directly to the communities who need it?
 - Accessible regardless of disability or status?
 - Accessible regardless of language?
 - Compliant with the ADA requirements?
 - Accessible regardless of access to technology?
 - Supporting, consulting, and/or partnering with tribes?
 - Accessible regardless of geographic location including rural Oregonians?

- Being prioritized for communities already living on the margins (e.g., older adults, gender, ethnic, and racial minorities, immigration status, socio-economic status)?
2. Are we using strategies that are culturally specific and responsive to address the distinct needs of Oregonians? If not, what resources or community partners can we consult with to develop culturally specific and responsive strategies?
 3. Are our programs and services providing reasonable accommodations in compliance with the ADA to Oregonians? If not, what resources or partners can we consult with to develop strategies to better support people with disabilities?

Evaluation

1. What measurable outcomes are most important to our historically and currently underserved communities?
3. How will impacts be documented and evaluated?
4. How will our communities participate in the evaluation process?
5. Are we achieving the anticipated outcomes?
6. Are we having measurable impact in the communities?
7. How are we consistently communicating our efforts with our communities and demonstrating our results?
8. How do we collect and respond to feedback?
9. How do we use these results to continually reevaluate and improve our efforts?
10. How are we ensuring these partnerships do not exploit the communities we seek to engage?
11. How will we operationalize equity and create accountability systems?
12. How will we ensure adequate capacity to implement strategies as outlined?



2021-23 Affirmative Action Report

January 2021

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Agency Overview

Introduction

The Oregon Department of Revenue submits this biennial Affirmative Action Plan in compliance with the requirements of Oregon Revised Statutes 182.100, 243.305, 243.315, and 659A.012, direction from the Governor in Executive Order 17-11; the federal Title VII of the 1964 Civil Rights Act, and Section 503 of the Rehabilitation Act of 1973.

Note: The Governor's Affirmative Action Office and state agencies will update the parity analysis for the next Affirmative Action Plan (2023-2025).

Mission¹

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

Vision

We are a model of revenue administration through the strength of our people, technology, innovation, service and collaboration.

Values

- Highly ethical conduct
- Service and operational excellence
- Fiscal responsibility
- Quality in relationships
- Accountability
- Continuous improvement

Strategic Priorities

- Optimize Collection Efforts
- Enhance Taxpayer Assistance
- Cultivate Operational Excellence

¹ We have undertaken a strategic planning effort that may result in an update to our mission, vision, values and strategic priorities.

Identification of Individuals

Director:

Betsy Imholt

Governor's Policy Advisor:

Christian Gaston

Affirmative Action Representative:

Dickson Henry, Dickson.henry@oregon.gov, 503-871-7143

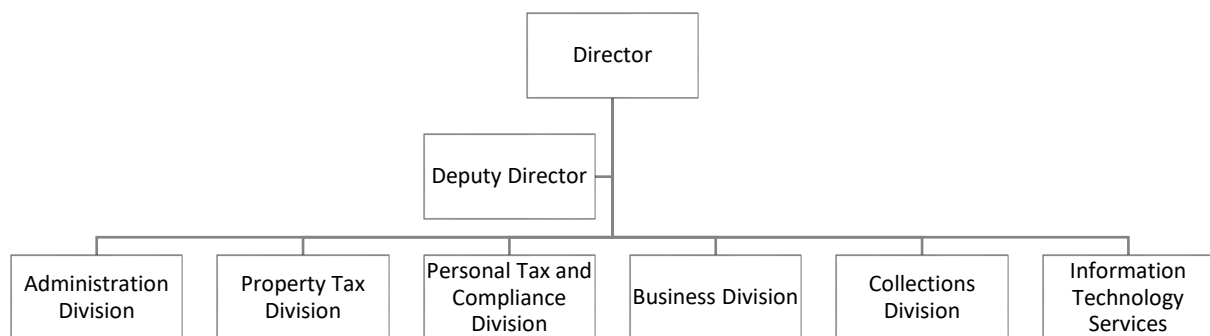
Equity leader(s):

The agency is seeking a new position through the 2021 Legislative budget process. The position would be solely dedicated to diversity, equity and inclusion. In addition, the agency has a diversity committee (Revenue Committee on Diversity and Inclusion (RCDI)) that coordinates activities to promote diversity and is a sponsor of the state's annual diversity conference.

Lead for COBID contracting and procurement:

Krista Olson, krista.olson@oregon.gov, 503-480-6506

Agency Organizational Chart:



Affirmative Action Policies

Agency Affirmative Action, or Diversity, Equity, and Inclusion 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' quarterly check-ins will include an evaluation of their efforts and accomplishments in the areas of affirmative action, equal employment, and diversity.

[Diversity, Equity and Inclusion Plans or Policies](#)

The agency is seeking a new position through the 2021 Legislative budget process that will be dedicated to facilitating the agency's Diversity, Equity and Inclusion work. Revenue is committed to creating and sustaining 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 DEI officer will assist the agency to build the core values of diversity, equity, and inclusion into the agency operational model, workplace culture, and focus on using those values to advance the agency's mission. This position will assist the agency to pursue equity 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.

Additional requests for positions will help the agency to delivery DEI training to employees and to improve employee engagement and measure our culture of inclusion and diversity as a part of employee engagement.

[State Employment Law Documents](#)

Links to state employment law documents can be found in Appendix A.

[Federal Employment Law Documents](#)

Links to state employment law documents can be found in Appendix B.

Agency documentation in support of its Affirmative Action Plan

Hiring

The DOR recruitment team supports over 85 managers through the Workday recruitment process. By the end of the 2021-23 biennium, 17% of the workforce at DOR will be eligible to retire (both PERS-eligible and Social Security-eligible) which means the need to grow a diversified staff is more important than ever. The recruitment team gets out to all the management groups at least once a year to go over any updates and changes to the processes, in addition to the in-person training, they provide 1:1 meeting with managers and applicants to help ensure we are promoting the policies that guide us to a more equitable workforce.

All hiring panels consist of at least three people, one of which is unaffiliated with the division for which the applicant is interviewing. Additionally, RCDI maintains a diverse interview panelist pool from where managers can request a panelist to participate in their hiring process. Employees in the panelist pool have a wide variety of perspectives and come from varying backgrounds including multiple generations, multiple ethnicities, various experience in type and duration within Revenue, varying lengths of service within state government. Members of the panelist pool have all been trained on basic interviewing skills as well as overcoming bias. The pool of panelist is re-set on an annual basis to ensure maximum participation for new people, these panelists are selected because they expressed a desire to help shape the workforce by ensuring a fair and equitable process for all candidates.

Other efforts to attract a diverse pool of applicants is the use of social media. One of the goals for the 2021-2023 biennium is to increase our outreach to more people. Some of the tools we had used over the past couple of years is regional advertising to attract local talent, Handshake (college recruiting site), LinkedIn, radio and Twitter. The next phase of our social media efforts will include conducting outreach to underrepresented populations. We will do this by attending career fairs, and advertising to targeted groups by posting our jobs on sites that promote a more diverse and inclusive pool of applicants.

On June 1, 2017, House Bill (HB) 2005 was passed, also known as the Pay Equity law. HB 2005 states (in part) that it is, *“unlawful for any employer to discriminate between employees on the basis of a protected class in the payment of wages or other compensation for work of a comparable character.”* In response to passage of the Pay Equity Act and its effective date of January 1, 2019, the State’s Department of Administrative Services (DAS) initiated an enterprise-wide pay equity survey in January 2018. DAS conducted its initial analysis between July to November 2018. In January 2019, employees were notified of initial adjustments, if any, made to their compensation and thereafter employees had an opportunity to appeal their determination to DAS. DAS analyzed appeals between February to June of 2019 and in June 2019, employees were notified of appeal adjustments made retroactively to January 2019.

With regard to pay equity, DOR’s practice is to conduct an internal pay equity assessment during the hiring process or when requested by an employee.

Employee Development

Employees receive annual performance evaluations of which a part is the employee's training and development plan. These plans are developed within the human resources information system called, Workday. These plans are created between the manager and the employee based on the individual goals of the employee. Managers make use of the following tools or opportunities to help implement the employee development plans:

Tuition Reimbursement - for employees who wish to pursue degrees that are related to one of the many job classifications or career paths within DOR (i.e. Tax Auditor, Appraiser Analyst)

Job Rotational Assignments - allow an employee to be assigned to perform the duties of another position for a specific amount of time while retaining their permanent position, classification, and pay level. Job rotations are intended as a tool for the agency to use to resolve temporary workload issues but can also be used for employee development. There are two types of job rotation assignments used at the DOR: career enrichment and developmental.

Training - The department has provided its employees more than 27,000 training hours from July 1, 2019 – December 30, 2020. We are actively expanding our virtual training options for inclusion and retention.

Other options for managers to use to help with development of employees are leadership roles, special projects, and committee membership.

Retention

Retention begins with a strong onboarding process. DOR has developed an onboarding tool called the Workforce Lifecycle. Managers are trained to use the tools available located on the human resources intranet page. The onboarding process includes a day-long live New Employee Orientation, orientation checklist, trial service evaluation forms, position descriptions, and general managerial expectations. DOR recognizes that a strong onboarding program helps to retain quality employees and that the process does not end after day one.

Promotions

All employees are afforded the opportunity for advancement and are encouraged to apply for promotional opportunities. New job announcements are distributed agency wide when they are opened. Managers and human resources staff regularly work individually with employees to further their progress toward their ultimate career paths. Informational interviews, mock interviews, and in-depth assistance with career planning are all examples of education offered.

Executive Order 11246 – Equal Employment Opportunity

Executive Order 11246 (Office of Federal Contract Compliance Programs) can be found on the following website: <https://www.dol.gov/agencies/ofccp/executive-order-11246/ca-11246>.

State and Federal Affirmative Action Policies

The Department of Revenue's Equal Employment and Affirmative Action policy and procedure are available to employees on the department's intranet site and they are posted in the agency headquarters atrium. Agency policies and procedures are public records; partners may access the policies through a public records request or they may view them in the department headquarters atrium.

Complaint Options

DOR follows DAS – Statewide Policy 50.010.01 Discrimination and Harassment Free Workplace. All employee reports of discrimination, oral or written, are considered complaints and all complaints of this nature are investigated. DOR does not distinguish between informal and formal complaints. Anyone who is subject to or aware of what they believe to be discrimination or harassment should report that behavior to the designated individual. This includes any supervisor or manager, agency head, human resources section, executive director, chair, or DAS CHRO. Managers are required to immediately notify their assigned human resource business partners of the complaint.

DOR recently created an internal complaint policy and procedure (240-007PO & 240-007PR) and form which is available on the DOR intranet and has been posted on bulletin boards throughout the agency. Human resources has the primary role into investigations of discrimination and harassment complaints.

Complaints are formally acknowledged with five (5) business days of receipt. The assigned investigator contacts the complainant to initiate the investigation. The duration of the investigation will vary based on several factors. Typically, human resources will conduct the investigation by meeting with the complainant, subject of the complaint, and all appropriate witnesses.

Upon concluding the investigation, the investigator will communicate any concerns and/or recommendations with management, then meet with all parties to communicate the results of the investigation. This includes providing a written summary of the outcome. The final step to complete the investigation is to file all case documentation and maintain files in a confidential manner.

Upon resolution of the investigation, if unsatisfied with the outcome the complainant has the option to escalate the complaint to the next appropriate level.

Employees are advised under DAS Statewide Policy 50.010.01 of their other reporting options which include BOLI, EEOC and, when applicable, the US DOL Civil Rights Center.

Roles for Implementation of the Affirmative Action Plan

Director. As the head of the Department of Revenue, the director has set the tone that the agency will fully commit to applying the State of Oregon Equity Framework in developing agency-specific strategies and concrete actions to address racial and economic disparities. Through her leadership she is establishing a culture within the agency, and specifically with agency leadership, where each individual view each decision or action through an equity lens.

Managers/supervisors. Managers have the primary responsibility to develop and foster a motivated, diverse, highly skilled workforce through their hiring practices and continuing employee engagement and development. Managers and supervisors at the Department of Revenue actively engage their workforce through regular meetings and support the affirmative action plan in their day-to-day interactions. Managers work closely with human resources, including monthly trainings on diverse manager/employee relation topics.

Affirmative action representative. For the 2021-2023 the agency expects to have a full-time permanent Diversity, Equity and Inclusion Officer who will work with senior leaders of the agency to develop and implement programs designed to meet the agency's goal of a diverse and inclusive workforce. The DEI officer will document and track agency wide progress toward meeting our equity goals. The DEI officer will support the infrastructure and facilitate agency wide learning and leadership in areas of equity, diversity, inclusion and racial justice in their daily work, and in the programs and activities of the agency. The DEI officer will be working with program leadership to infuse an equity lens into our daily work; program specific policy and procedure development and review; coordination of metrics and data collection/evaluation/analysis; recruitment, retention, promotion and succession planning activities and training.

2019-2021 Affirmative Action Plan Progress Report

Goals for July 1, 2019–June 30, 2021

The COVID-19 pandemic required us to shift focus to agency operations for much of 2020. The pandemic also interrupted our plans to engage in community events and partner with community-based organizations.

Prior to the start of the pandemic in February 2020, our managers completed respectful workplace training, focused on the manager's role in ensuring and maintaining a respectful workplace. Training topics included respect languages, implicit and unconscious bias, and micro-aggression. The training has now been rolled out to all employees, with an emphasis on the role and responsibility employees have in maintaining a respectful workplace and a brief overview of a manager's role.

Just prior to the start of the pandemic, Revenue staff was involved in a national movement through a training cohort, Government Alliance on Race and Equity. The cohort was a 9-month training program on how to approach racial equity on a variety of levels. As a result of our involvement, the department plans to reset the purpose of the Revenue Committee on Diversity and Inclusion support and the department's focus and approach to racial equity. We plan to continue to engage and learn from both state and national organizations and to incorporate practices in Revenue.

As we approach the coming biennium, our hope is that the legislature authorizes a dedicated Diversity, Equity and Inclusion Officer. With the addition of that position, the department can take advantage of our new normal work situation that started with the pandemic, to focus our recruitment efforts to ensure the diversity of our workforce.

The DEI Officer will facilitate the develop and implementation of training opportunities for employees in diversity, equity and inclusion.

While the pandemic has delayed some of the implementation of our goals, it has in no way diminished the agency's commitment to those goals. We have refreshed our goals for the coming biennium and remain committed even as we adapt how we meet those goals.

Demographic Analysis

The department's demographic data² as of June 30, 2020 is provided in Appendix C. The data includes:

- Director/executive leadership by racial category, gender, disabilities reported and veteran status
- All employee racial representation by job category
- Supervisors by racial category, gender, disabilities reported and veteran status
- Supervisor promotions by racial category, gender, disabilities reported and veteran status

² This report does not require a parity analysis for department workforce. The state will update the parity study for the 2023-2025 Affirmation Action Plan. Data is provided as of June 30, 2020.

2021-23 Affirmative Action, Goals and Strategies

We developed the goals based on receiving additional resources in the 2021 Legislative Session which has not yet been decided. The position in the policy option package will facilitate our efforts to identify barriers, expected outcomes, measures and implementation plans to carry out these goals. If we do not receive the additional resources, we will make every effort to reprioritize to ensure that we make progress toward these goals.

Goal 1

The Department of Revenue will increase training opportunities to develop learning on topics of diversity, equity, inclusion, and respectful workplace training.

Goal 2

The Department of Revenue will identify recruiting opportunities that focus on under-represented areas.

Management

Leadership Evaluation

The director will set the expectation agency-wide and human resources will provide direction and oversight to managers of the expectation to evaluate managers on their effectiveness in achieving affirmative action objectives as prescribed in ORS 659A.012 in their quarterly management check-ins.

Succession Plan

The department has not yet formalized a succession plan. Historically, we have had very little staff turnover and have organically developed practices to plan for our future workforce.

We have created opportunities to develop employees, including job shadowing and job rotation/development opportunities. We have also encouraged training for employees who are interested in career advancement opportunities.

We often promote from within the agency and we also move employees around to give them exposure to other programs. When we implement a new tax program, we often move seasoned employees from a stable program to help implement the new program. This creates opportunities in the stable programs for other staff seeking career enrichment or job promotion. This practice allows for more growth for existing employees or an opportunity to bring in new employees to work with seasoned, experienced employees.

Appendix A – State Employment Law Documents

- [ADA and Reasonable Accommodation Policy \(Statewide Policy 50.020.10\)](#)
- [Discrimination and Harassment Free Workplace - \(Statewide Policy No. 50.010.01\)](#)
- [Employee Development and Implementation of Oregon Benchmarks for Workforce Development \(Statewide Policy 50.045.01\)](#)
- [Veterans Preference in Employment \(40-055-03\)](#)
- [Equal Opportunity and Affirmative Action Rule \(105-040-0001\)](#)
- [Executive Order 17-11: Relating to Affirmative Action and Diversity and Inclusion](#)

Appendix B – Federal Employment Law Documents

The following links leads to a pdf with the documents listed below

http://www.oregon.gov/gov/policy/Documents/Federal_Affirmative_Action_TitleVII.pdf

- Age Discrimination in Employment Act of 1967 (ADEA)
- Disability Discrimination Title I of the Americans with Disability Act of 1990
- Equal Pay and Compensation Discrimination Equal Pay Act of 1963, and Title VII of the Civil Rights Act of 1964
- Genetic Information Discrimination Title II of the Genetic Information Nondiscrimination Act of 2008 (GINA)
- National Origin Discrimination Title VII of the Civil Rights Act of 1964
- Pregnancy Discrimination Title VII of the Civil Rights Act of 1964
- Race/Color Discrimination Title VII of the Civil Rights Act of 1964
- Religious Discrimination Title VII of the Civil Rights Act of 1964
- Retaliation Title VII of the Civil Agency Affirmative Action Policy
- Sex-Based Discrimination Title VII of the Civil Rights Act of 1964
- Sexual Harassment Title VII of the Civil Rights Act of 1964

Appendix C – Demographic Analysis

The demographic analysis is in the attached Excel document.

AGENCY LEADERSHIP: DIRECTOR

Agency Director by Racial Category and Gender		
Racial Categories	Female	Male
American Indian/Alaska Native	0	0
Asian	0	1
Black/African American	0	0
Hispanic	0	0
Native Hawaiian/Other Pacific Islander	0	0
Two Or More Races	0	0
White	0	0
Totals	0	1

Data as of 6/30/2020

AGENCY LEADERSHIP: **EXECUTIVES**

Agency Executives by Racial Categories & Gender				
Racial Category	Female	Male	All	Pct.
American Indian/Alaska Native	0	0	0	0.00%
Asian	0	1	1	10.00%
Black/African American	0	1	1	10.00%
Hispanic	0	1	1	10.00%
Native Hawaiian/Other Pacific Islander	0	0	0	0.00%
Two Or More Races	0	0	0	0.00%
White	4	3	7	70.00%
Totals	4	6	10	

Agency Executives by Race & Gender				
Race	Female	Male	All	Pct.
POC	0	3	3	100.00%
White	4	3	7	100.00%
Totals	4	6	10	

POC = All racial categories, excluding White

Agency Executives by Reported Disability & Veteran's Status, and Racial Categories						
Racial Category	Female			Male		
	Disability Reported	Veteran	All	Disability Reported	Veteran	All
American Indian/Alaska Native	0	0	0	0	0	0
Asian	0	0	0	0	0	0
Black/African American	0	0	0	0	0	0
Hispanic	0	0	0	0	1	1
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0
Two Or More Races	0	0	0	0	0	0
White	0	0	0	0	1	1
Totals	0	0	0	0	2	2

Agency Executives by Reported Disability & Veteran's Status, & Gender				
Gender	Reported Disability	Pct.	Veteran	Pct
Female	0	0.00%	0	0.00%
Male	0	0.00%	2	0.00%
Totals	0		2	

Data as of 6/30/2020

AGENCY
Affirmative Action Analysis as of June 30, 2020

Racial Representation by Job Classification																	
Job Categories		American Indian or Alaska Native		Asian		Black or African American		Hispanic or Latino		Native Hawaiian or Other Pacific Islanders		Two or more races		White		Do not wish to answer	
		Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%	Actual*	%
Administrative Support	266	2	0.8%	11	4.1%	3	1.1%	26	9.8%	0	0.0%	6	2.3%	218	82.0%	4	1.5%
Officials and Administrators	85	2	2.4%	4	4.7%	1	1.2%	9	10.6%	0	0.0%	1	1.2%	68	80.0%	5	5.9%
Paraprofessionals	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Professionals	342	1	0.3%	30	8.8%	2	0.6%	21	6.1%	0	0.0%	11	3.2%	277	81.0%	11	3.2%
Service	2	0	0.0%	0	0.0%	1	50.0%	0	0.0%	0	0.0%	0	0.0%	1	50.0%	0	0.0%
Skilled Craft Workers	0	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Technicians	164	1	0.6%	4	2.4%	3	1.8%	23	14.0%	1	0.6%	8	4.9%	124	75.6%	0	0.0%
Totals	859	6		49		10		79		1		26		688		20	
		1%		5.70%		1.16%		9.20%		0.12%		3.03%		80.09%		2.33%	

*Affirmative Action Statistics are voluntary and may not accurately reflect the actual diversity of the agency.

Data as of 6/30/2020

SUPERVISORS

Agency Supervisors by Racial Categories & Gender				
Racial Category	Female	Male	All	Pct.
American Indian/Alaska Native	1	1	2	2.35%
Asian	0	4	4	4.71%
Black/African American	0	1	1	1.18%
Hispanic	4	5	9	10.59%
Native Hawaiian/Other Pacific Islander	0	0	0	0.00%
Two Or More Races	0	1	1	1.18%
White	35	33	68	80.00%
Totals	40	45	85	

Supervisors by Reported Disability & Veteran's Status, and Racial Categories						
Racial Category	Female			Male		
	Disability Reported	Veteran	All	Disability Reported	Veteran	All
American Indian/Alaska Native	0	0	0	0	1	1
Asian	0	0	0	0	0	0
Black/African American	0	0	0	0	0	0
Hispanic	0	0	0	0	2	2
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0
Two Or More Races	0	0	0	0	0	0
White	0	0	0	0	4	4
Totals	0	0	0	0	7	7

Data as of 6/30/2020

PROMOTIONS (7/1/2019 - 6/30/2020)

Agency Supervisor Promotions by Racial Categories & Gender

	Female			Male			All
Racial Categories	Reported Disability	Veterans	Agency Workforce	Reported Disability	Veterans	Agency Workforce	Agency Workforce
American Indian/Alaska Native	0	0	0	0	1	1	1
Asian	0	0	0	0	0	1	1
Black/African American	0	0	0	0	0	0	0
Hispanic	0	0	3	0	0	2	5
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0	0
Two Or More Races	0	0	0	0	0	1	1
White	0	0	7	0	2	10	17
Agency Totals	0	0	10	0	3	15	25

Agency Non-Supervisor Promotions by Racial Categories & Gender

	Female			Male			All
Racial Categories	Reported Disability	Veterans	Agency Workforce	Reported Disability	Veterans	Agency Workforce	Agency Workforce
American Indian/Alaska Native	0	0	0	0	0	0	0
Asian	0	0	4	0	0	4	8
Black/African American	0	0	0	0	0	0	0
Hispanic	0	0	5	0	1	4	9
Native Hawaiian/Other Pacific Islander	0	0	0	0	0	0	0
Two Or More Races	0	0	1	0	0	0	1
White	1	0	41	0	3	27	68
Agency Totals	1	0	51	0	4	35	86

Agency Span of Control as of 07-01-23 @ 12:00 AM

Agency	Agency Max Supervisory ratio	Total # EEs on 07-01-23	Total # Non-supervisory EEs on 07-01-23	÷	Total # Supervisory EEs on 07-01-23	*Total # EEs not assigned a Representation on 07-01-23	1	:	Adjusted Actual Ratio on 07-01-23	Actual ratio	Notes
Bureau of Labor and Industries	(1:8)	168	147	÷	21	0	1	:	7	7.00	
Department of Administrative Services	(1:9)	1047	948	÷	99	0	1	:	10	9.58	
Department of Agriculture	(1:8)	855	800	÷	55	0	1	:	15	14.55	
Department of Consumer and Business Services	(1:11)	1002	916	÷	86	0	1	:	11	10.65	
Department of Corrections	(1:10)	5263	4820	÷	443	2	1	:	11	10.88	
Department of Early Learning and Care	N/A	335	300	÷	35	0	1	:	9	8.57	N/A for the 21-23 biennium
Department of Energy	???	101	89	÷	12	0	1	:	7	7.42	No ratio on file
Department of Environmental Quality	(1:10.25)	959	880	÷	79	0	1	:	11	11.14	
Department of Fish and Wildlife	(1:6)	1488	1305	÷	183	0	1	:	7	7.13	
Department of Human Services	(1:8.39)	12574	11460	÷	1114	7	1	:	10	10.29	
Department of Justice	(1:11.88)	1706	1571	÷	135	1	1	:	12	11.64	
Department of Public Safety Standards and Training	(1:27)	426	409	÷	17	3	1	:	24	24.06	
Department of Revenue	(1:11)	1260	1156	÷	104	0	1	:	11	11.12	
Department of State Lands	(1:8)	127	115	÷	12	0	1	:	10	9.58	
Department of the State Fire Marshal	N/A	163	144	÷	19	1	1	:	8	7.58	N/A for the 21-23 biennium
Department of Transportation	(1:11)	5407	4980	÷	427	0	1	:	12	11.66	
Department of Veterans Affairs	???	108	91	÷	17	0	1	:	5	5.35	
Employment Department	(1:11)	2265	2082	÷	183	0	1	:	11	11.38	
Forestry Department	(1:7)	1596	1413	÷	183	0	1	:	8	7.72	
Higher Education Coordinating Commission	(1:7)	221	201	÷	20	2	1	:	10	10.05	
Office of the Governor	???	101	83	÷	18	0	1	:	5	4.61	No ratio on file
Oregon Business Development Department	(1:8)	193	171	÷	22	0	1	:	8	7.77	
Oregon Department of Education	(1:9)	1222	1111	÷	111	1	1	:	10	10.01	
Oregon Department of Emergency Management	???	120	109	÷	11	0	1	:	10	9.91	No ratio on file
Oregon Health Authority	(1:8.6)	6076	5542	÷	534	0	1	:	10	10.38	
Oregon Housing and Community Services	(1:9)	434	384	÷	50	5	1	:	8	7.68	
Oregon Liquor & Cannabis Commission	(1:11)	412	379	÷	33	0	1	:	11	11.48	
Oregon State Department of Police	(1:8)	1669	1510	÷	159	9	1	:	9	9.50	
Oregon Youth Authority	(1:9)	1089	979	÷	110	2	1	:	9	8.90	
Parks and Recreation Department	(1:8)	948	856	÷	92	0	1	:	9	9.30	
Public Employees Retirement System	(1:10)	436	399	÷	37	0	1	:	11	10.78	
Public Utility Commission of Oregon	(1:5)	140	119	÷	21	0	1	:	6	5.67	
State of Oregon Military Department	(1:10)	518	474	÷	44	0	1	:	11	10.77	
Water Resources Department	(1:8)	252	228	÷	24	0	1	:	10	9.50	

* These numbers are showing up in Workday as not having a Repr code assigned. Agencies are responsible for reviewing these positions to ensure that it is assigned appropriately to either a supervisory or non-supervisory category.

Ratio within Maximum supervisory ratio

Ratio not within Maximum supervisory ratio



PROPOSED SUPERVISORY SPAN OF CONTROL REPORT

In accordance with the requirements of ORS 291.227, (Department of Revenue) presents this report to the Joint Ways and Means Committee regarding the agency's Proposed Maximum Supervisory Ratio for the 2019-2021 biennium.

Supervisory Ratio for the last quarter of 2017-2019 biennium

The agency actual supervisory ratio as of 7/1/2021 is 1: 11

(Date)

(Enter ratio from last Published DAS CHRO Supervisory Ratio)

The Agency actual supervisory ratio is calculated using the following calculation;

$$\frac{99}{\text{(Total supervisors)}} = \frac{93}{\text{(Employee in a supervisory role)}} + \frac{7}{\text{(Vacancies that if filled would perform a supervisory role)}} - \frac{1}{\text{(Agency head)}}$$

$$\frac{1,126}{\text{(Total non-supervisors)}} = \frac{912}{\text{(Employee in a non-supervisory role)}} + \frac{214}{\text{(Vacancies that if filled would perform a non-supervisory role)}}$$

The agency has a current actual supervisory ratio of-

$$1: \frac{11}{\text{(Actual span of control)}} = \frac{1,126}{\text{(Total non - Supervisors)}} / \frac{99}{\text{(Total Supervisors)}}$$

When determining an agency maximum supervisory ratio all agencies shall begin of a baseline supervisory ratio of 1:11, and based upon some or all of the following factors may adjust the ratio up or down to fit the needs of the agency.

← 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 upwards or downward from 1:11-

No

Is geographical location of the agency's employees a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

DOR is a geographically dispersed agency headquartered in Salem, with five field offices in Bend, Eugene, Medford, Portland, and Gresham. We also have a remote call center in Fossil. Currently, this is managed within the 1:11 ratio.

Is the complexity of the agency’s duties a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
DOR manages approximately 65 tax and fee programs which are varied and complex. Currently, this is managed within the 1:11 ratio.

Are there industry best practices and standards that should be a factor when determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
Currently, this is managed within the 1:11 ratio.

Is size and hours of operation of the agency a factor to be considered in determining the agency maximum supervisory ratio?
Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
No

Are there unique personnel needs of the agency, including the agency’s use of volunteers or seasonal or temporary employees, or exercise of supervisory authority by agency supervisory employees over personnel who are not agency employees a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
DOR utilizes seasonal personnel to accomplish the processing needs of the tax season. Additionally, the agency uses private collection firms to assist collecting debts. Currently, this is managed within the 1:11 ratio.

Is the financial scope and responsibility of the agency a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

Yes. The agency processed approximately \$34 billion in payments during the 2019-21 biennium. Additionally, we assisted our local entities by generating an additional \$15 billion in revenues. Currently, this is managed within 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: _____

Date:_____

Signature Line _____

Date _____

Signature Line _____

Date _____

Signature Line _____

Date _____

Signature Line _____

Date _____

Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Executive Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
001-00-00-00000	Executive Division	081	0	June 2022 Emergency Board	Policy Packages
001-00-00-00000	Executive Division	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	091	0	Additional Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Executive Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Executive Division	801	0	LFO Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	802	0	Vacant Position Reductions	Policy Packages
001-00-00-00000	Executive Division	810	0	Statewide Adjustments	Policy Packages
001-00-00-00000	Executive Division	811	0	Budget Reconciliation	Policy Packages
001-00-00-00000	Executive Division	813	0	Policy Bills	Policy Packages
001-00-00-00000	Executive Division	816	0	Capital Construction	Policy Packages
002-00-00-00000	General Services Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	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

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	070	0	Revenue Shortfalls	Policy Packages
002-00-00-00000	General Services Division	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
002-00-00-00000	General Services Division	092	0	Statewide AG Adjustment	Policy Packages
002-00-00-00000	General Services Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
002-00-00-00000	General Services Division	801	0	LFO Analyst Adjustments	Policy Packages
002-00-00-00000	General Services Division	802	0	Vacant Position Reductions	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	Policy Packages
002-00-00-00000	General Services Division	813	0	Policy Bills	Policy Packages
002-00-00-00000	General Services Division	816	0	Capital Construction	Policy Packages
003-00-00-00000	Administration	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
003-00-00-00000	Administration	081	0	June 2022 Emergency Board	Policy Packages
003-00-00-00000	Administration	090	0	Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	091	0	Additional Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	092	0	Statewide AG Adjustment	Policy Packages
003-00-00-00000	Administration	093	0	Statewide Adjustment DAS Chgs	Policy Packages
003-00-00-00000	Administration	801	0	LFO Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	802	0	Vacant Position Reductions	Policy Packages
003-00-00-00000	Administration	810	0	Statewide Adjustments	Policy Packages
003-00-00-00000	Administration	811	0	Budget Reconciliation	Policy Packages
003-00-00-00000	Administration	813	0	Policy Bills	Policy Packages
003-00-00-00000	Administration	816	0	Capital Construction	Policy Packages
003-00-00-00000	Administration	102	0	Revenue Building	Policy Packages
003-00-00-00000	Administration	103	0	Diversity, Equity and Inclusion	Policy Packages
003-00-00-00000	Administration	105	0	Customer Service	Policy Packages
003-00-00-00000	Administration	107	0	Cost Allocation Methodology	Policy Packages
004-00-00-00000	Property Tax Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
004-00-00-00000	Property Tax Division	021	0	Phase-in	Essential Packages
004-00-00-00000	Property Tax Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
004-00-00-00000	Property Tax Division	031	0	Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	032	0	Above Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	033	0	Exceptional Inflation	Essential Packages
004-00-00-00000	Property Tax Division	070	0	Revenue Shortfalls	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
004-00-00-00000	Property Tax Division	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	092	0	Statewide AG Adjustment	Policy Packages
004-00-00-00000	Property Tax Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
004-00-00-00000	Property Tax Division	801	0	LFO Analyst Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	802	0	Vacant Position Reductions	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	Policy Packages
004-00-00-00000	Property Tax Division	813	0	Policy Bills	Policy Packages
004-00-00-00000	Property Tax Division	816	0	Capital Construction	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
005-00-00-00000	Personal Tax and Compliance Division	092	0	Statewide AG Adjustment	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	093	0	Statewide Adjustment DAS Chgs	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	802	0	Vacant Position Reductions	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	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	816	0	Capital Construction	Policy Packages
006-00-00-00000	Business Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
006-00-00-00000	Business Division	081	0	June 2022 Emergency Board	Policy Packages
006-00-00-00000	Business Division	090	0	Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	091	0	Additional Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	092	0	Statewide AG Adjustment	Policy Packages
006-00-00-00000	Business Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
006-00-00-00000	Business Division	801	0	LFO Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	802	0	Vacant Position Reductions	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
006-00-00-00000	Business Division	810	0	Statewide Adjustments	Policy Packages
006-00-00-00000	Business Division	811	0	Budget Reconciliation	Policy Packages
006-00-00-00000	Business Division	813	0	Policy Bills	Policy Packages
006-00-00-00000	Business Division	816	0	Capital Construction	Policy Packages
006-00-00-00000	Business Division	105	0	Customer Service	Policy Packages
007-00-00-00000	Collections Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
007-00-00-00000	Collections Division	081	0	June 2022 Emergency Board	Policy Packages
007-00-00-00000	Collections Division	090	0	Analyst Adjustments	Policy Packages
007-00-00-00000	Collections Division	091	0	Additional Analyst Adjustments	Policy Packages
007-00-00-00000	Collections Division	092	0	Statewide AG Adjustment	Policy Packages
007-00-00-00000	Collections Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
007-00-00-00000	Collections Division	801	0	LFO Analyst Adjustments	Policy Packages
007-00-00-00000	Collections Division	802	0	Vacant Position Reductions	Policy Packages
007-00-00-00000	Collections Division	810	0	Statewide Adjustments	Policy Packages
007-00-00-00000	Collections Division	811	0	Budget Reconciliation	Policy Packages
007-00-00-00000	Collections Division	813	0	Policy Bills	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
007-00-00-00000	Collections Division	816	0	Capital Construction	Policy Packages
008-00-00-00000	Corporate Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
008-00-00-00000	Corporate Division	081	0	June 2022 Emergency Board	Policy Packages
008-00-00-00000	Corporate Division	090	0	Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	091	0	Additional Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	092	0	Statewide AG Adjustment	Policy Packages
008-00-00-00000	Corporate Division	093	0	Statewide Adjustment DAS Chgs	Policy Packages
008-00-00-00000	Corporate Division	801	0	LFO Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	802	0	Vacant Position Reductions	Policy Packages
008-00-00-00000	Corporate Division	810	0	Statewide Adjustments	Policy Packages
008-00-00-00000	Corporate Division	811	0	Budget Reconciliation	Policy Packages
008-00-00-00000	Corporate Division	813	0	Policy Bills	Policy Packages
008-00-00-00000	Corporate Division	816	0	Capital Construction	Policy Packages
008-00-00-00000	Corporate Division	104	0	Reliable Operations	Policy Packages
008-00-00-00000	Corporate Division	107	0	Cost Allocation Methodology	Policy Packages
009-00-00-00000	Information Technology Services Division	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
009-00-00-00000	Information Technology Services Division	021	0	Phase-in	Essential Packages
009-00-00-00000	Information Technology Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
009-00-00-00000	Information Technology Services Division	031	0	Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	032	0	Above Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	033	0	Exceptional Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	060	0	Technical Adjustments	Essential Packages
009-00-00-00000	Information Technology Services Division	070	0	Revenue Shortfalls	Policy Packages
009-00-00-00000	Information Technology Services Division	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	092	0	Statewide AG Adjustment	Policy Packages
009-00-00-00000	Information Technology Services Division	093	0	Statewide Adjustment DAS Chgs	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	802	0	Vacant Position Reductions	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	Policy Packages
009-00-00-00000	Information Technology Services Division	813	0	Policy Bills	Policy Packages
009-00-00-00000	Information Technology Services Division	816	0	Capital Construction	Policy Packages
009-00-00-00000	Information Technology Services Division	104	0	Reliable Operations	Policy Packages
009-00-00-00000	Information Technology Services Division	106	0	Engineering and asset security	Policy Packages
009-00-00-00000	Information Technology Services Division	107	0	Cost Allocation Methodology	Policy Packages
014-00-00-00000	Marijuana Program	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	070	0	Revenue Shortfalls	Policy Packages
014-00-00-00000	Marijuana Program	081	0	June 2022 Emergency Board	Policy Packages
014-00-00-00000	Marijuana Program	090	0	Analyst Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	091	0	Additional Analyst Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	092	0	Statewide AG Adjustment	Policy Packages
014-00-00-00000	Marijuana Program	093	0	Statewide Adjustment DAS Chgs	Policy Packages
014-00-00-00000	Marijuana Program	801	0	LFO Analyst Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	802	0	Vacant Position Reductions	Policy Packages
014-00-00-00000	Marijuana Program	810	0	Statewide Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	811	0	Budget Reconciliation	Policy Packages
014-00-00-00000	Marijuana Program	813	0	Policy Bills	Policy Packages
014-00-00-00000	Marijuana Program	816	0	Capital Construction	Policy Packages
014-00-00-00000	Marijuana Program	107	0	Cost Allocation Methodology	Policy Packages
015-00-00-00000	Multistate Tax Commission	010	0	Vacancy Factor and Non-ORPICS Personal Services	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

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	070	0	Revenue Shortfalls	Policy Packages
015-00-00-00000	Multistate Tax Commission	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
015-00-00-00000	Multistate Tax Commission	092	0	Statewide AG Adjustment	Policy Packages
015-00-00-00000	Multistate Tax Commission	093	0	Statewide Adjustment DAS Chgs	Policy Packages
015-00-00-00000	Multistate Tax Commission	801	0	LFO Analyst Adjustments	Policy Packages
015-00-00-00000	Multistate Tax Commission	802	0	Vacant Position Reductions	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	Policy Packages
015-00-00-00000	Multistate Tax Commission	813	0	Policy Bills	Policy Packages
015-00-00-00000	Multistate Tax Commission	816	0	Capital Construction	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	021	0	Phase-in	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	022	0	Phase-out Pgm & One-time Costs	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	031	0	Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	032	0	Above Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	033	0	Exceptional Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	070	0	Revenue Shortfalls	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	081	0	June 2022 Emergency Board	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	Additional Analyst Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	092	0	Statewide AG Adjustment	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	093	0	Statewide Adjustment DAS Chgs	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	802	0	Vacant Position Reductions	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	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	816	0	Capital Construction	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	092	0	Statewide AG Adjustment	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	093	0	Statewide Adjustment DAS Chgs	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	802	0	Vacant Position Reductions	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	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	816	0	Capital Construction	Policy Packages
030-00-00-00000	Core System Replacement	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
030-00-00-00000	Core System Replacement	081	0	June 2022 Emergency Board	Policy Packages
030-00-00-00000	Core System Replacement	090	0	Analyst Adjustments	Policy Packages
030-00-00-00000	Core System Replacement	091	0	Additional Analyst Adjustments	Policy Packages
030-00-00-00000	Core System Replacement	092	0	Statewide AG Adjustment	Policy Packages
030-00-00-00000	Core System Replacement	093	0	Statewide Adjustment DAS Chgs	Policy Packages
030-00-00-00000	Core System Replacement	801	0	LFO Analyst Adjustments	Policy Packages
030-00-00-00000	Core System Replacement	802	0	Vacant Position Reductions	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	Policy Packages

10/05/23**Page 12 of 15****Summary Cross Reference Listing and Packages****10:13 AM****BSU-003A**

Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
030-00-00-00000	Core System Replacement	813	0	Policy Bills	Policy Packages
030-00-00-00000	Core System Replacement	816	0	Capital Construction	Policy Packages
030-00-00-00000	Core System Replacement	101	0	Electronic Valuation Information System (ELVIS) Phase 2	Policy Packages
031-00-00-00000	Property Valuation System	010	0	Vacancy Factor and Non-ORPICS Personal Services	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	070	0	Revenue Shortfalls	Policy Packages
031-00-00-00000	Property Valuation System	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
031-00-00-00000	Property Valuation System	092	0	Statewide AG Adjustment	Policy Packages
031-00-00-00000	Property Valuation System	093	0	Statewide Adjustment DAS Chgs	Policy Packages
031-00-00-00000	Property Valuation System	801	0	LFO Analyst Adjustments	Policy Packages
031-00-00-00000	Property Valuation System	802	0	Vacant Position Reductions	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	Policy Packages
031-00-00-00000	Property Valuation System	813	0	Policy Bills	Policy Packages
031-00-00-00000	Property Valuation System	816	0	Capital Construction	Policy Packages
070-00-00-00000	Revenue Clearinghouse	010	0	Vacancy Factor and Non-ORPICS Personal Services	Essential Packages

10/05/23**Page 13 of 15****Summary Cross Reference Listing and Packages****10:13 AM****BSU-003A**

Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

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	070	0	Revenue Shortfalls	Policy Packages
070-00-00-00000	Revenue Clearinghouse	081	0	June 2022 Emergency Board	Policy Packages
070-00-00-00000	Revenue Clearinghouse	090	0	Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	091	0	Additional Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	092	0	Statewide AG Adjustment	Policy Packages
070-00-00-00000	Revenue Clearinghouse	093	0	Statewide Adjustment DAS Chgs	Policy Packages
070-00-00-00000	Revenue Clearinghouse	801	0	LFO Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	802	0	Vacant Position Reductions	Policy Packages
070-00-00-00000	Revenue Clearinghouse	810	0	Statewide Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	811	0	Budget Reconciliation	Policy Packages
070-00-00-00000	Revenue Clearinghouse	813	0	Policy Bills	Policy Packages
070-00-00-00000	Revenue Clearinghouse	816	0	Capital Construction	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	010	0	Vacancy Factor and Non-ORPICS Personal Services	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

10/05/23**Page 14 of 15****Summary Cross Reference Listing and Packages****10:13 AM****BSU-003A**

Revenue, Dept of**Summary Cross Reference Listing and Packages****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

<i>Cross Reference Number</i>	<i>Cross Reference Description</i>	<i>Package Number</i>	<i>Priority</i>	<i>Package Description</i>	<i>Package Group</i>
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	070	0	Revenue Shortfalls	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	081	0	June 2022 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	Additional Analyst Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	092	0	Statewide AG Adjustment	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	093	0	Statewide Adjustment DAS Chgs	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	802	0	Vacant Position Reductions	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	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	816	0	Capital Construction	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	101	0	Electronic Valuation Information System (ELVIS) Phase 2	Policy Packages

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	070	Revenue Shortfalls	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	June 2022 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

Revenue, Dept of**Policy Package List by Priority
2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	081	June 2022 Emergency Board	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
	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

Revenue, Dept of**Policy Package List by Priority
2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

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	Additional 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
	092	Statewide AG Adjustment	001-00-00-00000	Executive Division

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	092	Statewide AG Adjustment	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	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

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	093	Statewide Adjustment DAS Chgs	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
	101	Electronic Valuation Information System (ELVI	030-00-00-00000	Core System Replacement
			087-00-00-00000	Capital Debt Service and Related Costs
	102	Revenue Building	003-00-00-00000	Administration
	103	Diversity, Equity and Inclusion	003-00-00-00000	Administration
	104	Reliable Operations	008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
	105	Customer Service	003-00-00-00000	Administration
			006-00-00-00000	Business Division
	106	Engineering and asset security	009-00-00-00000	Information Technology Services Division
	107	Cost Allocation Methodology	003-00-00-00000	Administration
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	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
	802	Vacant Position Reductions	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

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	802	Vacant Position Reductions	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
			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

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	810	Statewide 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
	811	Budget Reconciliation	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
	813	Policy Bills	001-00-00-00000	Executive Division

Revenue, Dept of**Policy Package List by Priority****2023-25 Biennium****Agency Number: 15000****BAM Analyst: Gibson, Wendy****Budget Coordinator: Charpentier, Melody - (971)375-8656**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	813	Policy Bills	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
			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

Revenue, Dept of

Policy Package List by Priority
2023-25 Biennium

Agency Number: 15000
BAM Analyst: Gibson, Wendy
Budget Coordinator: Charpentier, Melody - (971)375-8656

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	816	Capital Construction	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

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	191,955,292	37,827,306	37,827,306	(19,548,214)	(19,548,214)	(19,548,214)
3430 Other Funds Debt Svc Ltd	903,595	-	-	-	-	-
All Funds	192,858,887	37,827,306	37,827,306	(19,548,214)	(19,548,214)	(19,548,214)
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	62,144,131	62,144,131	433,742,917	433,742,917	433,742,917
BEGINNING BALANCE						
3400 Other Funds Ltd	191,955,292	99,971,437	99,971,437	414,194,703	414,194,703	414,194,703
3430 Other Funds Debt Svc Ltd	903,595	-	-	-	-	-
TOTAL BEGINNING BALANCE	\$192,858,887	\$99,971,437	\$99,971,437	\$414,194,703	\$414,194,703	\$414,194,703
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	193,109,647	235,958,511	243,631,664	249,636,301	233,972,181	227,766,867
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
All Funds	207,397,041	242,537,681	250,139,343	252,218,721	236,554,601	232,226,266
TAXES						
0105 Personal Income Taxes						
8800 General Fund Revenue	19,964,645,478	20,627,298,000	20,627,298,000	22,838,400,000	21,540,055,000	20,983,995,218
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	2,035,562,263	1,290,183,000	1,290,183,000	1,759,032,987	1,955,858,000	2,153,441,000
0113 Corporate Activity Tax						

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	2,577,106,000	2,779,098,000
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	1,272,312,215	1,272,312,215	1,422,107,384	1,422,107,384	1,427,818,218
3430 Other Funds Debt Svc Ltd	-	1,340,120	1,340,120	113,110	113,110	113,110
All Funds	-	1,273,652,335	1,273,652,335	1,422,220,494	1,422,220,494	1,427,931,328
0135 Cigarette Taxes						
3400 Other Funds Ltd	412,282,111	634,797,000	634,797,000	614,900,000	609,100,000	609,800,000
8800 General Fund Revenue	54,748,082	44,903,000	44,903,000	43,500,000	43,078,000	43,144,000
All Funds	467,030,193	679,700,000	679,700,000	658,400,000	652,178,000	652,944,000
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	64,099,723	75,500,000	75,500,000	118,200,000	116,500,000	112,700,000
8800 General Fund Revenue	61,293,213	65,129,000	65,129,000	65,600,000	63,698,000	61,303,000
All Funds	125,392,936	140,629,000	140,629,000	183,800,000	180,198,000	174,003,000
0142 Marijuana Taxes						
3400 Other Funds Ltd	359,295,968	339,360,000	339,482,486	377,204,000	351,551,000	316,860,000
0145 Amusement Taxes						
3400 Other Funds Ltd	-	3,890,000	3,890,000	4,052,345	4,052,345	4,052,345
8800 General Fund Revenue	1,006,836	1,600,000	1,600,000	1,600,000	1,774,000	1,784,000
All Funds	1,006,836	5,490,000	5,490,000	5,652,345	5,826,345	5,836,345
0155 Inheritance Taxes						
8800 General Fund Revenue	524,066,306	368,932,000	368,932,000	529,600,000	534,639,000	547,732,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	20,260	20,260	31,914	31,914	31,914

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8800 General Fund Revenue	3,593	6,000	6,000	6,000	6,000	6,000
All Funds	3,593	26,260	26,260	37,914	37,914	37,914
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	970,000	970,000	1,135,910	1,135,910	1,135,910
8800 General Fund Revenue	45,000	90,000	90,000	6,000	6,000	6,000
All Funds	45,000	1,060,000	1,060,000	1,141,910	1,141,910	1,141,910
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	100,000	100,000	33,478	33,478	33,478
0185 Privilege Taxes						
3400 Other Funds Ltd	-	54,200,000	54,200,000	95,280,000	95,640,000	109,370,046
0195 Other Taxes						
3400 Other Funds Ltd	466,407,168	403,181,367	403,181,367	374,343,733	356,830,564	355,998,970
TAXES						
3400 Other Funds Ltd	2,674,715,959	5,152,627,842	5,116,884,688	5,700,272,764	5,534,088,595	5,716,898,881
3430 Other Funds Debt Svc Ltd	-	1,340,120	1,340,120	113,110	113,110	113,110
8800 General Fund Revenue	22,641,370,771	22,398,141,000	22,398,141,000	25,237,744,987	24,139,114,000	23,791,411,218
TOTAL TAXES	\$25,316,086,730	\$27,552,108,962	\$27,516,365,808	\$30,938,130,861	\$29,673,315,705	\$29,508,423,209
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	12,103,704	12,103,704	12,443,302	12,443,302	12,443,302
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	19,318,082	22,048,327	22,048,327	22,000,000	22,000,000	22,000,000

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3430 Other Funds Debt Svc Ltd	1,069,694	-	-	-	-	-
All Funds	20,387,776	22,048,327	22,048,327	22,000,000	22,000,000	22,000,000
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	28,237,552	54,419,258	54,419,258	18,380,925	18,364,343	26,191,447
8800 General Fund Revenue	-	12,028,333	12,028,333	11,521,152	8,929,789	3,953,221
All Funds	28,237,552	66,447,591	66,447,591	29,902,077	27,294,132	30,144,668
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	-	4,157,000	3,782,613	-	-	14,265,000
0575 Refunding Bonds						
3230 Other Funds Debt Svc Non-Ltd	2,255,000	-	-	-	-	-
BOND SALES						
3230 Other Funds Debt Svc Non-Ltd	2,255,000	-	-	-	-	-
3400 Other Funds Ltd	-	4,157,000	3,782,613	-	-	14,265,000
TOTAL BOND SALES	\$2,255,000	\$4,157,000	\$3,782,613	-	-	\$14,265,000
INTEREST EARNINGS						
0605 Interest Income						
3430 Other Funds Debt Svc Ltd	41,643	-	-	-	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	101,051	2,000,000	2,000,000	2,426,683	2,426,683	2,426,683
LOAN REPAYMENT						

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	63,744,923	42,577,687	42,638,383	42,647,022	44,070,252	36,989,678
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	111,386,426	118,355,294	119,942,897	115,234,008	89,000,000	193,297,782
8800 General Fund Revenue	25,037,060	-	-	-	-	-
All Funds	136,423,486	118,355,294	119,942,897	115,234,008	89,000,000	193,297,782
TRANSFERS IN						
1010 Transfer In - Intrafund						
3230 Other Funds Debt Svc Non-Ltd	27,183	-	-	-	-	-
3400 Other Funds Ltd	42,397,295	93,860,030	93,825,030	111,529,414	112,083,628	109,624,212
3430 Other Funds Debt Svc Ltd	3,639,159	1,340,120	1,340,120	113,110	113,110	113,110
All Funds	46,063,637	95,200,150	95,165,150	111,642,524	112,196,738	109,737,322
1060 Transfer from General Fund						
3400 Other Funds Ltd	3,348,966	-	-	-	-	-
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	52,056	-	147,000,000	-	-	-
1123 Tsfr From OR Business Development						
3400 Other Funds Ltd	32,500	-	-	-	-	-
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	71,953,631	36,911,091	36,911,091	74,291,087	74,291,087	76,598,940
8800 General Fund Revenue	-	50,571,555	50,571,555	13,483,811	13,483,811	11,561,506
All Funds	71,953,631	87,482,646	87,482,646	87,774,898	87,774,898	88,160,446

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Revenue, Dept of

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
TRANSFERS IN						
3230 Other Funds Debt Svc Non-Ltd	27,183	-	-	-	-	-
3400 Other Funds Ltd	117,784,448	130,771,121	277,736,121	185,820,501	186,374,715	186,223,152
3430 Other Funds Debt Svc Ltd	3,639,159	1,340,120	1,340,120	113,110	113,110	113,110
8800 General Fund Revenue	-	50,571,555	50,571,555	13,483,811	13,483,811	11,561,506
TOTAL TRANSFERS IN	\$121,450,790	\$182,682,796	\$329,647,796	\$199,417,422	\$199,971,636	\$197,897,768
REVENUE CATEGORIES						
8000 General Fund	193,109,647	235,958,511	243,631,664	249,636,301	233,972,181	227,766,867
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3230 Other Funds Debt Svc Non-Ltd	2,282,183	-	-	-	-	-
3400 Other Funds Ltd	3,015,288,441	5,539,060,233	5,651,555,991	6,099,225,205	5,908,767,890	6,210,735,925
3430 Other Funds Debt Svc Ltd	4,750,496	2,680,240	2,680,240	226,220	226,220	226,220
8800 General Fund Revenue	22,666,407,831	22,460,740,888	22,460,740,888	25,262,749,950	24,161,527,600	23,806,925,945
TOTAL REVENUE CATEGORIES	\$25,896,125,992	\$28,245,019,042	\$28,365,116,462	\$31,614,420,096	\$30,307,076,311	\$30,250,114,356
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	(35,999)	-	-	-	-	-
3400 Other Funds Ltd	(42,397,295)	(93,860,030)	(93,825,030)	(111,529,414)	(112,083,628)	(109,624,212)
3430 Other Funds Debt Svc Ltd	(3,639,159)	(1,340,120)	(1,340,120)	(113,110)	(113,110)	(113,110)
All Funds	(46,063,637)	(95,200,150)	(95,165,150)	(111,642,524)	(112,196,738)	(109,737,322)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	(7,331,270)	(7,331,270)	(1,752,978)	(5,318,769)	(5,318,769)

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
2050 Transfer to Other						
3400 Other Funds Ltd	-	(1,141,729,050)	(1,141,729,050)	(1,168,407,800)	(1,159,709,428)	(1,199,598,452)
2060 Transfer to General Fund						
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	(24,161,527,600)	(23,806,925,945)
2080 Transfer to Counties						
3400 Other Funds Ltd	35,441,367	(37,330,480)	(37,330,480)	(71,406,363)	(76,503,276)	(69,818,668)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,876,601)	(2,876,601)	(3,273,913)	(3,273,913)	(3,273,913)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(101,036,011)	(29,165,524)	(29,165,524)	(26,708,655)	(26,751,322)	(26,750,322)
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	(7,500)	-	-	-	-	(31,664,551)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(20,144,307)	(23,172,359)	(23,172,359)	(23,172,359)	(24,183,511)	(24,183,511)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(680)	(100,000)	(100,000)	(33,478)	(33,478)	(33,478)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(10,603,518)	(11,092,862)	(11,092,862)	(11,708,132)	(11,708,132)	(11,708,132)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	(3,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(114,349,766)	(153,326,228)	(76,691,614)	(60,000)	(60,000)	(60,000)
2257 Tsfr To Police, Dept of State						

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	(48,391,384)	(22,991,572)	(22,991,572)	(13,851,572)	(15,632,572)	(15,632,572)
2258 Tsfr To Emergency Management, Dept of						
3400 Other Funds Ltd	-	-	(76,634,614)	(171,329,595)	(171,329,595)	(171,329,595)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(33,265,265)	(43,537,104)	(43,537,104)	(42,871,132)	(41,812,158)	(51,947,115)
2260 Tsfr to State Fire Marshal, Dept of						
3400 Other Funds Ltd	-	-	-	(10,287,858)	(10,287,858)	(10,872,832)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,585,442)	(4,864,812)	(4,864,812)	(5,197,236)	(5,197,236)	(5,197,236)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(29,856,549)	(26,155,444)	(26,155,444)	(33,055,444)	(37,019,983)	(38,059,527)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(613,426,371)	(974,157,708)	(974,157,708)	(1,010,027,668)	(974,997,908)	(974,277,363)
2525 Tsfr To HECC						
3400 Other Funds Ltd	(1,306,093)	(2,138,373)	(2,138,373)	(2,196,243)	(2,196,243)	(2,196,243)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(1,459,408,079)	(2,385,696,736)	(2,422,306,736)	(2,708,378,534)	(2,597,251,534)	(2,799,243,534)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(14,081,537)	(26,848,559)	(26,848,559)	(39,360,190)	(18,281,231)	(18,281,231)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(101,051)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(268,116,967)	(290,909,667)	(290,909,667)	(337,839,051)	(338,165,719)	(354,683,633)

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
2845 Tsfr To OLCC						
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(109,032,079)	(90,352,414)	(90,352,414)	(115,234,008)	(89,000,000)	(89,000,000)
TRANSFERS OUT						
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	(35,999)	-	-	-	-	-
3400 Other Funds Ltd	(2,847,426,534)	(5,380,666,793)	(5,417,241,793)	(5,920,711,623)	(5,733,827,494)	(6,025,784,889)
3430 Other Funds Debt Svc Ltd	(3,639,159)	(1,340,120)	(1,340,120)	(113,110)	(113,110)	(113,110)
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	(24,161,527,600)	(23,806,925,945)
TOTAL TRANSFERS OUT	(\$25,517,500,707)	(\$27,842,747,801)	(\$27,879,322,801)	(\$31,183,574,683)	(\$29,895,468,204)	(\$29,832,823,944)
AVAILABLE REVENUES						
8000 General Fund	193,109,647	235,958,511	243,631,664	249,636,301	233,972,181	227,766,867
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	359,817,199	258,364,877	334,285,635	592,708,285	589,135,099	599,145,739
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL AVAILABLE REVENUES	\$571,484,172	\$502,242,678	\$585,765,098	\$845,040,116	\$825,802,810	\$831,485,115
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	83,886,112	101,192,683	108,033,282	112,856,611	110,311,447	110,469,980
3400 Other Funds Ltd	27,361,452	35,069,206	37,116,914	43,157,492	41,897,555	41,482,703
All Funds	111,247,564	136,261,889	145,150,196	156,014,103	152,209,002	151,952,683
3160 Temporary Appointments						
8000 General Fund	179,708	65,934	65,934	68,622	68,622	68,622
3400 Other Funds Ltd	9,053	204,654	204,654	212,797	212,797	212,797
All Funds	188,761	270,588	270,588	281,419	281,419	281,419
3170 Overtime Payments						
8000 General Fund	456,636	108,055	108,055	112,694	112,694	112,694
3400 Other Funds Ltd	96,492	34,347	34,347	36,243	36,243	36,243
All Funds	553,128	142,402	142,402	148,937	148,937	148,937
3180 Shift Differential						
8000 General Fund	3,665	31,228	31,228	32,540	32,540	32,540
3400 Other Funds Ltd	993	18,303	18,303	19,072	19,072	19,072
All Funds	4,658	49,531	49,531	51,612	51,612	51,612
3190 All Other Differential						
8000 General Fund	928,174	278,437	278,437	290,110	290,110	290,110
3400 Other Funds Ltd	276,904	22,174	22,174	23,105	23,105	23,105
All Funds	1,205,078	300,611	300,611	313,215	313,215	313,215
SALARIES & WAGES						
8000 General Fund	85,454,295	101,676,337	108,516,936	113,360,577	110,815,413	110,973,946
3400 Other Funds Ltd	27,744,894	35,348,684	37,396,392	43,448,709	42,188,772	41,773,920
TOTAL SALARIES & WAGES	\$113,199,189	\$137,025,021	\$145,913,328	\$156,809,286	\$153,004,185	\$152,747,866

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	38,010	44,851	44,851	42,328	41,422	41,178
3400 Other Funds Ltd	12,251	16,559	16,559	16,373	15,806	15,800
All Funds	50,261	61,410	61,410	58,701	57,228	56,978
3220 Public Employees' Retire Cont						
8000 General Fund	14,022,635	17,405,900	17,405,900	20,301,965	19,845,876	19,874,280
3400 Other Funds Ltd	4,380,770	6,020,187	6,020,187	7,747,915	7,522,134	7,447,793
All Funds	18,403,405	23,426,087	23,426,087	28,049,880	27,368,010	27,322,073
3221 Pension Obligation Bond						
8000 General Fund	4,694,710	5,739,933	5,593,572	5,852,040	5,852,040	5,852,040
3400 Other Funds Ltd	1,496,759	1,441,601	1,934,651	2,004,624	2,004,624	2,004,624
All Funds	6,191,469	7,181,534	7,528,223	7,856,664	7,856,664	7,856,664
3230 Social Security Taxes						
8000 General Fund	6,433,920	7,758,139	7,758,139	8,644,285	8,449,581	8,460,654
3400 Other Funds Ltd	2,080,197	2,700,252	2,700,252	3,311,062	3,214,678	3,183,991
All Funds	8,514,117	10,458,391	10,458,391	11,955,347	11,664,259	11,644,645
3240 Unemployment Assessments						
8000 General Fund	213,400	301,705	301,705	314,376	314,376	314,376
3400 Other Funds Ltd	28,738	75,309	75,309	78,471	78,471	78,471
All Funds	242,138	377,014	377,014	392,847	392,847	392,847
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	450,774	440,616	440,881

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	-	-	171,841	166,800	165,549
All Funds	-	-	-	622,615	607,416	606,430
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	26,683	35,554	35,554	36,582	35,790	35,654
3400 Other Funds Ltd	8,645	13,167	13,167	14,385	13,894	13,814
All Funds	35,328	48,721	48,721	50,967	49,684	49,468
3260 Mass Transit Tax						
8000 General Fund	504,026	596,980	596,980	699,606	681,172	674,136
3400 Other Funds Ltd	160,465	170,065	170,065	238,890	231,712	236,136
All Funds	664,491	767,045	767,045	938,496	912,884	910,272
3270 Flexible Benefits						
8000 General Fund	23,541,081	29,580,397	29,580,397	31,579,490	30,893,140	30,754,762
3400 Other Funds Ltd	7,709,616	10,921,628	10,921,628	12,308,877	11,886,410	11,839,993
All Funds	31,250,697	40,502,025	40,502,025	43,888,367	42,779,550	42,594,755
3280 Other OPE						
8000 General Fund	(39,841)	-	-	-	-	-
3400 Other Funds Ltd	39,841	-	-	-	-	-
All Funds	-	-	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	49,434,624	61,463,459	61,317,098	67,921,446	66,554,013	66,447,961
3400 Other Funds Ltd	15,917,282	21,358,768	21,851,818	25,892,438	25,134,529	24,986,171
TOTAL OTHER PAYROLL EXPENSES	\$65,351,906	\$82,822,227	\$83,168,916	\$93,813,884	\$91,688,542	\$91,434,132

P.S. BUDGET ADJUSTMENTS

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3455 Vacancy Savings						
8000 General Fund	-	(842,688)	(842,688)	(1,835,285)	(9,887,719)	(4,832,834)
3400 Other Funds Ltd	-	(592,337)	(592,337)	(666,984)	(666,984)	(667,330)
All Funds	-	(1,435,025)	(1,435,025)	(2,502,269)	(10,554,703)	(5,500,164)
3465 Reconciliation Adjustment						
8000 General Fund	-	99,290	99,290	-	24,924	(204,460)
3400 Other Funds Ltd	-	109,468	109,468	-	(728)	213,514
All Funds	-	208,758	208,758	-	24,196	9,054
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(743,398)	(743,398)	(1,835,285)	(9,862,795)	(5,037,294)
3400 Other Funds Ltd	-	(482,869)	(482,869)	(666,984)	(667,712)	(453,816)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,226,267)	(\$1,226,267)	(\$2,502,269)	(\$10,530,507)	(\$5,491,110)
PERSONAL SERVICES						
8000 General Fund	134,888,919	162,396,398	169,090,636	179,446,738	167,506,631	172,384,613
3400 Other Funds Ltd	43,662,176	56,224,583	58,765,341	68,674,163	66,655,589	66,306,275
TOTAL PERSONAL SERVICES	\$178,551,095	\$218,620,981	\$227,855,977	\$248,120,901	\$234,162,220	\$238,690,888
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	312,759	462,021	462,321	502,136	492,410	476,376
3400 Other Funds Ltd	56,851	291,605	291,605	304,167	301,250	301,035
All Funds	369,610	753,626	753,926	806,303	793,660	777,411
4125 Out of State Travel						
8000 General Fund	90,399	416,320	416,320	445,801	319,878	442,956

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	35,480	278,464	278,464	293,021	293,021	291,174
All Funds	125,879	694,784	694,784	738,822	612,899	734,130
4150 Employee Training						
8000 General Fund	410,828	912,461	915,661	1,132,679	836,509	1,142,196
3400 Other Funds Ltd	116,090	413,860	413,860	453,652	417,036	453,912
All Funds	526,918	1,326,321	1,329,521	1,586,331	1,253,545	1,596,108
4175 Office Expenses						
8000 General Fund	6,567,047	2,569,005	2,810,309	2,818,700	2,347,160	2,675,643
3400 Other Funds Ltd	1,875,082	2,442,517	2,442,517	2,424,201	2,409,000	2,406,549
All Funds	8,442,129	5,011,522	5,252,826	5,242,901	4,756,160	5,082,192
4200 Telecommunications						
8000 General Fund	1,707,592	2,155,139	2,160,939	2,416,726	2,068,156	2,295,309
3400 Other Funds Ltd	462,259	814,920	814,920	855,349	825,232	815,634
All Funds	2,169,851	2,970,059	2,975,859	3,272,075	2,893,388	3,110,943
4225 State Gov. Service Charges						
8000 General Fund	7,124,719	8,283,099	8,283,099	10,507,414	9,165,692	10,200,464
3400 Other Funds Ltd	1,887,851	1,464,927	1,464,927	1,854,249	1,518,818	1,771,342
All Funds	9,012,570	9,748,026	9,748,026	12,361,663	10,684,510	11,971,806
4250 Data Processing						
8000 General Fund	2,929,215	3,340,149	3,341,365	3,496,754	3,401,167	2,496,796
3400 Other Funds Ltd	389,857	737,549	737,549	777,494	756,785	1,485,803
All Funds	3,319,072	4,077,698	4,078,914	4,274,248	4,157,952	3,982,599
4275 Publicity and Publications						

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	14,868	81,160	81,160	84,568	78,568	66,430
3400 Other Funds Ltd	5,875	86,061	86,061	89,676	89,676	90,814
All Funds	20,743	167,221	167,221	174,244	168,244	157,244
4300 Professional Services						
8000 General Fund	890,081	2,124,225	2,274,225	2,940,481	2,940,481	2,865,287
3400 Other Funds Ltd	1,309,112	2,252,980	2,102,980	2,444,286	2,444,286	2,519,480
All Funds	2,199,193	4,377,205	4,377,205	5,384,767	5,384,767	5,384,767
4315 IT Professional Services						
8000 General Fund	8,154,435	7,737,043	7,915,043	8,417,904	8,417,904	8,346,444
3400 Other Funds Ltd	3,529,931	1,997,313	1,997,313	1,208,019	1,208,019	1,720,581
All Funds	11,684,366	9,734,356	9,912,356	9,625,923	9,625,923	10,067,025
4325 Attorney General						
8000 General Fund	3,534,871	6,432,749	6,544,449	7,712,364	7,364,224	7,250,509
3400 Other Funds Ltd	1,397,217	1,953,553	1,953,553	2,299,794	2,193,275	2,159,250
All Funds	4,932,088	8,386,302	8,498,002	10,012,158	9,557,499	9,409,759
4375 Employee Recruitment and Develop						
8000 General Fund	6,792	33,461	33,461	34,867	24,867	24,604
3400 Other Funds Ltd	2,531	14,087	14,087	14,680	14,680	14,943
All Funds	9,323	47,548	47,548	49,547	39,547	39,547
4400 Dues and Subscriptions						
8000 General Fund	68,422	122,860	122,860	128,021	108,021	106,525
3400 Other Funds Ltd	155,487	47,956	47,956	49,513	49,513	50,009
All Funds	223,909	170,816	170,816	177,534	157,534	156,534

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4425 Facilities Rental and Taxes						
8000 General Fund	6,068,450	6,085,455	6,100,335	8,665,561	8,665,561	8,434,228
3400 Other Funds Ltd	1,972,855	2,941,127	2,941,127	4,320,316	4,320,316	4,221,525
All Funds	8,041,305	9,026,582	9,041,462	12,985,877	12,985,877	12,655,753
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	4,638	4,638	4,833	4,833	4,833
4475 Facilities Maintenance						
8000 General Fund	100,249	233,300	233,300	237,421	228,421	220,330
3400 Other Funds Ltd	5,970	51,072	51,072	53,217	53,217	59,420
All Funds	106,219	284,372	284,372	290,638	281,638	279,750
4575 Agency Program Related S and S						
8000 General Fund	326,077	809,948	810,135	844,161	707,823	844,161
3400 Other Funds Ltd	130,167	320,969	320,969	334,450	334,450	334,450
All Funds	456,244	1,130,917	1,131,104	1,178,611	1,042,273	1,178,611
4600 Intra-agency Charges						
8000 General Fund	-	254,937	254,937	265,644	265,644	131,582
3400 Other Funds Ltd	-	85,052	85,052	88,124	88,124	94,016
All Funds	-	339,989	339,989	353,768	353,768	225,598
4650 Other Services and Supplies						
8000 General Fund	1,294,711	3,083,088	3,333,088	3,218,255	2,955,344	2,222,559
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3400 Other Funds Ltd	905,909	4,634,307	4,349,307	4,320,235	4,321,466	3,764,202
All Funds	2,209,436	7,717,395	7,682,395	7,538,490	7,276,810	5,986,761

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4700 Expendable Prop 250 - 5000						
8000 General Fund	137,444	208,961	210,061	252,321	246,184	286,293
3400 Other Funds Ltd	19,547	104,712	104,712	110,546	104,951	110,262
All Funds	156,991	313,673	314,773	362,867	351,135	396,555
4715 IT Expendable Property						
8000 General Fund	1,941,681	644,823	651,423	11,225,654	11,217,355	1,026,948
3400 Other Funds Ltd	552,768	2,542,565	2,542,565	368,708	342,269	457,330
All Funds	2,494,449	3,187,388	3,193,988	11,594,362	11,559,624	1,484,278
SERVICES & SUPPLIES						
8000 General Fund	41,680,640	45,990,204	46,954,491	65,347,432	61,851,369	51,555,640
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3400 Other Funds Ltd	14,810,839	23,480,234	23,045,234	22,668,530	22,090,217	23,126,564
TOTAL SERVICES & SUPPLIES	\$56,500,295	\$69,470,438	\$69,999,725	\$88,015,962	\$83,941,586	\$74,682,204
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	20,054	502,266	516,894	538,603	538,603	38,394
3400 Other Funds Ltd	2,446	705,324	705,324	734,950	734,950	734,920
All Funds	22,500	1,207,590	1,222,218	1,273,553	1,273,553	773,314
5150 Telecommunications Equipment						
8000 General Fund	-	242,874	242,874	253,075	253,075	17,970
3400 Other Funds Ltd	-	30,242	30,242	31,512	31,512	30,103
All Funds	-	273,116	273,116	284,587	284,587	48,073
5550 Data Processing Software						

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	561,733	14,061	14,061	49,211	14,651	8,266
3400 Other Funds Ltd	12,812	5,698	5,698	14,577	5,937	2,964
All Funds	574,545	19,759	19,759	63,788	20,588	11,230
5600 Data Processing Hardware						
8000 General Fund	-	34,186	34,186	272,421	35,621	78,896
3400 Other Funds Ltd	-	95,543	95,543	158,756	99,556	49,585
All Funds	-	129,729	129,729	431,177	135,177	128,481
5900 Other Capital Outlay						
8000 General Fund	-	85,550	85,550	89,144	132,554	43,411
3400 Other Funds Ltd	-	388,846	388,846	405,178	406,064	14,413,526
All Funds	-	474,396	474,396	494,322	538,618	14,456,937
CAPITAL OUTLAY						
8000 General Fund	581,787	878,937	893,565	1,202,454	974,504	186,937
3400 Other Funds Ltd	15,258	1,225,653	1,225,653	1,344,973	1,278,019	15,231,098
TOTAL CAPITAL OUTLAY	\$597,045	\$2,104,590	\$2,119,218	\$2,547,427	\$2,252,523	\$15,418,035
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	-	26,692,972	26,692,972	3,639,677	3,639,677	3,639,677
3400 Other Funds Ltd	60,594,196	72,982,197	72,982,197	76,047,449	76,047,449	76,047,449
All Funds	60,594,196	99,675,169	99,675,169	79,687,126	79,687,126	79,687,126
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	131,400	319,906	319,906	333,342	333,342	333,342
6035 Dist to Individuals						

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	-	147,000,000	-	-	-
6060 Intra-Agency Gen Fund Transfer						
8000 General Fund	3,348,966	-	-	-	-	-
SPECIAL PAYMENTS						
8000 General Fund	3,348,966	26,692,972	26,692,972	3,639,677	3,639,677	3,639,677
3400 Other Funds Ltd	60,725,596	73,302,103	220,302,103	76,380,791	76,380,791	76,380,791
TOTAL SPECIAL PAYMENTS	\$64,074,562	\$99,995,075	\$246,995,075	\$80,020,468	\$80,020,468	\$80,020,468
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	12,998,154	5,889,180	5,817,689	2,084,860	2,084,860	4,213,339
3430 Other Funds Debt Svc Ltd	1,731,846	1,291,830	1,291,830	105,150	105,150	105,150
All Funds	14,730,000	7,181,010	7,109,519	2,190,010	2,190,010	4,318,489
7150 Interest - Bonds						
8030 General Fund Debt Svc	1,289,240	689,990	689,990	497,560	497,560	246,060
3430 Other Funds Debt Svc Ltd	283,086	48,290	48,290	7,960	7,960	7,960
All Funds	1,572,326	738,280	738,280	505,520	505,520	254,020
DEBT SERVICE						
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL DEBT SERVICE	\$18,548,510	\$7,919,290	\$7,847,799	\$2,695,530	\$2,695,530	\$4,572,509

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Revenue, Dept of

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
EXPENDITURES						
8000 General Fund	180,500,312	235,958,511	243,631,664	249,636,301	233,972,181	227,766,867
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	119,213,869	154,232,573	303,338,331	169,068,457	166,404,616	181,044,728
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL EXPENDITURES	\$318,271,507	\$398,110,374	\$554,817,794	\$421,400,288	\$403,072,327	\$413,384,104
REVERSIONS						
9900 Reversions						
8000 General Fund	(12,609,335)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	240,603,330	104,132,304	30,947,304	423,639,828	422,730,483	418,101,011
TOTAL ENDING BALANCE	\$240,603,330	\$104,132,304	\$30,947,304	\$423,639,828	\$422,730,483	\$418,101,011
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	1,082	1,124	1,126	1,169	1,144	1,144
8180 Position Reconciliation	-	1	1	-	-	5
TOTAL AUTHORIZED POSITIONS	1,082	1,125	1,127	1,169	1,144	1,149
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	1,007.33	1,058.35	1,059.35	1,107.51	1,079.25	1,074.46
8280 FTE Reconciliation	-	1.86	1.86	-	(0.01)	4.15
TOTAL AUTHORIZED FTE	1,007.33	1,060.21	1,061.21	1,107.51	1,079.24	1,078.61

Budget Support - Detail Revenues and Expenditures

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Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	112,435,088	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	27,373,952	32,199,466	32,777,902	40,261,891	34,641,176	37,061,127
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	2,076,029	-	65,017	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	5,837,250	8,297,353	8,297,353	14,062,518	13,305,449	12,603,924
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	52,056	-	-	-	-	-
1123 Tsfr From OR Business Development						
3400 Other Funds Ltd	32,500	-	-	-	-	-
TRANSFERS IN						
3400 Other Funds Ltd	5,921,806	8,297,353	8,297,353	14,062,518	13,305,449	12,603,924
TOTAL TRANSFERS IN	\$5,921,806	\$8,297,353	\$8,297,353	\$14,062,518	\$13,305,449	\$12,603,924
REVENUE CATEGORIES						
8000 General Fund	27,373,952	32,199,466	32,777,902	40,261,891	34,641,176	37,061,127
3400 Other Funds Ltd	7,997,835	8,297,353	8,362,370	14,062,518	13,305,449	12,603,924

Budget Support - Detail Revenues and Expenditures

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Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL REVENUE CATEGORIES	\$35,371,787	\$40,496,819	\$41,140,272	\$54,324,409	\$47,946,625	\$49,665,051
TRANSFERS OUT						
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	(7,500)	-	-	-	-	-
AVAILABLE REVENUES						
8000 General Fund	27,373,952	32,199,466	32,777,902	40,261,891	34,641,176	37,061,127
3400 Other Funds Ltd	120,425,423	8,297,353	8,362,370	14,062,518	13,305,449	12,603,924
TOTAL AVAILABLE REVENUES	\$147,799,375	\$40,496,819	\$41,140,272	\$54,324,409	\$47,946,625	\$49,665,051
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	7,800,246	10,705,378	11,303,769	12,970,354	11,219,342	11,468,516
3400 Other Funds Ltd	2,104,963	1,203,918	1,266,711	4,001,621	3,563,866	3,834,904
All Funds	9,905,209	11,909,296	12,570,480	16,971,975	14,783,208	15,303,420
3160 Temporary Appointments						
8000 General Fund	24,334	29,004	29,004	30,222	30,222	30,222
3400 Other Funds Ltd	6,567	81,562	81,562	84,988	84,988	84,988
All Funds	30,901	110,566	110,566	115,210	115,210	115,210
3170 Overtime Payments						
8000 General Fund	863	43,342	43,342	45,162	45,162	45,162
3400 Other Funds Ltd	233	-	-	-	-	-
All Funds	1,096	43,342	43,342	45,162	45,162	45,162

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Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3180 Shift Differential						
8000 General Fund	-	29,596	29,596	30,839	30,839	30,839
3190 All Other Differential						
8000 General Fund	26,449	215,041	215,041	224,073	224,073	224,073
3400 Other Funds Ltd	7,137	22,174	22,174	23,105	23,105	23,105
All Funds	33,586	237,215	237,215	247,178	247,178	247,178
SALARIES & WAGES						
8000 General Fund	7,851,892	11,022,361	11,620,752	13,300,650	11,549,638	11,798,812
3400 Other Funds Ltd	2,118,900	1,307,654	1,370,447	4,109,714	3,671,959	3,942,997
TOTAL SALARIES & WAGES	\$9,970,792	\$12,330,015	\$12,991,199	\$17,410,364	\$15,221,597	\$15,741,809
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	2,398	3,708	3,708	3,925	3,317	3,361
3400 Other Funds Ltd	647	429	429	1,175	1,027	1,109
All Funds	3,045	4,137	4,137	5,100	4,344	4,470
3220 Public Employees' Retire Cont						
8000 General Fund	1,307,695	1,883,158	1,883,158	2,378,063	2,064,282	2,108,931
3400 Other Funds Ltd	345,771	210,036	210,036	721,235	642,790	691,364
All Funds	1,653,466	2,093,194	2,093,194	3,099,298	2,707,072	2,800,295
3221 Pension Obligation Bond						
8000 General Fund	436,357	625,131	605,176	642,025	642,025	642,025
3400 Other Funds Ltd	117,747	65,271	67,495	71,794	71,794	71,794
All Funds	554,104	690,402	672,671	713,819	713,819	713,819

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3230 Social Security Taxes						
8000 General Fund	584,997	830,392	830,392	1,002,022	868,068	886,483
3400 Other Funds Ltd	157,857	98,764	98,764	308,348	274,857	296,240
All Funds	742,854	929,156	929,156	1,310,370	1,142,925	1,182,723
3240 Unemployment Assessments						
8000 General Fund	7,336	74,795	74,795	77,937	77,937	77,937
3400 Other Funds Ltd	1,979	43,891	43,891	45,734	45,734	45,734
All Funds	9,315	118,686	118,686	123,671	123,671	123,671
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	51,788	44,782	45,448
3400 Other Funds Ltd	-	-	-	15,603	13,853	15,267
All Funds	-	-	-	67,391	58,635	60,715
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,012	2,936	2,936	3,360	2,834	2,884
3400 Other Funds Ltd	542	345	345	1,068	937	996
All Funds	2,554	3,281	3,281	4,428	3,771	3,880
3260 Mass Transit Tax						
8000 General Fund	46,785	64,999	64,999	91,777	83,219	82,407
3400 Other Funds Ltd	12,601	7,256	7,256	13,326	11,186	15,930
All Funds	59,386	72,255	72,255	105,103	94,405	98,337
3270 Flexible Benefits						
8000 General Fund	1,649,703	2,452,613	2,452,613	2,921,292	2,465,892	2,504,250
3400 Other Funds Ltd	445,158	274,603	274,603	895,158	781,308	837,000

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	2,094,861	2,727,216	2,727,216	3,816,450	3,247,200	3,341,250
OTHER PAYROLL EXPENSES						
8000 General Fund	4,037,283	5,937,732	5,917,777	7,172,189	6,252,356	6,353,726
3400 Other Funds Ltd	1,082,302	700,595	702,819	2,073,441	1,843,486	1,975,434
TOTAL OTHER PAYROLL EXPENSES	\$5,119,585	\$6,638,327	\$6,620,596	\$9,245,630	\$8,095,842	\$8,329,160
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(76,608)	(76,608)	(336,512)	(995,984)	(481,341)
3400 Other Funds Ltd	-	(19,152)	(19,152)	(37,390)	(37,390)	(37,736)
All Funds	-	(95,760)	(95,760)	(373,902)	(1,033,374)	(519,077)
3465 Reconciliation Adjustment						
8000 General Fund	-	48,934	48,934	-	(546)	(322,033)
3400 Other Funds Ltd	-	(1,228)	(1,228)	-	(135)	(17,674)
All Funds	-	47,706	47,706	-	(681)	(339,707)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(27,674)	(27,674)	(336,512)	(996,530)	(803,374)
3400 Other Funds Ltd	-	(20,380)	(20,380)	(37,390)	(37,525)	(55,410)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$48,054)	(\$48,054)	(\$373,902)	(\$1,034,055)	(\$858,784)
PERSONAL SERVICES						
8000 General Fund	11,889,175	16,932,419	17,510,855	20,136,327	16,805,464	17,349,164
3400 Other Funds Ltd	3,201,202	1,987,869	2,052,886	6,145,765	5,477,920	5,863,021
TOTAL PERSONAL SERVICES	\$15,090,377	\$18,920,288	\$19,563,741	\$26,282,092	\$22,283,384	\$23,212,185
SERVICES & SUPPLIES						

Budget Support - Detail Revenues and Expenditures

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Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4100 Instate Travel						
8000 General Fund	107,170	120,900	120,900	135,425	130,625	133,237
3400 Other Funds Ltd	1,105	22,004	22,004	25,341	24,141	22,363
All Funds	108,275	142,904	142,904	160,766	154,766	155,600
4125 Out of State Travel						
8000 General Fund	5,718	11,029	11,029	11,557	11,557	11,557
3400 Other Funds Ltd	1,543	5,751	5,751	5,873	5,873	5,873
All Funds	7,261	16,780	16,780	17,430	17,430	17,430
4150 Employee Training						
8000 General Fund	103,275	146,074	146,074	192,328	122,102	244,270
3400 Other Funds Ltd	29,261	30,424	30,424	39,754	35,594	34,934
All Funds	132,536	176,498	176,498	232,082	157,696	279,204
4175 Office Expenses						
8000 General Fund	1,830,380	1,307,305	1,307,305	1,359,009	945,509	1,210,748
3400 Other Funds Ltd	84,918	897,781	897,781	944,986	940,964	939,757
All Funds	1,915,298	2,205,086	2,205,086	2,303,995	1,886,473	2,150,505
4200 Telecommunications						
8000 General Fund	80,106	344,205	344,205	417,765	255,946	612,138
3400 Other Funds Ltd	21,691	75,224	75,224	94,808	87,268	84,139
All Funds	101,797	419,429	419,429	512,573	343,214	696,277
4225 State Gov. Service Charges						
8000 General Fund	6,893,400	8,283,099	8,283,099	10,507,414	9,165,692	10,200,464
3400 Other Funds Ltd	1,860,123	1,464,927	1,464,927	1,854,249	1,518,818	1,771,342

Budget Support - Detail Revenues and Expenditures

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Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	8,753,523	9,748,026	9,748,026	12,361,663	10,684,510	11,971,806
4250 Data Processing						
8000 General Fund	-	44,187	44,187	60,148	53,828	101,391
3400 Other Funds Ltd	-	7,934	7,934	11,996	10,416	9,761
All Funds	-	52,121	52,121	72,144	64,244	111,152
4275 Publicity and Publications						
8000 General Fund	5,044	6,684	6,684	6,965	6,965	6,965
3400 Other Funds Ltd	1,360	824	824	859	859	859
All Funds	6,404	7,508	7,508	7,824	7,824	7,824
4300 Professional Services						
8000 General Fund	112,991	340,992	340,992	371,000	371,000	371,000
3400 Other Funds Ltd	34,331	33,315	33,315	35,159	35,159	35,159
All Funds	147,322	374,307	374,307	406,159	406,159	406,159
4315 IT Professional Services						
8000 General Fund	203	40,000	40,000	43,520	43,520	43,520
3400 Other Funds Ltd	55	2,592	2,592	2,820	2,820	2,820
All Funds	258	42,592	42,592	46,340	46,340	46,340
4325 Attorney General						
8000 General Fund	49,403	157,739	157,739	185,611	177,036	174,289
3400 Other Funds Ltd	13,331	-	-	-	-	-
All Funds	62,734	157,739	157,739	185,611	177,036	174,289
4375 Employee Recruitment and Develop						
8000 General Fund	4,638	7,129	7,129	7,429	7,429	7,429

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	1,251	4,361	4,361	4,545	4,545	4,545
All Funds	5,889	11,490	11,490	11,974	11,974	11,974
4400 Dues and Subscriptions						
8000 General Fund	26,716	58,333	58,333	60,784	60,784	60,784
3400 Other Funds Ltd	7,209	4,902	4,902	4,652	4,652	4,652
All Funds	33,925	63,235	63,235	65,436	65,436	65,436
4425 Facilities Rental and Taxes						
8000 General Fund	4,256,304	3,860,647	3,860,647	5,832,392	5,832,392	5,604,854
3400 Other Funds Ltd	1,142,247	1,911,845	1,911,845	2,872,671	2,872,671	2,771,085
All Funds	5,398,551	5,772,492	5,772,492	8,705,063	8,705,063	8,375,939
4475 Facilities Maintenance						
8000 General Fund	(2,194)	150,085	150,085	156,389	156,389	155,011
3400 Other Funds Ltd	644	32,354	32,354	33,713	33,713	33,203
All Funds	(1,550)	182,439	182,439	190,102	190,102	188,214
4600 Intra-agency Charges						
8000 General Fund	-	29,783	29,783	31,034	31,034	31,034
3400 Other Funds Ltd	-	3,332	3,332	2,971	2,971	2,971
All Funds	-	33,115	33,115	34,005	34,005	34,005
4650 Other Services and Supplies						
8000 General Fund	172,792	39,260	39,260	40,909	40,909	40,909
3400 Other Funds Ltd	79,281	1,644,507	1,644,507	1,713,359	1,713,359	891,095
All Funds	252,073	1,683,767	1,683,767	1,754,268	1,754,268	932,004
4700 Expendable Prop 250 - 5000						

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Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	5,238	139,719	139,719	160,088	154,368	198,377
3400 Other Funds Ltd	1,415	18,158	18,158	22,252	20,822	20,352
All Funds	6,653	157,877	157,877	182,340	175,190	218,729
4715 IT Expendable Property						
8000 General Fund	167,196	24,485	24,485	112,518	106,709	360,460
3400 Other Funds Ltd	91,546	6,920	6,920	30,598	29,146	28,096
All Funds	258,742	31,405	31,405	143,116	135,855	388,556
SERVICES & SUPPLIES						
8000 General Fund	13,818,380	15,111,655	15,111,655	19,692,285	17,673,794	19,568,437
3400 Other Funds Ltd	3,371,311	6,167,155	6,167,155	7,700,606	7,343,791	6,663,006
TOTAL SERVICES & SUPPLIES	\$17,189,691	\$21,278,810	\$21,278,810	\$27,392,891	\$25,017,585	\$26,231,443
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	21,437	21,437	22,337	22,337	38,394
3400 Other Funds Ltd	-	38,387	38,387	40,000	40,000	23,943
All Funds	-	59,824	59,824	62,337	62,337	62,337
5150 Telecommunications Equipment						
8000 General Fund	-	30,947	30,947	32,247	32,247	17,970
3400 Other Funds Ltd	-	2,701	2,701	2,814	2,814	1,405
All Funds	-	33,648	33,648	35,061	35,061	19,375
5550 Data Processing Software						
8000 General Fund	-	5,080	5,080	39,853	5,293	8,266
3400 Other Funds Ltd	-	5,698	5,698	14,577	5,937	2,964

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Administration

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	-	10,778	10,778	54,430	11,230	11,230
5600 Data Processing Hardware						
8000 General Fund	-	27,759	27,759	265,725	28,925	78,896
3400 Other Funds Ltd	-	95,543	95,543	158,756	99,556	49,585
All Funds	-	123,302	123,302	424,481	128,481	128,481
5900 Other Capital Outlay						
8000 General Fund	-	70,169	70,169	73,117	73,116	-
CAPITAL OUTLAY						
8000 General Fund	-	155,392	155,392	433,279	161,918	143,526
3400 Other Funds Ltd	-	142,329	142,329	216,147	148,307	77,897
TOTAL CAPITAL OUTLAY	-	\$297,721	\$297,721	\$649,426	\$310,225	\$221,423
EXPENDITURES						
8000 General Fund	25,707,555	32,199,466	32,777,902	40,261,891	34,641,176	37,061,127
3400 Other Funds Ltd	6,572,513	8,297,353	8,362,370	14,062,518	12,970,018	12,603,924
TOTAL EXPENDITURES	\$32,280,068	\$40,496,819	\$41,140,272	\$54,324,409	\$47,611,194	\$49,665,051
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,666,397)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	113,852,910	-	-	-	335,431	-
TOTAL ENDING BALANCE	\$113,852,910	-	-	-	\$335,431	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	70	72	72	99	83	86

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8180 Position Reconciliation	-	-	-	-	-	(1)
TOTAL AUTHORIZED POSITIONS	70	72	72	99	83	85
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	70.00	71.33	71.33	96.48	82.02	84.39
8280 FTE Reconciliation	-	-	-	-	-	(1.00)
TOTAL AUTHORIZED FTE	70.00	71.33	71.33	96.48	82.02	83.39

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,145,897	964,844	964,844	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	17,447,147	42,335,705	42,980,392	21,156,490	20,088,583	20,868,164
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	-	161,373	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	4,780,366	45,573,683	45,573,683	47,731,895	47,731,895	47,727,781
REVENUE CATEGORIES						
8000 General Fund	17,447,147	42,335,705	42,980,392	21,156,490	20,088,583	20,868,164
3400 Other Funds Ltd	4,780,366	45,573,683	45,735,056	47,731,895	47,731,895	47,727,781
TOTAL REVENUE CATEGORIES	\$22,227,513	\$87,909,388	\$88,715,448	\$68,888,385	\$67,820,478	\$68,595,945
TRANSFERS OUT						
2080 Transfer to Counties						
3400 Other Funds Ltd	35,441,367	-	-	-	-	-
AVAILABLE REVENUES						
8000 General Fund	17,447,147	42,335,705	42,980,392	21,156,490	20,088,583	20,868,164
3400 Other Funds Ltd	41,367,630	46,538,527	46,699,900	47,731,895	47,731,895	47,727,781

Budget Support - Detail Revenues and Expenditures

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL AVAILABLE REVENUES	\$58,814,777	\$88,874,232	\$89,680,292	\$68,888,385	\$67,820,478	\$68,595,945
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	8,795,785	10,353,720	11,028,196	11,471,940	11,471,940	11,471,940
3400 Other Funds Ltd	2,788,015	2,844,882	3,014,434	3,120,216	3,120,216	3,120,216
All Funds	11,583,800	13,198,602	14,042,630	14,592,156	14,592,156	14,592,156
3160 Temporary Appointments						
8000 General Fund	-	21,670	21,670	22,580	22,580	22,580
3170 Overtime Payments						
8000 General Fund	4,374	11,938	11,938	12,439	12,439	12,439
3400 Other Funds Ltd	878	-	-	-	-	-
All Funds	5,252	11,938	11,938	12,439	12,439	12,439
3180 Shift Differential						
8000 General Fund	-	1,632	1,632	1,701	1,701	1,701
3190 All Other Differential						
8000 General Fund	28,177	35,536	35,536	37,029	37,029	37,029
3400 Other Funds Ltd	5,052	-	-	-	-	-
All Funds	33,229	35,536	35,536	37,029	37,029	37,029
SALARIES & WAGES						
8000 General Fund	8,828,336	10,424,496	11,098,972	11,545,689	11,545,689	11,545,689
3400 Other Funds Ltd	2,793,945	2,844,882	3,014,434	3,120,216	3,120,216	3,120,216

Budget Support - Detail Revenues and Expenditures

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL SALARIES & WAGES	\$11,622,281	\$13,269,378	\$14,113,406	\$14,665,905	\$14,665,905	\$14,665,905
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	3,007	3,600	3,600	3,288	3,288	3,288
3400 Other Funds Ltd	915	996	996	911	911	911
All Funds	3,922	4,596	4,596	4,199	4,199	4,199
3220 Public Employees' Retire Cont						
8000 General Fund	1,518,856	1,782,009	1,782,009	2,064,948	2,064,948	2,064,948
3400 Other Funds Ltd	459,022	487,331	487,331	559,144	559,144	559,144
All Funds	1,977,878	2,269,340	2,269,340	2,624,092	2,624,092	2,624,092
3221 Pension Obligation Bond						
8000 General Fund	493,875	602,456	572,667	608,909	608,909	608,909
3400 Other Funds Ltd	148,433	164,787	156,608	164,909	164,909	164,909
All Funds	642,308	767,243	729,275	773,818	773,818	773,818
3230 Social Security Taxes						
8000 General Fund	675,781	796,373	796,373	881,369	881,369	881,369
3400 Other Funds Ltd	201,490	217,513	217,513	238,486	238,486	238,486
All Funds	877,271	1,013,886	1,013,886	1,119,855	1,119,855	1,119,855
3240 Unemployment Assessments						
8000 General Fund	496	21,597	21,597	22,504	22,504	22,504
3400 Other Funds Ltd	67	1,455	1,455	1,516	1,516	1,516
All Funds	563	23,052	23,052	24,020	24,020	24,020
3241 Paid Family Medical Leave Insurance						

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	-	-	-	45,861	45,861	45,861
3400 Other Funds Ltd	-	-	-	12,454	12,454	12,454
All Funds	-	-	-	58,315	58,315	58,315
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	2,184	2,858	2,858	2,858	2,858	2,858
3400 Other Funds Ltd	665	787	787	787	787	787
All Funds	2,849	3,645	3,645	3,645	3,645	3,645
3260 Mass Transit Tax						
8000 General Fund	53,692	62,547	62,547	69,275	69,275	69,275
3400 Other Funds Ltd	16,011	17,069	17,069	18,721	18,721	18,721
All Funds	69,703	79,616	79,616	87,996	87,996	87,996
3270 Flexible Benefits						
8000 General Fund	2,010,637	2,372,844	2,372,844	2,457,774	2,457,774	2,457,774
3400 Other Funds Ltd	569,680	657,042	657,042	680,526	680,526	680,526
All Funds	2,580,317	3,029,886	3,029,886	3,138,300	3,138,300	3,138,300
3280 Other OPE						
8000 General Fund	(39,841)	-	-	-	-	-
3400 Other Funds Ltd	39,841	-	-	-	-	-
All Funds	-	-	-	-	-	-
OTHER PAYROLL EXPENSES						
8000 General Fund	4,718,687	5,644,284	5,614,495	6,156,786	6,156,786	6,156,786
3400 Other Funds Ltd	1,436,124	1,546,980	1,538,801	1,677,454	1,677,454	1,677,454
TOTAL OTHER PAYROLL EXPENSES	\$6,154,811	\$7,191,264	\$7,153,296	\$7,834,240	\$7,834,240	\$7,834,240

Budget Support - Detail Revenues and Expenditures

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(21,888)	(21,888)	(90,887)	(949,922)	(240,263)
3400 Other Funds Ltd	-	(5,472)	(5,472)	(24,160)	(24,160)	(24,160)
All Funds	-	(27,360)	(27,360)	(115,047)	(974,082)	(264,423)
PERSONAL SERVICES						
8000 General Fund	13,547,023	16,046,892	16,691,579	17,611,588	16,752,553	17,462,212
3400 Other Funds Ltd	4,230,069	4,386,390	4,547,763	4,773,510	4,773,510	4,773,510
TOTAL PERSONAL SERVICES	\$17,777,092	\$20,433,282	\$21,239,342	\$22,385,098	\$21,526,063	\$22,235,722
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	13,918	76,822	76,822	80,049	80,049	80,049
3400 Other Funds Ltd	13,176	32,043	32,043	33,388	33,388	33,388
All Funds	27,094	108,865	108,865	113,437	113,437	113,437
4125 Out of State Travel						
8000 General Fund	3,492	52,539	52,539	54,746	54,746	54,746
3400 Other Funds Ltd	1,753	5,525	5,525	5,757	5,757	5,757
All Funds	5,245	58,064	58,064	60,503	60,503	60,503
4150 Employee Training						
8000 General Fund	74,955	151,113	151,113	157,460	157,460	257,460
3400 Other Funds Ltd	31,537	67,842	67,842	70,691	70,691	70,691
All Funds	106,492	218,955	218,955	228,151	228,151	328,151
4175 Office Expenses						

Budget Support - Detail Revenues and Expenditures

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

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	152,646	114,760	114,760	119,580	119,580	120,586
3400 Other Funds Ltd	78,355	47,782	47,782	49,789	49,789	49,940
All Funds	231,001	162,542	162,542	169,369	169,369	170,526
4200 Telecommunications						
8000 General Fund	65,225	110,993	110,993	115,656	100,656	101,656
3400 Other Funds Ltd	23,041	12,276	12,276	12,792	12,792	12,792
All Funds	88,266	123,269	123,269	128,448	113,448	114,448
4225 State Gov. Service Charges						
8000 General Fund	35,752	-	-	-	-	-
3400 Other Funds Ltd	4,815	-	-	-	-	-
All Funds	40,567	-	-	-	-	-
4250 Data Processing						
8000 General Fund	1,542	3,369	3,369	3,510	3,510	3,510
3400 Other Funds Ltd	958	1,123	1,123	1,170	1,170	1,170
All Funds	2,500	4,492	4,492	4,680	4,680	4,680
4275 Publicity and Publications						
8000 General Fund	7,116	7,712	7,712	8,036	2,036	2,036
3400 Other Funds Ltd	3,152	4,683	4,683	4,880	4,880	4,880
All Funds	10,268	12,395	12,395	12,916	6,916	6,916
4300 Professional Services						
8000 General Fund	30,630	325,750	325,750	354,416	354,416	354,416
3400 Other Funds Ltd	1,037,097	1,402,204	1,402,204	1,525,598	1,525,598	1,525,598
All Funds	1,067,727	1,727,954	1,727,954	1,880,014	1,880,014	1,880,014

Budget Support - Detail Revenues and Expenditures

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

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4325 Attorney General						
8000 General Fund	1,133,905	1,888,338	1,888,338	2,222,007	2,119,350	2,086,465
3400 Other Funds Ltd	424,059	59,413	59,413	69,911	66,681	65,646
All Funds	1,557,964	1,947,751	1,947,751	2,291,918	2,186,031	2,152,111
4375 Employee Recruitment and Develop						
8000 General Fund	74	12,208	12,208	12,721	2,721	2,721
3400 Other Funds Ltd	10	7,842	7,842	8,171	8,171	8,171
All Funds	84	20,050	20,050	20,892	10,892	10,892
4400 Dues and Subscriptions						
8000 General Fund	4,338	31,725	31,725	33,057	13,057	13,057
3400 Other Funds Ltd	2,324	41,515	41,515	43,258	43,258	43,258
All Funds	6,662	73,240	73,240	76,315	56,315	56,315
4425 Facilities Rental and Taxes						
8000 General Fund	(5,325)	179	179	57,201	57,201	57,201
3400 Other Funds Ltd	5,500	52,519	52,519	22,245	22,245	22,245
All Funds	175	52,698	52,698	79,446	79,446	79,446
4475 Facilities Maintenance						
8000 General Fund	294	10,688	10,688	11,137	2,137	2,137
3400 Other Funds Ltd	183	209	209	218	218	218
All Funds	477	10,897	10,897	11,355	2,355	2,355
4600 Intra-agency Charges						
8000 General Fund	-	19,241	19,241	20,049	20,049	20,049
3400 Other Funds Ltd	-	5,394	5,394	5,621	5,621	5,621

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	-	24,635	24,635	25,670	25,670	25,670
4650 Other Services and Supplies						
8000 General Fund	39,390	135,732	135,732	141,432	95,217	100,432
3400 Other Funds Ltd	4,710	80,310	80,310	83,684	83,684	83,684
All Funds	44,100	216,042	216,042	225,116	178,901	184,116
4700 Expendable Prop 250 - 5000						
8000 General Fund	4,295	1,323	1,323	1,379	1,379	1,379
3400 Other Funds Ltd	1,434	84	84	88	88	88
All Funds	5,729	1,407	1,407	1,467	1,467	1,467
4715 IT Expendable Property						
8000 General Fund	140,962	142,085	142,085	148,052	148,052	148,052
3400 Other Funds Ltd	64,090	49,564	49,564	51,646	51,646	51,646
All Funds	205,052	191,649	191,649	199,698	199,698	199,698
SERVICES & SUPPLIES						
8000 General Fund	1,703,209	3,084,577	3,084,577	3,540,488	3,331,616	3,405,952
3400 Other Funds Ltd	1,696,194	1,870,328	1,870,328	1,988,907	1,985,677	1,984,793
TOTAL SERVICES & SUPPLIES	\$3,399,403	\$4,954,905	\$4,954,905	\$5,529,395	\$5,317,293	\$5,390,745
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	12,851	12,851	13,391	13,391	13,391
5150 Telecommunications Equipment						
8000 General Fund	-	4,236	4,236	4,414	4,414	-
3400 Other Funds Ltd	-	3,813	3,813	3,973	3,973	3,973

Budget Support - Detail Revenues and Expenditures

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Property Tax Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	-	8,049	8,049	8,387	8,387	3,973
CAPITAL OUTLAY						
8000 General Fund	-	4,236	4,236	4,414	4,414	-
3400 Other Funds Ltd	-	16,664	16,664	17,364	17,364	17,364
TOTAL CAPITAL OUTLAY	-	\$20,900	\$20,900	\$21,778	\$21,778	\$17,364
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	-	23,200,000	23,200,000	-	-	-
3400 Other Funds Ltd	35,441,367	39,301,453	39,301,453	40,952,114	40,952,114	40,952,114
All Funds	35,441,367	62,501,453	62,501,453	40,952,114	40,952,114	40,952,114
EXPENDITURES						
8000 General Fund	15,250,232	42,335,705	42,980,392	21,156,490	20,088,583	20,868,164
3400 Other Funds Ltd	41,367,630	45,574,835	45,736,208	47,731,895	47,728,665	47,727,781
TOTAL EXPENDITURES	\$56,617,862	\$87,910,540	\$88,716,600	\$68,888,385	\$67,817,248	\$68,595,945
REVERSIONS						
9900 Reversions						
8000 General Fund	(2,196,915)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	963,692	963,692	-	3,230	-
TOTAL ENDING BALANCE	-	\$963,692	\$963,692	-	\$3,230	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	81	80	80	80	80	80
TOTAL AUTHORIZED POSITIONS	81	80	80	80	80	80

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	80.13	79.25	79.25	79.25	79.25	79.25
TOTAL AUTHORIZED FTE	80.13	79.25	79.25	79.25	79.25	79.25

Budget Support - Detail Revenues and Expenditures

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Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	79,092,342	58,568,078	61,552,575	62,885,265	61,872,998	63,571,867
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	-	48,156	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	1,796,861	1,289,324	1,289,324	1,454,910	1,489,780	1,511,797
1107 Tsfr From Administrative Svcs						
3400 Other Funds Ltd	-	-	147,000,000	-	-	-
TRANSFERS IN						
3400 Other Funds Ltd	1,796,861	1,289,324	148,289,324	1,454,910	1,489,780	1,511,797
TOTAL TRANSFERS IN	\$1,796,861	\$1,289,324	\$148,289,324	\$1,454,910	\$1,489,780	\$1,511,797
REVENUE CATEGORIES						
8000 General Fund	79,092,342	58,568,078	61,552,575	62,885,265	61,872,998	63,571,867
3400 Other Funds Ltd	1,796,861	1,289,324	148,337,480	1,454,910	1,489,780	1,511,797
TOTAL REVENUE CATEGORIES	\$80,889,203	\$59,857,402	\$209,890,055	\$64,340,175	\$63,362,778	\$65,083,664
AVAILABLE REVENUES						
8000 General Fund	79,092,342	58,568,078	61,552,575	62,885,265	61,872,998	63,571,867
3400 Other Funds Ltd	1,796,861	1,289,324	148,337,480	1,454,910	1,489,780	1,511,797
TOTAL AVAILABLE REVENUES	\$80,889,203	\$59,857,402	\$209,890,055	\$64,340,175	\$63,362,778	\$65,083,664

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	38,220,862	31,098,015	33,827,514	33,415,805	34,267,643	34,986,107
3400 Other Funds Ltd	871,766	610,545	658,144	650,115	667,503	681,312
All Funds	39,092,628	31,708,560	34,485,658	34,065,920	34,935,146	35,667,419
3160 Temporary Appointments						
8000 General Fund	155,374	9,416	9,416	9,731	9,731	9,731
3400 Other Funds Ltd	3,544	53,757	53,757	55,561	55,561	55,561
All Funds	158,918	63,173	63,173	65,292	65,292	65,292
3170 Overtime Payments						
8000 General Fund	282,033	2,459	2,459	2,664	2,664	2,664
3400 Other Funds Ltd	6,433	-	-	453	453	453
All Funds	288,466	2,459	2,459	3,117	3,117	3,117
3180 Shift Differential						
8000 General Fund	1,454	-	-	-	-	-
3400 Other Funds Ltd	34	-	-	-	-	-
All Funds	1,488	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	516,724	2,495	2,495	2,578	2,578	2,578
3400 Other Funds Ltd	11,785	-	-	-	-	-
All Funds	528,509	2,495	2,495	2,578	2,578	2,578

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
SALARIES & WAGES						
8000 General Fund	39,176,447	31,112,385	33,841,884	33,430,778	34,282,616	35,001,080
3400 Other Funds Ltd	893,562	664,302	711,901	706,129	723,517	737,326
TOTAL SALARIES & WAGES	\$40,070,009	\$31,776,687	\$34,553,785	\$34,136,907	\$35,006,133	\$35,738,406
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	18,746	14,406	14,406	13,088	13,515	13,739
3400 Other Funds Ltd	427	248	248	244	250	254
All Funds	19,173	14,654	14,654	13,332	13,765	13,993
3220 Public Employees' Retire Cont						
8000 General Fund	6,331,990	5,327,963	5,327,963	5,989,056	6,141,710	6,270,452
3400 Other Funds Ltd	143,988	104,587	104,587	116,594	119,706	122,179
All Funds	6,475,978	5,432,550	5,432,550	6,105,650	6,261,416	6,392,631
3221 Pension Obligation Bond						
8000 General Fund	2,150,290	1,692,312	1,712,194	1,768,393	1,768,393	1,768,393
3400 Other Funds Ltd	49,046	33,053	33,610	34,360	34,360	34,360
All Funds	2,199,336	1,725,365	1,745,804	1,802,753	1,802,753	1,802,753
3230 Social Security Taxes						
8000 General Fund	2,946,930	2,378,001	2,378,001	2,555,449	2,620,615	2,675,577
3400 Other Funds Ltd	67,216	50,783	50,783	53,961	55,295	56,351
All Funds	3,014,146	2,428,784	2,428,784	2,609,410	2,675,910	2,731,928
3240 Unemployment Assessments						
8000 General Fund	87,787	31,456	31,456	32,777	32,777	32,777

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	2,003	1,116	1,116	1,162	1,162	1,162
All Funds	89,790	32,572	32,572	33,939	33,939	33,939
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	133,408	136,834	139,718
3400 Other Funds Ltd	-	-	-	2,602	2,677	2,730
All Funds	-	-	-	136,010	139,511	142,448
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	13,178	11,388	11,388	11,343	11,711	11,902
3400 Other Funds Ltd	300	234	234	233	239	245
All Funds	13,478	11,622	11,622	11,576	11,950	12,147
3260 Mass Transit Tax						
8000 General Fund	223,442	183,859	183,859	200,816	200,816	200,816
3400 Other Funds Ltd	5,002	3,985	3,985	4,236	4,236	4,236
All Funds	228,444	187,844	187,844	205,052	205,052	205,052
3270 Flexible Benefits						
8000 General Fund	11,997,273	9,475,659	9,475,659	9,775,986	10,096,152	10,264,716
3400 Other Funds Ltd	273,641	184,293	184,293	190,014	196,548	199,584
All Funds	12,270,914	9,659,952	9,659,952	9,966,000	10,292,700	10,464,300
OTHER PAYROLL EXPENSES						
8000 General Fund	23,769,636	19,115,044	19,134,926	20,480,316	21,022,523	21,378,090
3400 Other Funds Ltd	541,623	378,299	378,856	403,406	414,473	421,101
TOTAL OTHER PAYROLL EXPENSES	\$24,311,259	\$19,493,343	\$19,513,782	\$20,883,722	\$21,436,996	\$21,799,191

P.S. BUDGET ADJUSTMENTS

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3455 Vacancy Savings						
8000 General Fund	-	(236,432)	(236,432)	(620,102)	(2,976,147)	(1,758,946)
3400 Other Funds Ltd	-	(57,456)	(57,456)	(12,655)	(12,655)	(12,655)
All Funds	-	(293,888)	(293,888)	(632,757)	(2,988,802)	(1,771,601)
3465 Reconciliation Adjustment						
8000 General Fund	-	15,164	15,164	-	25,470	93,660
3400 Other Funds Ltd	-	580	580	-	516	3,389
All Funds	-	15,744	15,744	-	25,986	97,049
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(221,268)	(221,268)	(620,102)	(2,950,677)	(1,665,286)
3400 Other Funds Ltd	-	(56,876)	(56,876)	(12,655)	(12,139)	(9,266)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$278,144)	(\$278,144)	(\$632,757)	(\$2,962,816)	(\$1,674,552)
PERSONAL SERVICES						
8000 General Fund	62,946,083	50,006,161	52,755,542	53,290,992	52,354,462	54,713,884
3400 Other Funds Ltd	1,435,185	985,725	1,033,881	1,096,880	1,125,851	1,149,161
TOTAL PERSONAL SERVICES	\$64,381,268	\$50,991,886	\$53,789,423	\$54,387,872	\$53,480,313	\$55,863,045
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	129,633	169,821	169,821	176,953	182,007	161,937
3400 Other Funds Ltd	2,958	2,008	2,008	2,093	2,196	2,233
All Funds	132,591	171,829	171,829	179,046	184,203	164,170
4125 Out of State Travel						
8000 General Fund	5,361	10,667	10,667	11,115	11,115	10,115

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	123	-	-	-	-	-
All Funds	5,484	10,667	10,667	11,115	11,115	10,115
4150 Employee Training						
8000 General Fund	131,536	162,078	162,078	168,086	177,494	181,428
3400 Other Funds Ltd	3,014	2,806	2,806	2,924	3,116	3,437
All Funds	134,550	164,884	164,884	171,010	180,610	184,865
4175 Office Expenses						
8000 General Fund	3,724,917	542,342	777,458	564,347	615,753	609,714
3400 Other Funds Ltd	84,421	75,006	75,006	78,156	79,206	98,594
All Funds	3,809,338	617,348	852,464	642,503	694,959	708,308
4200 Telecommunications						
8000 General Fund	914,460	756,580	756,580	786,906	803,958	707,788
3400 Other Funds Ltd	20,858	35,666	35,666	37,164	37,512	15,709
All Funds	935,318	792,246	792,246	824,070	841,470	723,497
4225 State Gov. Service Charges						
8000 General Fund	10,483	-	-	-	-	-
3400 Other Funds Ltd	239	-	-	-	-	-
All Funds	10,722	-	-	-	-	-
4250 Data Processing						
8000 General Fund	111	24,568	24,568	25,600	29,322	9,529
3400 Other Funds Ltd	3	2,297	2,297	2,393	2,469	2,594
All Funds	114	26,865	26,865	27,993	31,791	12,123
4275 Publicity and Publications						

Budget Support - Detail Revenues and Expenditures

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Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	2,129	12,269	12,269	12,784	12,784	1,784
3400 Other Funds Ltd	47	-	-	-	-	-
All Funds	2,176	12,269	12,269	12,784	12,784	1,784
4300 Professional Services						
8000 General Fund	102,918	516,853	516,853	562,336	562,336	562,336
3400 Other Funds Ltd	2,347	7,846	7,846	8,536	8,536	8,536
All Funds	105,265	524,699	524,699	570,872	570,872	570,872
4315 IT Professional Services						
8000 General Fund	1,077,056	830,364	830,364	903,436	903,436	903,436
3400 Other Funds Ltd	24,567	88	88	96	96	96
All Funds	1,101,623	830,452	830,452	903,532	903,532	903,532
4325 Attorney General						
8000 General Fund	1,348,411	1,614,401	1,614,401	1,899,666	1,847,663	1,819,548
3400 Other Funds Ltd	30,755	2,529	2,529	2,976	3,569	3,524
All Funds	1,379,166	1,616,930	1,616,930	1,902,642	1,851,232	1,823,072
4375 Employee Recruitment and Develop						
8000 General Fund	1,525	8,206	8,206	8,550	8,550	8,550
3400 Other Funds Ltd	35	218	218	227	227	227
All Funds	1,560	8,424	8,424	8,777	8,777	8,777
4400 Dues and Subscriptions						
8000 General Fund	5,349	10,134	10,134	10,560	10,560	9,560
3400 Other Funds Ltd	122	-	-	-	-	-
All Funds	5,471	10,134	10,134	10,560	10,560	9,560

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4425 Facilities Rental and Taxes						
8000 General Fund	1,617,770	2,135,075	2,135,075	2,622,746	2,622,746	2,621,746
3400 Other Funds Ltd	36,899	150,132	150,132	197,411	197,411	197,411
All Funds	1,654,669	2,285,207	2,285,207	2,820,157	2,820,157	2,819,157
4475 Facilities Maintenance						
8000 General Fund	73,780	32,018	32,018	33,362	33,362	33,362
3400 Other Funds Ltd	1,683	147	147	153	153	153
All Funds	75,463	32,165	32,165	33,515	33,515	33,515
4575 Agency Program Related S and S						
8000 General Fund	326,077	-	-	-	-	-
3400 Other Funds Ltd	119,992	-	-	-	-	-
All Funds	446,069	-	-	-	-	-
4600 Intra-agency Charges						
8000 General Fund	-	116,495	116,495	121,388	121,388	-
3400 Other Funds Ltd	-	2,423	2,423	2,525	2,525	2,525
All Funds	-	118,918	118,918	123,913	123,913	2,525
4650 Other Services and Supplies						
8000 General Fund	623,943	1,229,222	1,229,222	1,280,849	1,064,153	1,026,153
3400 Other Funds Ltd	14,231	14,934	14,934	15,561	16,792	16,792
All Funds	638,174	1,244,156	1,244,156	1,296,410	1,080,945	1,042,945
4700 Expendable Prop 250 - 5000						
8000 General Fund	69,471	3,685	3,685	3,840	12,825	18,440
3400 Other Funds Ltd	1,585	1,808	1,808	1,884	2,067	2,183

Budget Support - Detail Revenues and Expenditures

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Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	71,056	5,493	5,493	5,724	14,892	20,623
4715 IT Expendable Property						
8000 General Fund	218,628	41,449	41,449	41,540	95,464	129,146
3400 Other Funds Ltd	4,985	209	209	218	1,318	2,023
All Funds	223,613	41,658	41,658	41,758	96,782	131,169
SERVICES & SUPPLIES						
8000 General Fund	10,383,558	8,216,227	8,451,343	9,234,064	9,114,916	8,814,572
3400 Other Funds Ltd	348,864	298,117	298,117	352,317	357,193	356,037
TOTAL SERVICES & SUPPLIES	\$10,732,422	\$8,514,344	\$8,749,460	\$9,586,381	\$9,472,109	\$9,170,609
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	226,686	226,686	236,207	236,207	-
3400 Other Funds Ltd	-	4,885	4,885	5,091	5,091	5,091
All Funds	-	231,571	231,571	241,298	241,298	5,091
5150 Telecommunications Equipment						
8000 General Fund	-	115,159	115,159	119,996	119,996	-
3400 Other Funds Ltd	-	597	597	622	622	622
All Funds	-	115,756	115,756	120,618	120,618	622
5550 Data Processing Software						
8000 General Fund	561,733	-	-	-	-	-
3400 Other Funds Ltd	12,812	-	-	-	-	-
All Funds	574,545	-	-	-	-	-
5600 Data Processing Hardware						

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Personal Tax and Compliance Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	-	3,845	3,845	4,006	4,006	-
5900 Other Capital Outlay						
8000 General Fund	-	-	-	-	43,411	43,411
3400 Other Funds Ltd	-	-	-	-	886	886
All Funds	-	-	-	-	44,297	44,297
CAPITAL OUTLAY						
8000 General Fund	561,733	345,690	345,690	360,209	403,620	43,411
3400 Other Funds Ltd	12,812	5,482	5,482	5,713	6,599	6,599
TOTAL CAPITAL OUTLAY	\$574,545	\$351,172	\$351,172	\$365,922	\$410,219	\$50,010
SPECIAL PAYMENTS						
6035 Dist to Individuals						
3400 Other Funds Ltd	-	-	147,000,000	-	-	-
EXPENDITURES						
8000 General Fund	73,891,374	58,568,078	61,552,575	62,885,265	61,872,998	63,571,867
3400 Other Funds Ltd	1,796,861	1,289,324	148,337,480	1,454,910	1,489,643	1,511,797
TOTAL EXPENDITURES	\$75,688,235	\$59,857,402	\$209,890,055	\$64,340,175	\$63,362,641	\$65,083,664
REVERSIONS						
9900 Reversions						
8000 General Fund	(5,200,968)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-	137	-
TOTAL ENDING BALANCE	-	-	-	-	\$137	-
AUTHORIZED POSITIONS						

Budget Support - Detail Revenues and Expenditures

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Personal Tax and Compliance Division

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
8150 Class/Unclass Positions	390	262	262	260	276	283
8180 Position Reconciliation	-	1	1	-	-	3
TOTAL AUTHORIZED POSITIONS	390	263	263	260	276	286
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	389.59	252.68	252.68	251.68	259.88	264.21
8280 FTE Reconciliation	-	0.55	0.55	-	(0.01)	2.49
TOTAL AUTHORIZED FTE	389.59	253.23	253.23	251.68	259.87	266.70

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,432,562	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	23,660,861	21,574,849	22,727,156	25,686,830	22,634,249	22,784,668
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	278,318	-	458,774	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	10,185,795	13,855,154	13,855,154	16,303,965	15,077,180	15,032,653
REVENUE CATEGORIES						
8000 General Fund	23,660,861	21,574,849	22,727,156	25,686,830	22,634,249	22,784,668
3400 Other Funds Ltd	10,464,113	13,855,154	14,313,928	16,303,965	15,077,180	15,032,653
TOTAL REVENUE CATEGORIES	\$34,124,974	\$35,430,003	\$37,041,084	\$41,990,795	\$37,711,429	\$37,817,321
AVAILABLE REVENUES						
8000 General Fund	23,660,861	21,574,849	22,727,156	25,686,830	22,634,249	22,784,668
3400 Other Funds Ltd	11,896,675	13,855,154	14,313,928	16,303,965	15,077,180	15,032,653
TOTAL AVAILABLE REVENUES	\$35,557,536	\$35,430,003	\$37,041,084	\$41,990,795	\$37,711,429	\$37,817,321
EXPENDITURES						
PERSONAL SERVICES						

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	11,736,892	11,336,103	12,280,960	13,514,839	12,476,655	12,518,419
3400 Other Funds Ltd	5,288,031	6,892,245	7,365,085	8,274,194	7,586,577	7,670,189
All Funds	17,024,923	18,228,348	19,646,045	21,789,033	20,063,232	20,188,608
3160 Temporary Appointments						
3400 Other Funds Ltd	-	35,965	35,965	37,476	37,476	37,476
3170 Overtime Payments						
8000 General Fund	103,327	48,790	48,790	50,839	50,839	50,839
3400 Other Funds Ltd	45,143	-	-	-	-	-
All Funds	148,470	48,790	48,790	50,839	50,839	50,839
3180 Shift Differential						
8000 General Fund	662	-	-	-	-	-
3400 Other Funds Ltd	277	-	-	-	-	-
All Funds	939	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	130,511	23,817	23,817	24,817	24,817	24,817
3400 Other Funds Ltd	56,013	-	-	-	-	-
All Funds	186,524	23,817	23,817	24,817	24,817	24,817
SALARIES & WAGES						
8000 General Fund	11,971,392	11,408,710	12,353,567	13,590,495	12,552,311	12,594,075
3400 Other Funds Ltd	5,389,464	6,928,210	7,401,050	8,311,670	7,624,053	7,707,665
TOTAL SALARIES & WAGES	\$17,360,856	\$18,336,920	\$19,754,617	\$21,902,165	\$20,176,364	\$20,301,740

Budget Support - Detail Revenues and Expenditures

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Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	5,079	4,529	4,529	4,783	4,243	4,227
3400 Other Funds Ltd	2,264	3,301	3,301	3,397	3,017	3,033
All Funds	7,343	7,830	7,830	8,180	7,260	7,260
3220 Public Employees' Retire Cont						
8000 General Fund	1,973,669	1,954,318	1,954,318	2,435,419	2,249,378	2,256,862
3400 Other Funds Ltd	897,236	1,180,639	1,180,639	1,482,736	1,359,517	1,374,501
All Funds	2,870,905	3,134,957	3,134,957	3,918,155	3,608,895	3,631,363
3221 Pension Obligation Bond						
8000 General Fund	664,556	764,389	628,040	663,254	663,254	663,254
3400 Other Funds Ltd	299,739	393,479	379,413	400,966	400,966	400,966
All Funds	964,295	1,157,868	1,007,453	1,064,220	1,064,220	1,064,220
3230 Social Security Taxes						
8000 General Fund	899,668	872,436	872,436	1,035,936	956,517	959,711
3400 Other Funds Ltd	405,059	529,977	529,977	635,441	582,839	589,236
All Funds	1,304,727	1,402,413	1,402,413	1,671,377	1,539,356	1,548,947
3240 Unemployment Assessments						
8000 General Fund	6,181	28,096	28,096	29,276	29,276	29,276
3400 Other Funds Ltd	3,100	14,609	14,609	15,223	15,223	15,223
All Funds	9,281	42,705	42,705	44,499	44,499	44,499
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	53,995	49,848	50,015

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Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	-	-	33,073	30,315	30,650
All Funds	-	-	-	87,068	80,163	80,665
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	3,630	3,604	3,604	4,170	3,696	3,682
3400 Other Funds Ltd	1,617	2,606	2,606	2,932	2,606	2,620
All Funds	5,247	6,210	6,210	7,102	6,302	6,302
3260 Mass Transit Tax						
8000 General Fund	72,569	68,452	68,452	81,543	75,314	75,314
3400 Other Funds Ltd	32,607	41,930	41,930	49,871	45,745	45,745
All Funds	105,176	110,382	110,382	131,414	121,059	121,059
3270 Flexible Benefits						
8000 General Fund	3,614,181	2,986,084	2,986,084	3,584,670	3,172,154	3,160,274
3400 Other Funds Ltd	1,623,238	2,175,236	2,175,236	2,533,547	2,253,046	2,264,926
All Funds	5,237,419	5,161,320	5,161,320	6,118,217	5,425,200	5,425,200
OTHER PAYROLL EXPENSES						
8000 General Fund	7,239,533	6,681,908	6,545,559	7,893,046	7,203,680	7,202,615
3400 Other Funds Ltd	3,264,860	4,341,777	4,327,711	5,157,186	4,693,274	4,726,900
TOTAL OTHER PAYROLL EXPENSES	\$10,504,393	\$11,023,685	\$10,873,270	\$13,050,232	\$11,896,954	\$11,929,515
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(120,384)	(120,384)	(124,826)	(1,063,730)	(601,118)
3400 Other Funds Ltd	-	(30,096)	(30,096)	(76,506)	(76,506)	(76,506)
All Funds	-	(150,480)	(150,480)	(201,332)	(1,140,236)	(677,624)

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3465 Reconciliation Adjustment						
8000 General Fund	-	-	-	-	-	(40,699)
3400 Other Funds Ltd	-	(362)	(362)	-	-	(117,238)
All Funds	-	(362)	(362)	-	-	(157,937)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(120,384)	(120,384)	(124,826)	(1,063,730)	(641,817)
3400 Other Funds Ltd	-	(30,458)	(30,458)	(76,506)	(76,506)	(193,744)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$150,842)	(\$150,842)	(\$201,332)	(\$1,140,236)	(\$835,561)
PERSONAL SERVICES						
8000 General Fund	19,210,925	17,970,234	18,778,742	21,358,715	18,692,261	19,154,873
3400 Other Funds Ltd	8,654,324	11,239,529	11,698,303	13,392,350	12,240,821	12,240,821
TOTAL PERSONAL SERVICES	\$27,865,249	\$29,209,763	\$30,477,045	\$34,751,065	\$30,933,082	\$31,395,694
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	56,596	50,051	50,351	57,846	52,466	52,466
3400 Other Funds Ltd	25,250	140,464	140,464	146,427	144,757	144,757
All Funds	81,846	190,515	190,815	204,273	197,223	197,223
4125 Out of State Travel						
8000 General Fund	67,491	313,576	313,576	326,746	203,823	326,746
3400 Other Funds Ltd	30,512	31,840	31,840	33,177	33,177	33,177
All Funds	98,003	345,416	345,416	359,923	237,000	359,923
4150 Employee Training						
8000 General Fund	26,146	88,283	91,483	116,277	95,325	95,325

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2023-25 Biennium

Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	11,318	57,279	57,279	70,732	59,684	59,684
All Funds	37,464	145,562	148,762	187,009	155,009	155,009
4175 Office Expenses						
8000 General Fund	742,816	190,070	196,258	221,534	201,276	201,276
3400 Other Funds Ltd	311,373	77,007	77,007	90,924	80,242	80,242
All Funds	1,054,189	267,077	273,265	312,458	281,518	281,518
4200 Telecommunications						
8000 General Fund	217,086	254,218	260,018	308,915	270,939	270,939
3400 Other Funds Ltd	102,059	78,040	78,040	101,343	81,318	81,318
All Funds	319,145	332,258	338,058	410,258	352,257	352,257
4225 State Gov. Service Charges						
8000 General Fund	10	-	-	-	-	-
3400 Other Funds Ltd	4	-	-	-	-	-
All Funds	14	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	16,052	17,268	25,951	17,993	17,993
3400 Other Funds Ltd	-	14,059	14,059	18,847	14,650	14,650
All Funds	-	30,111	31,327	44,798	32,643	32,643
4275 Publicity and Publications						
8000 General Fund	184	36,199	36,199	37,719	37,719	37,719
3400 Other Funds Ltd	76	22,454	22,454	23,397	23,397	23,397
All Funds	260	58,653	58,653	61,116	61,116	61,116
4300 Professional Services						

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Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	59,417	288,914	288,914	314,339	314,339	314,339
3400 Other Funds Ltd	124,188	206,192	206,192	224,336	224,336	224,336
All Funds	183,605	495,106	495,106	538,675	538,675	538,675
4315 IT Professional Services						
8000 General Fund	104,946	-	178,000	-	-	-
3400 Other Funds Ltd	44,040	283,800	283,800	308,774	308,774	308,774
All Funds	148,986	283,800	461,800	308,774	308,774	308,774
4325 Attorney General						
8000 General Fund	1,003,152	1,583,217	1,694,917	2,005,920	1,885,656	1,856,396
3400 Other Funds Ltd	420,971	484,575	484,575	571,248	543,856	535,417
All Funds	1,424,123	2,067,792	2,179,492	2,577,168	2,429,512	2,391,813
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	-	280	280	292	292	292
4400 Dues and Subscriptions						
8000 General Fund	31,738	8,110	8,110	8,451	8,451	8,451
3400 Other Funds Ltd	145,106	198	198	206	206	206
All Funds	176,844	8,308	8,308	8,657	8,657	8,657
4425 Facilities Rental and Taxes						
8000 General Fund	199,701	7,885	22,765	30,244	30,244	30,244
3400 Other Funds Ltd	83,804	92,425	92,425	120,980	120,980	120,980
All Funds	283,505	100,310	115,190	151,224	151,224	151,224
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	4,638	4,638	4,833	4,833	4,833

Budget Support - Detail Revenues and Expenditures

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Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4475 Facilities Maintenance						
8000 General Fund	-	5,876	5,876	445	445	445
3400 Other Funds Ltd	-	1,910	1,910	1,990	1,990	1,990
All Funds	-	7,786	7,786	2,435	2,435	2,435
4575 Agency Program Related S and S						
8000 General Fund	-	-	187	195	195	195
3400 Other Funds Ltd	-	1,800	1,800	1,876	1,876	1,876
All Funds	-	1,800	1,987	2,071	2,071	2,071
4600 Intra-agency Charges						
8000 General Fund	-	31,413	31,413	32,732	32,732	35,695
3400 Other Funds Ltd	-	15,728	15,728	16,389	16,389	6,644
All Funds	-	47,141	47,141	49,121	49,121	42,339
4650 Other Services and Supplies						
8000 General Fund	370,372	663,073	663,073	696,600	696,600	346,600
3400 Other Funds Ltd	342,356	507,542	507,542	528,859	528,859	528,859
All Funds	712,728	1,170,615	1,170,615	1,225,459	1,225,459	875,459
4700 Expendable Prop 250 - 5000						
8000 General Fund	12,917	25,857	26,957	35,291	28,089	28,089
3400 Other Funds Ltd	5,421	13,357	13,357	17,716	13,918	13,918
All Funds	18,338	39,214	40,314	53,007	42,007	42,007
4715 IT Expendable Property						
8000 General Fund	73,348	-	6,600	50,091	6,877	6,877
3400 Other Funds Ltd	31,911	68,008	68,008	93,651	70,864	70,864

Budget Support - Detail Revenues and Expenditures

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Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	105,259	68,008	74,608	143,742	77,741	77,741
SERVICES & SUPPLIES						
8000 General Fund	2,965,920	3,562,794	3,891,965	4,269,296	3,883,169	3,629,795
3400 Other Funds Ltd	1,678,389	2,101,596	2,101,596	2,375,997	2,274,398	2,256,214
TOTAL SERVICES & SUPPLIES	\$4,644,309	\$5,664,390	\$5,993,561	\$6,645,293	\$6,157,567	\$5,886,009
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	26,603	41,231	42,962	42,962	-
3400 Other Funds Ltd	-	194,123	194,123	202,276	202,276	202,276
All Funds	-	220,726	235,354	245,238	245,238	202,276
5150 Telecommunications Equipment						
8000 General Fund	-	15,218	15,218	15,857	15,857	-
CAPITAL OUTLAY						
8000 General Fund	-	41,821	56,449	58,819	58,819	-
3400 Other Funds Ltd	-	194,123	194,123	202,276	202,276	202,276
TOTAL CAPITAL OUTLAY	-	\$235,944	\$250,572	\$261,095	\$261,095	\$202,276
SPECIAL PAYMENTS						
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	131,400	319,906	319,906	333,342	333,342	333,342
EXPENDITURES						
8000 General Fund	22,176,845	21,574,849	22,727,156	25,686,830	22,634,249	22,784,668
3400 Other Funds Ltd	10,464,113	13,855,154	14,313,928	16,303,965	15,050,837	15,032,653
TOTAL EXPENDITURES	\$32,640,958	\$35,430,003	\$37,041,084	\$41,990,795	\$37,685,086	\$37,817,321

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Business Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,484,016)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	1,432,562	-	-	-	26,343	-
TOTAL ENDING BALANCE	\$1,432,562	-	-	-	\$26,343	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	155	136	138	158	138	138
TOTAL AUTHORIZED POSITIONS	155	136	138	158	138	138
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	152.69	135.00	136.00	154.60	137.00	137.00
TOTAL AUTHORIZED FTE	152.69	135.00	136.00	154.60	137.00	137.00

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	1,384,010	1,384,010	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	(1,384,010)	(1,384,010)	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL BEGINNING BALANCE	-	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	-	32,759,938	33,429,723	35,616,692	33,953,872	34,231,629
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	-	1,589,998	1,589,998	-	-	-
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	-	620,070	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	12,378,505	17,342,709	17,342,709	18,701,173	18,701,173	18,693,668
REVENUE CATEGORIES						
8000 General Fund	-	32,759,938	33,429,723	35,616,692	33,953,872	34,231,629

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	12,378,505	18,932,707	19,552,777	18,701,173	18,701,173	18,693,668
TOTAL REVENUE CATEGORIES	\$12,378,505	\$51,692,645	\$52,982,500	\$54,317,865	\$52,655,045	\$52,925,297
AVAILABLE REVENUES						
8000 General Fund	-	32,759,938	33,429,723	35,616,692	33,953,872	34,231,629
3400 Other Funds Ltd	12,378,505	18,932,707	19,552,777	18,701,173	18,701,173	18,693,668
TOTAL AVAILABLE REVENUES	\$12,378,505	\$51,692,645	\$52,982,500	\$54,317,865	\$52,655,045	\$52,925,297
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	-	17,152,215	17,832,079	18,872,981	18,872,981	18,714,984
3400 Other Funds Ltd	6,649,818	9,099,796	9,691,294	10,008,015	10,008,015	10,006,356
All Funds	6,649,818	26,252,011	27,523,373	28,880,996	28,880,996	28,721,340
3160 Temporary Appointments						
8000 General Fund	-	5,844	5,844	6,089	6,089	6,089
3400 Other Funds Ltd	-	33,370	33,370	34,772	34,772	34,772
All Funds	-	39,214	39,214	40,861	40,861	40,861
3170 Overtime Payments						
8000 General Fund	-	1,526	1,526	1,590	1,590	1,590
3190 All Other Differential						
8000 General Fund	-	1,548	1,548	1,613	1,613	1,613
3400 Other Funds Ltd	61,384	-	-	-	-	-
All Funds	61,384	1,548	1,548	1,613	1,613	1,613

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
SALARIES & WAGES						
8000 General Fund	-	17,161,133	17,840,997	18,882,273	18,882,273	18,724,276
3400 Other Funds Ltd	6,711,202	9,133,166	9,724,664	10,042,787	10,042,787	10,041,128
TOTAL SALARIES & WAGES	\$6,711,202	\$26,294,299	\$27,565,661	\$28,925,060	\$28,925,060	\$28,765,404
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	-	9,353	9,353	8,563	8,563	8,471
3400 Other Funds Ltd	3,622	4,968	4,968	4,550	4,550	4,540
All Funds	3,622	14,321	14,321	13,113	13,113	13,011
3220 Public Employees' Retire Cont						
8000 General Fund	-	2,938,699	2,938,699	3,382,632	3,382,632	3,354,316
3400 Other Funds Ltd	1,022,006	1,558,802	1,558,802	1,793,452	1,793,452	1,793,156
All Funds	1,022,006	4,497,501	4,497,501	5,176,084	5,176,084	5,147,472
3221 Pension Obligation Bond						
8000 General Fund	-	954,464	944,385	997,637	997,637	997,637
3400 Other Funds Ltd	364,181	472,365	500,937	528,944	528,944	528,944
All Funds	364,181	1,426,829	1,445,322	1,526,581	1,526,581	1,526,581
3230 Social Security Taxes						
8000 General Fund	-	1,312,841	1,312,841	1,444,531	1,444,531	1,432,439
3400 Other Funds Ltd	506,024	696,534	696,534	764,125	764,125	763,999
All Funds	506,024	2,009,375	2,009,375	2,208,656	2,208,656	2,196,438
3240 Unemployment Assessments						
8000 General Fund	-	19,525	19,525	20,345	20,345	20,345

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	7,979	12,082	12,082	12,589	12,589	12,589
All Funds	7,979	31,607	31,607	32,934	32,934	32,934
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	75,494	75,494	74,857
3400 Other Funds Ltd	-	-	-	39,627	39,627	39,617
All Funds	-	-	-	115,121	115,121	114,474
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	-	7,390	7,390	7,413	7,413	7,334
3400 Other Funds Ltd	2,482	3,968	3,968	3,968	3,968	3,959
All Funds	2,482	11,358	11,358	11,381	11,381	11,293
3260 Mass Transit Tax						
8000 General Fund	-	103,058	103,058	113,294	113,294	113,294
3400 Other Funds Ltd	39,904	54,814	54,814	60,257	60,257	60,257
All Funds	39,904	157,872	157,872	173,551	173,551	173,551
3270 Flexible Benefits						
8000 General Fund	-	6,151,093	6,151,093	6,390,644	6,390,644	6,322,730
3400 Other Funds Ltd	2,433,064	3,289,025	3,289,025	3,407,056	3,407,056	3,399,070
All Funds	2,433,064	9,440,118	9,440,118	9,797,700	9,797,700	9,721,800
OTHER PAYROLL EXPENSES						
8000 General Fund	-	11,496,423	11,486,344	12,440,553	12,440,553	12,331,423
3400 Other Funds Ltd	4,379,262	6,092,558	6,121,130	6,614,568	6,614,568	6,606,131
TOTAL OTHER PAYROLL EXPENSES	\$4,379,262	\$17,588,981	\$17,607,474	\$19,055,121	\$19,055,121	\$18,937,554

P.S. BUDGET ADJUSTMENTS

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3455 Vacancy Savings						
8000 General Fund	-	(321,712)	(321,712)	(467,378)	(1,929,219)	(1,215,993)
3400 Other Funds Ltd	-	(82,080)	(82,080)	(251,665)	(251,665)	(251,665)
All Funds	-	(403,792)	(403,792)	(719,043)	(2,180,884)	(1,467,658)
3465 Reconciliation Adjustment						
8000 General Fund	-	25,299	25,299	-	-	267,127
3400 Other Funds Ltd	-	22,364	22,364	-	-	10,096
All Funds	-	47,663	47,663	-	-	277,223
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(296,413)	(296,413)	(467,378)	(1,929,219)	(948,866)
3400 Other Funds Ltd	-	(59,716)	(59,716)	(251,665)	(251,665)	(241,569)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$356,129)	(\$356,129)	(\$719,043)	(\$2,180,884)	(\$1,190,435)
PERSONAL SERVICES						
8000 General Fund	-	28,361,143	29,030,928	30,855,448	29,393,607	30,106,833
3400 Other Funds Ltd	11,090,464	15,166,008	15,786,078	16,405,690	16,405,690	16,405,690
TOTAL PERSONAL SERVICES	\$11,090,464	\$43,527,151	\$44,817,006	\$47,261,138	\$45,799,297	\$46,512,523
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	-	32,243	32,243	33,597	33,597	33,597
3400 Other Funds Ltd	394	10,465	10,465	10,905	10,905	10,905
All Funds	394	42,708	42,708	44,502	44,502	44,502
4125 Out of State Travel						
8000 General Fund	-	19,980	19,980	20,819	20,819	20,819

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	243	29,835	29,835	31,088	31,088	31,088
All Funds	243	49,815	49,815	51,907	51,907	51,907
4150 Employee Training						
8000 General Fund	-	113,655	113,655	118,429	118,429	118,429
3400 Other Funds Ltd	14,685	50,286	50,286	52,398	52,398	52,398
All Funds	14,685	163,941	163,941	170,827	170,827	170,827
4175 Office Expenses						
8000 General Fund	-	293,612	293,612	305,944	305,944	321,502
3400 Other Funds Ltd	852,522	90,724	90,724	94,535	94,535	98,354
All Funds	852,522	384,336	384,336	400,479	400,479	419,856
4200 Telecommunications						
8000 General Fund	-	368,420	368,420	383,893	383,893	383,893
3400 Other Funds Ltd	157,367	260,521	260,521	271,462	271,462	271,462
All Funds	157,367	628,941	628,941	655,355	655,355	655,355
4250 Data Processing						
8000 General Fund	-	14,068	14,068	14,659	14,659	14,659
3400 Other Funds Ltd	-	29,713	29,713	30,961	30,961	30,961
All Funds	-	43,781	43,781	45,620	45,620	45,620
4275 Publicity and Publications						
8000 General Fund	-	7,392	7,392	7,702	7,702	7,702
3400 Other Funds Ltd	604	-	-	-	-	-
All Funds	604	7,392	7,392	7,702	7,702	7,702
4300 Professional Services						

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	-	313,732	313,732	341,341	341,341	341,341
3400 Other Funds Ltd	10,338	6,048	6,048	6,580	6,580	6,580
All Funds	10,338	319,780	319,780	347,921	347,921	347,921
4315 IT Professional Services						
3400 Other Funds Ltd	7,421	-	-	-	-	-
4325 Attorney General						
8000 General Fund	-	1,189,054	1,189,054	1,399,160	1,334,519	1,313,811
3400 Other Funds Ltd	16,082	157,761	157,761	185,637	177,061	174,313
All Funds	16,082	1,346,815	1,346,815	1,584,797	1,511,580	1,488,124
4375 Employee Recruitment and Develop						
8000 General Fund	-	4,944	4,944	5,152	5,152	5,152
3400 Other Funds Ltd	-	1,386	1,386	1,445	1,445	1,445
All Funds	-	6,330	6,330	6,597	6,597	6,597
4400 Dues and Subscriptions						
8000 General Fund	-	6,105	6,105	6,361	6,361	6,361
3400 Other Funds Ltd	615	889	889	926	926	926
All Funds	615	6,994	6,994	7,287	7,287	7,287
4425 Facilities Rental and Taxes						
8000 General Fund	-	6,740	6,740	10,125	10,125	10,125
3400 Other Funds Ltd	325	12,448	12,448	18,802	18,802	18,802
All Funds	325	19,188	19,188	28,927	28,927	28,927
4475 Facilities Maintenance						
8000 General Fund	-	3,561	3,561	3,711	3,711	3,711

Budget Support - Detail Revenues and Expenditures

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

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Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	8,593	8,593	8,954	8,954	8,954
All Funds	-	12,154	12,154	12,665	12,665	12,665
4575 Agency Program Related S and S						
8000 General Fund	-	809,948	809,948	843,966	707,628	843,966
3400 Other Funds Ltd	-	111,438	111,438	116,118	116,118	116,118
All Funds	-	921,386	921,386	960,084	823,746	960,084
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	20,073	20,073	20,916	20,916	20,916
4650 Other Services and Supplies						
8000 General Fund	-	1,006,853	1,006,853	1,049,141	1,049,141	699,141
3400 Other Funds Ltd	181,953	1,335,143	1,335,143	1,391,219	1,391,219	1,391,219
All Funds	181,953	2,341,996	2,341,996	2,440,360	2,440,360	2,090,360
4700 Expendable Prop 250 - 5000						
8000 General Fund	-	563	563	587	587	587
3400 Other Funds Ltd	981	23,365	23,365	24,347	24,347	24,347
All Funds	981	23,928	23,928	24,934	24,934	24,934
4715 IT Expendable Property						
3400 Other Funds Ltd	44,511	16,703	16,703	17,405	17,405	17,405
SERVICES & SUPPLIES						
8000 General Fund	-	4,190,870	4,190,870	4,544,587	4,343,608	4,124,796
3400 Other Funds Ltd	1,288,041	2,165,391	2,165,391	2,283,698	2,275,122	2,276,193
TOTAL SERVICES & SUPPLIES	\$1,288,041	\$6,356,261	\$6,356,261	\$6,828,285	\$6,618,730	\$6,400,989

CAPITAL OUTLAY

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Collections Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
5100 Office Furniture and Fixtures						
8000 General Fund	-	128,029	128,029	133,406	133,406	-
3400 Other Funds Ltd	-	10,909	10,909	11,367	11,367	11,367
All Funds	-	138,938	138,938	144,773	144,773	11,367
5150 Telecommunications Equipment						
8000 General Fund	-	77,314	77,314	80,561	80,561	-
3400 Other Funds Ltd	-	401	401	418	418	418
All Funds	-	77,715	77,715	80,979	80,979	418
5600 Data Processing Hardware						
8000 General Fund	-	2,582	2,582	2,690	2,690	-
CAPITAL OUTLAY						
8000 General Fund	-	207,925	207,925	216,657	216,657	-
3400 Other Funds Ltd	-	11,310	11,310	11,785	11,785	11,785
TOTAL CAPITAL OUTLAY	-	\$219,235	\$219,235	\$228,442	\$228,442	\$11,785
EXPENDITURES						
8000 General Fund	-	32,759,938	33,429,723	35,616,692	33,953,872	34,231,629
3400 Other Funds Ltd	12,378,505	17,342,709	17,962,779	18,701,173	18,692,597	18,693,668
TOTAL EXPENDITURES	\$12,378,505	\$50,102,647	\$51,392,502	\$54,317,865	\$52,646,469	\$52,925,297
ENDING BALANCE						
3400 Other Funds Ltd	-	1,589,998	1,589,998	-	8,576	-
TOTAL ENDING BALANCE	-	\$1,589,998	\$1,589,998	-	\$8,576	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	73	248	248	249	249	246

Budget Support - Detail Revenues and Expenditures
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Collections Division

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Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8180 Position Reconciliation	-	-	-	-	-	3
TOTAL AUTHORIZED POSITIONS	73	248	248	249	249	249
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	72.51	246.89	246.89	247.39	247.39	245.50
8280 FTE Reconciliation	-	0.67	0.67	-	-	1.89
TOTAL AUTHORIZED FTE	72.51	247.56	247.56	247.39	247.39	247.39

Budget Support - Detail Revenues and Expenditures

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Corporate Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	(69,913,907)	(69,913,907)	(69,913,907)
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	411,458,907	411,458,907	411,458,907
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	341,545,000	341,545,000	341,545,000
TOTAL BEGINNING BALANCE	-	-	-	\$341,545,000	\$341,545,000	\$341,545,000
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	108,398	-	-	-	-	-
TAXES						
0113 Corporate Activity Tax						
3400 Other Funds Ltd	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	2,577,106,000	2,779,098,000
REVENUE CATEGORIES						
8000 General Fund	108,398	-	-	-	-	-
3400 Other Funds Ltd	1,372,630,989	2,368,297,000	2,332,431,360	2,692,984,000	2,577,106,000	2,779,098,000
TOTAL REVENUE CATEGORIES	\$1,372,739,387	\$2,368,297,000	\$2,332,431,360	\$2,692,984,000	\$2,577,106,000	\$2,779,098,000
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	(1,710,694)	-
2581 Tsfr To Education, Dept of						

Budget Support - Detail Revenues and Expenditures

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Corporate Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	(1,363,244,951)	(2,349,097,000)	(2,385,707,000)	(2,671,672,000)	(2,555,794,000)	(2,757,786,000)
TRANSFERS OUT						
3400 Other Funds Ltd	(1,363,244,951)	(2,349,097,000)	(2,385,707,000)	(2,671,672,000)	(2,557,504,694)	(2,757,786,000)
TOTAL TRANSFERS OUT	(\$1,363,244,951)	(\$2,349,097,000)	(\$2,385,707,000)	(\$2,671,672,000)	(\$2,557,504,694)	(\$2,757,786,000)
AVAILABLE REVENUES						
8000 General Fund	108,398	-	-	-	-	-
3400 Other Funds Ltd	9,386,038	19,200,000	(53,275,640)	362,857,000	361,146,306	362,857,000
TOTAL AVAILABLE REVENUES	\$9,494,436	\$19,200,000	(\$53,275,640)	\$362,857,000	\$361,146,306	\$362,857,000
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	5,157,142	7,924,699	8,232,811	7,515,336	7,515,336	7,408,573
3160 Temporary Appointments						
3400 Other Funds Ltd	(1,058)	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	34,884	-	-	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	450	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	88,318	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	5,279,736	7,924,699	8,232,811	7,515,336	7,515,336	7,408,573

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Corporate Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL SALARIES & WAGES	\$5,279,736	\$7,924,699	\$8,232,811	\$7,515,336	\$7,515,336	\$7,408,573
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	2,133	3,336	3,336	2,650	2,650	2,610
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	784,857	1,357,498	1,357,498	1,346,751	1,346,751	1,327,619
3221 Pension Obligation Bond						
3400 Other Funds Ltd	269,386	-	436,248	487,031	487,031	487,031
3230 Social Security Taxes						
3400 Other Funds Ltd	399,177	606,253	606,253	574,930	574,930	566,762
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	-	-	-	30,062	30,062	29,647
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	1,520	2,645	2,645	2,300	2,300	2,265
3260 Mass Transit Tax						
3400 Other Funds Ltd	27,155	12,612	12,612	55,290	55,290	55,290
3270 Flexible Benefits						
3400 Other Funds Ltd	1,085,325	2,204,712	2,204,712	1,980,000	1,980,000	1,950,300
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	2,569,553	4,187,056	4,623,304	4,479,014	4,479,014	4,421,524
TOTAL OTHER PAYROLL EXPENSES	\$2,569,553	\$4,187,056	\$4,623,304	\$4,479,014	\$4,479,014	\$4,421,524
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-008-00-00-00000

2023-25 Biennium

Corporate Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	(381,665)	(381,665)	(86,285)	(86,285)	(86,285)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	78,171	78,171	-	(1,109)	163,144
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(303,494)	(303,494)	(86,285)	(87,394)	76,859
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$303,494)	(\$303,494)	(\$86,285)	(\$87,394)	\$76,859
PERSONAL SERVICES						
3400 Other Funds Ltd	7,849,289	11,808,261	12,552,621	11,908,065	11,906,956	11,906,956
TOTAL PERSONAL SERVICES	\$7,849,289	\$11,808,261	\$12,552,621	\$11,908,065	\$11,906,956	\$11,906,956
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	13,284	75,608	75,608	76,233	76,233	76,233
4125 Out of State Travel						
3400 Other Funds Ltd	-	169,866	169,866	177,000	177,000	177,000
4150 Employee Training						
3400 Other Funds Ltd	14,543	125,928	125,928	116,817	116,817	116,817
4175 Office Expenses						
3400 Other Funds Ltd	333,725	1,015,951	1,015,951	1,032,322	1,032,322	1,008,268
4200 Telecommunications						
3400 Other Funds Ltd	66,224	174,715	174,715	155,953	155,953	155,953
4250 Data Processing						
3400 Other Funds Ltd	-	36,626	36,626	32,692	32,692	32,692
4275 Publicity and Publications						

Budget Support - Detail Revenues and Expenditures

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Corporate Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	587	57,429	57,429	59,841	59,841	59,841
4300 Professional Services						
3400 Other Funds Ltd	21,487	55,284	55,284	60,149	60,149	60,149
4315 IT Professional Services						
3400 Other Funds Ltd	78,538	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	289,023	963,302	963,302	1,133,517	1,081,149	1,064,372
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,168	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	554,080	608,410	608,410	917,220	917,220	917,220
4575 Agency Program Related S and S						
3400 Other Funds Ltd	-	118,800	118,800	123,790	123,790	123,790
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	20,681	20,681	21,550	21,550	21,550
4650 Other Services and Supplies						
3400 Other Funds Ltd	16,526	269,845	269,845	281,178	281,178	281,178
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	3,159	33,136	33,136	29,577	29,577	29,577
4715 IT Expendable Property						
3400 Other Funds Ltd	144,405	125,664	125,664	101,242	101,242	101,242
SERVICES & SUPPLIES						
3400 Other Funds Ltd	1,536,749	3,851,245	3,851,245	4,319,081	4,266,713	4,225,882

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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Corporate Division

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
TOTAL SERVICES & SUPPLIES	\$1,536,749	\$3,851,245	\$3,851,245	\$4,319,081	\$4,266,713	\$4,225,882
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	234,401	234,401	244,246	244,246	244,246
EXPENDITURES						
3400 Other Funds Ltd	9,386,038	15,893,907	16,638,267	16,471,392	16,417,915	16,377,084
TOTAL EXPENDITURES	\$9,386,038	\$15,893,907	\$16,638,267	\$16,471,392	\$16,417,915	\$16,377,084
REVERSIONS						
9900 Reversions						
8000 General Fund	(108,398)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	3,306,093	(69,913,907)	346,385,608	344,728,391	346,479,916
TOTAL ENDING BALANCE	-	\$3,306,093	(\$69,913,907)	\$346,385,608	\$344,728,391	\$346,479,916
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	66	67	67	50	50	50
TOTAL AUTHORIZED POSITIONS	66	67	67	50	50	50
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	37.83	57.74	57.74	50.00	50.00	49.23
8280 FTE Reconciliation	-	0.22	0.22	-	-	0.77
TOTAL AUTHORIZED FTE	37.83	57.96	57.96	50.00	50.00	50.00

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	42,077,981	45,027,503	46,270,944	48,775,297	45,527,467	45,609,735
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	-	234,213	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	5,418,518	7,413,807	7,413,807	13,274,953	13,002,836	13,789,389
REVENUE CATEGORIES						
8000 General Fund	42,077,981	45,027,503	46,270,944	48,775,297	45,527,467	45,609,735
3400 Other Funds Ltd	5,418,518	7,413,807	7,648,020	13,274,953	13,002,836	13,789,389
TOTAL REVENUE CATEGORIES	\$47,496,499	\$52,441,310	\$53,918,964	\$62,050,250	\$58,530,303	\$59,399,124
AVAILABLE REVENUES						
8000 General Fund	42,077,981	45,027,503	46,270,944	48,775,297	45,527,467	45,609,735
3400 Other Funds Ltd	5,418,518	7,413,807	7,648,020	13,274,953	13,002,836	13,789,389
TOTAL AVAILABLE REVENUES	\$47,496,499	\$52,441,310	\$53,918,964	\$62,050,250	\$58,530,303	\$59,399,124
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	17,330,812	20,547,252	21,760,764	21,786,715	21,178,909	21,310,014

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	2,113,607	3,441,290	3,634,859	7,192,183	7,040,230	6,365,341
All Funds	19,444,419	23,988,542	25,395,623	28,978,898	28,219,139	27,675,355
3170 Overtime Payments						
8000 General Fund	66,039	-	-	-	-	-
3400 Other Funds Ltd	8,053	-	-	-	-	-
All Funds	74,092	-	-	-	-	-
3180 Shift Differential						
8000 General Fund	1,549	-	-	-	-	-
3400 Other Funds Ltd	188	-	-	-	-	-
All Funds	1,737	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	226,313	-	-	-	-	-
3400 Other Funds Ltd	27,600	-	-	-	-	-
All Funds	253,913	-	-	-	-	-
SALARIES & WAGES						
8000 General Fund	17,624,713	20,547,252	21,760,764	21,786,715	21,178,909	21,310,014
3400 Other Funds Ltd	2,149,448	3,441,290	3,634,859	7,192,183	7,040,230	6,365,341
TOTAL SALARIES & WAGES	\$19,774,161	\$23,988,542	\$25,395,623	\$28,978,898	\$28,219,139	\$27,675,355
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	8,778	9,255	9,255	8,444	8,259	8,092
3400 Other Funds Ltd	1,070	1,804	1,804	2,507	2,462	2,404
All Funds	9,848	11,059	11,059	10,951	10,721	10,496

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3220 Public Employees' Retire Cont						
8000 General Fund	2,890,425	3,519,753	3,519,753	3,904,189	3,795,268	3,818,771
3400 Other Funds Ltd	352,506	589,496	589,496	1,288,839	1,261,610	1,140,666
All Funds	3,242,931	4,109,249	4,109,249	5,193,028	5,056,878	4,959,437
3221 Pension Obligation Bond						
8000 General Fund	949,632	1,101,181	1,131,110	1,171,822	1,171,822	1,171,822
3400 Other Funds Ltd	115,814	148,796	189,440	153,136	153,136	153,136
All Funds	1,065,446	1,249,977	1,320,550	1,324,958	1,324,958	1,324,958
3230 Social Security Taxes						
8000 General Fund	1,326,428	1,568,096	1,568,096	1,661,944	1,615,447	1,625,075
3400 Other Funds Ltd	161,768	262,933	262,933	548,292	536,667	485,438
All Funds	1,488,196	1,831,029	1,831,029	2,210,236	2,152,114	2,110,513
3240 Unemployment Assessments						
8000 General Fund	111,600	126,236	126,236	131,537	131,537	131,537
3400 Other Funds Ltd	13,610	2,156	2,156	2,247	2,247	2,247
All Funds	125,210	128,392	128,392	133,784	133,784	133,784
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	86,933	84,502	84,982
3400 Other Funds Ltd	-	-	-	28,621	28,013	25,385
All Funds	-	-	-	115,554	112,515	110,367
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	5,678	7,378	7,378	7,232	7,072	6,994
3400 Other Funds Ltd	693	1,410	1,410	2,281	2,241	2,126

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	6,371	8,788	8,788	9,513	9,313	9,120
3260 Mass Transit Tax						
8000 General Fund	107,529	114,065	114,065	137,957	134,310	133,030
3400 Other Funds Ltd	13,058	15,413	15,413	18,617	17,705	17,385
All Funds	120,587	129,478	129,478	156,574	152,015	150,415
3270 Flexible Benefits						
8000 General Fund	4,269,212	6,142,104	6,142,104	6,270,924	6,132,324	6,045,018
3400 Other Funds Ltd	520,659	1,161,801	1,161,801	1,919,676	1,885,026	1,805,687
All Funds	4,789,871	7,303,905	7,303,905	8,190,600	8,017,350	7,850,705
OTHER PAYROLL EXPENSES						
8000 General Fund	9,669,282	12,588,068	12,617,997	13,380,982	13,080,541	13,025,321
3400 Other Funds Ltd	1,179,178	2,183,809	2,224,453	3,964,216	3,889,107	3,634,474
TOTAL OTHER PAYROLL EXPENSES	\$10,848,460	\$14,771,877	\$14,842,450	\$17,345,198	\$16,969,648	\$16,659,795
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(65,664)	(65,664)	(195,580)	(1,972,717)	(535,173)
3400 Other Funds Ltd	-	(16,416)	(16,416)	(34,514)	(34,514)	(34,514)
All Funds	-	(82,080)	(82,080)	(230,094)	(2,007,231)	(569,687)
3465 Reconciliation Adjustment						
8000 General Fund	-	9,893	9,893	-	-	(202,515)
3400 Other Funds Ltd	-	9,943	9,943	-	-	171,797
All Funds	-	19,836	19,836	-	-	(30,718)
P.S. BUDGET ADJUSTMENTS						

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	-	(55,771)	(55,771)	(195,580)	(1,972,717)	(737,688)
3400 Other Funds Ltd	-	(6,473)	(6,473)	(34,514)	(34,514)	137,283
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$62,244)	(\$62,244)	(\$230,094)	(\$2,007,231)	(\$600,405)
PERSONAL SERVICES						
8000 General Fund	27,293,995	33,079,549	34,322,990	34,972,117	32,286,733	33,597,647
3400 Other Funds Ltd	3,328,626	5,618,626	5,852,839	11,121,885	10,894,823	10,137,098
TOTAL PERSONAL SERVICES	\$30,622,621	\$38,698,175	\$40,175,829	\$46,094,002	\$43,181,556	\$43,734,745
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	5,442	12,184	12,184	17,516	12,916	15,090
3400 Other Funds Ltd	684	4,668	4,668	6,152	6,002	7,528
All Funds	6,126	16,852	16,852	23,668	18,918	22,618
4125 Out of State Travel						
8000 General Fund	8,337	8,529	8,529	20,818	17,818	18,973
3400 Other Funds Ltd	1,016	1,545	1,545	4,592	4,592	6,437
All Funds	9,353	10,074	10,074	25,410	22,410	25,410
4150 Employee Training						
8000 General Fund	73,671	251,258	251,258	372,099	157,699	245,284
3400 Other Funds Ltd	8,984	43,198	43,198	72,323	50,723	87,938
All Funds	82,655	294,456	294,456	444,422	208,422	333,222
4175 Office Expenses						
8000 General Fund	116,187	120,916	120,916	240,551	151,363	211,817
3400 Other Funds Ltd	14,169	69,013	69,013	82,597	81,050	80,502

Budget Support - Detail Revenues and Expenditures

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2023-25 Biennium

Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	130,356	189,929	189,929	323,148	232,413	292,319
4200 Telecommunications						
8000 General Fund	428,837	320,723	320,723	389,091	238,264	218,895
3400 Other Funds Ltd	52,300	123,141	123,141	141,566	138,666	154,000
All Funds	481,137	443,864	443,864	530,657	376,930	372,895
4225 State Gov. Service Charges						
8000 General Fund	185,074	-	-	-	-	-
3400 Other Funds Ltd	22,570	-	-	-	-	-
All Funds	207,644	-	-	-	-	-
4250 Data Processing						
8000 General Fund	2,927,562	3,237,905	3,237,905	3,363,847	3,278,816	2,349,714
3400 Other Funds Ltd	357,036	633,109	633,109	669,862	654,854	1,384,402
All Funds	3,284,598	3,871,014	3,871,014	4,033,709	3,933,670	3,734,116
4275 Publicity and Publications						
8000 General Fund	395	10,904	10,904	11,362	11,362	10,224
3400 Other Funds Ltd	49	-	-	-	-	1,138
All Funds	444	10,904	10,904	11,362	11,362	11,362
4300 Professional Services						
8000 General Fund	584,125	337,984	337,984	997,049	997,049	921,855
3400 Other Funds Ltd	71,238	60,721	60,721	223,397	223,397	298,591
All Funds	655,363	398,705	398,705	1,220,446	1,220,446	1,220,446
4315 IT Professional Services						
8000 General Fund	6,972,230	6,866,679	6,866,679	7,470,948	7,470,948	7,399,488

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	1,375,310	823,833	823,833	896,329	896,329	1,408,891
All Funds	8,347,540	7,690,512	7,690,512	8,367,277	8,367,277	8,808,379
4375 Employee Recruitment and Develop						
8000 General Fund	555	974	974	1,015	1,015	752
3400 Other Funds Ltd	67	-	-	-	-	263
All Funds	622	974	974	1,015	1,015	1,015
4400 Dues and Subscriptions						
8000 General Fund	281	8,453	8,453	8,808	8,808	8,312
3400 Other Funds Ltd	34	452	452	471	471	967
All Funds	315	8,905	8,905	9,279	9,279	9,279
4425 Facilities Rental and Taxes						
8000 General Fund	-	74,929	74,929	112,853	112,853	110,058
3400 Other Funds Ltd	-	2,244	2,244	3,490	3,490	6,285
All Funds	-	77,173	77,173	116,343	116,343	116,343
4475 Facilities Maintenance						
8000 General Fund	28,369	31,072	31,072	32,377	32,377	25,664
3400 Other Funds Ltd	3,460	7,859	7,859	8,189	8,189	14,902
All Funds	31,829	38,931	38,931	40,566	40,566	40,566
4600 Intra-agency Charges						
8000 General Fund	-	58,005	58,005	60,441	60,441	44,804
3400 Other Funds Ltd	-	10,122	10,122	10,547	10,547	26,184
All Funds	-	68,127	68,127	70,988	70,988	70,988
4650 Other Services and Supplies						

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	93,273	8,948	8,948	9,324	9,324	9,324
3400 Other Funds Ltd	11,381	3,300	3,300	3,438	3,438	3,438
All Funds	104,654	12,248	12,248	12,762	12,762	12,762
4700 Expendable Prop 250 - 5000						
8000 General Fund	45,523	37,814	37,814	48,386	46,186	39,421
3400 Other Funds Ltd	5,552	1,728	1,728	4,356	3,806	9,471
All Funds	51,075	39,542	39,542	52,742	49,992	48,892
4715 IT Expendable Property						
8000 General Fund	1,341,430	436,804	436,804	517,619	504,419	382,413
3400 Other Funds Ltd	163,596	2,523	2,523	17,709	14,409	129,815
All Funds	1,505,026	439,327	439,327	535,328	518,828	512,228
SERVICES & SUPPLIES						
8000 General Fund	12,811,291	11,824,081	11,824,081	13,674,104	13,111,658	12,012,088
3400 Other Funds Ltd	2,087,446	1,787,456	1,787,456	2,145,018	2,099,963	3,620,752
TOTAL SERVICES & SUPPLIES	\$14,898,737	\$13,611,537	\$13,611,537	\$15,819,122	\$15,211,621	\$15,632,840
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	20,054	99,511	99,511	103,691	103,691	-
3400 Other Funds Ltd	2,446	7,725	7,725	8,050	8,050	24,077
All Funds	22,500	107,236	107,236	111,741	111,741	24,077
5550 Data Processing Software						
8000 General Fund	-	8,981	8,981	9,358	9,358	-
5900 Other Capital Outlay						

Budget Support - Detail Revenues and Expenditures

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Information Technology Services Division

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	-	15,381	15,381	16,027	16,027	-
3400 Other Funds Ltd	-	-	-	-	-	7,462
All Funds	-	15,381	15,381	16,027	16,027	7,462
CAPITAL OUTLAY						
8000 General Fund	20,054	123,873	123,873	129,076	129,076	-
3400 Other Funds Ltd	2,446	7,725	7,725	8,050	8,050	31,539
TOTAL CAPITAL OUTLAY	\$22,500	\$131,598	\$131,598	\$137,126	\$137,126	\$31,539
EXPENDITURES						
8000 General Fund	40,125,340	45,027,503	46,270,944	48,775,297	45,527,467	45,609,735
3400 Other Funds Ltd	5,418,518	7,413,807	7,648,020	13,274,953	13,002,836	13,789,389
TOTAL EXPENDITURES	\$45,543,858	\$52,441,310	\$53,918,964	\$62,050,250	\$58,530,303	\$59,399,124
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,952,641)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	223	233	233	250	245	243
TOTAL AUTHORIZED POSITIONS	223	233	233	250	245	243
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	181.07	189.95	189.95	205.84	201.44	197.13
8280 FTE Reconciliation	-	0.42	0.42	-	-	-
TOTAL AUTHORIZED FTE	181.07	190.37	190.37	205.84	201.44	197.13

Budget Support - Detail Revenues and Expenditures

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

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Marijuana Program

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	28,765,000	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	55,382,453	55,382,453	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	28,765,000	55,382,453	55,382,453	-	-	-
TOTAL BEGINNING BALANCE	\$28,765,000	\$55,382,453	\$55,382,453	-	-	-
REVENUE CATEGORIES						
TAXES						
0142 Marijuana Taxes						
3400 Other Funds Ltd	359,295,968	339,360,000	339,482,486	377,204,000	351,551,000	316,860,000
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	(1,064,621)	-
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(88,196,967)	(18,000,000)	(18,000,000)	(18,000,000)	(20,376,000)	(20,375,000)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	(3,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)	(6,000,000)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(38,911,800)	(13,500,000)	(13,500,000)	(13,500,000)	(15,281,000)	(15,281,000)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(124,681,745)	(271,860,000)	(271,860,000)	(291,330,000)	(256,769,000)	(222,079,000)

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Marijuana Program

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(96,163,128)	(36,000,000)	(36,000,000)	(36,000,000)	(40,751,000)	(40,751,000)
2845 Tsfr To OLCC						
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)	(7,000,000)
TRANSFERS OUT						
3400 Other Funds Ltd	(357,953,640)	(352,360,000)	(352,360,000)	(371,830,000)	(347,241,621)	(311,486,000)
TOTAL TRANSFERS OUT	(\$357,953,640)	(\$352,360,000)	(\$352,360,000)	(\$371,830,000)	(\$347,241,621)	(\$311,486,000)
AVAILABLE REVENUES						
3400 Other Funds Ltd	30,107,328	42,382,453	42,504,939	5,374,000	4,309,379	5,374,000
TOTAL AVAILABLE REVENUES	\$30,107,328	\$42,382,453	\$42,504,939	\$5,374,000	\$4,309,379	\$5,374,000
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	1,570,085	1,883,928	2,011,846	1,388,664	1,388,664	1,388,664
3170 Overtime Payments						
3400 Other Funds Ltd	868	34,347	34,347	35,790	35,790	35,790
3180 Shift Differential						
3400 Other Funds Ltd	44	-	-	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	11,670	-	-	-	-	-
SALARIES & WAGES						
3400 Other Funds Ltd	1,582,667	1,918,275	2,046,193	1,424,454	1,424,454	1,424,454

Budget Support - Detail Revenues and Expenditures

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Marijuana Program

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL SALARIES & WAGES	\$1,582,667	\$1,918,275	\$2,046,193	\$1,424,454	\$1,424,454	\$1,424,454
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	770	928	928	530	530	530
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	238,429	328,601	328,601	255,264	255,264	255,264
3221 Pension Obligation Bond						
3400 Other Funds Ltd	89,452	111,032	105,600	109,287	109,287	109,287
3230 Social Security Taxes						
3400 Other Funds Ltd	119,510	146,750	146,750	108,973	108,973	108,973
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	-	-	-	5,696	5,696	5,696
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	546	736	736	460	460	460
3260 Mass Transit Tax						
3400 Other Funds Ltd	9,172	11,510	11,510	12,415	12,415	12,415
3270 Flexible Benefits						
3400 Other Funds Ltd	460,610	611,712	611,712	396,000	396,000	396,000
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	918,489	1,211,269	1,205,837	888,625	888,625	888,625
TOTAL OTHER PAYROLL EXPENSES	\$918,489	\$1,211,269	\$1,205,837	\$888,625	\$888,625	\$888,625
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						

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Marijuana Program

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	-	-	(115,047)	(115,047)	(115,047)
PERSONAL SERVICES						
3400 Other Funds Ltd	2,501,156	3,129,544	3,252,030	2,198,032	2,198,032	2,198,032
TOTAL PERSONAL SERVICES	\$2,501,156	\$3,129,544	\$3,252,030	\$2,198,032	\$2,198,032	\$2,198,032
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	3,498	3,498	2,745	2,745	2,745
4125 Out of State Travel						
3400 Other Funds Ltd	290	34,102	34,102	35,534	35,534	31,842
4150 Employee Training						
3400 Other Funds Ltd	2,406	34,720	34,720	26,578	26,578	26,578
4175 Office Expenses						
3400 Other Funds Ltd	42,049	43,561	43,561	36,109	36,109	36,109
4200 Telecommunications						
3400 Other Funds Ltd	12,168	47,976	47,976	32,591	32,591	32,591
4225 State Gov. Service Charges						
3400 Other Funds Ltd	100	-	-	-	-	-
4250 Data Processing						
3400 Other Funds Ltd	31,860	12,688	12,688	9,573	9,573	9,573
4275 Publicity and Publications						
3400 Other Funds Ltd	-	671	671	699	699	699
4300 Professional Services						
3400 Other Funds Ltd	3,419	331,370	331,370	360,531	360,531	360,531

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Marijuana Program

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4325 Attorney General						
3400 Other Funds Ltd	106,651	125,442	125,442	147,608	140,789	138,604
4400 Dues and Subscriptions						
3400 Other Funds Ltd	77	-	-	-	-	-
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	150,000	111,104	111,104	167,497	167,497	167,497
4575 Agency Program Related S and S						
3400 Other Funds Ltd	10,175	88,931	88,931	92,666	92,666	92,666
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	4,866	4,866	5,070	5,070	5,070
4650 Other Services and Supplies						
3400 Other Funds Ltd	253,656	247,395	247,395	257,786	257,786	257,786
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	11,563	11,563	8,749	8,749	8,749
4715 IT Expendable Property						
3400 Other Funds Ltd	6,034	69,992	69,992	53,132	53,132	53,132
SERVICES & SUPPLIES						
3400 Other Funds Ltd	618,885	1,167,879	1,167,879	1,236,868	1,230,049	1,224,172
TOTAL SERVICES & SUPPLIES	\$618,885	\$1,167,879	\$1,167,879	\$1,236,868	\$1,230,049	\$1,224,172
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	194,517	194,517	202,687	202,687	202,687
5150 Telecommunications Equipment						

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Marijuana Program

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	22,730	22,730	23,685	23,685	23,685
5900 Other Capital Outlay						
3400 Other Funds Ltd	-	388,846	388,846	405,178	405,178	405,178
CAPITAL OUTLAY						
3400 Other Funds Ltd	-	606,093	606,093	631,550	631,550	631,550
TOTAL CAPITAL OUTLAY	-	\$606,093	\$606,093	\$631,550	\$631,550	\$631,550
EXPENDITURES						
3400 Other Funds Ltd	3,120,041	4,903,516	5,026,002	4,066,450	4,059,631	4,053,754
TOTAL EXPENDITURES	\$3,120,041	\$4,903,516	\$5,026,002	\$4,066,450	\$4,059,631	\$4,053,754
ENDING BALANCE						
3400 Other Funds Ltd	26,987,287	37,478,937	37,478,937	1,307,550	249,748	1,320,246
TOTAL ENDING BALANCE	\$26,987,287	\$37,478,937	\$37,478,937	\$1,307,550	\$249,748	\$1,320,246
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	16	16	16	10	10	10
TOTAL AUTHORIZED POSITIONS	16	16	16	10	10	10
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	15.76	16.00	16.00	10.00	10.00	10.00
TOTAL AUTHORIZED FTE	15.76	16.00	16.00	10.00	10.00	10.00

Budget Support - Detail Revenues and Expenditures

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Non-Profit Housing for Elderly Persons

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	3,037,426	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	3,348,966	3,492,972	3,492,972	3,639,677	3,639,677	3,639,677
TRANSFERS IN						
1060 Transfer from General Fund						
3400 Other Funds Ltd	3,348,966	-	-	-	-	-
REVENUE CATEGORIES						
8000 General Fund	3,348,966	3,492,972	3,492,972	3,639,677	3,639,677	3,639,677
3400 Other Funds Ltd	3,348,966	-	-	-	-	-
TOTAL REVENUE CATEGORIES	\$6,697,932	\$3,492,972	\$3,492,972	\$3,639,677	\$3,639,677	\$3,639,677
AVAILABLE REVENUES						
8000 General Fund	3,348,966	3,492,972	3,492,972	3,639,677	3,639,677	3,639,677
3400 Other Funds Ltd	6,386,392	-	-	-	-	-
TOTAL AVAILABLE REVENUES	\$9,735,358	\$3,492,972	\$3,492,972	\$3,639,677	\$3,639,677	\$3,639,677
EXPENDITURES						
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	-	3,492,972	3,492,972	3,639,677	3,639,677	3,639,677
6060 Intra-Agency Gen Fund Transfer						

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	3,348,966	-	-	-	-	-
SPECIAL PAYMENTS						
8000 General Fund	3,348,966	3,492,972	3,492,972	3,639,677	3,639,677	3,639,677
TOTAL SPECIAL PAYMENTS	\$3,348,966	\$3,492,972	\$3,492,972	\$3,639,677	\$3,639,677	\$3,639,677
ENDING BALANCE						
3400 Other Funds Ltd	6,386,392	-	-	-	-	-
TOTAL ENDING BALANCE	\$6,386,392	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

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Sr Citizens Prop Tax Deferral

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	35,478,452	35,478,452	49,400,849	49,400,849	49,400,849
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	6,761,678	6,761,678	20,900,000	20,900,000	20,900,000
BEGINNING BALANCE						
3400 Other Funds Ltd	-	42,240,130	42,240,130	70,300,849	70,300,849	70,300,849
TOTAL BEGINNING BALANCE	-	\$42,240,130	\$42,240,130	\$70,300,849	\$70,300,849	\$70,300,849
REVENUE CATEGORIES						
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	63,744,923	42,577,687	42,638,383	42,647,022	44,070,252	36,989,678
AVAILABLE REVENUES						
3400 Other Funds Ltd	63,744,923	84,817,817	84,878,513	112,947,871	114,371,101	107,290,527
TOTAL AVAILABLE REVENUES	\$63,744,923	\$84,817,817	\$84,878,513	\$112,947,871	\$114,371,101	\$107,290,527
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	1,515	-	-	-	-	-
3400 Other Funds Ltd	818,025	894,294	957,570	1,007,148	1,007,148	1,007,148
All Funds	819,540	894,294	957,570	1,007,148	1,007,148	1,007,148
3180 Shift Differential						

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Sr Citizens Prop Tax Deferral

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	-	18,303	18,303	19,072	19,072	19,072
3190 All Other Differential						
3400 Other Funds Ltd	7,945	-	-	-	-	-
SALARIES & WAGES						
8000 General Fund	1,515	-	-	-	-	-
3400 Other Funds Ltd	825,970	912,597	975,873	1,026,220	1,026,220	1,026,220
TOTAL SALARIES & WAGES	\$827,485	\$912,597	\$975,873	\$1,026,220	\$1,026,220	\$1,026,220
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	403	449	449	409	409	409
All Funds	405	449	449	409	409	409
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	136,955	156,328	156,328	183,900	183,900	183,900
3221 Pension Obligation Bond						
3400 Other Funds Ltd	42,961	52,818	50,238	54,197	54,197	54,197
3230 Social Security Taxes						
8000 General Fund	116	-	-	-	-	-
3400 Other Funds Ltd	62,096	69,814	69,814	78,506	78,506	78,506
All Funds	62,212	69,814	69,814	78,506	78,506	78,506
3241 Paid Family Medical Leave Insurance						
3400 Other Funds Ltd	-	-	-	4,103	4,103	4,103
3250 Worker's Comp. Assess. (WCD)						

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Sr Citizens Prop Tax Deferral

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	280	356	356	356	356	356
All Funds	281	356	356	356	356	356
3260 Mass Transit Tax						
8000 General Fund	9	-	-	-	-	-
3400 Other Funds Ltd	4,955	5,476	5,476	6,157	6,157	6,157
All Funds	4,964	5,476	5,476	6,157	6,157	6,157
3270 Flexible Benefits						
8000 General Fund	75	-	-	-	-	-
3400 Other Funds Ltd	298,241	296,298	296,298	306,900	306,900	306,900
All Funds	298,316	296,298	296,298	306,900	306,900	306,900
OTHER PAYROLL EXPENSES						
8000 General Fund	203	-	-	-	-	-
3400 Other Funds Ltd	545,891	581,539	578,959	634,528	634,528	634,528
TOTAL OTHER PAYROLL EXPENSES	\$546,094	\$581,539	\$578,959	\$634,528	\$634,528	\$634,528
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	-	-	(28,762)	(28,762)	(28,762)
PERSONAL SERVICES						
8000 General Fund	1,718	-	-	-	-	-
3400 Other Funds Ltd	1,371,861	1,494,136	1,554,832	1,631,986	1,631,986	1,631,986
TOTAL PERSONAL SERVICES	\$1,373,579	\$1,494,136	\$1,554,832	\$1,631,986	\$1,631,986	\$1,631,986
SERVICES & SUPPLIES						

Budget Support - Detail Revenues and Expenditures

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Sr Citizens Prop Tax Deferral

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4100 Instate Travel						
3400 Other Funds Ltd	-	847	847	883	883	883
4150 Employee Training						
8000 General Fund	1,245	-	-	-	-	-
3400 Other Funds Ltd	342	1,377	1,377	1,435	1,435	1,435
All Funds	1,587	1,377	1,377	1,435	1,435	1,435
4175 Office Expenses						
8000 General Fund	101	-	-	-	-	-
3400 Other Funds Ltd	73,550	14,187	14,187	14,783	14,783	14,783
All Funds	73,651	14,187	14,187	14,783	14,783	14,783
4200 Telecommunications						
8000 General Fund	1,878	-	-	-	-	-
3400 Other Funds Ltd	6,551	7,361	7,361	7,670	7,670	7,670
All Funds	8,429	7,361	7,361	7,670	7,670	7,670
4300 Professional Services						
3400 Other Funds Ltd	4,667	-	-	-	-	-
4325 Attorney General						
3400 Other Funds Ltd	96,345	160,531	160,531	188,897	180,170	177,374
4600 Intra-agency Charges						
3400 Other Funds Ltd	-	2,433	2,433	2,535	2,535	2,535
4650 Other Services and Supplies						
8000 General Fund	(5,059)	-	-	-	-	-
3400 Other Funds Ltd	1,815	43,331	43,331	45,151	45,151	45,151

Budget Support - Detail Revenues and Expenditures

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Sr Citizens Prop Tax Deferral

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	(3,244)	43,331	43,331	45,151	45,151	45,151
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	1,513	1,513	1,577	1,577	1,577
4715 IT Expendable Property						
8000 General Fund	117	-	-	-	-	-
3400 Other Funds Ltd	1,690	2,982	2,982	3,107	3,107	3,107
All Funds	1,807	2,982	2,982	3,107	3,107	3,107
SERVICES & SUPPLIES						
8000 General Fund	(1,718)	-	-	-	-	-
3400 Other Funds Ltd	184,960	234,562	234,562	266,038	257,311	254,515
TOTAL SERVICES & SUPPLIES	\$183,242	\$234,562	\$234,562	\$266,038	\$257,311	\$254,515
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	7,526	7,526	7,842	7,842	7,842
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	25,152,829	33,680,744	33,680,744	35,095,335	35,095,335	35,095,335
EXPENDITURES						
8000 General Fund	-	-	-	-	-	-
3400 Other Funds Ltd	26,709,650	35,416,968	35,477,664	37,001,201	36,992,474	36,989,678
TOTAL EXPENDITURES	\$26,709,650	\$35,416,968	\$35,477,664	\$37,001,201	\$36,992,474	\$36,989,678
ENDING BALANCE						
3400 Other Funds Ltd	37,035,273	49,400,849	49,400,849	75,946,670	77,378,627	70,300,849

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Sr Citizens Prop Tax Deferral

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL ENDING BALANCE	\$37,035,273	\$49,400,849	\$49,400,849	\$75,946,670	\$77,378,627	\$70,300,849
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	8	8	8	8
TOTAL AUTHORIZED POSITIONS	8	8	8	8	8	8
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	7.75	7.75	7.75	7.75	7.75	7.75
TOTAL AUTHORIZED FTE	7.75	7.75	7.75	7.75	7.75	7.75

Budget Support - Detail Revenues and Expenditures

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Core System Replacement

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	45,139,319	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	-	-	400,000	11,614,159	11,614,159	-
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	-	4,157,000	3,782,613	-	-	14,265,000
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	2,000,000	-	-	-	-	-
REVENUE CATEGORIES						
8000 General Fund	-	-	400,000	11,614,159	11,614,159	-
3400 Other Funds Ltd	2,000,000	4,157,000	3,782,613	-	-	14,265,000
TOTAL REVENUE CATEGORIES	\$2,000,000	\$4,157,000	\$4,182,613	\$11,614,159	\$11,614,159	\$14,265,000
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	(265,000)
AVAILABLE REVENUES						
8000 General Fund	-	-	400,000	11,614,159	11,614,159	-
3400 Other Funds Ltd	47,139,319	4,157,000	3,782,613	-	-	14,000,000

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Core System Replacement

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TOTAL AVAILABLE REVENUES	\$47,139,319	\$4,157,000	\$4,182,613	\$11,614,159	\$11,614,159	\$14,000,000
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	-	-	-	823,977	823,977	-
3400 Other Funds Ltd	-	273,609	284,160	-	-	-
All Funds	-	273,609	284,160	823,977	823,977	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	-	-	-	237	237	-
3400 Other Funds Ltd	-	100	100	-	-	-
All Funds	-	100	100	237	237	-
3220 Public Employees' Retire Cont						
8000 General Fund	-	-	-	147,658	147,658	-
3400 Other Funds Ltd	-	46,869	46,869	-	-	-
All Funds	-	46,869	46,869	147,658	147,658	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	-	-	15,062	-	-	-
3230 Social Security Taxes						
8000 General Fund	-	-	-	63,034	63,034	-
3400 Other Funds Ltd	-	20,931	20,931	-	-	-
All Funds	-	20,931	20,931	63,034	63,034	-

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Core System Replacement

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3241 Paid Family Medical Leave Insurance						
8000 General Fund	-	-	-	3,295	3,295	-
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	-	-	-	206	206	-
3400 Other Funds Ltd	-	80	80	-	-	-
All Funds	-	80	80	206	206	-
3260 Mass Transit Tax						
8000 General Fund	-	-	-	4,944	4,944	-
3270 Flexible Benefits						
8000 General Fund	-	-	-	178,200	178,200	-
3400 Other Funds Ltd	-	66,906	66,906	-	-	-
All Funds	-	66,906	66,906	178,200	178,200	-
OTHER PAYROLL EXPENSES						
8000 General Fund	-	-	-	397,574	397,574	-
3400 Other Funds Ltd	-	134,886	149,948	-	-	-
TOTAL OTHER PAYROLL EXPENSES	-	\$134,886	\$149,948	\$397,574	\$397,574	-
PERSONAL SERVICES						
8000 General Fund	-	-	-	1,221,551	1,221,551	-
3400 Other Funds Ltd	-	408,495	434,108	-	-	-
TOTAL PERSONAL SERVICES	-	\$408,495	\$434,108	\$1,221,551	\$1,221,551	-
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	-	-	-	750	750	-

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Core System Replacement

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
4150 Employee Training						
8000 General Fund	-	-	-	8,000	8,000	-
4175 Office Expenses						
8000 General Fund	-	-	-	7,735	7,735	-
3400 Other Funds Ltd	-	111,505	111,505	-	-	-
All Funds	-	111,505	111,505	7,735	7,735	-
4200 Telecommunications						
8000 General Fund	-	-	-	14,500	14,500	-
4250 Data Processing						
8000 General Fund	-	-	-	3,039	3,039	-
4300 Professional Services						
8000 General Fund	-	-	150,000	-	-	-
3400 Other Funds Ltd	-	150,000	-	-	-	-
All Funds	-	150,000	150,000	-	-	-
4315 IT Professional Services						
3400 Other Funds Ltd	2,000,000	887,000	887,000	-	-	-
4650 Other Services and Supplies						
8000 General Fund	-	-	250,000	-	-	-
3400 Other Funds Ltd	-	400,000	150,000	-	-	-
All Funds	-	400,000	400,000	-	-	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	-	-	-	2,750	2,750	-
4715 IT Expendable Property						

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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Core System Replacement

<i>Description</i>	<i>2019-21 Actuals</i>	<i>2021-23 Leg Adopted Budget</i>	<i>2021-23 Leg Approved Budget</i>	<i>2023-25 Agency Request Budget</i>	<i>2023-25 Governor's Budget</i>	<i>2023-25 Leg. Adopted Budget</i>
8000 General Fund	-	-	-	10,355,834	10,355,834	-
3400 Other Funds Ltd	-	2,200,000	2,200,000	-	-	-
All Funds	-	2,200,000	2,200,000	10,355,834	10,355,834	-
SERVICES & SUPPLIES						
8000 General Fund	-	-	400,000	10,392,608	10,392,608	-
3400 Other Funds Ltd	2,000,000	3,748,505	3,348,505	-	-	-
TOTAL SERVICES & SUPPLIES	\$2,000,000	\$3,748,505	\$3,748,505	\$10,392,608	\$10,392,608	-
CAPITAL OUTLAY						
5900 Other Capital Outlay						
3400 Other Funds Ltd	-	-	-	-	-	14,000,000
EXPENDITURES						
8000 General Fund	-	-	400,000	11,614,159	11,614,159	-
3400 Other Funds Ltd	2,000,000	4,157,000	3,782,613	-	-	14,000,000
TOTAL EXPENDITURES	\$2,000,000	\$4,157,000	\$4,182,613	\$11,614,159	\$11,614,159	\$14,000,000
ENDING BALANCE						
3400 Other Funds Ltd	45,139,319	-	-	-	-	-
TOTAL ENDING BALANCE	\$45,139,319	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	-	2	2	5	5	-
TOTAL AUTHORIZED POSITIONS	-	2	2	5	5	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	-	1.76	1.76	4.52	4.52	-
TOTAL AUTHORIZED FTE	-	1.76	1.76	4.52	4.52	-

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Revenue Clearinghouse

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	964,844	964,844	964,844
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	1,384,010	1,384,010	1,384,010	1,384,010	1,384,010
BEGINNING BALANCE						
3400 Other Funds Ltd	-	1,384,010	1,384,010	2,348,854	2,348,854	2,348,854
TOTAL BEGINNING BALANCE	-	\$1,384,010	\$1,384,010	\$2,348,854	\$2,348,854	\$2,348,854
REVENUE CATEGORIES						
TAXES						
0105 Personal Income Taxes						
8800 General Fund Revenue	19,964,645,478	20,627,298,000	20,627,298,000	22,838,400,000	21,540,055,000	20,983,995,218
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	2,035,562,263	1,290,183,000	1,290,183,000	1,759,032,987	1,955,858,000	2,153,441,000
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	1,272,312,215	1,272,312,215	1,422,107,384	1,422,107,384	1,427,818,218
3430 Other Funds Debt Svc Ltd	-	1,340,120	1,340,120	113,110	113,110	113,110
All Funds	-	1,273,652,335	1,273,652,335	1,422,220,494	1,422,220,494	1,427,931,328
0135 Cigarette Taxes						
3400 Other Funds Ltd	412,282,111	634,797,000	634,797,000	614,900,000	609,100,000	609,800,000
8800 General Fund Revenue	54,748,082	44,903,000	44,903,000	43,500,000	43,078,000	43,144,000
All Funds	467,030,193	679,700,000	679,700,000	658,400,000	652,178,000	652,944,000
0140 Other Tobacco Products Taxes						

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Revenue Clearinghouse

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	64,099,723	75,500,000	75,500,000	118,200,000	116,500,000	112,700,000
8800 General Fund Revenue	61,293,213	65,129,000	65,129,000	65,600,000	63,698,000	61,303,000
All Funds	125,392,936	140,629,000	140,629,000	183,800,000	180,198,000	174,003,000
0145 Amusement Taxes						
3400 Other Funds Ltd	-	3,890,000	3,890,000	4,052,345	4,052,345	4,052,345
8800 General Fund Revenue	1,006,836	1,600,000	1,600,000	1,600,000	1,774,000	1,784,000
All Funds	1,006,836	5,490,000	5,490,000	5,652,345	5,826,345	5,836,345
0155 Inheritance Taxes						
8800 General Fund Revenue	524,066,306	368,932,000	368,932,000	529,600,000	534,639,000	547,732,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	20,260	20,260	31,914	31,914	31,914
8800 General Fund Revenue	3,593	6,000	6,000	6,000	6,000	6,000
All Funds	3,593	26,260	26,260	37,914	37,914	37,914
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	970,000	970,000	1,135,910	1,135,910	1,135,910
8800 General Fund Revenue	45,000	90,000	90,000	6,000	6,000	6,000
All Funds	45,000	1,060,000	1,060,000	1,141,910	1,141,910	1,141,910
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	100,000	100,000	33,478	33,478	33,478
0185 Privilege Taxes						
3400 Other Funds Ltd	-	54,200,000	54,200,000	95,280,000	95,640,000	109,370,046
0195 Other Taxes						
3400 Other Funds Ltd	466,407,168	403,181,367	403,181,367	374,343,733	356,830,564	355,998,970

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Revenue Clearinghouse

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
TAXES						
3400 Other Funds Ltd	942,789,002	2,444,970,842	2,444,970,842	2,630,084,764	2,605,431,595	2,620,940,881
3430 Other Funds Debt Svc Ltd	-	1,340,120	1,340,120	113,110	113,110	113,110
8800 General Fund Revenue	22,641,370,771	22,398,141,000	22,398,141,000	25,237,744,987	24,139,114,000	23,791,411,218
TOTAL TAXES	\$23,584,159,773	\$24,844,451,962	\$24,844,451,962	\$27,867,942,861	\$26,744,658,705	\$26,412,465,209
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	12,103,704	12,103,704	12,443,302	12,443,302	12,443,302
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	19,318,082	20,458,329	20,458,329	22,000,000	22,000,000	22,000,000
3430 Other Funds Debt Svc Ltd	1,069,694	-	-	-	-	-
All Funds	20,387,776	20,458,329	20,458,329	22,000,000	22,000,000	22,000,000
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	28,237,552	54,419,258	54,419,258	18,380,925	18,364,343	26,191,447
8800 General Fund Revenue	-	12,028,333	12,028,333	11,521,152	8,929,789	3,953,221
All Funds	28,237,552	66,447,591	66,447,591	29,902,077	27,294,132	30,144,668
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	101,051	2,000,000	2,000,000	2,426,683	2,426,683	2,426,683
OTHER						
0975 Other Revenues						

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Revenue Clearinghouse

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3400 Other Funds Ltd	109,032,079	118,355,294	118,355,294	115,234,008	89,000,000	193,297,782
8800 General Fund Revenue	25,037,060	-	-	-	-	-
All Funds	134,069,139	118,355,294	118,355,294	115,234,008	89,000,000	193,297,782
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	-	-	-	2,775,315	-
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	71,953,631	36,911,091	36,911,091	74,291,087	74,291,087	76,598,940
8800 General Fund Revenue	-	50,571,555	50,571,555	13,483,811	13,483,811	11,561,506
All Funds	71,953,631	87,482,646	87,482,646	87,774,898	87,774,898	88,160,446
TRANSFERS IN						
3400 Other Funds Ltd	71,953,631	36,911,091	36,911,091	74,291,087	77,066,402	76,598,940
8800 General Fund Revenue	-	50,571,555	50,571,555	13,483,811	13,483,811	11,561,506
TOTAL TRANSFERS IN	\$71,953,631	\$87,482,646	\$87,482,646	\$87,774,898	\$90,550,213	\$88,160,446
REVENUE CATEGORIES						
3400 Other Funds Ltd	1,171,431,397	2,689,218,518	2,689,218,518	2,874,860,769	2,826,732,325	2,953,899,035
3430 Other Funds Debt Svc Ltd	1,069,694	1,340,120	1,340,120	113,110	113,110	113,110
8800 General Fund Revenue	22,666,407,831	22,460,740,888	22,460,740,888	25,262,749,950	24,161,527,600	23,806,925,945
TOTAL REVENUE CATEGORIES	\$23,838,908,922	\$25,151,299,526	\$25,151,299,526	\$28,137,723,829	\$26,988,373,035	\$26,760,938,090
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	(42,397,295)	(93,860,030)	(93,825,030)	(111,529,414)	(109,308,313)	(109,359,212)
3430 Other Funds Debt Svc Ltd	(1,069,694)	(1,340,120)	(1,340,120)	(113,110)	(113,110)	(113,110)

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Revenue Clearinghouse

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
All Funds	(43,466,989)	(95,200,150)	(95,165,150)	(111,642,524)	(109,421,423)	(109,472,322)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	(7,331,270)	(7,331,270)	(1,752,978)	(5,318,769)	(5,318,769)
2050 Transfer to Other						
3400 Other Funds Ltd	-	(1,141,729,050)	(1,141,729,050)	(1,168,407,800)	(1,159,709,428)	(1,199,598,452)
2060 Transfer to General Fund						
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	(24,161,527,600)	(23,806,925,945)
2080 Transfer to Counties						
3400 Other Funds Ltd	-	(37,330,480)	(37,330,480)	(71,406,363)	(76,503,276)	(69,818,668)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,876,601)	(2,876,601)	(3,273,913)	(3,273,913)	(3,273,913)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(12,839,044)	(11,165,524)	(11,165,524)	(8,708,655)	(6,375,322)	(6,375,322)
2123 Tsfr To OR Business Development						
3400 Other Funds Ltd	-	-	-	-	-	(31,664,551)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(20,144,307)	(23,172,359)	(23,172,359)	(23,172,359)	(24,183,511)	(24,183,511)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(680)	(100,000)	(100,000)	(33,478)	(33,478)	(33,478)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(10,603,518)	(11,092,862)	(11,092,862)	(11,708,132)	(11,708,132)	(11,708,132)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(114,349,766)	(153,326,228)	(76,691,614)	(60,000)	(60,000)	(60,000)

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Revenue Clearinghouse

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(9,479,584)	(9,491,572)	(9,491,572)	(351,572)	(351,572)	(351,572)
2258 Tsfr To Emergency Management, Dept of						
3400 Other Funds Ltd	-	-	(76,634,614)	(171,329,595)	(171,329,595)	(171,329,595)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(33,265,265)	(43,537,104)	(43,537,104)	(42,871,132)	(41,812,158)	(51,947,115)
2260 Tsfr to State Fire Marshal, Dept of						
3400 Other Funds Ltd	-	-	-	(10,287,858)	(10,287,858)	(10,872,832)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,585,442)	(4,864,812)	(4,864,812)	(5,197,236)	(5,197,236)	(5,197,236)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(29,856,549)	(26,155,444)	(26,155,444)	(33,055,444)	(37,019,983)	(38,059,527)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(488,744,626)	(702,297,708)	(702,297,708)	(718,697,668)	(718,228,908)	(752,198,363)
2525 Tsfr To HECC						
3400 Other Funds Ltd	(1,306,093)	(2,138,373)	(2,138,373)	(2,196,243)	(2,196,243)	(2,196,243)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	-	(599,736)	(599,736)	(706,534)	(706,534)	(706,534)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(14,081,537)	(26,848,559)	(26,848,559)	(39,360,190)	(18,281,231)	(18,281,231)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(101,051)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						

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Revenue Clearinghouse

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3400 Other Funds Ltd	(268,116,967)	(290,909,667)	(290,909,667)	(337,839,051)	(338,165,719)	(354,683,633)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(109,032,079)	(90,352,414)	(90,352,414)	(115,234,008)	(89,000,000)	(89,000,000)
TRANSFERS OUT						
3400 Other Funds Ltd	(1,161,661,810)	(2,679,209,793)	(2,679,174,793)	(2,877,209,623)	(2,829,081,179)	(2,956,247,889)
3430 Other Funds Debt Svc Ltd	(1,069,694)	(1,340,120)	(1,340,120)	(113,110)	(113,110)	(113,110)
8800 General Fund Revenue	(22,666,407,831)	(22,460,740,888)	(22,460,740,888)	(25,262,749,950)	(24,161,527,600)	(23,806,925,945)
TOTAL TRANSFERS OUT	(\$23,829,139,335)	(\$25,141,290,801)	(\$25,141,255,801)	(\$28,140,072,683)	(\$26,990,721,889)	(\$26,763,286,944)
AVAILABLE REVENUES						
3400 Other Funds Ltd	9,769,587	11,392,735	11,427,735	-	-	-
TOTAL AVAILABLE REVENUES	\$9,769,587	\$11,392,735	\$11,427,735	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	9,769,587	11,392,735	11,427,735	-	-	-
TOTAL ENDING BALANCE	\$9,769,587	\$11,392,735	\$11,427,735	-	-	-

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Capital Debt Service and Related Costs

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
BEGINNING BALANCE						
0025 Beginning Balance						
3430 Other Funds Debt Svc Ltd	903,595	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
BOND SALES						
0575 Refunding Bonds						
3230 Other Funds Debt Svc Non-Ltd	2,255,000	-	-	-	-	-
INTEREST EARNINGS						
0605 Interest Income						
3430 Other Funds Debt Svc Ltd	41,643	-	-	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3230 Other Funds Debt Svc Non-Ltd	27,183	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	53,000	-	-	265,000
3430 Other Funds Debt Svc Ltd	3,639,159	1,340,120	1,340,120	113,110	113,110	113,110
All Funds	3,666,342	1,428,120	1,393,120	113,110	113,110	378,110
REVENUE CATEGORIES						
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3230 Other Funds Debt Svc Non-Ltd	2,282,183	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	53,000	-	-	265,000

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Capital Debt Service and Related Costs

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3430 Other Funds Debt Svc Ltd	3,680,802	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL REVENUE CATEGORIES	\$20,250,379	\$8,007,290	\$7,900,799	\$2,695,530	\$2,695,530	\$4,837,509
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	(35,999)	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	(2,569,465)	-	-	-	-	-
All Funds	(2,596,648)	-	-	-	-	-
AVAILABLE REVENUES						
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	53,000	-	-	265,000
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL AVAILABLE REVENUES	\$18,557,326	\$8,007,290	\$7,900,799	\$2,695,530	\$2,695,530	\$4,837,509
EXPENDITURES						
SERVICES & SUPPLIES						
4650 Other Services and Supplies						
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	53,000	-	-	265,000
All Funds	8,816	88,000	53,000	-	-	265,000
DEBT SERVICE						
7050 Pmt To Ret Bond Escrow						

Budget Support - Detail Revenues and Expenditures

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

2023-25 Biennium

Capital Debt Service and Related Costs

Description	2019-21 Actuals	2021-23 Leg Adopted Budget	2021-23 Leg Approved Budget	2023-25 Agency Request Budget	2023-25 Governor's Budget	2023-25 Leg. Adopted Budget
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
7100 Principal - Bonds						
8030 General Fund Debt Svc	12,998,154	5,889,180	5,817,689	2,084,860	2,084,860	4,213,339
3430 Other Funds Debt Svc Ltd	1,731,846	1,291,830	1,291,830	105,150	105,150	105,150
All Funds	14,730,000	7,181,010	7,109,519	2,190,010	2,190,010	4,318,489
7150 Interest - Bonds						
8030 General Fund Debt Svc	1,289,240	689,990	689,990	497,560	497,560	246,060
3430 Other Funds Debt Svc Ltd	283,086	48,290	48,290	7,960	7,960	7,960
All Funds	1,572,326	738,280	738,280	505,520	505,520	254,020
DEBT SERVICE						
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL DEBT SERVICE	\$18,548,510	\$7,919,290	\$7,847,799	\$2,695,530	\$2,695,530	\$4,572,509
EXPENDITURES						
8030 General Fund Debt Svc	14,287,394	6,579,170	6,507,679	2,582,420	2,582,420	4,459,399
3200 Other Funds Non-Ltd	8,816	-	-	-	-	-
3230 Other Funds Debt Svc Non-Ltd	2,246,184	-	-	-	-	-
3400 Other Funds Ltd	-	88,000	53,000	-	-	265,000
3430 Other Funds Debt Svc Ltd	2,014,932	1,340,120	1,340,120	113,110	113,110	113,110
TOTAL EXPENDITURES	\$18,557,326	\$8,007,290	\$7,900,799	\$2,695,530	\$2,695,530	\$4,837,509

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	33,811,666	33,811,666	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	8,500,267	8,500,267	0	-
TOTAL REVENUES				
8000 General Fund	33,811,666	33,811,666	0	-
3400 Other Funds Ltd	8,500,267	8,500,267	0	-
TOTAL REVENUES	\$42,311,933	\$42,311,933	0	-
AVAILABLE REVENUES				
8000 General Fund	33,811,666	33,811,666	0	-
3400 Other Funds Ltd	8,500,267	8,500,267	0	-
TOTAL AVAILABLE REVENUES	\$42,311,933	\$42,311,933	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	11,859,610	12,027,597	167,987	1.42%
3400 Other Funds Ltd	1,336,238	1,382,163	45,925	3.44%
All Funds	13,195,848	13,409,760	213,912	1.62%
3160 Temporary Appointments				
8000 General Fund	29,004	29,004	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	81,562	81,562	0	-
All Funds	110,566	110,566	0	-
3170 Overtime Payments				
8000 General Fund	43,342	43,342	0	-
3180 Shift Differential				
8000 General Fund	29,596	29,596	0	-
3190 All Other Differential				
8000 General Fund	215,041	215,041	0	-
3400 Other Funds Ltd	22,174	22,174	0	-
All Funds	237,215	237,215	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	12,176,593	12,344,580	167,987	1.38%
3400 Other Funds Ltd	1,439,974	1,485,899	45,925	3.19%
TOTAL SALARIES & WAGES	\$13,616,567	\$13,830,479	\$213,912	1.57%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	3,435	3,477	42	1.22%
3400 Other Funds Ltd	381	392	11	2.89%
All Funds	3,816	3,869	53	1.39%
3220 Public Employees' Retire Cont				
8000 General Fund	2,176,857	2,206,961	30,104	1.38%
3400 Other Funds Ltd	243,428	251,658	8,230	3.38%
All Funds	2,420,285	2,458,619	38,334	1.58%
3221 Pension Obligation Bond				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	605,176	605,176	0	-
3400 Other Funds Ltd	67,495	67,495	0	-
All Funds	672,671	672,671	0	-
3230 Social Security Taxes				
8000 General Fund	911,915	924,766	12,851	1.41%
3400 Other Funds Ltd	108,225	111,739	3,514	3.25%
All Funds	1,020,140	1,036,505	16,365	1.60%
3240 Unemployment Assessments				
8000 General Fund	74,795	74,795	0	-
3400 Other Funds Ltd	43,891	43,891	0	-
All Funds	118,686	118,686	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	46,959	47,631	672	1.43%
3400 Other Funds Ltd	5,271	5,455	184	3.49%
All Funds	52,230	53,086	856	1.64%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	2,956	2,993	37	1.25%
3400 Other Funds Ltd	356	365	9	2.53%
All Funds	3,312	3,358	46	1.39%
3260 Mass Transit Tax				
8000 General Fund	64,999	64,999	0	-
3400 Other Funds Ltd	7,256	7,256	0	-
All Funds	72,255	72,255	0	-
3270 Flexible Benefits				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	2,557,542	2,589,222	31,680	1.24%
3400 Other Funds Ltd	293,658	301,578	7,920	2.70%
All Funds	2,851,200	2,890,800	39,600	1.39%
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	6,444,634	6,520,020	75,386	1.17%
3400 Other Funds Ltd	769,961	789,829	19,868	2.58%
TOTAL OTHER PAYROLL EXPENSES	\$7,214,595	\$7,309,849	\$95,254	1.32%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(76,608)	(76,608)	0	-
3400 Other Funds Ltd	(19,152)	(19,152)	0	-
All Funds	(95,760)	(95,760)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	(243,373)	(243,373)	100.00%
3400 Other Funds Ltd	-	(65,793)	(65,793)	100.00%
All Funds	-	(309,166)	(309,166)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(76,608)	(319,981)	(243,373)	-317.69%
3400 Other Funds Ltd	(19,152)	(84,945)	(65,793)	-343.53%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$95,760)	(\$404,926)	(\$309,166)	-322.86%
TOTAL PERSONAL SERVICES				
8000 General Fund	18,544,619	18,544,619	0	-
3400 Other Funds Ltd	2,190,783	2,190,783	0	-
TOTAL PERSONAL SERVICES	\$20,735,402	\$20,735,402	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	120,901	120,901	0	-
3400 Other Funds Ltd	22,004	22,004	0	-
All Funds	142,905	142,905	0	-
4125 Out of State Travel				
8000 General Fund	11,028	11,028	0	-
3400 Other Funds Ltd	5,751	5,751	0	-
All Funds	16,779	16,779	0	-
4150 Employee Training				
8000 General Fund	146,074	146,074	0	-
3400 Other Funds Ltd	30,424	30,424	0	-
All Funds	176,498	176,498	0	-
4175 Office Expenses				
8000 General Fund	1,307,305	1,307,305	0	-
3400 Other Funds Ltd	897,781	897,781	0	-
All Funds	2,205,086	2,205,086	0	-
4200 Telecommunications				
8000 General Fund	344,205	344,205	0	-
3400 Other Funds Ltd	75,224	75,224	0	-
All Funds	419,429	419,429	0	-
4225 State Gov. Service Charges				
8000 General Fund	8,283,099	8,283,099	0	-
3400 Other Funds Ltd	1,464,927	1,464,927	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	9,748,026	9,748,026	0	-
4250 Data Processing				
8000 General Fund	44,187	44,187	0	-
3400 Other Funds Ltd	7,934	7,934	0	-
All Funds	52,121	52,121	0	-
4275 Publicity and Publications				
8000 General Fund	6,684	6,684	0	-
3400 Other Funds Ltd	824	824	0	-
All Funds	7,508	7,508	0	-
4300 Professional Services				
8000 General Fund	340,992	340,992	0	-
3400 Other Funds Ltd	33,315	33,315	0	-
All Funds	374,307	374,307	0	-
4315 IT Professional Services				
8000 General Fund	40,000	40,000	0	-
3400 Other Funds Ltd	2,592	2,592	0	-
All Funds	42,592	42,592	0	-
4325 Attorney General				
8000 General Fund	157,739	157,739	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	7,129	7,129	0	-
3400 Other Funds Ltd	4,361	4,361	0	-
All Funds	11,490	11,490	0	-
4400 Dues and Subscriptions				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	58,333	58,333	0	-
3400 Other Funds Ltd	4,902	4,902	0	-
All Funds	63,235	63,235	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	3,860,647	3,860,647	0	-
3400 Other Funds Ltd	1,911,845	1,911,845	0	-
All Funds	5,772,492	5,772,492	0	-
4475 Facilities Maintenance				
8000 General Fund	150,085	150,085	0	-
3400 Other Funds Ltd	32,354	32,354	0	-
All Funds	182,439	182,439	0	-
4600 Intra-agency Charges				
8000 General Fund	29,783	29,783	0	-
3400 Other Funds Ltd	3,332	3,332	0	-
All Funds	33,115	33,115	0	-
4650 Other Services and Supplies				
8000 General Fund	39,260	39,260	0	-
3400 Other Funds Ltd	1,644,507	1,644,507	0	-
All Funds	1,683,767	1,683,767	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	139,719	139,719	0	-
3400 Other Funds Ltd	18,158	18,158	0	-
All Funds	157,877	157,877	0	-
4715 IT Expendable Property				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	24,485	24,485	0	-
3400 Other Funds Ltd	6,920	6,920	0	-
All Funds	31,405	31,405	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	15,111,655	15,111,655	0	-
3400 Other Funds Ltd	6,167,155	6,167,155	0	-
TOTAL SERVICES & SUPPLIES	\$21,278,810	\$21,278,810	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	21,437	21,437	0	-
3400 Other Funds Ltd	38,387	38,387	0	-
All Funds	59,824	59,824	0	-
5150 Telecommunications Equipment				
8000 General Fund	30,947	30,947	0	-
3400 Other Funds Ltd	2,701	2,701	0	-
All Funds	33,648	33,648	0	-
5550 Data Processing Software				
8000 General Fund	5,080	5,080	0	-
3400 Other Funds Ltd	5,698	5,698	0	-
All Funds	10,778	10,778	0	-
5600 Data Processing Hardware				
8000 General Fund	27,759	27,759	0	-
3400 Other Funds Ltd	95,543	95,543	0	-
All Funds	123,302	123,302	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
5900 Other Capital Outlay				
8000 General Fund	70,169	70,169	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	155,392	155,392	0	-
3400 Other Funds Ltd	142,329	142,329	0	-
TOTAL CAPITAL OUTLAY	\$297,721	\$297,721	0	-
TOTAL EXPENDITURES				
8000 General Fund	33,811,666	33,811,666	0	-
3400 Other Funds Ltd	8,500,267	8,500,267	0	-
TOTAL EXPENDITURES	\$42,311,933	\$42,311,933	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	72	73	1	1.39%
8180 Position Reconciliation	-	(1)	(1)	100.00%
TOTAL AUTHORIZED POSITIONS	72	72	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	72.00	73.00	1.00	1.39%
8280 FTE Reconciliation	-	(1.00)	(1.00)	100.00%
TOTAL AUTHORIZED FTE	72.00	72.00	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	43,921,945	43,921,945	0	-

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	45,970,629	45,970,629	0	-

TOTAL REVENUES

8000 General Fund	43,921,945	43,921,945	0	-

3400 Other Funds Ltd	45,970,629	45,970,629	0	-

TOTAL REVENUES	\$89,892,574	\$89,892,574	0	-

AVAILABLE REVENUES

8000 General Fund	43,921,945	43,921,945	0	-

3400 Other Funds Ltd	45,970,629	45,970,629	0	-

TOTAL AVAILABLE REVENUES	\$89,892,574	\$89,892,574	0	-

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	11,471,940	11,471,940	0	-

3400 Other Funds Ltd	3,120,216	3,120,216	0	-

All Funds	14,592,156	14,592,156	0	-

3160 Temporary Appointments

8000 General Fund	21,670	21,670	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3170 Overtime Payments				
8000 General Fund	11,938	11,938	0	-
3180 Shift Differential				
8000 General Fund	1,632	1,632	0	-
3190 All Other Differential				
8000 General Fund	35,536	35,536	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	11,542,716	11,542,716	0	-
3400 Other Funds Ltd	3,120,216	3,120,216	0	-
TOTAL SALARIES & WAGES	\$14,662,932	\$14,662,932	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	3,288	3,288	0	-
3400 Other Funds Ltd	911	911	0	-
All Funds	4,199	4,199	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	2,064,578	2,064,578	0	-
3400 Other Funds Ltd	559,144	559,144	0	-
All Funds	2,623,722	2,623,722	0	-
3221 Pension Obligation Bond				
8000 General Fund	572,667	572,667	0	-
3400 Other Funds Ltd	156,608	156,608	0	-
All Funds	729,275	729,275	0	-
3230 Social Security Taxes				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	881,142	881,142	0	-
3400 Other Funds Ltd	238,486	238,486	0	-
All Funds	1,119,628	1,119,628	0	-
3240 Unemployment Assessments				
8000 General Fund	21,597	21,597	0	-
3400 Other Funds Ltd	1,455	1,455	0	-
All Funds	23,052	23,052	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	45,853	45,853	0	-
3400 Other Funds Ltd	12,454	12,454	0	-
All Funds	58,307	58,307	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	62,547	62,547	0	-
3400 Other Funds Ltd	17,069	17,069	0	-
All Funds	79,616	79,616	0	-
3270 Flexible Benefits				
8000 General Fund	2,457,774	2,457,774	0	-
3400 Other Funds Ltd	680,526	680,526	0	-
All Funds	3,138,300	3,138,300	0	-
TOTAL OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	6,112,304	6,112,304	0	-
3400 Other Funds Ltd	1,667,440	1,667,440	0	-
TOTAL OTHER PAYROLL EXPENSES	\$7,779,744	\$7,779,744	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(21,888)	(21,888)	0	-
3400 Other Funds Ltd	(5,472)	(5,472)	0	-
All Funds	(27,360)	(27,360)	0	-
TOTAL PERSONAL SERVICES				
8000 General Fund	17,633,132	17,633,132	0	-
3400 Other Funds Ltd	4,782,184	4,782,184	0	-
TOTAL PERSONAL SERVICES	\$22,415,316	\$22,415,316	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	76,822	76,822	0	-
3400 Other Funds Ltd	32,043	32,043	0	-
All Funds	108,865	108,865	0	-
4125 Out of State Travel				
8000 General Fund	52,539	52,539	0	-
3400 Other Funds Ltd	5,525	5,525	0	-
All Funds	58,064	58,064	0	-
4150 Employee Training				
8000 General Fund	151,113	151,113	0	-
3400 Other Funds Ltd	67,842	67,842	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	218,955	218,955	0	-
4175 Office Expenses				
8000 General Fund	114,760	114,760	0	-
3400 Other Funds Ltd	47,782	47,782	0	-
All Funds	162,542	162,542	0	-
4200 Telecommunications				
8000 General Fund	110,993	110,993	0	-
3400 Other Funds Ltd	12,276	12,276	0	-
All Funds	123,269	123,269	0	-
4250 Data Processing				
8000 General Fund	3,369	3,369	0	-
3400 Other Funds Ltd	1,123	1,123	0	-
All Funds	4,492	4,492	0	-
4275 Publicity and Publications				
8000 General Fund	7,712	7,712	0	-
3400 Other Funds Ltd	4,683	4,683	0	-
All Funds	12,395	12,395	0	-
4300 Professional Services				
8000 General Fund	325,750	325,750	0	-
3400 Other Funds Ltd	1,402,204	1,402,204	0	-
All Funds	1,727,954	1,727,954	0	-
4325 Attorney General				
8000 General Fund	1,888,338	1,888,338	0	-
3400 Other Funds Ltd	59,413	59,413	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,947,751	1,947,751	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	12,208	12,208	0	-
3400 Other Funds Ltd	7,842	7,842	0	-
All Funds	20,050	20,050	0	-
4400 Dues and Subscriptions				
8000 General Fund	31,725	31,725	0	-
3400 Other Funds Ltd	41,515	41,515	0	-
All Funds	73,240	73,240	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	179	179	0	-
3400 Other Funds Ltd	52,519	52,519	0	-
All Funds	52,698	52,698	0	-
4475 Facilities Maintenance				
8000 General Fund	10,688	10,688	0	-
3400 Other Funds Ltd	209	209	0	-
All Funds	10,897	10,897	0	-
4600 Intra-agency Charges				
8000 General Fund	19,241	19,241	0	-
3400 Other Funds Ltd	5,394	5,394	0	-
All Funds	24,635	24,635	0	-
4650 Other Services and Supplies				
8000 General Fund	135,732	135,732	0	-
3400 Other Funds Ltd	80,310	80,310	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	216,042	216,042	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,323	1,323	0	-
3400 Other Funds Ltd	84	84	0	-
All Funds	1,407	1,407	0	-
4715 IT Expendable Property				
8000 General Fund	142,085	142,085	0	-
3400 Other Funds Ltd	49,564	49,564	0	-
All Funds	191,649	191,649	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	3,084,577	3,084,577	0	-
3400 Other Funds Ltd	1,870,328	1,870,328	0	-
TOTAL SERVICES & SUPPLIES	\$4,954,905	\$4,954,905	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	12,851	12,851	0	-
5150 Telecommunications Equipment				
8000 General Fund	4,236	4,236	0	-
3400 Other Funds Ltd	3,813	3,813	0	-
All Funds	8,049	8,049	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	4,236	4,236	0	-
3400 Other Funds Ltd	16,664	16,664	0	-
TOTAL CAPITAL OUTLAY	\$20,900	\$20,900	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SPECIAL PAYMENTS				
6020 Dist to Counties				
8000 General Fund	23,200,000	23,200,000	0	-
3400 Other Funds Ltd	39,301,453	39,301,453	0	-
All Funds	62,501,453	62,501,453	0	-
TOTAL EXPENDITURES				
8000 General Fund	43,921,945	43,921,945	0	-
3400 Other Funds Ltd	45,970,629	45,970,629	0	-
TOTAL EXPENDITURES	\$89,892,574	\$89,892,574	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) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	62,464,978	62,464,978	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	1,352,199	1,352,199	0	-
1107 Tsfr From Administrative Svcs				
3400 Other Funds Ltd	147,000,000	147,000,000	0	-
TOTAL TRANSFERS IN				
3400 Other Funds Ltd	148,352,199	148,352,199	0	-
TOTAL REVENUES				
8000 General Fund	62,464,978	62,464,978	0	-
3400 Other Funds Ltd	148,352,199	148,352,199	0	-
TOTAL REVENUES	\$210,817,177	\$210,817,177	0	-
AVAILABLE REVENUES				
8000 General Fund	62,464,978	62,464,978	0	-
3400 Other Funds Ltd	148,352,199	148,352,199	0	-
TOTAL AVAILABLE REVENUES	\$210,817,177	\$210,817,177	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	33,454,385	33,478,272	23,887	0.07%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	650,115	649,748	(367)	-0.06%
All Funds	34,104,500	34,128,020	23,520	0.07%
3160 Temporary Appointments				
8000 General Fund	9,339	9,339	0	-
3400 Other Funds Ltd	53,322	53,322	0	-
All Funds	62,661	62,661	0	-
3170 Overtime Payments				
8000 General Fund	2,557	2,557	0	-
3400 Other Funds Ltd	435	435	0	-
All Funds	2,992	2,992	0	-
3190 All Other Differential				
8000 General Fund	2,474	2,474	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	33,468,755	33,492,642	23,887	0.07%
3400 Other Funds Ltd	703,872	703,505	(367)	-0.05%
TOTAL SALARIES & WAGES	\$34,172,627	\$34,196,147	\$23,520	0.07%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	13,114	12,986	(128)	-0.98%
3400 Other Funds Ltd	244	240	(4)	-1.64%
All Funds	13,358	13,226	(132)	-0.99%
3220 Public Employees' Retire Cont				
8000 General Fund	5,995,932	6,000,208	4,276	0.07%
3400 Other Funds Ltd	116,591	116,523	(68)	-0.06%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	6,112,523	6,116,731	4,208	0.07%
3221 Pension Obligation Bond				
8000 General Fund	1,712,194	1,712,194	0	-
3400 Other Funds Ltd	33,610	33,610	0	-
All Funds	1,745,804	1,745,804	0	-
3230 Social Security Taxes				
8000 General Fund	2,558,354	2,560,178	1,824	0.07%
3400 Other Funds Ltd	53,789	53,763	(26)	-0.05%
All Funds	2,612,143	2,613,941	1,798	0.07%
3240 Unemployment Assessments				
8000 General Fund	31,456	31,456	0	-
3400 Other Funds Ltd	1,116	1,116	0	-
All Funds	32,572	32,572	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	133,561	133,669	108	0.08%
3400 Other Funds Ltd	2,602	2,598	(4)	-0.15%
All Funds	136,163	136,267	104	0.08%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	11,366	11,253	(113)	-0.99%
3400 Other Funds Ltd	233	231	(2)	-0.86%
All Funds	11,599	11,484	(115)	-0.99%
3260 Mass Transit Tax				
8000 General Fund	183,859	183,859	0	-
3400 Other Funds Ltd	3,985	3,985	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	187,844	187,844	0	-
3270 Flexible Benefits				
8000 General Fund	9,795,786	9,699,162	(96,624)	-0.99%
3400 Other Funds Ltd	190,014	187,638	(2,376)	-1.25%
All Funds	9,985,800	9,886,800	(99,000)	-0.99%
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	20,435,622	20,344,965	(90,657)	-0.44%
3400 Other Funds Ltd	402,184	399,704	(2,480)	-0.62%
TOTAL OTHER PAYROLL EXPENSES	\$20,837,806	\$20,744,669	(\$93,137)	-0.45%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(236,432)	(236,432)	0	-
3400 Other Funds Ltd	(57,456)	(57,456)	0	-
All Funds	(293,888)	(293,888)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	66,770	66,770	100.00%
3400 Other Funds Ltd	-	2,847	2,847	100.00%
All Funds	-	69,617	69,617	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(236,432)	(169,662)	66,770	28.24%
3400 Other Funds Ltd	(57,456)	(54,609)	2,847	4.96%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$293,888)	(\$224,271)	\$69,617	23.69%
TOTAL PERSONAL SERVICES				
8000 General Fund	53,667,945	53,667,945	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,048,600	1,048,600	0	-
TOTAL PERSONAL SERVICES	\$54,716,545	\$54,716,545	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	169,821	169,821	0	-
3400 Other Funds Ltd	2,008	2,008	0	-
All Funds	171,829	171,829	0	-
4125 Out of State Travel				
8000 General Fund	10,667	10,667	0	-
4150 Employee Training				
8000 General Fund	162,078	162,078	0	-
3400 Other Funds Ltd	2,806	2,806	0	-
All Funds	164,884	164,884	0	-
4175 Office Expenses				
8000 General Fund	777,458	777,458	0	-
3400 Other Funds Ltd	75,006	75,006	0	-
All Funds	852,464	852,464	0	-
4200 Telecommunications				
8000 General Fund	756,580	756,580	0	-
3400 Other Funds Ltd	35,666	35,666	0	-
All Funds	792,246	792,246	0	-
4250 Data Processing				
8000 General Fund	24,568	24,568	0	-
3400 Other Funds Ltd	2,297	2,297	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	26,865	26,865	0	-
4275 Publicity and Publications				
8000 General Fund	12,269	12,269	0	-
4300 Professional Services				
8000 General Fund	516,853	516,853	0	-
3400 Other Funds Ltd	7,846	7,846	0	-
All Funds	524,699	524,699	0	-
4315 IT Professional Services				
8000 General Fund	830,364	830,364	0	-
3400 Other Funds Ltd	88	88	0	-
All Funds	830,452	830,452	0	-
4325 Attorney General				
8000 General Fund	1,614,401	1,614,401	0	-
3400 Other Funds Ltd	2,529	2,529	0	-
All Funds	1,616,930	1,616,930	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	8,206	8,206	0	-
3400 Other Funds Ltd	218	218	0	-
All Funds	8,424	8,424	0	-
4400 Dues and Subscriptions				
8000 General Fund	10,134	10,134	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	2,135,075	2,135,075	0	-
3400 Other Funds Ltd	150,132	150,132	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	2,285,207	2,285,207	0	-
4475 Facilities Maintenance				
8000 General Fund	32,018	32,018	0	-
3400 Other Funds Ltd	147	147	0	-
All Funds	32,165	32,165	0	-
4600 Intra-agency Charges				
8000 General Fund	116,495	116,495	0	-
3400 Other Funds Ltd	2,423	2,423	0	-
All Funds	118,918	118,918	0	-
4650 Other Services and Supplies				
8000 General Fund	1,229,222	1,229,222	0	-
3400 Other Funds Ltd	14,934	14,934	0	-
All Funds	1,244,156	1,244,156	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	3,685	3,685	0	-
3400 Other Funds Ltd	1,808	1,808	0	-
All Funds	5,493	5,493	0	-
4715 IT Expendable Property				
8000 General Fund	41,449	41,449	0	-
3400 Other Funds Ltd	209	209	0	-
All Funds	41,658	41,658	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	8,451,343	8,451,343	0	-
3400 Other Funds Ltd	298,117	298,117	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL SERVICES & SUPPLIES	\$8,749,460	\$8,749,460	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	226,686	226,686	0	-
3400 Other Funds Ltd	4,885	4,885	0	-
All Funds	231,571	231,571	0	-
5150 Telecommunications Equipment				
8000 General Fund	115,159	115,159	0	-
3400 Other Funds Ltd	597	597	0	-
All Funds	115,756	115,756	0	-
5600 Data Processing Hardware				
8000 General Fund	3,845	3,845	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	345,690	345,690	0	-
3400 Other Funds Ltd	5,482	5,482	0	-
TOTAL CAPITAL OUTLAY	\$351,172	\$351,172	0	-
SPECIAL PAYMENTS				
6035 Dist to Individuals				
3400 Other Funds Ltd	147,000,000	147,000,000	0	-
TOTAL EXPENDITURES				
8000 General Fund	62,464,978	62,464,978	0	-
3400 Other Funds Ltd	148,352,199	148,352,199	0	-
TOTAL EXPENDITURES	\$210,817,177	\$210,817,177	0	-
AUTHORIZED POSITIONS				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8150 Class/Unclass Positions	261	258	(3)	-1.15%
8180 Position Reconciliation	-	3	3	100.00%
TOTAL AUTHORIZED POSITIONS	261	261	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	252.18	249.68	(2.50)	-0.99%
8280 FTE Reconciliation	-	2.50	2.50	100.00%
TOTAL AUTHORIZED FTE	252.18	252.18	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	23,536,925	23,536,925	0	-

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	14,875,247	14,875,247	0	-

TOTAL REVENUES

8000 General Fund	23,536,925	23,536,925	0	-

3400 Other Funds Ltd	14,875,247	14,875,247	0	-

TOTAL REVENUES	\$38,412,172	\$38,412,172	0	-

AVAILABLE REVENUES

8000 General Fund	23,536,925	23,536,925	0	-

3400 Other Funds Ltd	14,875,247	14,875,247	0	-

TOTAL AVAILABLE REVENUES	\$38,412,172	\$38,412,172	0	-

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	12,476,655	12,518,419	41,764	0.33%

3400 Other Funds Ltd	7,586,577	7,670,189	83,612	1.10%

All Funds	20,063,232	20,188,608	125,376	0.62%

3160 Temporary Appointments

3400 Other Funds Ltd	35,965	35,965	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3170 Overtime Payments				
8000 General Fund	48,790	48,790	0	-
3190 All Other Differential				
8000 General Fund	23,817	23,817	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	12,549,262	12,591,026	41,764	0.33%
3400 Other Funds Ltd	7,622,542	7,706,154	83,612	1.10%
TOTAL SALARIES & WAGES	\$20,171,804	\$20,297,180	\$125,376	0.62%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	4,243	4,227	(16)	-0.38%
3400 Other Funds Ltd	3,017	3,033	16	0.53%
All Funds	7,260	7,260	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	2,248,832	2,256,316	7,484	0.33%
3400 Other Funds Ltd	1,359,517	1,374,501	14,984	1.10%
All Funds	3,608,349	3,630,817	22,468	0.62%
3221 Pension Obligation Bond				
8000 General Fund	628,040	628,040	0	-
3400 Other Funds Ltd	379,413	379,413	0	-
All Funds	1,007,453	1,007,453	0	-
3230 Social Security Taxes				
8000 General Fund	956,284	959,478	3,194	0.33%
3400 Other Funds Ltd	582,723	589,120	6,397	1.10%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,539,007	1,548,598	9,591	0.62%
3240 Unemployment Assessments				
8000 General Fund	28,096	28,096	0	-
3400 Other Funds Ltd	14,609	14,609	0	-
All Funds	42,705	42,705	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	49,836	50,003	167	0.34%
3400 Other Funds Ltd	30,315	30,650	335	1.11%
All Funds	80,151	80,653	502	0.63%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	3,696	3,682	(14)	-0.38%
3400 Other Funds Ltd	2,606	2,620	14	0.54%
All Funds	6,302	6,302	0	-
3260 Mass Transit Tax				
8000 General Fund	68,452	68,452	0	-
3400 Other Funds Ltd	41,930	41,930	0	-
All Funds	110,382	110,382	0	-
3270 Flexible Benefits				
8000 General Fund	3,172,154	3,160,274	(11,880)	-0.37%
3400 Other Funds Ltd	2,253,046	2,264,926	11,880	0.53%
All Funds	5,425,200	5,425,200	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	7,159,633	7,158,568	(1,065)	-0.01%
3400 Other Funds Ltd	4,667,176	4,700,802	33,626	0.72%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES	\$11,826,809	\$11,859,370	\$32,561	0.28%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(120,384)	(120,384)	0	-
3400 Other Funds Ltd	(30,096)	(30,096)	0	-
All Funds	(150,480)	(150,480)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	(40,699)	(40,699)	100.00%
3400 Other Funds Ltd	-	(117,238)	(117,238)	100.00%
All Funds	-	(157,937)	(157,937)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(120,384)	(161,083)	(40,699)	-33.81%
3400 Other Funds Ltd	(30,096)	(147,334)	(117,238)	-389.55%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$150,480)	(\$308,417)	(\$157,937)	-104.96%
TOTAL PERSONAL SERVICES				
8000 General Fund	19,588,511	19,588,511	0	-
3400 Other Funds Ltd	12,259,622	12,259,622	0	-
TOTAL PERSONAL SERVICES	\$31,848,133	\$31,848,133	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	50,351	50,351	0	-
3400 Other Funds Ltd	140,464	140,464	0	-
All Funds	190,815	190,815	0	-
4125 Out of State Travel				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	313,576	313,576	0	-
3400 Other Funds Ltd	31,840	31,840	0	-
All Funds	345,416	345,416	0	-
4150 Employee Training				
8000 General Fund	91,483	91,483	0	-
3400 Other Funds Ltd	57,279	57,279	0	-
All Funds	148,762	148,762	0	-
4175 Office Expenses				
8000 General Fund	196,258	196,258	0	-
3400 Other Funds Ltd	77,007	77,007	0	-
All Funds	273,265	273,265	0	-
4200 Telecommunications				
8000 General Fund	260,018	260,018	0	-
3400 Other Funds Ltd	78,040	78,040	0	-
All Funds	338,058	338,058	0	-
4250 Data Processing				
8000 General Fund	17,268	17,268	0	-
3400 Other Funds Ltd	14,059	14,059	0	-
All Funds	31,327	31,327	0	-
4275 Publicity and Publications				
8000 General Fund	36,199	36,199	0	-
3400 Other Funds Ltd	22,454	22,454	0	-
All Funds	58,653	58,653	0	-
4300 Professional Services				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	288,914	288,914	0	-
3400 Other Funds Ltd	206,192	206,192	0	-
All Funds	495,106	495,106	0	-
4315 IT Professional Services				
8000 General Fund	178,000	178,000	0	-
3400 Other Funds Ltd	283,800	283,800	0	-
All Funds	461,800	461,800	0	-
4325 Attorney General				
8000 General Fund	1,694,917	1,694,917	0	-
3400 Other Funds Ltd	484,575	484,575	0	-
All Funds	2,179,492	2,179,492	0	-
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	280	280	0	-
4400 Dues and Subscriptions				
8000 General Fund	8,110	8,110	0	-
3400 Other Funds Ltd	198	198	0	-
All Funds	8,308	8,308	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	22,765	22,765	0	-
3400 Other Funds Ltd	92,425	92,425	0	-
All Funds	115,190	115,190	0	-
4450 Fuels and Utilities				
3400 Other Funds Ltd	4,638	4,638	0	-
4475 Facilities Maintenance				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	427	427	0	-
3400 Other Funds Ltd	1,910	1,910	0	-
All Funds	2,337	2,337	0	-
4575 Agency Program Related S and S				
8000 General Fund	187	187	0	-
3400 Other Funds Ltd	1,800	1,800	0	-
All Funds	1,987	1,987	0	-
4600 Intra-agency Charges				
8000 General Fund	31,413	31,413	0	-
3400 Other Funds Ltd	15,728	15,728	0	-
All Funds	47,141	47,141	0	-
4650 Other Services and Supplies				
8000 General Fund	668,522	668,522	0	-
3400 Other Funds Ltd	507,542	507,542	0	-
All Funds	1,176,064	1,176,064	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	26,957	26,957	0	-
3400 Other Funds Ltd	13,357	13,357	0	-
All Funds	40,314	40,314	0	-
4715 IT Expendable Property				
8000 General Fund	6,600	6,600	0	-
3400 Other Funds Ltd	68,008	68,008	0	-
All Funds	74,608	74,608	0	-
TOTAL SERVICES & SUPPLIES				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	3,891,965	3,891,965	0	-
3400 Other Funds Ltd	2,101,596	2,101,596	0	-
TOTAL SERVICES & SUPPLIES	\$5,993,561	\$5,993,561	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	41,231	41,231	0	-
3400 Other Funds Ltd	194,123	194,123	0	-
All Funds	235,354	235,354	0	-
5150 Telecommunications Equipment				
8000 General Fund	15,218	15,218	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	56,449	56,449	0	-
3400 Other Funds Ltd	194,123	194,123	0	-
TOTAL CAPITAL OUTLAY	\$250,572	\$250,572	0	-
SPECIAL PAYMENTS				
6030 Dist to Non-Gov Units				
3400 Other Funds Ltd	319,906	319,906	0	-
TOTAL EXPENDITURES				
8000 General Fund	23,536,925	23,536,925	0	-
3400 Other Funds Ltd	14,875,247	14,875,247	0	-
TOTAL EXPENDITURES	\$38,412,172	\$38,412,172	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	138	138	0	-
AUTHORIZED FTE				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8250 Class/Unclass FTE Positions	137.00	137.00	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	35,335,174	35,335,174	0	-
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	18,716,510	18,716,510	0	-
TOTAL REVENUES				
8000 General Fund	35,335,174	35,335,174	0	-
3400 Other Funds Ltd	18,716,510	18,716,510	0	-
TOTAL REVENUES	\$54,051,684	\$54,051,684	0	-
AVAILABLE REVENUES				
8000 General Fund	35,335,174	35,335,174	0	-
3400 Other Funds Ltd	18,716,510	18,716,510	0	-
TOTAL AVAILABLE REVENUES	\$54,051,684	\$54,051,684	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	18,872,981	18,714,984	(157,997)	-0.84%
3400 Other Funds Ltd	10,008,015	10,006,356	(1,659)	-0.02%
All Funds	28,880,996	28,721,340	(159,656)	-0.55%
3160 Temporary Appointments				
8000 General Fund	5,844	5,844	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	33,370	33,370	0	-
All Funds	39,214	39,214	0	-
3170 Overtime Payments				
8000 General Fund	1,526	1,526	0	-
3190 All Other Differential				
8000 General Fund	1,548	1,548	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	18,881,899	18,723,902	(157,997)	-0.84%
3400 Other Funds Ltd	10,041,385	10,039,726	(1,659)	-0.02%
TOTAL SALARIES & WAGES	\$28,923,284	\$28,763,628	(\$159,656)	-0.55%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	8,563	8,471	(92)	-1.07%
3400 Other Funds Ltd	4,550	4,540	(10)	-0.22%
All Funds	13,113	13,011	(102)	-0.78%
3220 Public Employees' Retire Cont				
8000 General Fund	3,382,609	3,354,293	(28,316)	-0.84%
3400 Other Funds Ltd	1,793,452	1,793,156	(296)	-0.02%
All Funds	5,176,061	5,147,449	(28,612)	-0.55%
3221 Pension Obligation Bond				
8000 General Fund	944,385	944,385	0	-
3400 Other Funds Ltd	500,937	500,937	0	-
All Funds	1,445,322	1,445,322	0	-
3230 Social Security Taxes				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	1,444,502	1,432,410	(12,092)	-0.84%
3400 Other Funds Ltd	764,018	763,892	(126)	-0.02%
All Funds	2,208,520	2,196,302	(12,218)	-0.55%
3240 Unemployment Assessments				
8000 General Fund	19,525	19,525	0	-
3400 Other Funds Ltd	12,082	12,082	0	-
All Funds	31,607	31,607	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	75,493	74,856	(637)	-0.84%
3400 Other Funds Ltd	39,627	39,617	(10)	-0.03%
All Funds	115,120	114,473	(647)	-0.56%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	7,413	7,334	(79)	-1.07%
3400 Other Funds Ltd	3,968	3,959	(9)	-0.23%
All Funds	11,381	11,293	(88)	-0.77%
3260 Mass Transit Tax				
8000 General Fund	103,058	103,058	0	-
3400 Other Funds Ltd	54,814	54,814	0	-
All Funds	157,872	157,872	0	-
3270 Flexible Benefits				
8000 General Fund	6,390,644	6,322,730	(67,914)	-1.06%
3400 Other Funds Ltd	3,407,056	3,399,070	(7,986)	-0.23%
All Funds	9,797,700	9,721,800	(75,900)	-0.77%
TOTAL OTHER PAYROLL EXPENSES				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	12,376,192	12,267,062	(109,130)	-0.88%
3400 Other Funds Ltd	6,580,504	6,572,067	(8,437)	-0.13%
TOTAL OTHER PAYROLL EXPENSES	\$18,956,696	\$18,839,129	(\$117,567)	-0.62%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(321,712)	(321,712)	0	-
3400 Other Funds Ltd	(82,080)	(82,080)	0	-
All Funds	(403,792)	(403,792)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	267,127	267,127	100.00%
3400 Other Funds Ltd	-	10,096	10,096	100.00%
All Funds	-	277,223	277,223	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(321,712)	(54,585)	267,127	83.03%
3400 Other Funds Ltd	(82,080)	(71,984)	10,096	12.30%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$403,792)	(\$126,569)	\$277,223	68.65%
TOTAL PERSONAL SERVICES				
8000 General Fund	30,936,379	30,936,379	0	-
3400 Other Funds Ltd	16,539,809	16,539,809	0	-
TOTAL PERSONAL SERVICES	\$47,476,188	\$47,476,188	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	32,243	32,243	0	-
3400 Other Funds Ltd	10,465	10,465	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	42,708	42,708	0	-
4125 Out of State Travel				
8000 General Fund	19,980	19,980	0	-
3400 Other Funds Ltd	29,835	29,835	0	-
All Funds	49,815	49,815	0	-
4150 Employee Training				
8000 General Fund	113,655	113,655	0	-
3400 Other Funds Ltd	50,286	50,286	0	-
All Funds	163,941	163,941	0	-
4175 Office Expenses				
8000 General Fund	293,612	293,612	0	-
3400 Other Funds Ltd	90,724	90,724	0	-
All Funds	384,336	384,336	0	-
4200 Telecommunications				
8000 General Fund	368,420	368,420	0	-
3400 Other Funds Ltd	260,521	260,521	0	-
All Funds	628,941	628,941	0	-
4250 Data Processing				
8000 General Fund	14,068	14,068	0	-
3400 Other Funds Ltd	29,713	29,713	0	-
All Funds	43,781	43,781	0	-
4275 Publicity and Publications				
8000 General Fund	7,392	7,392	0	-
4300 Professional Services				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	313,732	313,732	0	-
3400 Other Funds Ltd	6,048	6,048	0	-
All Funds	319,780	319,780	0	-
4325 Attorney General				
8000 General Fund	1,189,054	1,189,054	0	-
3400 Other Funds Ltd	157,761	157,761	0	-
All Funds	1,346,815	1,346,815	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	4,944	4,944	0	-
3400 Other Funds Ltd	1,386	1,386	0	-
All Funds	6,330	6,330	0	-
4400 Dues and Subscriptions				
8000 General Fund	6,105	6,105	0	-
3400 Other Funds Ltd	889	889	0	-
All Funds	6,994	6,994	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	6,740	6,740	0	-
3400 Other Funds Ltd	12,448	12,448	0	-
All Funds	19,188	19,188	0	-
4475 Facilities Maintenance				
8000 General Fund	3,561	3,561	0	-
3400 Other Funds Ltd	8,593	8,593	0	-
All Funds	12,154	12,154	0	-
4575 Agency Program Related S and S				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	809,948	809,948	0	-
3400 Other Funds Ltd	111,438	111,438	0	-
All Funds	921,386	921,386	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	20,073	20,073	0	-
4650 Other Services and Supplies				
8000 General Fund	1,006,853	1,006,853	0	-
3400 Other Funds Ltd	1,335,143	1,335,143	0	-
All Funds	2,341,996	2,341,996	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	563	563	0	-
3400 Other Funds Ltd	23,365	23,365	0	-
All Funds	23,928	23,928	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	16,703	16,703	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	4,190,870	4,190,870	0	-
3400 Other Funds Ltd	2,165,391	2,165,391	0	-
TOTAL SERVICES & SUPPLIES	\$6,356,261	\$6,356,261	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	128,029	128,029	0	-
3400 Other Funds Ltd	10,909	10,909	0	-
All Funds	138,938	138,938	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
5150 Telecommunications Equipment				
8000 General Fund	77,314	77,314	0	-
3400 Other Funds Ltd	401	401	0	-
All Funds	77,715	77,715	0	-
5600 Data Processing Hardware				
8000 General Fund	2,582	2,582	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	207,925	207,925	0	-
3400 Other Funds Ltd	11,310	11,310	0	-
TOTAL CAPITAL OUTLAY	\$219,235	\$219,235	0	-
TOTAL EXPENDITURES				
8000 General Fund	35,335,174	35,335,174	0	-
3400 Other Funds Ltd	18,716,510	18,716,510	0	-
TOTAL EXPENDITURES	\$54,051,684	\$54,051,684	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	249	246	(3)	-1.20%
8180 Position Reconciliation	-	3	3	100.00%
TOTAL AUTHORIZED POSITIONS	249	249	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	247.39	245.50	(1.89)	-0.76%
8280 FTE Reconciliation	-	1.89	1.89	100.00%
TOTAL AUTHORIZED FTE	247.39	247.39	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	(69,913,907)	(69,913,907)	0	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	411,458,907	411,458,907	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	341,545,000	341,545,000	0	-
REVENUE CATEGORIES				
TAXES				
0113 Corporate Activity Tax				
3400 Other Funds Ltd	2,577,106,000	2,779,098,000	201,992,000	7.84%
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(1,710,694)	-	1,710,694	100.00%
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(2,555,794,000)	(2,757,786,000)	(201,992,000)	-7.90%
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(2,557,504,694)	(2,757,786,000)	(200,281,306)	-7.83%
AVAILABLE REVENUES				
3400 Other Funds Ltd	361,146,306	362,857,000	1,710,694	0.47%
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	9,215,003	9,108,240	(106,763)	-1.16%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	3,231	3,191	(40)	-1.24%
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	1,651,330	1,632,198	(19,132)	-1.16%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	436,248	436,248	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	704,956	696,788	(8,168)	-1.16%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	36,863	36,448	(415)	-1.13%
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	2,803	2,768	(35)	-1.25%
3260 Mass Transit Tax				
3400 Other Funds Ltd	12,612	12,612	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	2,413,950	2,384,250	(29,700)	-1.23%
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	5,261,993	5,204,503	(57,490)	-1.09%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(381,665)	(381,665)	0	-
3465 Reconciliation Adjustment				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	164,253	164,253	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	(381,665)	(217,412)	164,253	43.04%
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	14,095,331	14,095,331	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	75,608	75,608	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	169,866	169,866	0	-
4150 Employee Training				
3400 Other Funds Ltd	125,928	125,928	0	-
4175 Office Expenses				
3400 Other Funds Ltd	1,015,951	1,015,951	0	-
4200 Telecommunications				
3400 Other Funds Ltd	174,715	174,715	0	-
4250 Data Processing				
3400 Other Funds Ltd	36,626	36,626	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	57,429	57,429	0	-
4300 Professional Services				
3400 Other Funds Ltd	55,284	55,284	0	-
4325 Attorney General				
3400 Other Funds Ltd	963,302	963,302	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	608,410	608,410	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	118,800	118,800	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	20,681	20,681	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	269,845	269,845	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	33,136	33,136	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	125,664	125,664	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	3,851,245	3,851,245	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	234,401	234,401	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	18,180,977	18,180,977	0	-
ENDING BALANCE				
3400 Other Funds Ltd	342,965,329	344,676,023	1,710,694	0.50%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	67	67	0	-
AUTHORIZED FTE				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8250 Class/Unclass FTE Positions	60.98	60.21	(0.77)	-1.26%
8280 FTE Reconciliation	-	0.77	0.77	100.00%
TOTAL AUTHORIZED FTE	60.98	60.98	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	47,530,529	47,530,529	0	-

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	6,402,649	6,402,649	0	-

TOTAL REVENUES

8000 General Fund	47,530,529	47,530,529	0	-

3400 Other Funds Ltd	6,402,649	6,402,649	0	-

TOTAL REVENUES	\$53,933,178	\$53,933,178	0	-

AVAILABLE REVENUES

8000 General Fund	47,530,529	47,530,529	0	-

3400 Other Funds Ltd	6,402,649	6,402,649	0	-

TOTAL AVAILABLE REVENUES	\$53,933,178	\$53,933,178	0	-

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	22,171,757	22,190,533	18,776	0.08%

3400 Other Funds Ltd	2,897,448	2,903,056	5,608	0.19%

All Funds	25,069,205	25,093,589	24,384	0.10%

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	8,498	8,498	0	-
3400 Other Funds Ltd	998	998	0	-
All Funds	9,496	9,496	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	3,973,200	3,976,565	3,365	0.08%
3400 Other Funds Ltd	519,215	520,220	1,005	0.19%
All Funds	4,492,415	4,496,785	4,370	0.10%
3221 Pension Obligation Bond				
8000 General Fund	1,131,110	1,131,110	0	-
3400 Other Funds Ltd	189,440	189,440	0	-
All Funds	1,320,550	1,320,550	0	-
3230 Social Security Taxes				
8000 General Fund	1,690,004	1,691,440	1,436	0.08%
3400 Other Funds Ltd	221,137	221,566	429	0.19%
All Funds	1,911,141	1,913,006	1,865	0.10%
3240 Unemployment Assessments				
8000 General Fund	126,236	126,236	0	-
3400 Other Funds Ltd	2,156	2,156	0	-
All Funds	128,392	128,392	0	-
3241 Paid Family Medical Leave Insurance				
8000 General Fund	88,414	88,489	75	0.08%
3400 Other Funds Ltd	11,529	11,551	22	0.19%
All Funds	99,943	100,040	97	0.10%
3250 Worker's Comp. Assess. (WCD)				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	7,347	7,347	0	-
3400 Other Funds Ltd	906	906	0	-
All Funds	8,253	8,253	0	-
3260 Mass Transit Tax				
8000 General Fund	114,065	114,065	0	-
3400 Other Funds Ltd	15,413	15,413	0	-
All Funds	129,478	129,478	0	-
3270 Flexible Benefits				
8000 General Fund	6,337,608	6,337,608	0	-
3400 Other Funds Ltd	765,642	765,642	0	-
All Funds	7,103,250	7,103,250	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	13,476,482	13,481,358	4,876	0.04%
3400 Other Funds Ltd	1,726,436	1,727,892	1,456	0.08%
TOTAL OTHER PAYROLL EXPENSES	\$15,202,918	\$15,209,250	\$6,332	0.04%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(65,664)	(65,664)	0	-
3400 Other Funds Ltd	(16,416)	(16,416)	0	-
All Funds	(82,080)	(82,080)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	(23,652)	(23,652)	100.00%
3400 Other Funds Ltd	-	(7,064)	(7,064)	100.00%
All Funds	-	(30,716)	(30,716)	100.00%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(65,664)	(89,316)	(23,652)	-36.02%
3400 Other Funds Ltd	(16,416)	(23,480)	(7,064)	-43.03%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$82,080)	(\$112,796)	(\$30,716)	-37.42%
TOTAL PERSONAL SERVICES				
8000 General Fund	35,582,575	35,582,575	0	-
3400 Other Funds Ltd	4,607,468	4,607,468	0	-
TOTAL PERSONAL SERVICES	\$40,190,043	\$40,190,043	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	12,184	12,184	0	-
3400 Other Funds Ltd	4,668	4,668	0	-
All Funds	16,852	16,852	0	-
4125 Out of State Travel				
8000 General Fund	8,529	8,529	0	-
3400 Other Funds Ltd	1,545	1,545	0	-
All Funds	10,074	10,074	0	-
4150 Employee Training				
8000 General Fund	251,258	251,258	0	-
3400 Other Funds Ltd	43,198	43,198	0	-
All Funds	294,456	294,456	0	-
4175 Office Expenses				
8000 General Fund	120,916	120,916	0	-
3400 Other Funds Ltd	69,013	69,013	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	189,929	189,929	0	-
4200 Telecommunications				
8000 General Fund	320,723	320,723	0	-
3400 Other Funds Ltd	123,141	123,141	0	-
All Funds	443,864	443,864	0	-
4250 Data Processing				
8000 General Fund	3,237,905	3,237,905	0	-
3400 Other Funds Ltd	633,109	633,109	0	-
All Funds	3,871,014	3,871,014	0	-
4275 Publicity and Publications				
8000 General Fund	10,904	10,904	0	-
4300 Professional Services				
8000 General Fund	337,984	337,984	0	-
3400 Other Funds Ltd	60,721	60,721	0	-
All Funds	398,705	398,705	0	-
4315 IT Professional Services				
8000 General Fund	6,866,679	6,866,679	0	-
3400 Other Funds Ltd	823,833	823,833	0	-
All Funds	7,690,512	7,690,512	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	974	974	0	-
4400 Dues and Subscriptions				
8000 General Fund	8,453	8,453	0	-
3400 Other Funds Ltd	452	452	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	8,905	8,905	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	74,929	74,929	0	-
3400 Other Funds Ltd	2,244	2,244	0	-
All Funds	77,173	77,173	0	-
4475 Facilities Maintenance				
8000 General Fund	31,072	31,072	0	-
3400 Other Funds Ltd	7,859	7,859	0	-
All Funds	38,931	38,931	0	-
4600 Intra-agency Charges				
8000 General Fund	58,005	58,005	0	-
3400 Other Funds Ltd	10,122	10,122	0	-
All Funds	68,127	68,127	0	-
4650 Other Services and Supplies				
8000 General Fund	8,948	8,948	0	-
3400 Other Funds Ltd	3,300	3,300	0	-
All Funds	12,248	12,248	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	37,814	37,814	0	-
3400 Other Funds Ltd	1,728	1,728	0	-
All Funds	39,542	39,542	0	-
4715 IT Expendable Property				
8000 General Fund	436,804	436,804	0	-
3400 Other Funds Ltd	2,523	2,523	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	439,327	439,327	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	11,824,081	11,824,081	0	-
3400 Other Funds Ltd	1,787,456	1,787,456	0	-
TOTAL SERVICES & SUPPLIES	\$13,611,537	\$13,611,537	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	99,511	99,511	0	-
3400 Other Funds Ltd	7,725	7,725	0	-
All Funds	107,236	107,236	0	-
5550 Data Processing Software				
8000 General Fund	8,981	8,981	0	-
5900 Other Capital Outlay				
8000 General Fund	15,381	15,381	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	123,873	123,873	0	-
3400 Other Funds Ltd	7,725	7,725	0	-
TOTAL CAPITAL OUTLAY	\$131,598	\$131,598	0	-
TOTAL EXPENDITURES				
8000 General Fund	47,530,529	47,530,529	0	-
3400 Other Funds Ltd	6,402,649	6,402,649	0	-
TOTAL EXPENDITURES	\$53,933,178	\$53,933,178	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	218	218	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	178.23	178.23	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	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	351,551,000	316,860,000	(34,691,000)	-9.87%
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(1,064,621)	-	1,064,621	100.00%
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	(20,376,000)	(20,375,000)	1,000	0.00%
2213 Tsfr To Criminal Justice Comm				
3400 Other Funds Ltd	(6,000,000)	(6,000,000)	0	-
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	(15,281,000)	(15,281,000)	0	-
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(256,769,000)	(222,079,000)	34,690,000	13.51%
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(40,751,000)	(40,751,000)	0	-
2845 Tsfr To OLCC				
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	0	-
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(347,241,621)	(311,486,000)	35,755,621	10.30%
AVAILABLE REVENUES				
3400 Other Funds Ltd	4,309,379	5,374,000	1,064,621	24.70%
EXPENDITURES				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	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				
3400 Other Funds Ltd	2,033,448	2,033,448	0	-
3170 Overtime Payments				
3400 Other Funds Ltd	34,347	34,347	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	2,067,795	2,067,795	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	848	848	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	370,552	370,552	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	105,600	105,600	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	158,190	158,190	0	-
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	8,268	8,268	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	736	736	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	11,510	11,510	0	-
3270 Flexible Benefits				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	633,600	633,600	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	1,289,304	1,289,304	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	3,357,099	3,357,099	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	3,498	3,498	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	34,102	34,102	0	-
4150 Employee Training				
3400 Other Funds Ltd	34,720	34,720	0	-
4175 Office Expenses				
3400 Other Funds Ltd	43,561	43,561	0	-
4200 Telecommunications				
3400 Other Funds Ltd	47,976	47,976	0	-
4250 Data Processing				
3400 Other Funds Ltd	12,688	12,688	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	671	671	0	-
4300 Professional Services				
3400 Other Funds Ltd	331,370	331,370	0	-
4325 Attorney General				
3400 Other Funds Ltd	125,442	125,442	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	111,104	111,104	0	-
4575 Agency Program Related S and S				
3400 Other Funds Ltd	88,931	88,931	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	4,866	4,866	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	247,395	247,395	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	11,563	11,563	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	69,992	69,992	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,167,879	1,167,879	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	194,517	194,517	0	-
5150 Telecommunications Equipment				
3400 Other Funds Ltd	22,730	22,730	0	-
5900 Other Capital Outlay				
3400 Other Funds Ltd	388,846	388,846	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	606,093	606,093	0	-
TOTAL EXPENDITURES				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	5,131,071	5,131,071	0	-
ENDING BALANCE				
3400 Other Funds Ltd	(821,692)	242,929	1,064,621	129.56%
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) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	3,492,972	3,492,972	0	-

AVAILABLE REVENUES

8000 General Fund	3,492,972	3,492,972	0	-

EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	3,492,972	3,492,972	0	-

2023-25 Biennium

Sr Citizens Prop Tax Deferral

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	49,400,849	49,400,849	0	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	20,900,000	20,900,000	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	70,300,849	70,300,849	0	-
REVENUE CATEGORIES				
LOAN REPAYMENT				
0950 Sr Citizen Prop Tax Repayments				
3400 Other Funds Ltd	42,647,022	35,566,448	(7,080,574)	-16.60%
AVAILABLE REVENUES				
3400 Other Funds Ltd	112,947,871	105,867,297	(7,080,574)	-6.27%
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	1,007,148	1,007,148	0	-
3180 Shift Differential				
3400 Other Funds Ltd	18,303	18,303	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	1,025,451	1,025,451	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	409	409	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	183,762	183,762	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	50,238	50,238	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	78,447	78,447	0	-
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	4,100	4,100	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	356	356	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	5,476	5,476	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	306,900	306,900	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	629,688	629,688	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,655,139	1,655,139	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	847	847	0	-
4150 Employee Training				
3400 Other Funds Ltd	1,377	1,377	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4175 Office Expenses				
3400 Other Funds Ltd	14,187	14,187	0	-
4200 Telecommunications				
3400 Other Funds Ltd	7,361	7,361	0	-
4325 Attorney General				
3400 Other Funds Ltd	160,531	160,531	0	-
4600 Intra-agency Charges				
3400 Other Funds Ltd	2,433	2,433	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	43,331	43,331	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	1,513	1,513	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	2,982	2,982	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	234,562	234,562	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	7,526	7,526	0	-
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	33,680,744	33,680,744	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	35,577,971	35,577,971	0	-

2023-25 Biennium

Sr Citizens Prop Tax Deferral

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
ENDING BALANCE				
3400 Other Funds Ltd	77,369,900	70,289,326	(7,080,574)	-9.15%
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) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	400,000	400,000	0	-

BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd	3,363,567	3,363,567	0	-

TOTAL REVENUES

8000 General Fund	400,000	400,000	0	-

3400 Other Funds Ltd	3,363,567	3,363,567	0	-

TOTAL REVENUES	\$3,763,567	\$3,763,567	0	-

AVAILABLE REVENUES

8000 General Fund	400,000	400,000	0	-

3400 Other Funds Ltd	3,363,567	3,363,567	0	-

TOTAL AVAILABLE REVENUES	\$3,763,567	\$3,763,567	0	-

EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

3400 Other Funds Ltd	15,062	15,062	0	-

SERVICES & SUPPLIES

4175 Office Expenses

3400 Other Funds Ltd	111,505	111,505	0	-

4300 Professional Services

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	150,000	150,000	0	-
4315 IT Professional Services				
3400 Other Funds Ltd	887,000	887,000	0	-
4650 Other Services and Supplies				
8000 General Fund	250,000	250,000	0	-
3400 Other Funds Ltd	150,000	150,000	0	-
All Funds	400,000	400,000	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	2,200,000	2,200,000	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	400,000	400,000	0	-
3400 Other Funds Ltd	3,348,505	3,348,505	0	-
TOTAL SERVICES & SUPPLIES	\$3,748,505	\$3,748,505	0	-
TOTAL EXPENDITURES				
8000 General Fund	400,000	400,000	0	-
3400 Other Funds Ltd	3,363,567	3,363,567	0	-
TOTAL EXPENDITURES	\$3,763,567	\$3,763,567	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	-
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	1,384,010	1,384,010	0	-
TOTAL BEGINNING BALANCE				
3400 Other Funds Ltd	2,348,854	2,348,854	0	-
REVENUE CATEGORIES				
TAXES				
0105 Personal Income Taxes				
8800 General Fund Revenue	21,540,055,000	20,983,995,218	(556,059,782)	-2.58%
0110 Corp Excise and Income Taxes				
8800 General Fund Revenue	1,955,858,000	2,153,441,000	197,583,000	10.10%
0130 Other Employer -Employee Taxes				
3400 Other Funds Ltd	1,422,107,384	1,427,818,218	5,710,834	0.40%
3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-
All Funds	1,422,220,494	1,427,931,328	5,710,834	0.40%
0135 Cigarette Taxes				
3400 Other Funds Ltd	609,100,000	609,800,000	700,000	0.11%
8800 General Fund Revenue	43,078,000	43,144,000	66,000	0.15%
All Funds	652,178,000	652,944,000	766,000	0.12%
0140 Other Tobacco Products Taxes				
3400 Other Funds Ltd	116,500,000	112,700,000	(3,800,000)	-3.26%
8800 General Fund Revenue	63,698,000	61,303,000	(2,395,000)	-3.76%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	180,198,000	174,003,000	(6,195,000)	-3.44%
0145 Amusement Taxes				
3400 Other Funds Ltd	4,052,345	4,052,345	0	-
8800 General Fund Revenue	1,774,000	1,784,000	10,000	0.56%
All Funds	5,826,345	5,836,345	10,000	0.17%
0155 Inheritance Taxes				
8800 General Fund Revenue	534,639,000	547,732,000	13,093,000	2.45%
0160 Eastern Oregon Severance Taxes				
3400 Other Funds Ltd	31,914	31,914	0	-
8800 General Fund Revenue	6,000	6,000	0	-
All Funds	37,914	37,914	0	-
0162 Western Oregon Severance Taxes				
3400 Other Funds Ltd	1,135,910	1,135,910	0	-
8800 General Fund Revenue	6,000	6,000	0	-
All Funds	1,141,910	1,141,910	0	-
0165 Other Severance Taxes				
3400 Other Funds Ltd	33,478	33,478	0	-
0185 Privilege Taxes				
3400 Other Funds Ltd	95,640,000	109,370,046	13,730,046	14.36%
0195 Other Taxes				
3400 Other Funds Ltd	356,830,564	355,998,970	(831,594)	-0.23%
TOTAL TAXES				
3400 Other Funds Ltd	2,605,431,595	2,620,940,881	15,509,286	0.60%
3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8800 General Fund Revenue	24,139,114,000	23,791,411,218	(347,702,782)	-1.44%
TOTAL TAXES	\$26,744,658,705	\$26,412,465,209	(\$332,193,496)	-1.24%
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	12,443,302	12,443,302	0	-
CHARGES FOR SERVICES				
0410 Charges for Services				
3400 Other Funds Ltd	22,000,000	22,000,000	0	-
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	18,364,343	26,191,447	7,827,104	42.62%
8800 General Fund Revenue	8,929,789	3,953,221	(4,976,568)	-55.73%
All Funds	27,294,132	30,144,668	2,850,536	10.44%
DONATIONS AND CONTRIBUTIONS				
0905 Donations				
3400 Other Funds Ltd	2,426,683	2,426,683	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	89,000,000	193,297,782	104,297,782	117.19%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	2,775,315	-	(2,775,315)	-100.00%
1198 Tsfr From Judicial Dept				
3400 Other Funds Ltd	74,291,087	76,598,940	2,307,853	3.11%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8800 General Fund Revenue	13,483,811	11,561,506	(1,922,305)	-14.26%
All Funds	87,774,898	88,160,446	385,548	0.44%
TOTAL TRANSFERS IN				
3400 Other Funds Ltd	77,066,402	76,598,940	(467,462)	-0.61%
8800 General Fund Revenue	13,483,811	11,561,506	(1,922,305)	-14.26%
TOTAL TRANSFERS IN	\$90,550,213	\$88,160,446	(\$2,389,767)	-2.64%
TOTAL REVENUES				
3400 Other Funds Ltd	2,826,732,325	2,953,899,035	127,166,710	4.50%
3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-
8800 General Fund Revenue	24,161,527,600	23,806,925,945	(354,601,655)	-1.47%
TOTAL REVENUES	\$26,988,373,035	\$26,760,938,090	(\$227,434,945)	-0.84%
TRANSFERS OUT				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	(114,473,366)	(109,359,212)	5,114,154	4.47%
3430 Other Funds Debt Svc Ltd	(113,110)	(113,110)	0	-
All Funds	(114,586,476)	(109,472,322)	5,114,154	4.46%
2048 Transfer to Public Universities				
3400 Other Funds Ltd	(5,318,769)	(5,318,769)	0	-
2050 Transfer to Other				
3400 Other Funds Ltd	(1,159,709,428)	(1,199,598,452)	(39,889,024)	-3.44%
2060 Transfer to General Fund				
8800 General Fund Revenue	(24,161,527,600)	(23,806,925,945)	354,601,655	1.47%
2080 Transfer to Counties				
3400 Other Funds Ltd	(76,503,276)	(69,818,668)	6,684,608	8.74%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2100 Tsfr To Human Svcs, Dept of				
3400 Other Funds Ltd	(3,273,913)	(3,273,913)	0	-
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	(6,375,322)	(6,375,322)	0	-
2123 Tsfr To OR Business Development				
3400 Other Funds Ltd	-	(31,664,551)	(31,664,551)	100.00%
2137 Tsfr To Justice, Dept of				
3400 Other Funds Ltd	(24,183,511)	(24,183,511)	0	-
2141 Tsfr To Lands, Dept of State				
3400 Other Funds Ltd	(33,478)	(33,478)	0	-
2198 Tsfr To Judicial Dept				
3400 Other Funds Ltd	(11,708,132)	(11,708,132)	0	-
2248 Tsfr To Military Dept, Or				
3400 Other Funds Ltd	(60,000)	(60,000)	0	-
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	(351,572)	(351,572)	0	-
2258 Tsfr To Emergency Management, Dept of				
3400 Other Funds Ltd	(171,329,595)	(171,329,595)	0	-
2259 Tsfr To Pub Safety Std/Trng				
3400 Other Funds Ltd	(41,812,158)	(51,947,115)	(10,134,957)	-24.24%
2260 Tsfr to State Fire Marshal, Dept of				
3400 Other Funds Ltd	(10,287,858)	(10,872,832)	(584,974)	-5.69%
2291 Tsfr To Corrections, Dept of				
3400 Other Funds Ltd	(5,197,236)	(5,197,236)	0	-

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2340 Tsfr To Environmental Quality				
3400 Other Funds Ltd	(37,019,983)	(38,059,527)	(1,039,544)	-2.81%
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(718,228,908)	(752,198,363)	(33,969,455)	-4.73%
2525 Tsfr To HECC				
3400 Other Funds Ltd	(2,196,243)	(2,196,243)	0	-
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(706,534)	(706,534)	0	-
2629 Tsfr To Forestry, Dept of				
3400 Other Funds Ltd	(18,281,231)	(18,281,231)	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	(338,165,719)	(354,683,633)	(16,517,914)	-4.88%
2914 Tsfr To Housing and Com Svcs				
3400 Other Funds Ltd	(89,000,000)	(89,000,000)	0	-
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(2,834,246,232)	(2,956,247,889)	(122,001,657)	-4.30%
3430 Other Funds Debt Svc Ltd	(113,110)	(113,110)	0	-
8800 General Fund Revenue	(24,161,527,600)	(23,806,925,945)	354,601,655	1.47%
TOTAL TRANSFERS OUT	(\$26,995,886,942)	(\$26,763,286,944)	\$232,599,998	0.86%
AVAILABLE REVENUES				
3400 Other Funds Ltd	(5,165,053)	-	5,165,053	100.00%
ENDING BALANCE				

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	(5,165,053)	-	5,165,053	100.00%

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 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	2,582,420	2,582,420	0	-

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	53,000	53,000	0	-

3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-

All Funds	166,110	166,110	0	-

TOTAL REVENUES

8030 General Fund Debt Svc	2,582,420	2,582,420	0	-

3400 Other Funds Ltd	53,000	53,000	0	-

3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-

TOTAL REVENUES	\$2,748,530	\$2,748,530	0	-

AVAILABLE REVENUES

8030 General Fund Debt Svc	2,582,420	2,582,420	0	-

3400 Other Funds Ltd	53,000	53,000	0	-

3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-

TOTAL AVAILABLE REVENUES	\$2,748,530	\$2,748,530	0	-

EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

3400 Other Funds Ltd	53,000	53,000	0	-

DEBT SERVICE

Description	Governor's Budget (Y-01) 2023-25 Base Budget	Leg. Adopted Budget (Z-01) 2023-25 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
7100 Principal - Bonds				
8030 General Fund Debt Svc	2,084,860	2,084,860	0	-
3430 Other Funds Debt Svc Ltd	105,150	105,150	0	-
All Funds	2,190,010	2,190,010	0	-
7150 Interest - Bonds				
8030 General Fund Debt Svc	497,560	497,560	0	-
3430 Other Funds Debt Svc Ltd	7,960	7,960	0	-
All Funds	505,520	505,520	0	-
TOTAL DEBT SERVICE				
8030 General Fund Debt Svc	2,582,420	2,582,420	0	-
3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-
TOTAL DEBT SERVICE	\$2,695,530	\$2,695,530	0	-
TOTAL EXPENDITURES				
8030 General Fund Debt Svc	2,582,420	2,582,420	0	-
3400 Other Funds Ltd	53,000	53,000	0	-
3430 Other Funds Debt Svc Ltd	113,110	113,110	0	-
TOTAL EXPENDITURES	\$2,748,530	\$2,748,530	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	(195,227)	(195,227)	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	(5,824)	(5,824)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	(195,227)	(195,227)	0	0.00%

3400 Other Funds Ltd	(5,824)	(5,824)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$201,051)	(\$201,051)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(195,227)	(195,227)	0	0.00%

3400 Other Funds Ltd	(5,824)	(5,824)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$201,051)	(\$201,051)	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Administration

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

Description	Governor's 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	1,218	1,218	0	0.00%
3400 Other Funds Ltd	3,426	3,426	0	0.00%
All Funds	4,644	4,644	0	0.00%
3170 Overtime Payments				
8000 General Fund	1,820	1,820	0	0.00%
3180 Shift Differential				
8000 General Fund	1,243	1,243	0	0.00%
3190 All Other Differential				
8000 General Fund	9,032	9,032	0	0.00%
3400 Other Funds Ltd	931	931	0	0.00%
All Funds	9,963	9,963	0	0.00%
SALARIES & WAGES				
8000 General Fund	13,313	13,313	0	0.00%
3400 Other Funds Ltd	4,357	4,357	0	0.00%
TOTAL SALARIES & WAGES	\$17,670	\$17,670	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	2,167	2,167	0	0.00%
3400 Other Funds Ltd	167	167	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Administration

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

Description	Governor's 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	2,334	2,334	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	36,849	36,849	0	0.00%
3400 Other Funds Ltd	4,299	4,299	0	0.00%
All Funds	41,148	41,148	0	0.00%
3230 Social Security Taxes				
8000 General Fund	1,018	1,018	0	0.00%
3400 Other Funds Ltd	333	333	0	0.00%
All Funds	1,351	1,351	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	3,142	3,142	0	0.00%
3400 Other Funds Ltd	1,843	1,843	0	0.00%
All Funds	4,985	4,985	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	48	48	0	0.00%
3400 Other Funds Ltd	4	4	0	0.00%
All Funds	52	52	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	8,140	8,140	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Administration

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

Description	Governor's 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	1,411	1,411	0	0.00%
All Funds	9,551	9,551	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	51,364	51,364	0	0.00%
3400 Other Funds Ltd	8,057	8,057	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$59,421	\$59,421	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(259,904)	(259,904)	0	0.00%
3400 Other Funds Ltd	(18,238)	(18,238)	0	0.00%
All Funds	(278,142)	(278,142)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(259,904)	(259,904)	0	0.00%
3400 Other Funds Ltd	(18,238)	(18,238)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$278,142)	(\$278,142)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(195,227)	(195,227)	0	0.00%
3400 Other Funds Ltd	(5,824)	(5,824)	0	0.00%
TOTAL PERSONAL SERVICES	(\$201,051)	(\$201,051)	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	(195,227)	(195,227)	0	0.00%
3400 Other Funds Ltd	(5,824)	(5,824)	0	0.00%
TOTAL EXPENDITURES	(\$201,051)	(\$201,051)	\$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	3,140,603	3,140,603	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	871,319	871,319	0	0.00%

REVENUE CATEGORIES

8000 General Fund	3,140,603	3,140,603	0	0.00%

3400 Other Funds Ltd	871,319	871,319	0	0.00%

TOTAL REVENUE CATEGORIES	\$4,011,922	\$4,011,922	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	3,140,603	3,140,603	0	0.00%

3400 Other Funds Ltd	871,319	871,319	0	0.00%

TOTAL AVAILABLE REVENUES	\$4,011,922	\$4,011,922	\$0	0.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	5,078	5,078	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Administration

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

Description	Governor's 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	924	924	0	0.00%
All Funds	6,002	6,002	0	0.00%
4125 Out of State Travel				
8000 General Fund	529	529	0	0.00%
3400 Other Funds Ltd	176	176	0	0.00%
All Funds	705	705	0	0.00%
4150 Employee Training				
8000 General Fund	6,135	6,135	0	0.00%
3400 Other Funds Ltd	1,278	1,278	0	0.00%
All Funds	7,413	7,413	0	0.00%
4175 Office Expenses				
8000 General Fund	54,906	54,906	0	0.00%
3400 Other Funds Ltd	37,707	37,707	0	0.00%
All Funds	92,613	92,613	0	0.00%
4200 Telecommunications				
8000 General Fund	14,456	14,456	0	0.00%
3400 Other Funds Ltd	3,161	3,161	0	0.00%
All Funds	17,617	17,617	0	0.00%
4225 State Gov. Service Charges				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Administration

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

Description	Governor's 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	2,224,315	2,224,315	0	0.00%
3400 Other Funds Ltd	389,322	389,322	0	0.00%
All Funds	2,613,637	2,613,637	0	0.00%
4250 Data Processing				
8000 General Fund	1,857	1,857	0	0.00%
3400 Other Funds Ltd	333	333	0	0.00%
All Funds	2,190	2,190	0	0.00%
4275 Publicity and Publications				
8000 General Fund	281	281	0	0.00%
3400 Other Funds Ltd	35	35	0	0.00%
All Funds	316	316	0	0.00%
4300 Professional Services				
8000 General Fund	30,008	30,008	0	0.00%
3400 Other Funds Ltd	2,932	2,932	0	0.00%
All Funds	32,940	32,940	0	0.00%
4315 IT Professional Services				
8000 General Fund	3,520	3,520	0	0.00%
3400 Other Funds Ltd	228	228	0	0.00%
All Funds	3,748	3,748	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Administration

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

Description	Governor's 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	27,872	27,872	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	300	300	0	0.00%
3400 Other Funds Ltd	184	184	0	0.00%
All Funds	484	484	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	2,451	2,451	0	0.00%
3400 Other Funds Ltd	207	207	0	0.00%
All Funds	2,658	2,658	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	746,269	746,269	0	0.00%
3400 Other Funds Ltd	357,233	357,233	0	0.00%
All Funds	1,103,502	1,103,502	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	6,304	6,304	0	0.00%
3400 Other Funds Ltd	1,359	1,359	0	0.00%
All Funds	7,663	7,663	0	0.00%
4600 Intra-agency Charges				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Administration

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

Description	Governor's 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	1,251	1,251	0	0.00%
3400 Other Funds Ltd	139	139	0	0.00%
All Funds	1,390	1,390	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	1,649	1,649	0	0.00%
3400 Other Funds Ltd	69,070	69,070	0	0.00%
All Funds	70,719	70,719	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	5,868	5,868	0	0.00%
3400 Other Funds Ltd	762	762	0	0.00%
All Funds	6,630	6,630	0	0.00%
4715 IT Expendable Property				
8000 General Fund	1,028	1,028	0	0.00%
3400 Other Funds Ltd	291	291	0	0.00%
All Funds	1,319	1,319	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	3,134,077	3,134,077	0	0.00%
3400 Other Funds Ltd	865,341	865,341	0	0.00%
TOTAL SERVICES & SUPPLIES	\$3,999,418	\$3,999,418	\$0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Administration

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

Description	Governor's 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**

8000 General Fund	900	900	0	0.00%
3400 Other Funds Ltd	1,613	1,613	0	0.00%
All Funds	2,513	2,513	0	0.00%

5150 Telecommunications Equipment

8000 General Fund	1,300	1,300	0	0.00%
3400 Other Funds Ltd	113	113	0	0.00%
All Funds	1,413	1,413	0	0.00%

5550 Data Processing Software

8000 General Fund	213	213	0	0.00%
3400 Other Funds Ltd	239	239	0	0.00%
All Funds	452	452	0	0.00%

5600 Data Processing Hardware

8000 General Fund	1,166	1,166	0	0.00%
3400 Other Funds Ltd	4,013	4,013	0	0.00%
All Funds	5,179	5,179	0	0.00%

5900 Other Capital Outlay

8000 General Fund	2,947	2,947	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				
8000 General Fund	6,526	6,526	0	0.00%
3400 Other Funds Ltd	5,978	5,978	0	0.00%
TOTAL CAPITAL OUTLAY	\$12,504	\$12,504	\$0	0.00%
EXPENDITURES				
8000 General Fund	3,140,603	3,140,603	0	0.00%
3400 Other Funds Ltd	871,319	871,319	0	0.00%
TOTAL EXPENDITURES	\$4,011,922	\$4,011,922	\$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

1,225,4761,225,47600.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

603,593603,59300.00%

REVENUE CATEGORIES

8000 General Fund

1,225,4761,225,47600.00%

3400 Other Funds Ltd

603,593603,59300.00%

TOTAL REVENUE CATEGORIES

\$1,829,069\$1,829,069\$00.00%

AVAILABLE REVENUES

8000 General Fund

1,225,4761,225,47600.00%

3400 Other Funds Ltd

603,593603,59300.00%

TOTAL AVAILABLE REVENUES

\$1,829,069\$1,829,069\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4425 Facilities Rental and Taxes

8000 General Fund

1,225,4761,225,47600.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Above Standard Inflation

Administration

Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Governor's 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	603,593	603,593	0	0.00%
All Funds	1,829,069	1,829,069	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	1,225,476	1,225,476	0	0.00%
3400 Other Funds Ltd	603,593	603,593	0	0.00%
TOTAL SERVICES & SUPPLIES	\$1,829,069	\$1,829,069	\$0	0.00%
EXPENDITURES				
8000 General Fund	1,225,476	1,225,476	0	0.00%
3400 Other Funds Ltd	603,593	603,593	0	0.00%
TOTAL EXPENDITURES	\$1,829,069	\$1,829,069	\$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

(1,304,767)(1,304,767)00.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

(173,548)(173,548)00.00%

REVENUE CATEGORIES

8000 General Fund

(1,304,767)(1,304,767)00.00%

3400 Other Funds Ltd

(173,548)(173,548)00.00%

TOTAL REVENUE CATEGORIES

(\$1,478,315)(\$1,478,315)\$00.00%

AVAILABLE REVENUES

8000 General Fund

(1,304,767)(1,304,767)00.00%

3400 Other Funds Ltd

(173,548)(173,548)00.00%

TOTAL AVAILABLE REVENUES

(\$1,478,315)(\$1,478,315)\$00.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Administration

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	(829,829)	(829,829)	0	0.00%
3400 Other Funds Ltd	(110,107)	(110,107)	0	0.00%
All Funds	(939,936)	(939,936)	0	0.00%
SALARIES & WAGES				
8000 General Fund	(829,829)	(829,829)	0	0.00%
3400 Other Funds Ltd	(110,107)	(110,107)	0	0.00%
TOTAL SALARIES & WAGES	(\$939,936)	(\$939,936)	\$0	0.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(282)	(282)	0	0.00%
3400 Other Funds Ltd	(36)	(36)	0	0.00%
All Funds	(318)	(318)	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(148,707)	(148,707)	0	0.00%
3400 Other Funds Ltd	(19,731)	(19,731)	0	0.00%
All Funds	(168,438)	(168,438)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(63,483)	(63,483)	0	0.00%
3400 Other Funds Ltd	(8,423)	(8,423)	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Administration

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	(71,906)	(71,906)	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(3,319)	(3,319)	0	0.00%
3400 Other Funds Ltd	(440)	(440)	0	0.00%
All Funds	(3,759)	(3,759)	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(244)	(244)	0	0.00%
3400 Other Funds Ltd	(32)	(32)	0	0.00%
All Funds	(276)	(276)	0	0.00%
3270 Flexible Benefits				
8000 General Fund	(209,551)	(209,551)	0	0.00%
3400 Other Funds Ltd	(28,049)	(28,049)	0	0.00%
All Funds	(237,600)	(237,600)	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(425,586)	(425,586)	0	0.00%
3400 Other Funds Ltd	(56,711)	(56,711)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$482,297)	(\$482,297)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(1,255,415)	(1,255,415)	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Administration

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	(166,818)	(166,818)	0	0.00%
TOTAL PERSONAL SERVICES	(\$1,422,233)	(\$1,422,233)	\$0	0.00%
SERVICES & SUPPLIES				
4125 Out of State Travel				
3400 Other Funds Ltd	(54)	(54)	0	0.00%
4150 Employee Training				
8000 General Fund	(2,065)	(2,065)	0	0.00%
3400 Other Funds Ltd	(3,034)	(3,034)	0	0.00%
All Funds	(5,099)	(5,099)	0	0.00%
4175 Office Expenses				
8000 General Fund	(39,098)	(39,098)	0	0.00%
3400 Other Funds Ltd	(1)	(1)	0	0.00%
All Funds	(39,099)	(39,099)	0	0.00%
4200 Telecommunications				
8000 General Fund	(8,189)	(8,189)	0	0.00%
3400 Other Funds Ltd	(1,379)	(1,379)	0	0.00%
All Funds	(9,568)	(9,568)	0	0.00%
4300 Professional Services				
3400 Other Funds Ltd	(1,088)	(1,088)	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Administration

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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				
3400 Other Funds Ltd	(457)	(457)	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	(500)	(500)	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	(218)	(218)	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	(479)	(479)	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	480	480	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(49,352)	(49,352)	0	0.00%
3400 Other Funds Ltd	(6,730)	(6,730)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$56,082)	(\$56,082)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(1,304,767)	(1,304,767)	0	0.00%
3400 Other Funds Ltd	(173,548)	(173,548)	0	0.00%
TOTAL EXPENDITURES	(\$1,478,315)	(\$1,478,315)	\$0	0.00%
ENDING BALANCE				

Package Comparison Report - Detail
2023-25 Biennium
Administration

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

Package: Technical Adjustments

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(6)	(6)	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(6.00)	(6.00)	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	1,436,185	1,436,185	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	359,090	359,090	0	0.00%

REVENUE CATEGORIES

8000 General Fund	1,436,185	1,436,185	0	0.00%

3400 Other Funds Ltd	359,090	359,090	0	0.00%

TOTAL REVENUE CATEGORIES	\$1,795,275	\$1,795,275	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	1,436,185	1,436,185	0	0.00%

3400 Other Funds Ltd	359,090	359,090	0	0.00%

TOTAL AVAILABLE REVENUES	\$1,795,275	\$1,795,275	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail
2023-25 Biennium
Administration

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

Package: June 2022 Emergency Board

Pkg Group: POL Pkg Type: 080 Pkg Number: 081

Description	Governor's 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	920,775	920,775	0	0.00%
3400 Other Funds Ltd	230,193	230,193	0	0.00%
All Funds	1,150,968	1,150,968	0	0.00%
SALARIES & WAGES				
8000 General Fund	920,775	920,775	0	0.00%
3400 Other Funds Ltd	230,193	230,193	0	0.00%
TOTAL SALARIES & WAGES	\$1,150,968	\$1,150,968	\$0	0.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	294	298	4	1.36%
3400 Other Funds Ltd	77	73	(4)	(5.19%)
All Funds	371	371	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	165,002	165,002	0	0.00%
3400 Other Funds Ltd	41,251	41,251	0	0.00%
All Funds	206,253	206,253	0	0.00%
3230 Social Security Taxes				
8000 General Fund	70,439	70,439	0	0.00%
3400 Other Funds Ltd	17,611	17,611	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: June 2022 Emergency Board

Administration

Pkg Group: POL Pkg Type: 080 Pkg Number: 081

Description	Governor's 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	88,050	88,050	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	3,685	3,685	0	0.00%
3400 Other Funds Ltd	920	920	0	0.00%
All Funds	4,605	4,605	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	259	255	(4)	(1.54%)
3400 Other Funds Ltd	63	67	4	6.35%
All Funds	322	322	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	5,525	5,525	0	0.00%
3400 Other Funds Ltd	1,381	1,381	0	0.00%
All Funds	6,906	6,906	0	0.00%
3270 Flexible Benefits				
8000 General Fund	221,760	221,760	0	0.00%
3400 Other Funds Ltd	55,440	55,440	0	0.00%
All Funds	277,200	277,200	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	466,964	466,964	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: June 2022 Emergency Board

Administration

Pkg Group: POL Pkg Type: 080 Pkg Number: 081

Description	Governor's 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	116,743	116,743	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$583,707	\$583,707	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	1,387,739	1,387,739	0	0.00%
3400 Other Funds Ltd	346,936	346,936	0	0.00%
TOTAL PERSONAL SERVICES	\$1,734,675	\$1,734,675	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	3,126	3,126	0	0.00%
3400 Other Funds Ltd	782	782	0	0.00%
All Funds	3,908	3,908	0	0.00%
4150 Employee Training				
8000 General Fund	9,336	9,336	0	0.00%
3400 Other Funds Ltd	2,334	2,334	0	0.00%
All Funds	11,670	11,670	0	0.00%
4175 Office Expenses				
8000 General Fund	4,138	4,138	0	0.00%
3400 Other Funds Ltd	1,035	1,035	0	0.00%
All Funds	5,173	5,173	0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Administration

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

Package: June 2022 Emergency Board

Pkg Group: POL Pkg Type: 080 Pkg Number: 081

Description	Governor's 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	7,756	7,756	0	0.00%
3400 Other Funds Ltd	1,939	1,939	0	0.00%
All Funds	9,695	9,695	0	0.00%
4250 Data Processing				
8000 General Fund	1,625	1,625	0	0.00%
3400 Other Funds Ltd	406	406	0	0.00%
All Funds	2,031	2,031	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	3,209	3,209	0	0.00%
3400 Other Funds Ltd	802	802	0	0.00%
All Funds	4,011	4,011	0	0.00%
4715 IT Expendable Property				
8000 General Fund	19,256	19,256	0	0.00%
3400 Other Funds Ltd	4,856	4,856	0	0.00%
All Funds	24,112	24,112	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	48,446	48,446	0	0.00%
3400 Other Funds Ltd	12,154	12,154	0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail
2023-25 Biennium
Administration****Cross Reference Number: 15000-003-00-00-00000****Package: June 2022 Emergency Board****Pkg Group: POL Pkg Type: 080 Pkg Number: 081**

Description	Governor's 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	\$60,600	\$60,600	\$0	0.00%
EXPENDITURES				
8000 General Fund	1,436,185	1,436,185	0	0.00%
3400 Other Funds Ltd	359,090	359,090	0	0.00%
TOTAL EXPENDITURES	\$1,795,275	\$1,795,275	\$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	7	7	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	7.00	7.00	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	(1,242,128)	-	1,242,128	100.00%

REVENUE CATEGORIES

8000 General Fund	(1,242,128)	-	1,242,128	100.00%

TOTAL REVENUE CATEGORIES	(\$1,242,128)	-	\$1,242,128	100.00%

AVAILABLE REVENUES

8000 General Fund	(1,242,128)	-	1,242,128	100.00%

TOTAL AVAILABLE REVENUES	(\$1,242,128)	-	\$1,242,128	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	(659,472)	-	659,472	100.00%

P.S. BUDGET ADJUSTMENTS

8000 General Fund	(659,472)	-	659,472	100.00%

TOTAL P.S. BUDGET ADJUSTMENTS	(\$659,472)	-	\$659,472	100.00%

PERSONAL SERVICES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Additional Analyst Adjustments

Administration

Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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	(659,472)	-	659,472	100.00%
TOTAL PERSONAL SERVICES	(\$659,472)	-	\$659,472	100.00%
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	(53,586)	-	53,586	100.00%
4175 Office Expenses				
8000 General Fund	(397,411)	-	397,411	100.00%
4200 Telecommunications				
8000 General Fund	(131,659)	-	131,659	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(582,656)	-	582,656	100.00%
TOTAL SERVICES & SUPPLIES	(\$582,656)	-	\$582,656	100.00%
EXPENDITURES				
8000 General Fund	(1,242,128)	-	1,242,128	100.00%
TOTAL EXPENDITURES	(\$1,242,128)	-	\$1,242,128	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	(8,575)	-	8,575	100.00%

REVENUE CATEGORIES

8000 General Fund	(8,575)	-	8,575	100.00%

TOTAL REVENUE CATEGORIES	(\$8,575)	-	\$8,575	100.00%

AVAILABLE REVENUES

8000 General Fund	(8,575)	-	8,575	100.00%

TOTAL AVAILABLE REVENUES	(\$8,575)	-	\$8,575	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund	(8,575)	-	8,575	100.00%

SERVICES & SUPPLIES

8000 General Fund	(8,575)	-	8,575	100.00%

TOTAL SERVICES & SUPPLIES	(\$8,575)	-	\$8,575	100.00%

EXPENDITURES

8000 General Fund	(8,575)	-	8,575	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(\$8,575)	-	\$8,575	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	(1,341,722)	-	1,341,722	100.00%

REVENUE CATEGORIES

8000 General Fund	(1,341,722)	-	1,341,722	100.00%

TOTAL REVENUE CATEGORIES	(\$1,341,722)	-	\$1,341,722	100.00%

AVAILABLE REVENUES

8000 General Fund	(1,341,722)	-	1,341,722	100.00%

TOTAL AVAILABLE REVENUES	(\$1,341,722)	-	\$1,341,722	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4225 State Gov. Service Charges

8000 General Fund	(1,341,722)	-	1,341,722	100.00%

3400 Other Funds Ltd	(335,431)	-	335,431	100.00%

All Funds	(1,677,153)	-	1,677,153	100.00%

SERVICES & SUPPLIES

8000 General Fund	(1,341,722)	-	1,341,722	100.00%

3400 Other Funds Ltd	(335,431)	-	335,431	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustment DAS Chgs

Administration

Pkg Group: POL Pkg Type: 090 Pkg Number: 093

Description	Governor's 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	(\$1,677,153)	-	\$1,677,153	100.00%
EXPENDITURES				
8000 General Fund	(1,341,722)	-	1,341,722	100.00%
3400 Other Funds Ltd	(335,431)	-	335,431	100.00%
TOTAL EXPENDITURES	(\$1,677,153)	-	\$1,677,153	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	335,431	-	(335,431)	(100.00%)
TOTAL ENDING BALANCE	\$335,431	-	(\$335,431)	(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	775,105	591,425	(183,680)	(23.70%)

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	193,776	198,299	4,523	2.33%

REVENUE CATEGORIES

8000 General Fund	775,105	591,425	(183,680)	(23.70%)

3400 Other Funds Ltd	193,776	198,299	4,523	2.33%

TOTAL REVENUE CATEGORIES	\$968,881	\$789,724	(\$179,157)	(18.49%)

AVAILABLE REVENUES

8000 General Fund	775,105	591,425	(183,680)	(23.70%)

3400 Other Funds Ltd	193,776	198,299	4,523	2.33%

TOTAL AVAILABLE REVENUES	\$968,881	\$789,724	(\$179,157)	(18.49%)

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Diversity, Equity and Inclusion
Pkg Group: POL Pkg Type: POL Pkg Number: 103

Description	Governor's 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	434,516	338,253	(96,263)	(22.15%)
3400 Other Funds Ltd	108,628	113,415	4,787	4.41%
All Funds	543,144	451,668	(91,476)	(16.84%)
SALARIES & WAGES				
8000 General Fund	434,516	338,253	(96,263)	(22.15%)
3400 Other Funds Ltd	108,628	113,415	4,787	4.41%
TOTAL SALARIES & WAGES	\$543,144	\$451,668	(\$91,476)	(16.84%)
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	169	121	(48)	(28.40%)
3400 Other Funds Ltd	41	43	2	4.88%
All Funds	210	164	(46)	(21.90%)
3220 Public Employees Retire Cont				
8000 General Fund	77,865	60,615	(17,250)	(22.15%)
3400 Other Funds Ltd	19,466	20,324	858	4.41%
All Funds	97,331	80,939	(16,392)	(16.84%)
3230 Social Security Taxes				
8000 General Fund	33,241	25,877	(7,364)	(22.15%)
3400 Other Funds Ltd	8,310	8,676	366	4.40%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Diversity, Equity and Inclusion

Administration

Pkg Group: POL Pkg Type: POL Pkg Number: 103

Description	Governor's 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	41,551	34,553	(6,998)	(16.84%)
3241 Paid Family Medical Leave Insurance				
8000 General Fund	1,738	1,354	(384)	(22.09%)
3400 Other Funds Ltd	435	454	19	4.37%
All Funds	2,173	1,808	(365)	(16.80%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	146	107	(39)	(26.71%)
3400 Other Funds Ltd	37	36	(1)	(2.70%)
All Funds	183	143	(40)	(21.86%)
3260 Mass Transit Tax				
8000 General Fund	4,555	4,555	0	0.00%
3400 Other Funds Ltd	1,138	1,138	0	0.00%
All Funds	5,693	5,693	0	0.00%
3270 Flexible Benefits				
8000 General Fund	126,720	92,675	(34,045)	(26.87%)
3400 Other Funds Ltd	31,680	31,075	(605)	(1.91%)
All Funds	158,400	123,750	(34,650)	(21.88%)
OTHER PAYROLL EXPENSES				
8000 General Fund	244,434	185,304	(59,130)	(24.19%)

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Diversity, Equity and Inclusion

Administration

Pkg Group: POL Pkg Type: POL Pkg Number: 103

Description	Governor's 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	61,107	61,746	639	1.05%
TOTAL OTHER PAYROLL EXPENSES	\$305,541	\$247,050	(\$58,491)	(19.14%)
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	(546)	(4,552)	(4,006)	(733.70%)
3400 Other Funds Ltd	(135)	(1,142)	(1,007)	(745.93%)
All Funds	(681)	(5,694)	(5,013)	(736.12%)
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(546)	(4,552)	(4,006)	(733.70%)
3400 Other Funds Ltd	(135)	(1,142)	(1,007)	(745.93%)
TOTAL P.S. BUDGET ADJUSTMENTS	(\$681)	(\$5,694)	(\$5,013)	(736.12%)
PERSONAL SERVICES				
8000 General Fund	678,404	519,005	(159,399)	(23.50%)
3400 Other Funds Ltd	169,600	174,019	4,419	2.61%
TOTAL PERSONAL SERVICES	\$848,004	\$693,024	(\$154,980)	(18.28%)
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	960	720	(240)	(25.00%)
3400 Other Funds Ltd	240	240	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Diversity, Equity and Inclusion

Administration

Pkg Group: POL Pkg Type: POL Pkg Number: 103

Description	Governor's 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	1,200	960	(240)	(20.00%)
4150 Employee Training				
8000 General Fund	10,240	7,679	(2,561)	(25.01%)
3400 Other Funds Ltd	2,560	2,560	0	0.00%
All Funds	12,800	10,239	(2,561)	(20.01%)
4175 Office Expenses				
8000 General Fund	9,900	7,426	(2,474)	(24.99%)
3400 Other Funds Ltd	2,476	2,476	0	0.00%
All Funds	12,376	9,902	(2,474)	(19.99%)
4200 Telecommunications				
8000 General Fund	18,560	13,920	(4,640)	(25.00%)
3400 Other Funds Ltd	4,640	4,640	0	0.00%
All Funds	23,200	18,560	(4,640)	(20.00%)
4250 Data Processing				
8000 General Fund	3,890	2,918	(972)	(24.99%)
3400 Other Funds Ltd	972	972	0	0.00%
All Funds	4,862	3,890	(972)	(19.99%)
4700 Expendable Prop 250 - 5000				
8000 General Fund	3,520	2,640	(880)	(25.00%)

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Diversity, Equity and Inclusion
Pkg Group: POL Pkg Type: POL Pkg Number: 103

Description	Governor's 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	880	880	0	0.00%
All Funds	4,400	3,520	(880)	(20.00%)
4715 IT Expendable Property				
8000 General Fund	49,631	37,117	(12,514)	(25.21%)
3400 Other Funds Ltd	12,408	12,512	104	0.84%
All Funds	62,039	49,629	(12,410)	(20.00%)
SERVICES & SUPPLIES				
8000 General Fund	96,701	72,420	(24,281)	(25.11%)
3400 Other Funds Ltd	24,176	24,280	104	0.43%
TOTAL SERVICES & SUPPLIES	\$120,877	\$96,700	(\$24,177)	(20.00%)
EXPENDITURES				
8000 General Fund	775,105	591,425	(183,680)	(23.70%)
3400 Other Funds Ltd	193,776	198,299	4,523	2.33%
TOTAL EXPENDITURES	\$968,881	\$789,724	(\$179,157)	(18.49%)
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8150 Class/Unclass Positions	5	4	(1)	(20.00%)
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	4.02	3.14	(0.88)	(21.89%)

Description	Governor's 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	(1,655,440)	(990,834)	664,606	40.15%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	2,956,776	2,292,170	(664,606)	(22.48%)

REVENUE CATEGORIES

8000 General Fund	(1,655,440)	(990,834)	664,606	40.15%

3400 Other Funds Ltd	2,956,776	2,292,170	(664,606)	(22.48%)

TOTAL REVENUE CATEGORIES	\$1,301,336	\$1,301,336	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(1,655,440)	(990,834)	664,606	40.15%

3400 Other Funds Ltd	2,956,776	2,292,170	(664,606)	(22.48%)

TOTAL AVAILABLE REVENUES	\$1,301,336	\$1,301,336	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Cost Allocation Methodology
Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	(1,165,730)	(1,287,749)	(122,019)	(10.47%)
3400 Other Funds Ltd	1,998,914	2,120,933	122,019	6.10%
All Funds	833,184	833,184	0	0.00%
SALARIES & WAGES				
8000 General Fund	(1,165,730)	(1,287,749)	(122,019)	(10.47%)
3400 Other Funds Ltd	1,998,914	2,120,933	122,019	6.10%
TOTAL SALARIES & WAGES	\$833,184	\$833,184	\$0	0.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(299)	(343)	(44)	(14.72%)
3400 Other Funds Ltd	564	608	44	7.80%
All Funds	265	265	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(208,902)	(230,772)	(21,870)	(10.47%)
3400 Other Funds Ltd	358,209	380,079	21,870	6.11%
All Funds	149,307	149,307	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(85,062)	(95,044)	(9,982)	(11.73%)
3400 Other Funds Ltd	148,801	158,783	9,982	6.71%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Administration

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	63,739	63,739	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(4,329)	(5,148)	(819)	(18.92%)
3400 Other Funds Ltd	7,663	8,481	818	10.67%
All Funds	3,334	3,333	(1)	(0.03%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(283)	(304)	(21)	(7.42%)
3400 Other Funds Ltd	513	534	21	4.09%
All Funds	230	230	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	-	(2,508)	(2,508)	100.00%
3400 Other Funds Ltd	-	4,179	4,179	100.00%
All Funds	-	1,671	1,671	100.00%
3270 Flexible Benefits				
8000 General Fund	(230,579)	(257,080)	(26,501)	(11.49%)
3400 Other Funds Ltd	428,579	455,080	26,501	6.18%
All Funds	198,000	198,000	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(529,454)	(591,199)	(61,745)	(11.66%)

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Cost Allocation Methodology
Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	944,329	1,007,744	63,415	6.72%
TOTAL OTHER PAYROLL EXPENSES	\$414,875	\$416,545	\$1,670	0.40%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(55,932)	(55,932)	100.00%
3400 Other Funds Ltd	-	54,262	54,262	100.00%
All Funds	-	(1,670)	(1,670)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(55,932)	(55,932)	100.00%
3400 Other Funds Ltd	-	54,262	54,262	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,670)	(\$1,670)	100.00%
PERSONAL SERVICES				
8000 General Fund	(1,695,184)	(1,934,880)	(239,696)	(14.14%)
3400 Other Funds Ltd	2,943,243	3,182,939	239,696	8.14%
TOTAL PERSONAL SERVICES	\$1,248,059	\$1,248,059	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	560	12,309	11,749	2,098.04%
3400 Other Funds Ltd	191	-	(191)	(100.00%)

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Cost Allocation Methodology
Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	751	12,309	11,558	1,539.01%
4150 Employee Training				
8000 General Fund	5,968	131,186	125,218	2,098.16%
3400 Other Funds Ltd	2,032	256	(1,776)	(87.40%)
All Funds	8,000	131,442	123,442	1,543.03%
4175 Office Expenses				
8000 General Fund	5,769	126,812	121,043	2,098.16%
3400 Other Funds Ltd	1,966	-	(1,966)	(100.00%)
All Funds	7,735	126,812	119,077	1,539.46%
4200 Telecommunications				
8000 General Fund	10,817	237,774	226,957	2,098.15%
3400 Other Funds Ltd	3,683	-	(3,683)	(100.00%)
All Funds	14,500	237,774	223,274	1,539.82%
4250 Data Processing				
8000 General Fund	2,269	49,876	47,607	2,098.15%
3400 Other Funds Ltd	771	-	(771)	(100.00%)
All Funds	3,040	49,876	46,836	1,540.66%
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	(822,264)	(822,264)	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Cost Allocation Methodology
Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	2,052	45,107	43,055	2,098.20%
3400 Other Funds Ltd	699	-	(699)	(100.00%)
All Funds	2,751	45,107	42,356	1,539.66%
4715 IT Expendable Property				
8000 General Fund	12,309	270,572	258,263	2,098.16%
3400 Other Funds Ltd	4,191	1,649	(2,542)	(60.65%)
All Funds	16,500	272,221	255,721	1,549.82%
SERVICES & SUPPLIES				
8000 General Fund	39,744	873,636	833,892	2,098.16%
3400 Other Funds Ltd	13,533	(820,359)	(833,892)	(6,161.92%)
TOTAL SERVICES & SUPPLIES	\$53,277	\$53,277	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	16,057	16,057	100.00%
3400 Other Funds Ltd	-	(16,057)	(16,057)	100.00%
All Funds	-	-	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	-	1,409	1,409	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Administration

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	-	(1,409)	(1,409)	100.00%
All Funds	-	-	0	0.00%
5550 Data Processing Software				
8000 General Fund	-	2,973	2,973	100.00%
3400 Other Funds Ltd	-	(2,973)	(2,973)	100.00%
All Funds	-	-	0	0.00%
5600 Data Processing Hardware				
8000 General Fund	-	49,971	49,971	100.00%
3400 Other Funds Ltd	-	(49,971)	(49,971)	100.00%
All Funds	-	-	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	-	70,410	70,410	100.00%
3400 Other Funds Ltd	-	(70,410)	(70,410)	100.00%
TOTAL CAPITAL OUTLAY	-	-	\$0	0.00%
EXPENDITURES				
8000 General Fund	(1,655,440)	(990,834)	664,606	40.15%
3400 Other Funds Ltd	2,956,776	2,292,170	(664,606)	(22.48%)
TOTAL EXPENDITURES	\$1,301,336	\$1,301,336	\$0	0.00%
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%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	5	5	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	5.00	5.00	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	-	(83,860)	(83,860)	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	134,862	134,862	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(83,860)	(83,860)	100.00%

3400 Other Funds Ltd	-	134,862	134,862	100.00%

TOTAL REVENUE CATEGORIES	-	\$51,002	\$51,002	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(83,860)	(83,860)	100.00%

3400 Other Funds Ltd	-	134,862	134,862	100.00%

TOTAL AVAILABLE REVENUES	-	\$51,002	\$51,002	100.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	274,240	274,240	100.00%
3400 Other Funds Ltd	-	92,000	92,000	100.00%
All Funds	-	366,240	366,240	100.00%
SALARIES & WAGES				
8000 General Fund	-	274,240	274,240	100.00%
3400 Other Funds Ltd	-	92,000	92,000	100.00%
TOTAL SALARIES & WAGES	-	\$366,240	\$366,240	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	80	80	100.00%
3400 Other Funds Ltd	-	26	26	100.00%
All Funds	-	106	106	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	49,144	49,144	100.00%
3400 Other Funds Ltd	-	16,486	16,486	100.00%
All Funds	-	65,630	65,630	100.00%
3230 Social Security Taxes				
8000 General Fund	-	20,980	20,980	100.00%
3400 Other Funds Ltd	-	7,038	7,038	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	28,018	28,018	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	1,096	1,096	100.00%
3400 Other Funds Ltd	-	368	368	100.00%
All Funds	-	1,464	1,464	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	68	68	100.00%
3400 Other Funds Ltd	-	24	24	100.00%
All Funds	-	92	92	100.00%
3260 Mass Transit Tax				
8000 General Fund	-	1,645	1,645	100.00%
3400 Other Funds Ltd	-	552	552	100.00%
All Funds	-	2,197	2,197	100.00%
3270 Flexible Benefits				
8000 General Fund	-	59,304	59,304	100.00%
3400 Other Funds Ltd	-	19,896	19,896	100.00%
All Funds	-	79,200	79,200	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	132,317	132,317	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Administration

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

Package: LFO Analyst Adjustments

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	44,390	44,390	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$176,707	\$176,707	100.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	-	(144,829)	(144,829)	100.00%
3400 Other Funds Ltd	-	(346)	(346)	100.00%
All Funds	-	(145,175)	(145,175)	100.00%
3465 Reconciliation Adjustment				
8000 General Fund	-	(18,176)	(18,176)	100.00%
3400 Other Funds Ltd	-	(5,001)	(5,001)	100.00%
All Funds	-	(23,177)	(23,177)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(163,005)	(163,005)	100.00%
3400 Other Funds Ltd	-	(5,347)	(5,347)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$168,352)	(\$168,352)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	243,552	243,552	100.00%
3400 Other Funds Ltd	-	131,043	131,043	100.00%
TOTAL PERSONAL SERVICES	-	\$374,595	\$374,595	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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**

8000 General Fund	-	893	893	100.00%
3400 Other Funds Ltd	-	223	223	100.00%
All Funds	-	1,116	1,116	100.00%

4150 Employee Training

8000 General Fund	-	2,667	2,667	100.00%
3400 Other Funds Ltd	-	667	667	100.00%
All Funds	-	3,334	3,334	100.00%

4175 Office Expenses

8000 General Fund	-	(251,268)	(251,268)	100.00%
3400 Other Funds Ltd	-	642	642	100.00%
All Funds	-	(250,626)	(250,626)	100.00%

4200 Telecommunications

8000 General Fund	-	2,216	2,216	100.00%
3400 Other Funds Ltd	-	554	554	100.00%
All Funds	-	2,770	2,770	100.00%

4250 Data Processing

8000 General Fund	-	464	464	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	116	116	100.00%
All Funds	-	580	580	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	917	917	100.00%
3400 Other Funds Ltd	-	229	229	100.00%
All Funds	-	1,146	1,146	100.00%
4715 IT Expendable Property				
8000 General Fund	-	5,501	5,501	100.00%
3400 Other Funds Ltd	-	1,388	1,388	100.00%
All Funds	-	6,889	6,889	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(238,610)	(238,610)	100.00%
3400 Other Funds Ltd	-	3,819	3,819	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$234,791)	(\$234,791)	100.00%
CAPITAL OUTLAY				
5150 Telecommunications Equipment				
8000 General Fund	-	(15,686)	(15,686)	100.00%
5900 Other Capital Outlay				
8000 General Fund	-	(73,116)	(73,116)	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		
CAPITAL OUTLAY				
8000 General Fund	-	(88,802)	(88,802)	100.00%
TOTAL CAPITAL OUTLAY	-	(\$88,802)	(\$88,802)	100.00%
EXPENDITURES				
8000 General Fund	-	(83,860)	(83,860)	100.00%
3400 Other Funds Ltd	-	134,862	134,862	100.00%
TOTAL EXPENDITURES	-	\$51,002	\$51,002	100.00%
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	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	2.00	2.00	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	-	(615,764)	(615,764)	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(186,696)	(186,696)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(615,764)	(615,764)	100.00%

3400 Other Funds Ltd	-	(186,696)	(186,696)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$802,460)	(\$802,460)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(615,764)	(615,764)	100.00%

3400 Other Funds Ltd	-	(186,696)	(186,696)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$802,460)	(\$802,460)	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	-	(9,790)	(9,790)	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	(1,810)	(1,810)	100.00%
All Funds	-	(11,600)	(11,600)	100.00%
4150 Employee Training				
8000 General Fund	-	(59,313)	(59,313)	100.00%
4175 Office Expenses				
8000 General Fund	-	527	527	100.00%
3400 Other Funds Ltd	-	117	117	100.00%
All Funds	-	644	644	100.00%
4225 State Gov. Service Charges				
8000 General Fund	-	(306,950)	(306,950)	100.00%
3400 Other Funds Ltd	-	(82,907)	(82,907)	100.00%
All Funds	-	(389,857)	(389,857)	100.00%
4325 Attorney General				
8000 General Fund	-	(11,322)	(11,322)	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(227,538)	(227,538)	100.00%
3400 Other Funds Ltd	-	(101,586)	(101,586)	100.00%
All Funds	-	(329,124)	(329,124)	100.00%
4475 Facilities Maintenance				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	(1,378)	(1,378)	100.00%
3400 Other Funds Ltd	-	(510)	(510)	100.00%
All Funds	-	(1,888)	(1,888)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(615,764)	(615,764)	100.00%
3400 Other Funds Ltd	-	(186,696)	(186,696)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$802,460)	(\$802,460)	100.00%
EXPENDITURES				
8000 General Fund	-	(615,764)	(615,764)	100.00%
3400 Other Funds Ltd	-	(186,696)	(186,696)	100.00%
TOTAL EXPENDITURES	-	(\$802,460)	(\$802,460)	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	-	46,224	46,224	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	10,392	10,392	100.00%

REVENUE CATEGORIES

8000 General Fund	-	46,224	46,224	100.00%

3400 Other Funds Ltd	-	10,392	10,392	100.00%

TOTAL REVENUE CATEGORIES	-	\$56,616	\$56,616	100.00%

AVAILABLE REVENUES

8000 General Fund	-	46,224	46,224	100.00%

3400 Other Funds Ltd	-	10,392	10,392	100.00%

TOTAL AVAILABLE REVENUES	-	\$56,616	\$56,616	100.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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	-	25,229	25,229	100.00%
3400 Other Funds Ltd	-	6,307	6,307	100.00%
All Funds	-	31,536	31,536	100.00%
SALARIES & WAGES				
8000 General Fund	-	25,229	25,229	100.00%
3400 Other Funds Ltd	-	6,307	6,307	100.00%
TOTAL SALARIES & WAGES	-	\$31,536	\$31,536	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	10	10	100.00%
3400 Other Funds Ltd	-	3	3	100.00%
All Funds	-	13	13	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	4,521	4,521	100.00%
3400 Other Funds Ltd	-	1,130	1,130	100.00%
All Funds	-	5,651	5,651	100.00%
3230 Social Security Taxes				
8000 General Fund	-	1,930	1,930	100.00%
3400 Other Funds Ltd	-	483	483	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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	-	2,413	2,413	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	101	101	100.00%
3400 Other Funds Ltd	-	25	25	100.00%
All Funds	-	126	126	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	9	9	100.00%
3400 Other Funds Ltd	-	2	2	100.00%
All Funds	-	11	11	100.00%
3260 Mass Transit Tax				
8000 General Fund	-	51	51	100.00%
3400 Other Funds Ltd	-	13	13	100.00%
All Funds	-	64	64	100.00%
3270 Flexible Benefits				
8000 General Fund	-	7,920	7,920	100.00%
3400 Other Funds Ltd	-	1,980	1,980	100.00%
All Funds	-	9,900	9,900	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	14,542	14,542	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Administration

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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	-	3,636	3,636	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$18,178	\$18,178	100.00%
PERSONAL SERVICES				
8000 General Fund	-	39,771	39,771	100.00%
3400 Other Funds Ltd	-	9,943	9,943	100.00%
TOTAL PERSONAL SERVICES	-	\$49,714	\$49,714	100.00%
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	-	2,571	2,571	100.00%
3400 Other Funds Ltd	-	449	449	100.00%
All Funds	-	3,020	3,020	100.00%
4250 Data Processing				
8000 General Fund	-	464	464	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	917	917	100.00%
4715 IT Expendable Property				
8000 General Fund	-	2,501	2,501	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	6,453	6,453	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Administration

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

Package: Policy Bills

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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	-	449	449	100.00%
TOTAL SERVICES & SUPPLIES	-	\$6,902	\$6,902	100.00%
EXPENDITURES				
8000 General Fund	-	46,224	46,224	100.00%
3400 Other Funds Ltd	-	10,392	10,392	100.00%
TOTAL EXPENDITURES	-	\$56,616	\$56,616	100.00%
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	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	0.25	0.25	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	(21,544)	(21,544)	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	(8,674)	(8,674)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	(21,544)	(21,544)	0	0.00%

3400 Other Funds Ltd	(8,674)	(8,674)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$30,218)	(\$30,218)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(21,544)	(21,544)	0	0.00%

3400 Other Funds Ltd	(8,674)	(8,674)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$30,218)	(\$30,218)	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Property Tax Division

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

Description	Governor's 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	910	910	0	0.00%
3170 Overtime Payments				
8000 General Fund	501	501	0	0.00%
3180 Shift Differential				
8000 General Fund	69	69	0	0.00%
3190 All Other Differential				
8000 General Fund	1,493	1,493	0	0.00%
SALARIES & WAGES				
8000 General Fund	2,973	2,973	0	0.00%
TOTAL SALARIES & WAGES	\$2,973	\$2,973	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	370	370	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	36,242	36,242	0	0.00%
3400 Other Funds Ltd	8,301	8,301	0	0.00%
All Funds	44,543	44,543	0	0.00%
3230 Social Security Taxes				
8000 General Fund	227	227	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Property Tax Division

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

Description	Governor's 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	907	907	0	0.00%
3400 Other Funds Ltd	61	61	0	0.00%
All Funds	968	968	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	8	8	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	6,728	6,728	0	0.00%
3400 Other Funds Ltd	1,652	1,652	0	0.00%
All Funds	8,380	8,380	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	44,482	44,482	0	0.00%
3400 Other Funds Ltd	10,014	10,014	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$54,496	\$54,496	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(68,999)	(68,999)	0	0.00%
3400 Other Funds Ltd	(18,688)	(18,688)	0	0.00%
All Funds	(87,687)	(87,687)	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		
PERSONAL SERVICES				
8000 General Fund	(21,544)	(21,544)	0	0.00%
3400 Other Funds Ltd	(8,674)	(8,674)	0	0.00%
TOTAL PERSONAL SERVICES	(\$30,218)	(\$30,218)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(21,544)	(21,544)	0	0.00%
3400 Other Funds Ltd	(8,674)	(8,674)	0	0.00%
TOTAL EXPENDITURES	(\$30,218)	(\$30,218)	\$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	(23,200,000)	(23,200,000)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	(23,200,000)	(23,200,000)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$23,200,000)	(\$23,200,000)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(23,200,000)	(23,200,000)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$23,200,000)	(\$23,200,000)	\$0	0.00%

EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	(23,200,000)	(23,200,000)	0	0.00%

EXPENDITURES

8000 General Fund	(23,200,000)	(23,200,000)	0	0.00%

TOTAL EXPENDITURES	(\$23,200,000)	(\$23,200,000)	\$0	0.00%

ENDING BALANCE

8000 General Fund	-	-	0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Phase-out Pgm & One-time Costs
Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Governor's 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	443,865	443,865	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	1,765,186	1,765,186	0	0.00%

REVENUE CATEGORIES

8000 General Fund	443,865	443,865	0	0.00%

3400 Other Funds Ltd	1,765,186	1,765,186	0	0.00%

TOTAL REVENUE CATEGORIES	\$2,209,051	\$2,209,051	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	443,865	443,865	0	0.00%

3400 Other Funds Ltd	1,765,186	1,765,186	0	0.00%

TOTAL AVAILABLE REVENUES	\$2,209,051	\$2,209,051	\$0	0.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	3,227	3,227	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Property Tax Division

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

Description	Governor's 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	1,345	1,345	0	0.00%
All Funds	4,572	4,572	0	0.00%
4125 Out of State Travel				
8000 General Fund	2,207	2,207	0	0.00%
3400 Other Funds Ltd	232	232	0	0.00%
All Funds	2,439	2,439	0	0.00%
4150 Employee Training				
8000 General Fund	6,347	6,347	0	0.00%
3400 Other Funds Ltd	2,849	2,849	0	0.00%
All Funds	9,196	9,196	0	0.00%
4175 Office Expenses				
8000 General Fund	4,820	4,820	0	0.00%
3400 Other Funds Ltd	2,007	2,007	0	0.00%
All Funds	6,827	6,827	0	0.00%
4200 Telecommunications				
8000 General Fund	4,663	4,663	0	0.00%
3400 Other Funds Ltd	516	516	0	0.00%
All Funds	5,179	5,179	0	0.00%
4250 Data Processing				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Property Tax Division

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

Description	Governor's 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	141	141	0	0.00%
3400 Other Funds Ltd	47	47	0	0.00%
All Funds	188	188	0	0.00%
4275 Publicity and Publications				
8000 General Fund	324	324	0	0.00%
3400 Other Funds Ltd	197	197	0	0.00%
All Funds	521	521	0	0.00%
4300 Professional Services				
8000 General Fund	28,666	28,666	0	0.00%
3400 Other Funds Ltd	123,394	123,394	0	0.00%
All Funds	152,060	152,060	0	0.00%
4325 Attorney General				
8000 General Fund	333,669	333,669	0	0.00%
3400 Other Funds Ltd	10,498	10,498	0	0.00%
All Funds	344,167	344,167	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	513	513	0	0.00%
3400 Other Funds Ltd	329	329	0	0.00%
All Funds	842	842	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	1,332	1,332	0	0.00%
3400 Other Funds Ltd	1,743	1,743	0	0.00%
All Funds	3,075	3,075	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	44,798	44,798	0	0.00%
3400 Other Funds Ltd	(35,028)	(35,028)	0	0.00%
All Funds	9,770	9,770	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	449	449	0	0.00%
3400 Other Funds Ltd	9	9	0	0.00%
All Funds	458	458	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	808	808	0	0.00%
3400 Other Funds Ltd	227	227	0	0.00%
All Funds	1,035	1,035	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	5,700	5,700	0	0.00%
3400 Other Funds Ltd	3,374	3,374	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Property Tax Division

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

Description	Governor's 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	9,074	9,074	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	56	56	0	0.00%
3400 Other Funds Ltd	4	4	0	0.00%
All Funds	60	60	0	0.00%
4715 IT Expendable Property				
8000 General Fund	5,967	5,967	0	0.00%
3400 Other Funds Ltd	2,082	2,082	0	0.00%
All Funds	8,049	8,049	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	443,687	443,687	0	0.00%
3400 Other Funds Ltd	113,825	113,825	0	0.00%
TOTAL SERVICES & SUPPLIES	\$557,512	\$557,512	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	540	540	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	178	178	0	0.00%
3400 Other Funds Ltd	160	160	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	338	338	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	178	178	0	0.00%
3400 Other Funds Ltd	700	700	0	0.00%
TOTAL CAPITAL OUTLAY	\$878	\$878	\$0	0.00%
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	1,650,661	1,650,661	0	0.00%
EXPENDITURES				
8000 General Fund	443,865	443,865	0	0.00%
3400 Other Funds Ltd	1,765,186	1,765,186	0	0.00%
TOTAL EXPENDITURES	\$2,209,051	\$2,209,051	\$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

12,22412,22400.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

4,7544,7540.00%

REVENUE CATEGORIES

8000 General Fund

12,22412,2240.00%

3400 Other Funds Ltd

4,7544,7540.00%

TOTAL REVENUE CATEGORIES

\$16,978\$16,978\$00.00%

AVAILABLE REVENUES

8000 General Fund

12,22412,2240.00%

3400 Other Funds Ltd

4,7544,7540.00%

TOTAL AVAILABLE REVENUES

\$16,978\$16,978\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4425 Facilities Rental and Taxes

8000 General Fund

12,22412,2240.00%

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Above Standard Inflation
Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Governor's 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	4,754	4,754	0	0.00%
All Funds	16,978	16,978	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	12,224	12,224	0	0.00%
3400 Other Funds Ltd	4,754	4,754	0	0.00%
TOTAL SERVICES & SUPPLIES	\$16,978	\$16,978	\$0	0.00%
EXPENDITURES				
8000 General Fund	12,224	12,224	0	0.00%
3400 Other Funds Ltd	4,754	4,754	0	0.00%
TOTAL EXPENDITURES	\$16,978	\$16,978	\$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	(965,250)	-	965,250	100.00%

REVENUE CATEGORIES

8000 General Fund	(965,250)	-	965,250	100.00%

TOTAL REVENUE CATEGORIES	(\$965,250)	-	\$965,250	100.00%

AVAILABLE REVENUES

8000 General Fund	(965,250)	-	965,250	100.00%

TOTAL AVAILABLE REVENUES	(\$965,250)	-	\$965,250	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	(859,035)	-	859,035	100.00%

PERSONAL SERVICES

8000 General Fund	(859,035)	-	859,035	100.00%

TOTAL PERSONAL SERVICES	(\$859,035)	-	\$859,035	100.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Additional Analyst Adjustments

Property Tax Division

Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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	(15,000)	-	15,000	100.00%
4275 Publicity and Publications				
8000 General Fund	(6,000)	-	6,000	100.00%
4375 Employee Recruitment and Develop				
8000 General Fund	(10,000)	-	10,000	100.00%
4400 Dues and Subscriptions				
8000 General Fund	(20,000)	-	20,000	100.00%
4475 Facilities Maintenance				
8000 General Fund	(9,000)	-	9,000	100.00%
4650 Other Services and Supplies				
8000 General Fund	(46,215)	-	46,215	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(106,215)	-	106,215	100.00%
TOTAL SERVICES & SUPPLIES	(\$106,215)	-	\$106,215	100.00%
EXPENDITURES				
8000 General Fund	(965,250)	-	965,250	100.00%
TOTAL EXPENDITURES	(\$965,250)	-	\$965,250	100.00%
ENDING BALANCE				

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Additional Analyst Adjustments
Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(102,657)	-	102,657	100.00%

REVENUE CATEGORIES

8000 General Fund	(102,657)	-	102,657	100.00%

TOTAL REVENUE CATEGORIES	(\$102,657)	-	\$102,657	100.00%

AVAILABLE REVENUES

8000 General Fund	(102,657)	-	102,657	100.00%

TOTAL AVAILABLE REVENUES	(\$102,657)	-	\$102,657	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund	(102,657)	-	102,657	100.00%

3400 Other Funds Ltd	(3,230)	-	3,230	100.00%

All Funds	(105,887)	-	105,887	100.00%

SERVICES & SUPPLIES

8000 General Fund	(102,657)	-	102,657	100.00%

3400 Other Funds Ltd	(3,230)	-	3,230	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(\$105,887)	-	\$105,887	100.00%
EXPENDITURES				
8000 General Fund	(102,657)	-	102,657	100.00%
3400 Other Funds Ltd	(3,230)	-	3,230	100.00%
TOTAL EXPENDITURES	(\$105,887)	-	\$105,887	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	3,230	-	(3,230)	(100.00%)
TOTAL ENDING BALANCE	\$3,230	-	(\$3,230)	(100.00%)

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: LFO Analyst Adjustments
Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(253,790)	(253,790)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(253,790)	(253,790)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$253,790)	(\$253,790)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(253,790)	(253,790)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$253,790)	(\$253,790)	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	-	(149,376)	(149,376)	100.00%

PERSONAL SERVICES

8000 General Fund	-	(149,376)	(149,376)	100.00%

TOTAL PERSONAL SERVICES	-	(\$149,376)	(\$149,376)	100.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(14,000)	(14,000)	100.00%
4275 Publicity and Publications				
8000 General Fund	-	(6,000)	(6,000)	100.00%
4375 Employee Recruitment and Develop				
8000 General Fund	-	(10,000)	(10,000)	100.00%
4400 Dues and Subscriptions				
8000 General Fund	-	(20,000)	(20,000)	100.00%
4475 Facilities Maintenance				
8000 General Fund	-	(9,000)	(9,000)	100.00%
4650 Other Services and Supplies				
8000 General Fund	-	(41,000)	(41,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(100,000)	(100,000)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$100,000)	(\$100,000)	100.00%
CAPITAL OUTLAY				
5150 Telecommunications Equipment				
8000 General Fund	-	(4,414)	(4,414)	100.00%
CAPITAL OUTLAY				

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: LFO Analyst Adjustments
Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(4,414)	(4,414)	100.00%
TOTAL CAPITAL OUTLAY	-	(\$4,414)	(\$4,414)	100.00%
EXPENDITURES				
8000 General Fund	-	(253,790)	(253,790)	100.00%
TOTAL EXPENDITURES	-	(\$253,790)	(\$253,790)	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	-	(134,536)	(134,536)	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(4,114)	(4,114)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(134,536)	(134,536)	100.00%

3400 Other Funds Ltd	-	(4,114)	(4,114)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$138,650)	(\$138,650)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(134,536)	(134,536)	100.00%

3400 Other Funds Ltd	-	(4,114)	(4,114)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$138,650)	(\$138,650)	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

8000 General Fund	-	1,006	1,006	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	151	151	100.00%
All Funds	-	1,157	1,157	100.00%
4325 Attorney General				
8000 General Fund	-	(135,542)	(135,542)	100.00%
3400 Other Funds Ltd	-	(4,265)	(4,265)	100.00%
All Funds	-	(139,807)	(139,807)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(134,536)	(134,536)	100.00%
3400 Other Funds Ltd	-	(4,114)	(4,114)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$138,650)	(\$138,650)	100.00%
EXPENDITURES				
8000 General Fund	-	(134,536)	(134,536)	100.00%
3400 Other Funds Ltd	-	(4,114)	(4,114)	100.00%
TOTAL EXPENDITURES	-	(\$138,650)	(\$138,650)	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	-	100,000	100,000	100.00%

REVENUE CATEGORIES

8000 General Fund	-	100,000	100,000	100.00%

TOTAL REVENUE CATEGORIES	-	\$100,000	\$100,000	100.00%

AVAILABLE REVENUES

8000 General Fund	-	100,000	100,000	100.00%

TOTAL AVAILABLE REVENUES	-	\$100,000	\$100,000	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4150 Employee Training

8000 General Fund	-	100,000	100,000	100.00%

SERVICES & SUPPLIES

8000 General Fund	-	100,000	100,000	100.00%

TOTAL SERVICES & SUPPLIES	-	\$100,000	\$100,000	100.00%

EXPENDITURES

8000 General Fund	-	100,000	100,000	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Budget Reconciliation
Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's 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	-	\$100,000	\$100,000	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	(308,505)	(308,505)	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	48,280	48,280	0	0.00%

TRANSFERS IN

3400 Other Funds Ltd	48,280	48,280	0	0.00%

TOTAL TRANSFERS IN	\$48,280	\$48,280	\$0	0.00%

REVENUE CATEGORIES

8000 General Fund	(308,505)	(308,505)	0	0.00%

3400 Other Funds Ltd	48,280	48,280	0	0.00%

TOTAL REVENUE CATEGORIES	(\$260,225)	(\$260,225)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(308,505)	(308,505)	0	0.00%

3400 Other Funds Ltd	48,280	48,280	0	0.00%

TOTAL AVAILABLE REVENUES	(\$260,225)	(\$260,225)	\$0	0.00%

EXPENDITURES

Package Comparison Report - Detail
 2023-25 Biennium
 Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
 Package: Vacancy Factor and Non-ORPICS Personal Services
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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****3160 Temporary Appointments**

8000 General Fund	392	392	0	0.00%
3400 Other Funds Ltd	2,239	2,239	0	0.00%
All Funds	2,631	2,631	0	0.00%

3170 Overtime Payments

8000 General Fund	107	107	0	0.00%
3400 Other Funds Ltd	18	18	0	0.00%
All Funds	125	125	0	0.00%

3190 All Other Differential

8000 General Fund	104	104	0	0.00%

SALARIES & WAGES

8000 General Fund	603	603	0	0.00%
3400 Other Funds Ltd	2,257	2,257	0	0.00%

TOTAL SALARIES & WAGES

\$2,860 \$2,860 \$0 0.00%

OTHER PAYROLL EXPENSES**3220 Public Employees Retire Cont**

8000 General Fund	38	38	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Personal Tax and Compliance Division

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

Description	Governor's 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	3	0	0.00%
All Funds	41	41	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	56,199	56,199	0	0.00%
3400 Other Funds Ltd	750	750	0	0.00%
All Funds	56,949	56,949	0	0.00%
3230 Social Security Taxes				
8000 General Fund	46	46	0	0.00%
3400 Other Funds Ltd	172	172	0	0.00%
All Funds	218	218	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	1,321	1,321	0	0.00%
3400 Other Funds Ltd	46	46	0	0.00%
All Funds	1,367	1,367	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	1	1	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	16,957	16,957	0	0.00%
3400 Other Funds Ltd	251	251	0	0.00%

Package Comparison Report - Detail
 2023-25 Biennium
 Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
 Package: Vacancy Factor and Non-ORPICS Personal Services
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	17,208	17,208	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	74,562	74,562	0	0.00%
3400 Other Funds Ltd	1,222	1,222	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$75,784	\$75,784	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(383,670)	(383,670)	0	0.00%
3400 Other Funds Ltd	44,801	44,801	0	0.00%
All Funds	(338,869)	(338,869)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(383,670)	(383,670)	0	0.00%
3400 Other Funds Ltd	44,801	44,801	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$338,869)	(\$338,869)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(308,505)	(308,505)	0	0.00%
3400 Other Funds Ltd	48,280	48,280	0	0.00%
TOTAL PERSONAL SERVICES	(\$260,225)	(\$260,225)	\$0	0.00%

EXPENDITURES

Package Comparison Report - Detail
2023-25 Biennium
Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	(308,505)	(308,505)	0	0.00%
3400 Other Funds Ltd	48,280	48,280	0	0.00%
TOTAL EXPENDITURES	(\$260,225)	(\$260,225)	\$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	(235,116)	(235,116)	0	0.00%
TRANSFERS IN				
1107 Tsfr From Administrative Svcs				
3400 Other Funds Ltd	(147,000,000)	(147,000,000)	0	0.00%
TRANSFERS IN				
3400 Other Funds Ltd	(147,000,000)	(147,000,000)	0	0.00%
TOTAL TRANSFERS IN	(\$147,000,000)	(\$147,000,000)	\$0	0.00%

REVENUE CATEGORIES

8000 General Fund	(235,116)	(235,116)	0	0.00%
3400 Other Funds Ltd	(147,000,000)	(147,000,000)	0	0.00%
TOTAL REVENUE CATEGORIES	(\$147,235,116)	(\$147,235,116)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(235,116)	(235,116)	0	0.00%
3400 Other Funds Ltd	(147,000,000)	(147,000,000)	0	0.00%
TOTAL AVAILABLE REVENUES	(\$147,235,116)	(\$147,235,116)	\$0	0.00%

EXPENDITURES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Phase-out Pgm & One-time Costs

Personal Tax and Compliance Division

Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Governor's 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				
4175 Office Expenses				
8000 General Fund	(235,116)	(235,116)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(235,116)	(235,116)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$235,116)	(\$235,116)	\$0	0.00%
SPECIAL PAYMENTS				
6035 Dist to Individuals				
3400 Other Funds Ltd	(147,000,000)	(147,000,000)	0	0.00%
EXPENDITURES				
8000 General Fund	(235,116)	(235,116)	0	0.00%
3400 Other Funds Ltd	(147,000,000)	(147,000,000)	0	0.00%
TOTAL EXPENDITURES	(\$147,235,116)	(\$147,235,116)	\$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	804,259	804,259	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	36,911	36,911	0	0.00%
TRANSFERS IN				
3400 Other Funds Ltd	36,911	36,911	0	0.00%
TOTAL TRANSFERS IN	\$36,911	\$36,911	\$0	0.00%

REVENUE CATEGORIES

8000 General Fund	804,259	804,259	0	0.00%
3400 Other Funds Ltd	36,911	36,911	0	0.00%
TOTAL REVENUE CATEGORIES	\$841,170	\$841,170	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	804,259	804,259	0	0.00%
3400 Other Funds Ltd	36,911	36,911	0	0.00%
TOTAL AVAILABLE REVENUES	\$841,170	\$841,170	\$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		

SERVICES & SUPPLIES**4100 Instate Travel**

8000 General Fund	7,132	7,132	0	0.00%
3400 Other Funds Ltd	85	85	0	0.00%
All Funds	7,217	7,217	0	0.00%

4125 Out of State Travel

8000 General Fund	448	448	0	0.00%

4150 Employee Training

8000 General Fund	6,808	6,808	0	0.00%
3400 Other Funds Ltd	118	118	0	0.00%
All Funds	6,926	6,926	0	0.00%

4175 Office Expenses

8000 General Fund	22,778	22,778	0	0.00%
3400 Other Funds Ltd	3,150	3,150	0	0.00%
All Funds	25,928	25,928	0	0.00%

4200 Telecommunications

8000 General Fund	31,776	31,776	0	0.00%
3400 Other Funds Ltd	1,498	1,498	0	0.00%
All Funds	33,274	33,274	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Personal Tax and Compliance Division

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

Description	Governor's 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				
8000 General Fund	1,032	1,032	0	0.00%
3400 Other Funds Ltd	96	96	0	0.00%
All Funds	1,128	1,128	0	0.00%
4275 Publicity and Publications				
8000 General Fund	515	515	0	0.00%
4300 Professional Services				
8000 General Fund	45,483	45,483	0	0.00%
3400 Other Funds Ltd	690	690	0	0.00%
All Funds	46,173	46,173	0	0.00%
4315 IT Professional Services				
8000 General Fund	73,072	73,072	0	0.00%
3400 Other Funds Ltd	8	8	0	0.00%
All Funds	73,080	73,080	0	0.00%
4325 Attorney General				
8000 General Fund	285,265	285,265	0	0.00%
3400 Other Funds Ltd	447	447	0	0.00%
All Funds	285,712	285,712	0	0.00%
4375 Employee Recruitment and Develop				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Personal Tax and Compliance Division

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

Description	Governor's 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	344	344	0	0.00%
3400 Other Funds Ltd	9	9	0	0.00%
All Funds	353	353	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	426	426	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	254,901	254,901	0	0.00%
3400 Other Funds Ltd	29,759	29,759	0	0.00%
All Funds	284,660	284,660	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	1,344	1,344	0	0.00%
3400 Other Funds Ltd	6	6	0	0.00%
All Funds	1,350	1,350	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	4,893	4,893	0	0.00%
3400 Other Funds Ltd	102	102	0	0.00%
All Funds	4,995	4,995	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	51,627	51,627	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Personal Tax and Compliance Division

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

Description	Governor's 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	627	627	0	0.00%
All Funds	52,254	52,254	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	155	155	0	0.00%
3400 Other Funds Ltd	76	76	0	0.00%
All Funds	231	231	0	0.00%
4715 IT Expendable Property				
8000 General Fund	1,741	1,741	0	0.00%
3400 Other Funds Ltd	9	9	0	0.00%
All Funds	1,750	1,750	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	789,740	789,740	0	0.00%
3400 Other Funds Ltd	36,680	36,680	0	0.00%
TOTAL SERVICES & SUPPLIES	\$826,420	\$826,420	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	9,521	9,521	0	0.00%
3400 Other Funds Ltd	206	206	0	0.00%
All Funds	9,727	9,727	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Personal Tax and Compliance Division

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

Description	Governor's 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	4,837	4,837	0	0.00%
3400 Other Funds Ltd	25	25	0	0.00%
All Funds	4,862	4,862	0	0.00%
5600 Data Processing Hardware				
8000 General Fund	161	161	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	14,519	14,519	0	0.00%
3400 Other Funds Ltd	231	231	0	0.00%
TOTAL CAPITAL OUTLAY	\$14,750	\$14,750	\$0	0.00%
EXPENDITURES				
8000 General Fund	804,259	804,259	0	0.00%
3400 Other Funds Ltd	36,911	36,911	0	0.00%
TOTAL EXPENDITURES	\$841,170	\$841,170	\$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	232,770	232,770	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	17,520	17,520	0	0.00%
TRANSFERS IN				
3400 Other Funds Ltd	17,520	17,520	0	0.00%
TOTAL TRANSFERS IN	\$17,520	\$17,520	\$0	0.00%

REVENUE CATEGORIES

8000 General Fund	232,770	232,770	0	0.00%
3400 Other Funds Ltd	17,520	17,520	0	0.00%
TOTAL REVENUE CATEGORIES	\$250,290	\$250,290	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	232,770	232,770	0	0.00%
3400 Other Funds Ltd	17,520	17,520	0	0.00%
TOTAL AVAILABLE REVENUES	\$250,290	\$250,290	\$0	0.00%

EXPENDITURES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Above Standard Inflation

Personal Tax and Compliance Division

Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Governor's 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				
4425 Facilities Rental and Taxes				
8000 General Fund	232,770	232,770	0	0.00%
3400 Other Funds Ltd	17,520	17,520	0	0.00%
All Funds	250,290	250,290	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	232,770	232,770	0	0.00%
3400 Other Funds Ltd	17,520	17,520	0	0.00%
TOTAL SERVICES & SUPPLIES	\$250,290	\$250,290	\$0	0.00%
EXPENDITURES				
8000 General Fund	232,770	232,770	0	0.00%
3400 Other Funds Ltd	17,520	17,520	0	0.00%
TOTAL EXPENDITURES	\$250,290	\$250,290	\$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	(73,121)	(73,121)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	(73,121)	(73,121)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$73,121)	(\$73,121)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(73,121)	(73,121)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$73,121)	(\$73,121)	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	(38,580)	(38,580)	0	0.00%

SALARIES & WAGES

8000 General Fund	(38,580)	(38,580)	0	0.00%

TOTAL SALARIES & WAGES	(\$38,580)	(\$38,580)	\$0	0.00%

OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Personal Tax and Compliance Division

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	(26)	(26)	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(6,914)	(6,914)	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(2,951)	(2,951)	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(154)	(154)	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(23)	(23)	0	0.00%
3270 Flexible Benefits				
8000 General Fund	(19,800)	(19,800)	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(29,868)	(29,868)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$29,868)	(\$29,868)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(68,448)	(68,448)	0	0.00%
TOTAL PERSONAL SERVICES	(\$68,448)	(\$68,448)	\$0	0.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Personal Tax and Compliance Division

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4150 Employee Training				
8000 General Fund	(800)	(800)	0	0.00%
4175 Office Expenses				
8000 General Fund	(773)	(773)	0	0.00%
4200 Telecommunications				
8000 General Fund	(1,450)	(1,450)	0	0.00%
4715 IT Expendable Property				
8000 General Fund	(1,650)	(1,650)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(4,673)	(4,673)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$4,673)	(\$4,673)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(73,121)	(73,121)	0	0.00%
TOTAL EXPENDITURES	(\$73,121)	(\$73,121)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(1)	(1)	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 FTE				
8250 Class/Unclass FTE Positions	(0.50)	(0.50)	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	1,708,565	1,708,565	0	0.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	34,870	34,870	0	0.00%
TRANSFERS IN				
3400 Other Funds Ltd	34,870	34,870	0	0.00%
TOTAL TRANSFERS IN	\$34,870	\$34,870	\$0	0.00%

REVENUE CATEGORIES

8000 General Fund	1,708,565	1,708,565	0	0.00%
3400 Other Funds Ltd	34,870	34,870	0	0.00%
TOTAL REVENUE CATEGORIES	\$1,743,435	\$1,743,435	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	1,708,565	1,708,565	0	0.00%
3400 Other Funds Ltd	34,870	34,870	0	0.00%
TOTAL AVAILABLE REVENUES	\$1,743,435	\$1,743,435	\$0	0.00%

EXPENDITURES

Package Comparison Report - Detail
2023-25 Biennium
Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
Package: Analyst Adjustments
Pkg Group: POL Pkg Type: 090 Pkg Number: 090

Description	Governor's 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	851,838	851,838	0	0.00%
3400 Other Funds Ltd	17,388	17,388	0	0.00%
All Funds	869,226	869,226	0	0.00%

SALARIES & WAGES

8000 General Fund	851,838	851,838	0	0.00%
3400 Other Funds Ltd	17,388	17,388	0	0.00%

TOTAL SALARIES & WAGES	\$869,226	\$869,226	\$0	0.00%

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	427	427	0	0.00%
3400 Other Funds Ltd	6	6	0	0.00%
All Funds	433	433	0	0.00%

3220 Public Employees Retire Cont

8000 General Fund	152,654	152,654	0	0.00%
3400 Other Funds Ltd	3,112	3,112	0	0.00%
All Funds	155,766	155,766	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Analyst Adjustments

Personal Tax and Compliance Division

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

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3230 Social Security Taxes				
8000 General Fund	65,166	65,166	0	0.00%
3400 Other Funds Ltd	1,334	1,334	0	0.00%
All Funds	66,500	66,500	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	3,426	3,426	0	0.00%
3400 Other Funds Ltd	75	75	0	0.00%
All Funds	3,501	3,501	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	368	368	0	0.00%
3400 Other Funds Ltd	6	6	0	0.00%
All Funds	374	374	0	0.00%
3270 Flexible Benefits				
8000 General Fund	320,166	320,166	0	0.00%
3400 Other Funds Ltd	6,534	6,534	0	0.00%
All Funds	326,700	326,700	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	542,207	542,207	0	0.00%
3400 Other Funds Ltd	11,067	11,067	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Analyst Adjustments

Personal Tax and Compliance Division

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

Description	Governor's 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 OTHER PAYROLL EXPENSES	\$553,274	\$553,274	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	25,470	25,470	0	0.00%
3400 Other Funds Ltd	516	516	0	0.00%
All Funds	25,986	25,986	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	25,470	25,470	0	0.00%
3400 Other Funds Ltd	516	516	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$25,986	\$25,986	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	1,419,515	1,419,515	0	0.00%
3400 Other Funds Ltd	28,971	28,971	0	0.00%
TOTAL PERSONAL SERVICES	\$1,448,486	\$1,448,486	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	5,054	5,054	0	0.00%
3400 Other Funds Ltd	103	103	0	0.00%
All Funds	5,157	5,157	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Analyst Adjustments

Personal Tax and Compliance Division

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

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4150 Employee Training				
8000 General Fund	9,408	9,408	0	0.00%
3400 Other Funds Ltd	192	192	0	0.00%
All Funds	9,600	9,600	0	0.00%
4175 Office Expenses				
8000 General Fund	51,406	51,406	0	0.00%
3400 Other Funds Ltd	1,050	1,050	0	0.00%
All Funds	52,456	52,456	0	0.00%
4200 Telecommunications				
8000 General Fund	17,052	17,052	0	0.00%
3400 Other Funds Ltd	348	348	0	0.00%
All Funds	17,400	17,400	0	0.00%
4250 Data Processing				
8000 General Fund	3,722	3,722	0	0.00%
3400 Other Funds Ltd	76	76	0	0.00%
All Funds	3,798	3,798	0	0.00%
4325 Attorney General				
8000 General Fund	35,762	35,762	0	0.00%
3400 Other Funds Ltd	730	730	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Analyst Adjustments

Personal Tax and Compliance Division

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

Description	Governor's 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	36,492	36,492	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	60,326	60,326	0	0.00%
3400 Other Funds Ltd	1,231	1,231	0	0.00%
All Funds	61,557	61,557	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	8,985	8,985	0	0.00%
3400 Other Funds Ltd	183	183	0	0.00%
All Funds	9,168	9,168	0	0.00%
4715 IT Expendable Property				
8000 General Fund	53,924	53,924	0	0.00%
3400 Other Funds Ltd	1,100	1,100	0	0.00%
All Funds	55,024	55,024	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	245,639	245,639	0	0.00%
3400 Other Funds Ltd	5,013	5,013	0	0.00%
TOTAL SERVICES & SUPPLIES	\$250,652	\$250,652	\$0	0.00%

CAPITAL OUTLAY

5900 Other Capital Outlay

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Analyst Adjustments

Personal Tax and Compliance Division

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

Description	Governor's 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	43,411	43,411	0	0.00%
3400 Other Funds Ltd	886	886	0	0.00%
All Funds	44,297	44,297	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	43,411	43,411	0	0.00%
3400 Other Funds Ltd	886	886	0	0.00%
TOTAL CAPITAL OUTLAY	\$44,297	\$44,297	\$0	0.00%
EXPENDITURES				
8000 General Fund	1,708,565	1,708,565	0	0.00%
3400 Other Funds Ltd	34,870	34,870	0	0.00%
TOTAL EXPENDITURES	\$1,743,435	\$1,743,435	\$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	16	16	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	8.20	8.20	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		
8280 FTE Reconciliation	(0.01)	(0.01)	0.00	0.00%
TOTAL AUTHORIZED FTE	8.19	8.19	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	(2,633,067)	-	2,633,067	100.00%

REVENUE CATEGORIES

8000 General Fund	(2,633,067)	-	2,633,067	100.00%

TOTAL REVENUE CATEGORIES	(\$2,633,067)	-	\$2,633,067	100.00%

AVAILABLE REVENUES

8000 General Fund	(2,633,067)	-	2,633,067	100.00%

TOTAL AVAILABLE REVENUES	(\$2,633,067)	-	\$2,633,067	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	(2,356,045)	-	2,356,045	100.00%

P.S. BUDGET ADJUSTMENTS

8000 General Fund	(2,356,045)	-	2,356,045	100.00%

TOTAL P.S. BUDGET ADJUSTMENTS	(\$2,356,045)	-	\$2,356,045	100.00%

PERSONAL SERVICES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Additional Analyst Adjustments

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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	(2,356,045)	-	2,356,045	100.00%
TOTAL PERSONAL SERVICES	(\$2,356,045)	-	\$2,356,045	100.00%
SERVICES & SUPPLIES				
4650 Other Services and Supplies				
8000 General Fund	(277,022)	-	277,022	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(277,022)	-	277,022	100.00%
TOTAL SERVICES & SUPPLIES	(\$277,022)	-	\$277,022	100.00%
EXPENDITURES				
8000 General Fund	(2,633,067)	-	2,633,067	100.00%
TOTAL EXPENDITURES	(\$2,633,067)	-	\$2,633,067	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(87,765)	-	87,765	100.00%

REVENUE CATEGORIES

8000 General Fund	(87,765)	-	87,765	100.00%

TOTAL REVENUE CATEGORIES	(\$87,765)	-	\$87,765	100.00%

AVAILABLE REVENUES

8000 General Fund	(87,765)	-	87,765	100.00%

TOTAL AVAILABLE REVENUES	(\$87,765)	-	\$87,765	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund	(87,765)	-	87,765	100.00%

3400 Other Funds Ltd	(137)	-	137	100.00%

All Funds	(87,902)	-	87,902	100.00%

SERVICES & SUPPLIES

8000 General Fund	(87,765)	-	87,765	100.00%

3400 Other Funds Ltd	(137)	-	137	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(\$87,902)	-	\$87,902	100.00%
EXPENDITURES				
8000 General Fund	(87,765)	-	87,765	100.00%
3400 Other Funds Ltd	(137)	-	137	100.00%
TOTAL EXPENDITURES	(\$87,902)	-	\$87,902	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	137	-	(137)	(100.00%)
TOTAL ENDING BALANCE	\$137	-	(\$137)	(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	-	(2,099,053)	(2,099,053)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(2,099,053)	(2,099,053)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$2,099,053)	(\$2,099,053)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(2,099,053)	(2,099,053)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$2,099,053)	(\$2,099,053)	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	-	(1,138,844)	(1,138,844)	100.00%

P.S. BUDGET ADJUSTMENTS

8000 General Fund	-	(1,138,844)	(1,138,844)	100.00%

TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,138,844)	(\$1,138,844)	100.00%

PERSONAL SERVICES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(1,138,844)	(1,138,844)	100.00%
TOTAL PERSONAL SERVICES	-	(\$1,138,844)	(\$1,138,844)	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	(10,000)	(10,000)	100.00%
4125 Out of State Travel				
8000 General Fund	-	(1,000)	(1,000)	100.00%
4175 Office Expenses				
8000 General Fund	-	(7,000)	(7,000)	100.00%
4200 Telecommunications				
8000 General Fund	-	(121,590)	(121,590)	100.00%
4250 Data Processing				
8000 General Fund	-	(15,000)	(15,000)	100.00%
4275 Publicity and Publications				
8000 General Fund	-	(9,000)	(9,000)	100.00%
4600 Intra-agency Charges				
8000 General Fund	-	(121,388)	(121,388)	100.00%
4650 Other Services and Supplies				
8000 General Fund	-	(315,022)	(315,022)	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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				
8000 General Fund	-	(600,000)	(600,000)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$600,000)	(\$600,000)	100.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	(236,207)	(236,207)	100.00%
5150 Telecommunications Equipment				
8000 General Fund	-	(119,996)	(119,996)	100.00%
5600 Data Processing Hardware				
8000 General Fund	-	(4,006)	(4,006)	100.00%
CAPITAL OUTLAY				
8000 General Fund	-	(360,209)	(360,209)	100.00%
TOTAL CAPITAL OUTLAY	-	(\$360,209)	(\$360,209)	100.00%
EXPENDITURES				
8000 General Fund	-	(2,099,053)	(2,099,053)	100.00%
TOTAL EXPENDITURES	-	(\$2,099,053)	(\$2,099,053)	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	-	(173,625)	(173,625)	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(4,565)	(4,565)	100.00%

TRANSFERS IN

3400 Other Funds Ltd	-	(4,565)	(4,565)	100.00%

TOTAL TRANSFERS IN	-	(\$4,565)	(\$4,565)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(173,625)	(173,625)	100.00%

3400 Other Funds Ltd	-	(4,565)	(4,565)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$178,190)	(\$178,190)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(173,625)	(173,625)	100.00%

3400 Other Funds Ltd	-	(4,565)	(4,565)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$178,190)	(\$178,190)	100.00%

EXPENDITURES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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				
8000 General Fund	-	(13,000)	(13,000)	100.00%
4150 Employee Training				
8000 General Fund	-	(11,745)	(11,745)	100.00%
4175 Office Expenses				
8000 General Fund	-	(15,000)	(15,000)	100.00%
3400 Other Funds Ltd	-	18,000	18,000	100.00%
All Funds	-	3,000	3,000	100.00%
4200 Telecommunications				
8000 General Fund	-	(3,000)	(3,000)	100.00%
3400 Other Funds Ltd	-	(22,383)	(22,383)	100.00%
All Funds	-	(25,383)	(25,383)	100.00%
4250 Data Processing				
8000 General Fund	-	(11,000)	(11,000)	100.00%
4275 Publicity and Publications				
8000 General Fund	-	(2,000)	(2,000)	100.00%
4325 Attorney General				
8000 General Fund	-	(115,880)	(115,880)	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	(182)	(182)	100.00%
All Funds	-	(116,062)	(116,062)	100.00%
4400 Dues and Subscriptions				
8000 General Fund	-	(1,000)	(1,000)	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(1,000)	(1,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(173,625)	(173,625)	100.00%
3400 Other Funds Ltd	-	(4,565)	(4,565)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$178,190)	(\$178,190)	100.00%
EXPENDITURES				
8000 General Fund	-	(173,625)	(173,625)	100.00%
3400 Other Funds Ltd	-	(4,565)	(4,565)	100.00%
TOTAL EXPENDITURES	-	(\$178,190)	(\$178,190)	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	-	991,057	991,057	100.00%
TRANSFERS IN				
1010 Transfer In - Intrafund				
3400 Other Funds Ltd	-	20,225	20,225	100.00%
TRANSFERS IN				
3400 Other Funds Ltd	-	20,225	20,225	100.00%
TOTAL TRANSFERS IN	-	\$20,225	\$20,225	100.00%

REVENUE CATEGORIES

8000 General Fund	-	991,057	991,057	100.00%
3400 Other Funds Ltd	-	20,225	20,225	100.00%
TOTAL REVENUE CATEGORIES	-	\$1,011,282	\$1,011,282	100.00%

AVAILABLE REVENUES

8000 General Fund	-	991,057	991,057	100.00%
3400 Other Funds Ltd	-	20,225	20,225	100.00%
TOTAL AVAILABLE REVENUES	-	\$1,011,282	\$1,011,282	100.00%

EXPENDITURES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Budget Reconciliation

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's 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	-	541,839	541,839	100.00%
3400 Other Funds Ltd	-	11,059	11,059	100.00%
All Funds	-	552,898	552,898	100.00%

SALARIES & WAGES

8000 General Fund	-	541,839	541,839	100.00%
3400 Other Funds Ltd	-	11,059	11,059	100.00%

TOTAL SALARIES & WAGES	-	\$552,898	\$552,898	100.00%

OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	-	292	292	100.00%
3400 Other Funds Ltd	-	7	7	100.00%
All Funds	-	299	299	100.00%

3220 Public Employees Retire Cont

8000 General Fund	-	97,096	97,096	100.00%
3400 Other Funds Ltd	-	1,982	1,982	100.00%
All Funds	-	99,078	99,078	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Budget Reconciliation

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3230 Social Security Taxes				
8000 General Fund	-	41,453	41,453	100.00%
3400 Other Funds Ltd	-	844	844	100.00%
All Funds	-	42,297	42,297	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	2,166	2,166	100.00%
3400 Other Funds Ltd	-	44	44	100.00%
All Funds	-	2,210	2,210	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	252	252	100.00%
3400 Other Funds Ltd	-	7	7	100.00%
All Funds	-	259	259	100.00%
3270 Flexible Benefits				
8000 General Fund	-	219,912	219,912	100.00%
3400 Other Funds Ltd	-	4,488	4,488	100.00%
All Funds	-	224,400	224,400	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	361,171	361,171	100.00%
3400 Other Funds Ltd	-	7,372	7,372	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Budget Reconciliation

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's 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 OTHER PAYROLL EXPENSES	-	\$368,543	\$368,543	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	1,108	1,108	100.00%
3400 Other Funds Ltd	-	20	20	100.00%
All Funds	-	1,128	1,128	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	1,108	1,108	100.00%
3400 Other Funds Ltd	-	20	20	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$1,128	\$1,128	100.00%
PERSONAL SERVICES				
8000 General Fund	-	904,118	904,118	100.00%
3400 Other Funds Ltd	-	18,451	18,451	100.00%
TOTAL PERSONAL SERVICES	-	\$922,569	\$922,569	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	2,624	2,624	100.00%
3400 Other Funds Ltd	-	33	33	100.00%
All Funds	-	2,657	2,657	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Budget Reconciliation

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4150 Employee Training				
8000 General Fund	-	12,543	12,543	100.00%
3400 Other Funds Ltd	-	257	257	100.00%
All Funds	-	12,800	12,800	100.00%
4175 Office Expenses				
8000 General Fund	-	12,638	12,638	100.00%
3400 Other Funds Ltd	-	258	258	100.00%
All Funds	-	12,896	12,896	100.00%
4200 Telecommunications				
8000 General Fund	-	22,736	22,736	100.00%
3400 Other Funds Ltd	-	464	464	100.00%
All Funds	-	23,200	23,200	100.00%
4250 Data Processing				
8000 General Fund	-	4,965	4,965	100.00%
3400 Other Funds Ltd	-	101	101	100.00%
All Funds	-	5,066	5,066	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	4,493	4,493	100.00%
3400 Other Funds Ltd	-	92	92	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Budget Reconciliation

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's 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	-	4,585	4,585	100.00%
4715 IT Expendable Property				
8000 General Fund	-	26,940	26,940	100.00%
3400 Other Funds Ltd	-	569	569	100.00%
All Funds	-	27,509	27,509	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	86,939	86,939	100.00%
3400 Other Funds Ltd	-	1,774	1,774	100.00%
TOTAL SERVICES & SUPPLIES	-	\$88,713	\$88,713	100.00%
EXPENDITURES				
8000 General Fund	-	991,057	991,057	100.00%
3400 Other Funds Ltd	-	20,225	20,225	100.00%
TOTAL EXPENDITURES	-	\$1,011,282	\$1,011,282	100.00%
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	-	8	8	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		

AUTHORIZED FTE

8250 Class/Unclass FTE Positions	-	5.66	5.66	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

-259,658259,658100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

-6,3576,357100.00%

TRANSFERS IN

3400 Other Funds Ltd

-6,3576,357100.00%

TOTAL TRANSFERS IN

-6,3576,357100.00%

REVENUE CATEGORIES

8000 General Fund

-259,658259,658100.00%

3400 Other Funds Ltd

-6,3576,357100.00%

TOTAL REVENUE CATEGORIES

-266,015266,015100.00%

AVAILABLE REVENUES

8000 General Fund

-259,658259,658100.00%

3400 Other Funds Ltd

-6,3576,357100.00%

TOTAL AVAILABLE REVENUES

-266,015266,015100.00%

EXPENDITURES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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	-	152,738	152,738	100.00%
3400 Other Funds Ltd	-	3,117	3,117	100.00%
All Funds	-	155,855	155,855	100.00%

SALARIES & WAGES

8000 General Fund	-	152,738	152,738	100.00%
3400 Other Funds Ltd	-	3,117	3,117	100.00%

TOTAL SALARIES & WAGES

-	\$155,855	\$155,855	100.00%

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	-	60	60	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
All Funds	-	61	61	100.00%

3220 Public Employees Retire Cont

8000 General Fund	-	27,370	27,370	100.00%
3400 Other Funds Ltd	-	559	559	100.00%
All Funds	-	27,929	27,929	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3230 Social Security Taxes				
8000 General Fund	-	11,685	11,685	100.00%
3400 Other Funds Ltd	-	238	238	100.00%
All Funds	-	11,923	11,923	100.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	-	610	610	100.00%
3400 Other Funds Ltd	-	13	13	100.00%
All Funds	-	623	623	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	52	52	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
All Funds	-	53	53	100.00%
3270 Flexible Benefits				
8000 General Fund	-	45,276	45,276	100.00%
3400 Other Funds Ltd	-	924	924	100.00%
All Funds	-	46,200	46,200	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	85,053	85,053	100.00%
3400 Other Funds Ltd	-	1,736	1,736	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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 OTHER PAYROLL EXPENSES	-	\$86,789	\$86,789	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	312	312	100.00%
3400 Other Funds Ltd	-	6	6	100.00%
All Funds	-	318	318	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	312	312	100.00%
3400 Other Funds Ltd	-	6	6	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$318	\$318	100.00%
PERSONAL SERVICES				
8000 General Fund	-	238,103	238,103	100.00%
3400 Other Funds Ltd	-	4,859	4,859	100.00%
TOTAL PERSONAL SERVICES	-	\$242,962	\$242,962	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	306	306	100.00%
3400 Other Funds Ltd	-	4	4	100.00%
All Funds	-	310	310	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4150 Employee Training				
8000 General Fund	-	3,136	3,136	100.00%
3400 Other Funds Ltd	-	64	64	100.00%
All Funds	-	3,200	3,200	100.00%
4175 Office Expenses				
8000 General Fund	-	3,323	3,323	100.00%
3400 Other Funds Ltd	-	1,130	1,130	100.00%
All Funds	-	4,453	4,453	100.00%
4200 Telecommunications				
8000 General Fund	-	5,684	5,684	100.00%
3400 Other Funds Ltd	-	116	116	100.00%
All Funds	-	5,800	5,800	100.00%
4250 Data Processing				
8000 General Fund	-	1,242	1,242	100.00%
3400 Other Funds Ltd	-	24	24	100.00%
All Funds	-	1,266	1,266	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	1,122	1,122	100.00%
3400 Other Funds Ltd	-	24	24	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Policy Bills

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 813

Description	Governor's 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	-	1,146	1,146	100.00%
4715 IT Expendable Property				
8000 General Fund	-	6,742	6,742	100.00%
3400 Other Funds Ltd	-	136	136	100.00%
All Funds	-	6,878	6,878	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	21,555	21,555	100.00%
3400 Other Funds Ltd	-	1,498	1,498	100.00%
TOTAL SERVICES & SUPPLIES	-	\$23,053	\$23,053	100.00%
EXPENDITURES				
8000 General Fund	-	259,658	259,658	100.00%
3400 Other Funds Ltd	-	6,357	6,357	100.00%
TOTAL EXPENDITURES	-	\$266,015	\$266,015	100.00%
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	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		

AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	1.17	1.17	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	42,654	42,654	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	(18,801)	(18,801)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	42,654	42,654	0	0.00%

3400 Other Funds Ltd	(18,801)	(18,801)	0	0.00%

TOTAL REVENUE CATEGORIES	\$23,853	\$23,853	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	42,654	42,654	0	0.00%

3400 Other Funds Ltd	(18,801)	(18,801)	0	0.00%

TOTAL AVAILABLE REVENUES	\$23,853	\$23,853	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Business Division

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

Description	Governor's 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	1,511	1,511	0	0.00%
3170 Overtime Payments				
8000 General Fund	2,049	2,049	0	0.00%
3190 All Other Differential				
8000 General Fund	1,000	1,000	0	0.00%
SALARIES & WAGES				
8000 General Fund	3,049	3,049	0	0.00%
3400 Other Funds Ltd	1,511	1,511	0	0.00%
TOTAL SALARIES & WAGES	\$4,560	\$4,560	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	546	546	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	35,214	35,214	0	0.00%
3400 Other Funds Ltd	21,553	21,553	0	0.00%
All Funds	56,767	56,767	0	0.00%
3230 Social Security Taxes				
8000 General Fund	233	233	0	0.00%
3400 Other Funds Ltd	116	116	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Business Division

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

Description	Governor's 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	349	349	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	1,180	1,180	0	0.00%
3400 Other Funds Ltd	614	614	0	0.00%
All Funds	1,794	1,794	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	12	12	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	6,862	6,862	0	0.00%
3400 Other Funds Ltd	3,815	3,815	0	0.00%
All Funds	10,677	10,677	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	44,047	44,047	0	0.00%
3400 Other Funds Ltd	26,098	26,098	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$70,145	\$70,145	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(4,442)	(4,442)	0	0.00%
3400 Other Funds Ltd	(46,410)	(46,410)	0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	(50,852)	(50,852)	0	0.00%
PERSONAL SERVICES				
8000 General Fund	42,654	42,654	0	0.00%
3400 Other Funds Ltd	(18,801)	(18,801)	0	0.00%
TOTAL PERSONAL SERVICES	\$23,853	\$23,853	\$0	0.00%
EXPENDITURES				
8000 General Fund	42,654	42,654	0	0.00%
3400 Other Funds Ltd	(18,801)	(18,801)	0	0.00%
TOTAL EXPENDITURES	\$23,853	\$23,853	\$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

(195,894)(195,894)00.00%

REVENUE CATEGORIES

8000 General Fund

(195,894)(195,894)00.00%

TOTAL REVENUE CATEGORIES

(\$195,894)(\$195,894)\$00.00%

AVAILABLE REVENUES

8000 General Fund

(195,894)(195,894)00.00%

TOTAL AVAILABLE REVENUES

(\$195,894)(\$195,894)\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

8000 General Fund

(3,094)(3,094)00.00%

4315 IT Professional Services

8000 General Fund

(178,000)(178,000)00.00%

4325 Attorney General

8000 General Fund

(14,800)(14,800)00.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail
2023-25 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
Package: Phase-out Pgm & One-time Costs
Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Governor's 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	(195,894)	(195,894)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$195,894)	(\$195,894)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(195,894)	(195,894)	0	0.00%
TOTAL EXPENDITURES	(\$195,894)	(\$195,894)	\$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

397,265397,26500.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

194,880194,8800.00%

REVENUE CATEGORIES

8000 General Fund

397,265397,26500.00%

3400 Other Funds Ltd

194,880194,8800.00%

TOTAL REVENUE CATEGORIES

\$592,145\$592,145\$00.00%

AVAILABLE REVENUES

8000 General Fund

397,265397,26500.00%

3400 Other Funds Ltd

194,880194,8800.00%

TOTAL AVAILABLE REVENUES

\$592,145\$592,145\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund

2,1152,11500.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Business Division

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

Description	Governor's 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	4,293	4,293	0	0.00%
All Funds	6,408	6,408	0	0.00%
4125 Out of State Travel				
8000 General Fund	13,170	13,170	0	0.00%
3400 Other Funds Ltd	1,337	1,337	0	0.00%
All Funds	14,507	14,507	0	0.00%
4150 Employee Training				
8000 General Fund	3,842	3,842	0	0.00%
3400 Other Funds Ltd	2,405	2,405	0	0.00%
All Funds	6,247	6,247	0	0.00%
4175 Office Expenses				
8000 General Fund	8,112	8,112	0	0.00%
3400 Other Funds Ltd	3,235	3,235	0	0.00%
All Funds	11,347	11,347	0	0.00%
4200 Telecommunications				
8000 General Fund	10,921	10,921	0	0.00%
3400 Other Funds Ltd	3,278	3,278	0	0.00%
All Funds	14,199	14,199	0	0.00%
4250 Data Processing				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Business Division

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

Description	Governor's 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	725	725	0	0.00%
3400 Other Funds Ltd	591	591	0	0.00%
All Funds	1,316	1,316	0	0.00%
4275 Publicity and Publications				
8000 General Fund	1,520	1,520	0	0.00%
3400 Other Funds Ltd	943	943	0	0.00%
All Funds	2,463	2,463	0	0.00%
4300 Professional Services				
8000 General Fund	25,425	25,425	0	0.00%
3400 Other Funds Ltd	18,144	18,144	0	0.00%
All Funds	43,569	43,569	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	24,974	24,974	0	0.00%
4325 Attorney General				
8000 General Fund	296,876	296,876	0	0.00%
3400 Other Funds Ltd	85,624	85,624	0	0.00%
All Funds	382,500	382,500	0	0.00%
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	12	12	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	341	341	0	0.00%
3400 Other Funds Ltd	8	8	0	0.00%
All Funds	349	349	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	1,016	1,016	0	0.00%
3400 Other Funds Ltd	2,701	2,701	0	0.00%
All Funds	3,717	3,717	0	0.00%
4450 Fuels and Utilities				
3400 Other Funds Ltd	195	195	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	18	18	0	0.00%
3400 Other Funds Ltd	80	80	0	0.00%
All Funds	98	98	0	0.00%
4575 Agency Program Related S and S				
8000 General Fund	8	8	0	0.00%
3400 Other Funds Ltd	76	76	0	0.00%
All Funds	84	84	0	0.00%
4600 Intra-agency Charges				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Business Division

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

Description	Governor's 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	1,319	1,319	0	0.00%
3400 Other Funds Ltd	661	661	0	0.00%
All Funds	1,980	1,980	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	28,078	28,078	0	0.00%
3400 Other Funds Ltd	21,317	21,317	0	0.00%
All Funds	49,395	49,395	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,132	1,132	0	0.00%
3400 Other Funds Ltd	561	561	0	0.00%
All Funds	1,693	1,693	0	0.00%
4715 IT Expendable Property				
8000 General Fund	277	277	0	0.00%
3400 Other Funds Ltd	2,856	2,856	0	0.00%
All Funds	3,133	3,133	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	394,895	394,895	0	0.00%
3400 Other Funds Ltd	173,291	173,291	0	0.00%
TOTAL SERVICES & SUPPLIES	\$568,186	\$568,186	\$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**

8000 General Fund	1,731	1,731	0	0.00%
3400 Other Funds Ltd	8,153	8,153	0	0.00%
All Funds	9,884	9,884	0	0.00%

5150 Telecommunications Equipment

8000 General Fund	639	639	0	0.00%

CAPITAL OUTLAY

8000 General Fund	2,370	2,370	0	0.00%
3400 Other Funds Ltd	8,153	8,153	0	0.00%

TOTAL CAPITAL OUTLAY	\$10,523	\$10,523	\$0	0.00%

SPECIAL PAYMENTS**6030 Dist to Non-Gov Units**

3400 Other Funds Ltd	13,436	13,436	0	0.00%

EXPENDITURES

8000 General Fund	397,265	397,265	0	0.00%
3400 Other Funds Ltd	194,880	194,880	0	0.00%

TOTAL EXPENDITURES	\$592,145	\$592,145	\$0	0.00%

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%

Package Comparison Report - Detail
2023-25 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
Package: Above Standard Inflation
Pkg Group: ESS Pkg Type: 030 Pkg Number: 032

Description	Governor's 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	6,463	6,463	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	25,854	25,854	0	0.00%

REVENUE CATEGORIES

8000 General Fund	6,463	6,463	0	0.00%

3400 Other Funds Ltd	25,854	25,854	0	0.00%

TOTAL REVENUE CATEGORIES	\$32,317	\$32,317	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	6,463	6,463	0	0.00%

3400 Other Funds Ltd	25,854	25,854	0	0.00%

TOTAL AVAILABLE REVENUES	\$32,317	\$32,317	\$0	0.00%

EXPENDITURES

SERVICES & SUPPLIES

4425 Facilities Rental and Taxes

8000 General Fund	6,463	6,463	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	25,854	25,854	0	0.00%
All Funds	32,317	32,317	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	6,463	6,463	0	0.00%
3400 Other Funds Ltd	25,854	25,854	0	0.00%
TOTAL SERVICES & SUPPLIES	\$32,317	\$32,317	\$0	0.00%
EXPENDITURES				
8000 General Fund	6,463	6,463	0	0.00%
3400 Other Funds Ltd	25,854	25,854	0	0.00%
TOTAL EXPENDITURES	\$32,317	\$32,317	\$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	(1,061,827)	-	1,061,827	100.00%

REVENUE CATEGORIES

8000 General Fund	(1,061,827)	-	1,061,827	100.00%

TOTAL REVENUE CATEGORIES	(\$1,061,827)	-	\$1,061,827	100.00%

AVAILABLE REVENUES

8000 General Fund	(1,061,827)	-	1,061,827	100.00%

TOTAL AVAILABLE REVENUES	(\$1,061,827)	-	\$1,061,827	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	(938,904)	-	938,904	100.00%

PERSONAL SERVICES

8000 General Fund	(938,904)	-	938,904	100.00%

TOTAL PERSONAL SERVICES	(\$938,904)	-	\$938,904	100.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail
2023-25 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
Package: Additional Analyst Adjustments
Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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	(122,923)	-	122,923	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(122,923)	-	122,923	100.00%
TOTAL SERVICES & SUPPLIES	(\$122,923)	-	\$122,923	100.00%
EXPENDITURES				
8000 General Fund	(1,061,827)	-	1,061,827	100.00%
TOTAL EXPENDITURES	(\$1,061,827)	-	\$1,061,827	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(91,337)	-	91,337	100.00%

REVENUE CATEGORIES

8000 General Fund	(91,337)	-	91,337	100.00%

TOTAL REVENUE CATEGORIES	(\$91,337)	-	\$91,337	100.00%

AVAILABLE REVENUES

8000 General Fund	(91,337)	-	91,337	100.00%

TOTAL AVAILABLE REVENUES	(\$91,337)	-	\$91,337	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund	(91,337)	-	91,337	100.00%

3400 Other Funds Ltd	(26,343)	-	26,343	100.00%

All Funds	(117,680)	-	117,680	100.00%

SERVICES & SUPPLIES

8000 General Fund	(91,337)	-	91,337	100.00%

3400 Other Funds Ltd	(26,343)	-	26,343	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(\$117,680)	-	\$117,680	100.00%
EXPENDITURES				
8000 General Fund	(91,337)	-	91,337	100.00%
3400 Other Funds Ltd	(26,343)	-	26,343	100.00%
TOTAL EXPENDITURES	(\$117,680)	-	\$117,680	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	26,343	-	(26,343)	(100.00%)
TOTAL ENDING BALANCE	\$26,343	-	(\$26,343)	(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	-	(885,111)	(885,111)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(885,111)	(885,111)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$885,111)	(\$885,111)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(885,111)	(885,111)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$885,111)	(\$885,111)	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	-	(476,292)	(476,292)	100.00%

PERSONAL SERVICES

8000 General Fund	-	(476,292)	(476,292)	100.00%

TOTAL PERSONAL SERVICES	-	(\$476,292)	(\$476,292)	100.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(350,000)	(350,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(350,000)	(350,000)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$350,000)	(\$350,000)	100.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	(42,962)	(42,962)	100.00%
5150 Telecommunications Equipment				
8000 General Fund	-	(15,857)	(15,857)	100.00%
CAPITAL OUTLAY				
8000 General Fund	-	(58,819)	(58,819)	100.00%
TOTAL CAPITAL OUTLAY	-	(\$58,819)	(\$58,819)	100.00%
EXPENDITURES				
8000 General Fund	-	(885,111)	(885,111)	100.00%
TOTAL EXPENDITURES	-	(\$885,111)	(\$885,111)	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

-

(117,634)

(117,634)

100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

-

(44,527)

(44,527)

100.00%

REVENUE CATEGORIES

8000 General Fund

-

(117,634)

(117,634)

100.00%

3400 Other Funds Ltd

-

(44,527)

(44,527)

100.00%

TOTAL REVENUE CATEGORIES

-

(\$162,161)

(\$162,161)

100.00%

AVAILABLE REVENUES

8000 General Fund

-

(117,634)

(117,634)

100.00%

3400 Other Funds Ltd

-

(44,527)

(44,527)

100.00%

TOTAL AVAILABLE REVENUES

-

(\$162,161)

(\$162,161)

100.00%

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund

-

(120,597)

(120,597)

100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	(34,782)	(34,782)	100.00%
All Funds	-	(155,379)	(155,379)	100.00%
4600 Intra-agency Charges				
8000 General Fund	-	2,963	2,963	100.00%
3400 Other Funds Ltd	-	(9,745)	(9,745)	100.00%
All Funds	-	(6,782)	(6,782)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(117,634)	(117,634)	100.00%
3400 Other Funds Ltd	-	(44,527)	(44,527)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$162,161)	(\$162,161)	100.00%
EXPENDITURES				
8000 General Fund	-	(117,634)	(117,634)	100.00%
3400 Other Funds Ltd	-	(44,527)	(44,527)	100.00%
TOTAL EXPENDITURES	-	(\$162,161)	(\$162,161)	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	(80,931)	(80,931)	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	(134,119)	(134,119)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	(80,931)	(80,931)	0	0.00%

3400 Other Funds Ltd	(134,119)	(134,119)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$215,050)	(\$215,050)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(80,931)	(80,931)	0	0.00%

3400 Other Funds Ltd	(134,119)	(134,119)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$215,050)	(\$215,050)	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Collections Division

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

Description	Governor's 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	245	245	0	0.00%
3400 Other Funds Ltd	1,402	1,402	0	0.00%
All Funds	1,647	1,647	0	0.00%
3170 Overtime Payments				
8000 General Fund	64	64	0	0.00%
3190 All Other Differential				
8000 General Fund	65	65	0	0.00%
SALARIES & WAGES				
8000 General Fund	374	374	0	0.00%
3400 Other Funds Ltd	1,402	1,402	0	0.00%
TOTAL SALARIES & WAGES	\$1,776	\$1,776	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	23	23	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	53,252	53,252	0	0.00%
3400 Other Funds Ltd	28,007	28,007	0	0.00%
All Funds	81,259	81,259	0	0.00%
3230 Social Security Taxes				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Collections Division

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

Description	Governor's 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	29	29	0	0.00%
3400 Other Funds Ltd	107	107	0	0.00%
All Funds	136	136	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	820	820	0	0.00%
3400 Other Funds Ltd	507	507	0	0.00%
All Funds	1,327	1,327	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	1	1	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	10,236	10,236	0	0.00%
3400 Other Funds Ltd	5,443	5,443	0	0.00%
All Funds	15,679	15,679	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	64,361	64,361	0	0.00%
3400 Other Funds Ltd	34,064	34,064	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$98,425	\$98,425	\$0	0.00%

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Collections Division

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

Description	Governor's 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	(145,666)	(145,666)	0	0.00%
3400 Other Funds Ltd	(169,585)	(169,585)	0	0.00%
All Funds	(315,251)	(315,251)	0	0.00%
PERSONAL SERVICES				
8000 General Fund	(80,931)	(80,931)	0	0.00%
3400 Other Funds Ltd	(134,119)	(134,119)	0	0.00%
TOTAL PERSONAL SERVICES	(\$215,050)	(\$215,050)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(80,931)	(80,931)	0	0.00%
3400 Other Funds Ltd	(134,119)	(134,119)	0	0.00%
TOTAL EXPENDITURES	(\$215,050)	(\$215,050)	\$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

360,285360,28500.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

114,764114,76400.00%

REVENUE CATEGORIES

8000 General Fund

360,285360,28500.00%

3400 Other Funds Ltd

114,764114,76400.00%

TOTAL REVENUE CATEGORIES

\$475,049\$475,049\$00.00%

AVAILABLE REVENUES

8000 General Fund

360,285360,28500.00%

3400 Other Funds Ltd

114,764114,76400.00%

TOTAL AVAILABLE REVENUES

\$475,049\$475,049\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund

1,3541,35400.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Collections Division

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

Description	Governor's 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	440	440	0	0.00%
All Funds	1,794	1,794	0	0.00%
4125 Out of State Travel				
8000 General Fund	839	839	0	0.00%
3400 Other Funds Ltd	1,253	1,253	0	0.00%
All Funds	2,092	2,092	0	0.00%
4150 Employee Training				
8000 General Fund	4,774	4,774	0	0.00%
3400 Other Funds Ltd	2,112	2,112	0	0.00%
All Funds	6,886	6,886	0	0.00%
4175 Office Expenses				
8000 General Fund	12,332	12,332	0	0.00%
3400 Other Funds Ltd	3,811	3,811	0	0.00%
All Funds	16,143	16,143	0	0.00%
4200 Telecommunications				
8000 General Fund	15,473	15,473	0	0.00%
3400 Other Funds Ltd	10,941	10,941	0	0.00%
All Funds	26,414	26,414	0	0.00%
4250 Data Processing				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Collections Division

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

Description	Governor's 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	591	591	0	0.00%
3400 Other Funds Ltd	1,248	1,248	0	0.00%
All Funds	1,839	1,839	0	0.00%
4275 Publicity and Publications				
8000 General Fund	310	310	0	0.00%
4300 Professional Services				
8000 General Fund	27,609	27,609	0	0.00%
3400 Other Funds Ltd	532	532	0	0.00%
All Funds	28,141	28,141	0	0.00%
4325 Attorney General				
8000 General Fund	210,106	210,106	0	0.00%
3400 Other Funds Ltd	27,876	27,876	0	0.00%
All Funds	237,982	237,982	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	208	208	0	0.00%
3400 Other Funds Ltd	59	59	0	0.00%
All Funds	267	267	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	256	256	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Collections Division

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

Description	Governor's 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	37	37	0	0.00%
All Funds	293	293	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	1,221	1,221	0	0.00%
3400 Other Funds Ltd	2,336	2,336	0	0.00%
All Funds	3,557	3,557	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	150	150	0	0.00%
3400 Other Funds Ltd	361	361	0	0.00%
All Funds	511	511	0	0.00%
4575 Agency Program Related S and S				
8000 General Fund	34,018	34,018	0	0.00%
3400 Other Funds Ltd	4,680	4,680	0	0.00%
All Funds	38,698	38,698	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	843	843	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	42,288	42,288	0	0.00%
3400 Other Funds Ltd	56,076	56,076	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Collections Division

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

Description	Governor's 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	98,364	98,364	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	24	24	0	0.00%
3400 Other Funds Ltd	982	982	0	0.00%
All Funds	1,006	1,006	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	702	702	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	351,553	351,553	0	0.00%
3400 Other Funds Ltd	114,289	114,289	0	0.00%
TOTAL SERVICES & SUPPLIES	\$465,842	\$465,842	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	5,377	5,377	0	0.00%
3400 Other Funds Ltd	458	458	0	0.00%
All Funds	5,835	5,835	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	3,247	3,247	0	0.00%
3400 Other Funds Ltd	17	17	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	3,264	3,264	0	0.00%
5600 Data Processing Hardware				
8000 General Fund	108	108	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	8,732	8,732	0	0.00%
3400 Other Funds Ltd	475	475	0	0.00%
TOTAL CAPITAL OUTLAY	\$9,207	\$9,207	\$0	0.00%
EXPENDITURES				
8000 General Fund	360,285	360,285	0	0.00%
3400 Other Funds Ltd	114,764	114,764	0	0.00%
TOTAL EXPENDITURES	\$475,049	\$475,049	\$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	2,164	2,164	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	4,018	4,018	0	0.00%

REVENUE CATEGORIES

8000 General Fund	2,164	2,164	0	0.00%

3400 Other Funds Ltd	4,018	4,018	0	0.00%

TOTAL REVENUE CATEGORIES	\$6,182	\$6,182	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	2,164	2,164	0	0.00%

3400 Other Funds Ltd	4,018	4,018	0	0.00%

TOTAL AVAILABLE REVENUES	\$6,182	\$6,182	\$0	0.00%

EXPENDITURES

SERVICES & SUPPLIES

4425 Facilities Rental and Taxes

8000 General Fund	2,164	2,164	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	4,018	4,018	0	0.00%
All Funds	6,182	6,182	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	2,164	2,164	0	0.00%
3400 Other Funds Ltd	4,018	4,018	0	0.00%
TOTAL SERVICES & SUPPLIES	\$6,182	\$6,182	\$0	0.00%
EXPENDITURES				
8000 General Fund	2,164	2,164	0	0.00%
3400 Other Funds Ltd	4,018	4,018	0	0.00%
TOTAL EXPENDITURES	\$6,182	\$6,182	\$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	(1,598,179)	-	1,598,179	100.00%

REVENUE CATEGORIES

8000 General Fund	(1,598,179)	-	1,598,179	100.00%

TOTAL REVENUE CATEGORIES	(\$1,598,179)	-	\$1,598,179	100.00%

AVAILABLE REVENUES

8000 General Fund	(1,598,179)	-	1,598,179	100.00%

TOTAL AVAILABLE REVENUES	(\$1,598,179)	-	\$1,598,179	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	(1,461,841)	-	1,461,841	100.00%

PERSONAL SERVICES

8000 General Fund	(1,461,841)	-	1,461,841	100.00%

TOTAL PERSONAL SERVICES	(\$1,461,841)	-	\$1,461,841	100.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail
2023-25 Biennium
Collections Division

Cross Reference Number: 15000-007-00-00-00000
Package: Additional Analyst Adjustments
Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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				
8000 General Fund	(136,338)	-	136,338	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(136,338)	-	136,338	100.00%
TOTAL SERVICES & SUPPLIES	(\$136,338)	-	\$136,338	100.00%
EXPENDITURES				
8000 General Fund	(1,598,179)	-	1,598,179	100.00%
TOTAL EXPENDITURES	(\$1,598,179)	-	\$1,598,179	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	(64,641)	-	64,641	100.00%

REVENUE CATEGORIES

8000 General Fund	(64,641)	-	64,641	100.00%

TOTAL REVENUE CATEGORIES	(\$64,641)	-	\$64,641	100.00%

AVAILABLE REVENUES

8000 General Fund	(64,641)	-	64,641	100.00%

TOTAL AVAILABLE REVENUES	(\$64,641)	-	\$64,641	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund	(64,641)	-	64,641	100.00%

3400 Other Funds Ltd	(8,576)	-	8,576	100.00%

All Funds	(73,217)	-	73,217	100.00%

SERVICES & SUPPLIES

8000 General Fund	(64,641)	-	64,641	100.00%

3400 Other Funds Ltd	(8,576)	-	8,576	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Collections Division

Cross Reference Number: 15000-007-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(\$73,217)	-	\$73,217	100.00%
EXPENDITURES				
8000 General Fund	(64,641)	-	64,641	100.00%
3400 Other Funds Ltd	(8,576)	-	8,576	100.00%
TOTAL EXPENDITURES	(\$73,217)	-	\$73,217	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	8,576	-	(8,576)	(100.00%)
TOTAL ENDING BALANCE	\$8,576	-	(\$8,576)	(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	-	(1,315,272)	(1,315,272)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(1,315,272)	(1,315,272)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$1,315,272)	(\$1,315,272)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(1,315,272)	(1,315,272)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$1,315,272)	(\$1,315,272)	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	-	(748,615)	(748,615)	100.00%

PERSONAL SERVICES

8000 General Fund	-	(748,615)	(748,615)	100.00%

TOTAL PERSONAL SERVICES	-	(\$748,615)	(\$748,615)	100.00%

SERVICES & SUPPLIES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Collections Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(350,000)	(350,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(350,000)	(350,000)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$350,000)	(\$350,000)	100.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	(133,406)	(133,406)	100.00%
5150 Telecommunications Equipment				
8000 General Fund	-	(80,561)	(80,561)	100.00%
5600 Data Processing Hardware				
8000 General Fund	-	(2,690)	(2,690)	100.00%
CAPITAL OUTLAY				
8000 General Fund	-	(216,657)	(216,657)	100.00%
TOTAL CAPITAL OUTLAY	-	(\$216,657)	(\$216,657)	100.00%
EXPENDITURES				
8000 General Fund	-	(1,315,272)	(1,315,272)	100.00%
TOTAL EXPENDITURES	-	(\$1,315,272)	(\$1,315,272)	100.00%
ENDING BALANCE				

Package Comparison Report - Detail
2023-25 Biennium
Collections Division

Cross Reference Number: 15000-007-00-00-00000
Package: LFO Analyst Adjustments
Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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%
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

-

(69,791)

(69,791)

100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

-

(7,505)

(7,505)

100.00%

REVENUE CATEGORIES

8000 General Fund

-

(69,791)

(69,791)

100.00%

3400 Other Funds Ltd

-

(7,505)

(7,505)

100.00%

TOTAL REVENUE CATEGORIES

-

(\$77,296)

(\$77,296)

100.00%

AVAILABLE REVENUES

8000 General Fund

-

(69,791)

(69,791)

100.00%

3400 Other Funds Ltd

-

(7,505)

(7,505)

100.00%

TOTAL AVAILABLE REVENUES

-

(\$77,296)

(\$77,296)

100.00%

EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

8000 General Fund

-

15,558

15,558

100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Collections Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	3,819	3,819	100.00%
All Funds	-	19,377	19,377	100.00%
4325 Attorney General				
8000 General Fund	-	(85,349)	(85,349)	100.00%
3400 Other Funds Ltd	-	(11,324)	(11,324)	100.00%
All Funds	-	(96,673)	(96,673)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(69,791)	(69,791)	100.00%
3400 Other Funds Ltd	-	(7,505)	(7,505)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$77,296)	(\$77,296)	100.00%
EXPENDITURES				
8000 General Fund	-	(69,791)	(69,791)	100.00%
3400 Other Funds Ltd	-	(7,505)	(7,505)	100.00%
TOTAL EXPENDITURES	-	(\$77,296)	(\$77,296)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Corporate Division

Cross Reference Number: 15000-008-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

3400 Other Funds Ltd	50,783	50,783	0	0.00%

3260 Mass Transit Tax

3400 Other Funds Ltd	42,678	42,678	0	0.00%

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	93,461	93,461	0	0.00%

TOTAL OTHER PAYROLL EXPENSES	\$93,461	\$93,461	\$0	0.00%

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd	295,380	295,380	0	0.00%

P.S. BUDGET ADJUSTMENTS

3400 Other Funds Ltd	295,380	295,380	0	0.00%

TOTAL P.S. BUDGET ADJUSTMENTS	\$295,380	\$295,380	\$0	0.00%

PERSONAL SERVICES

3400 Other Funds Ltd	388,841	388,841	0	0.00%

TOTAL PERSONAL SERVICES	\$388,841	\$388,841	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Corporate Division

Cross Reference Number: 15000-008-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	388,841	388,841	0	0.00%
TOTAL EXPENDITURES	\$388,841	\$388,841	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(388,841)	(388,841)	0	0.00%
TOTAL ENDING BALANCE	(\$388,841)	(\$388,841)	\$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

4100 Instate Travel

3400 Other Funds Ltd	3,176	3,176	0	0.00%

4125 Out of State Travel

3400 Other Funds Ltd	7,134	7,134	0	0.00%

4150 Employee Training

3400 Other Funds Ltd	5,289	5,289	0	0.00%

4175 Office Expenses

3400 Other Funds Ltd	42,670	42,670	0	0.00%

4200 Telecommunications

3400 Other Funds Ltd	7,338	7,338	0	0.00%

4250 Data Processing

3400 Other Funds Ltd	1,538	1,538	0	0.00%

4275 Publicity and Publications

3400 Other Funds Ltd	2,412	2,412	0	0.00%

4300 Professional Services

3400 Other Funds Ltd	4,865	4,865	0	0.00%

4325 Attorney General

Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2023-25 Biennium

Package: Standard Inflation

Corporate Division

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

Description	Governor's 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	170,215	170,215	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	112,795	112,795	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	4,990	4,990	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	869	869	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	11,333	11,333	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	1,392	1,392	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	5,278	5,278	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	381,294	381,294	0	0.00%
TOTAL SERVICES & SUPPLIES	\$381,294	\$381,294	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	9,845	9,845	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	391,139	391,139	0	0.00%
TOTAL EXPENDITURES	\$391,139	\$391,139	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(391,139)	(391,139)	0	0.00%
TOTAL ENDING BALANCE	(\$391,139)	(\$391,139)	\$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	196,015	196,015	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	196,015	196,015	0	0.00%
TOTAL SERVICES & SUPPLIES	\$196,015	\$196,015	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	196,015	196,015	0	0.00%
TOTAL EXPENDITURES	\$196,015	\$196,015	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(196,015)	(196,015)	0	0.00%
TOTAL ENDING BALANCE	(\$196,015)	(\$196,015)	\$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	(52,368)	-	52,368	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(52,368)	-	52,368	100.00%
TOTAL SERVICES & SUPPLIES	(\$52,368)	-	\$52,368	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(52,368)	-	52,368	100.00%
TOTAL EXPENDITURES	(\$52,368)	-	\$52,368	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	52,368	-	(52,368)	(100.00%)
TOTAL ENDING BALANCE	\$52,368	-	(\$52,368)	(100.00%)

Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2023-25 Biennium

Package: Cost Allocation Methodology

Corporate Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	(1,699,667)	(1,699,667)	0	0.00%

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	(581)	(581)	0	0.00%

3220 Public Employees Retire Cont

3400 Other Funds Ltd	(304,579)	(304,579)	0	0.00%

3230 Social Security Taxes

3400 Other Funds Ltd	(130,026)	(130,026)	0	0.00%

3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	(6,801)	(6,801)	0	0.00%

3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd	(503)	(503)	0	0.00%

3270 Flexible Benefits

3400 Other Funds Ltd	(433,950)	(433,950)	0	0.00%

OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2023-25 Biennium

Package: Cost Allocation Methodology

Corporate Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	(876,440)	(876,440)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$876,440)	(\$876,440)	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	(1,109)	(1,109)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	(1,109)	(1,109)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$1,109)	(\$1,109)	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(2,577,216)	(2,577,216)	0	0.00%
TOTAL PERSONAL SERVICES	(\$2,577,216)	(\$2,577,216)	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	(2,551)	(2,551)	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	(14,400)	(14,400)	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	(26,299)	(26,299)	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	(26,100)	(26,100)	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	(5,472)	(5,472)	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	(4,951)	(4,951)	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	(29,700)	(29,700)	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(109,473)	(109,473)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$109,473)	(\$109,473)	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(2,686,689)	(2,686,689)	0	0.00%
TOTAL EXPENDITURES	(\$2,686,689)	(\$2,686,689)	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	2,686,689	2,686,689	0	0.00%
TOTAL ENDING BALANCE	\$2,686,689	\$2,686,689	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(17)	(17)	0	0.00%
AUTHORIZED FTE				

Package Comparison Report - Detail
2023-25 Biennium
Corporate Division

Cross Reference Number: 15000-008-00-00-00000
Package: Cost Allocation Methodology
Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8250 Class/Unclass FTE Positions	(10.98)	(10.98)	0.00	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Corporate Division

Cross Reference Number: 15000-008-00-00-00000
Package: Statewide Adjustments
Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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				
4175 Office Expenses				
3400 Other Funds Ltd	-	(24,054)	(24,054)	100.00%
4325 Attorney General				
3400 Other Funds Ltd	-	(69,145)	(69,145)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(93,199)	(93,199)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$93,199)	(\$93,199)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(93,199)	(93,199)	100.00%
TOTAL EXPENDITURES	-	(\$93,199)	(\$93,199)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	93,199	93,199	100.00%
TOTAL ENDING BALANCE	-	\$93,199	\$93,199	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

(64,938)(64,938)00.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

(52,339)(52,339)00.00%

REVENUE CATEGORIES

8000 General Fund

(64,938)(64,938)00.00%

3400 Other Funds Ltd

(52,339)(52,339)00.00%

TOTAL REVENUE CATEGORIES

(\$117,277)(\$117,277)\$00.00%

AVAILABLE REVENUES

8000 General Fund

(64,938)(64,938)00.00%

3400 Other Funds Ltd

(52,339)(52,339)00.00%

TOTAL AVAILABLE REVENUES

(\$117,277)(\$117,277)\$00.00%

EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

Package Comparison Report - Detail
 2023-25 Biennium
 Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
 Package: Vacancy Factor and Non-ORPICS Personal Services
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	40,712	40,712	0	0.00%
3400 Other Funds Ltd	(36,304)	(36,304)	0	0.00%
All Funds	4,408	4,408	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	5,301	5,301	0	0.00%
3400 Other Funds Ltd	91	91	0	0.00%
All Funds	5,392	5,392	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	18,965	18,965	0	0.00%
3400 Other Funds Ltd	1,972	1,972	0	0.00%
All Funds	20,937	20,937	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	64,978	64,978	0	0.00%
3400 Other Funds Ltd	(34,241)	(34,241)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$30,737	\$30,737	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(129,916)	(129,916)	0	0.00%
3400 Other Funds Ltd	(18,098)	(18,098)	0	0.00%

Package Comparison Report - Detail
 2023-25 Biennium
 Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
 Package: Vacancy Factor and Non-ORPICS Personal Services
 Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's 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	(148,014)	(148,014)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(129,916)	(129,916)	0	0.00%
3400 Other Funds Ltd	(18,098)	(18,098)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$148,014)	(\$148,014)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(64,938)	(64,938)	0	0.00%
3400 Other Funds Ltd	(52,339)	(52,339)	0	0.00%
TOTAL PERSONAL SERVICES	(\$117,277)	(\$117,277)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(64,938)	(64,938)	0	0.00%
3400 Other Funds Ltd	(52,339)	(52,339)	0	0.00%
TOTAL EXPENDITURES	(\$117,277)	(\$117,277)	\$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	(17,017)	(17,017)	0	0.00%

REVENUE CATEGORIES

3400 Other Funds Ltd	(17,017)	(17,017)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$17,017)	(\$17,017)	\$0	0.00%

AVAILABLE REVENUES

3400 Other Funds Ltd	(17,017)	(17,017)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$17,017)	(\$17,017)	\$0	0.00%

EXPENDITURES

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%

EXPENDITURES

3400 Other Funds Ltd	(17,017)	(17,017)	0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
Package: Phase-out Pgm & One-time Costs
Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Governor's 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	(\$17,017)	(\$17,017)	\$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

843,888843,88800.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

115,773115,77300.00%

REVENUE CATEGORIES

8000 General Fund

843,888843,88800.00%

3400 Other Funds Ltd

115,773115,77300.00%

TOTAL REVENUE CATEGORIES

\$959,661\$959,661\$00.00%

AVAILABLE REVENUES

8000 General Fund

843,888843,88800.00%

3400 Other Funds Ltd

115,773115,77300.00%

TOTAL AVAILABLE REVENUES

\$959,661\$959,661\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund

51051000.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Information Technology Services Division

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

Description	Governor's 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	195	195	0	0.00%
All Funds	705	705	0	0.00%
4125 Out of State Travel				
8000 General Fund	359	359	0	0.00%
3400 Other Funds Ltd	65	65	0	0.00%
All Funds	424	424	0	0.00%
4150 Employee Training				
8000 General Fund	10,553	10,553	0	0.00%
3400 Other Funds Ltd	1,813	1,813	0	0.00%
All Funds	12,366	12,366	0	0.00%
4175 Office Expenses				
8000 General Fund	5,078	5,078	0	0.00%
3400 Other Funds Ltd	2,182	2,182	0	0.00%
All Funds	7,260	7,260	0	0.00%
4200 Telecommunications				
8000 General Fund	13,471	13,471	0	0.00%
3400 Other Funds Ltd	5,172	5,172	0	0.00%
All Funds	18,643	18,643	0	0.00%
4250 Data Processing				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Information Technology Services Division

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

Description	Governor's 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	135,991	135,991	0	0.00%
3400 Other Funds Ltd	26,591	26,591	0	0.00%
All Funds	162,582	162,582	0	0.00%
4275 Publicity and Publications				
8000 General Fund	458	458	0	0.00%
4300 Professional Services				
8000 General Fund	29,742	29,742	0	0.00%
3400 Other Funds Ltd	5,345	5,345	0	0.00%
All Funds	35,087	35,087	0	0.00%
4315 IT Professional Services				
8000 General Fund	604,269	604,269	0	0.00%
3400 Other Funds Ltd	72,496	72,496	0	0.00%
All Funds	676,765	676,765	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	41	41	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	355	355	0	0.00%
3400 Other Funds Ltd	19	19	0	0.00%
All Funds	374	374	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	13,807	13,807	0	0.00%
3400 Other Funds Ltd	500	500	0	0.00%
All Funds	14,307	14,307	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	1,305	1,305	0	0.00%
3400 Other Funds Ltd	330	330	0	0.00%
All Funds	1,635	1,635	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	2,436	2,436	0	0.00%
3400 Other Funds Ltd	425	425	0	0.00%
All Funds	2,861	2,861	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	376	376	0	0.00%
3400 Other Funds Ltd	138	138	0	0.00%
All Funds	514	514	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,588	1,588	0	0.00%
3400 Other Funds Ltd	72	72	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Information Technology Services Division

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

Description	Governor's 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	1,660	1,660	0	0.00%
4715 IT Expendable Property				
8000 General Fund	18,346	18,346	0	0.00%
3400 Other Funds Ltd	105	105	0	0.00%
All Funds	18,451	18,451	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	838,685	838,685	0	0.00%
3400 Other Funds Ltd	115,448	115,448	0	0.00%
TOTAL SERVICES & SUPPLIES	\$954,133	\$954,133	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	4,180	4,180	0	0.00%
3400 Other Funds Ltd	325	325	0	0.00%
All Funds	4,505	4,505	0	0.00%
5550 Data Processing Software				
8000 General Fund	377	377	0	0.00%
5900 Other Capital Outlay				
8000 General Fund	646	646	0	0.00%
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		
8000 General Fund	5,203	5,203	0	0.00%
3400 Other Funds Ltd	325	325	0	0.00%
TOTAL CAPITAL OUTLAY	\$5,528	\$5,528	\$0	0.00%
EXPENDITURES				
8000 General Fund	843,888	843,888	0	0.00%
3400 Other Funds Ltd	115,773	115,773	0	0.00%
TOTAL EXPENDITURES	\$959,661	\$959,661	\$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

24,11724,11700.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

7467460.00%

REVENUE CATEGORIES

8000 General Fund

24,11724,1170.00%

3400 Other Funds Ltd

7467460.00%

TOTAL REVENUE CATEGORIES

\$24,863\$24,863\$00.00%

AVAILABLE REVENUES

8000 General Fund

24,11724,1170.00%

3400 Other Funds Ltd

7467460.00%

TOTAL AVAILABLE REVENUES

\$24,863\$24,863\$00.00%

EXPENDITURES

SERVICES & SUPPLIES

4425 Facilities Rental and Taxes

8000 General Fund

24,11724,1170.00%

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	746	746	0	0.00%
All Funds	24,863	24,863	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	24,117	24,117	0	0.00%
3400 Other Funds Ltd	746	746	0	0.00%
TOTAL SERVICES & SUPPLIES	\$24,863	\$24,863	\$0	0.00%
EXPENDITURES				
8000 General Fund	24,117	24,117	0	0.00%
3400 Other Funds Ltd	746	746	0	0.00%
TOTAL EXPENDITURES	\$24,863	\$24,863	\$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	1,377,888	1,377,888	0	0.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	173,548	173,548	0	0.00%

REVENUE CATEGORIES

8000 General Fund	1,377,888	1,377,888	0	0.00%

3400 Other Funds Ltd	173,548	173,548	0	0.00%

TOTAL REVENUE CATEGORIES	\$1,551,436	\$1,551,436	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	1,377,888	1,377,888	0	0.00%

3400 Other Funds Ltd	173,548	173,548	0	0.00%

TOTAL AVAILABLE REVENUES	\$1,551,436	\$1,551,436	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Information Technology Services Division

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	868,409	868,409	0	0.00%
3400 Other Funds Ltd	110,107	110,107	0	0.00%
All Funds	978,516	978,516	0	0.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	308	308	0	0.00%
3400 Other Funds Ltd	36	36	0	0.00%
All Funds	344	344	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	155,621	155,621	0	0.00%
3400 Other Funds Ltd	19,731	19,731	0	0.00%
All Funds	175,352	175,352	0	0.00%
3230 Social Security Taxes				
8000 General Fund	66,434	66,434	0	0.00%
3400 Other Funds Ltd	8,423	8,423	0	0.00%
All Funds	74,857	74,857	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	3,473	3,473	0	0.00%
3400 Other Funds Ltd	440	440	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Information Technology Services Division

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	3,913	3,913	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	267	267	0	0.00%
3400 Other Funds Ltd	32	32	0	0.00%
All Funds	299	299	0	0.00%
3270 Flexible Benefits				
8000 General Fund	229,351	229,351	0	0.00%
3400 Other Funds Ltd	28,049	28,049	0	0.00%
All Funds	257,400	257,400	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	455,454	455,454	0	0.00%
3400 Other Funds Ltd	56,711	56,711	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$512,165	\$512,165	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	1,323,863	1,323,863	0	0.00%
3400 Other Funds Ltd	166,818	166,818	0	0.00%
TOTAL PERSONAL SERVICES	\$1,490,681	\$1,490,681	\$0	0.00%
SERVICES & SUPPLIES				
4150 Employee Training				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Technical Adjustments

Information Technology Services Division

Pkg Group: ESS Pkg Type: 060 Pkg Number: 060

Description	Governor's 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	9,248	9,248	0	0.00%
3400 Other Funds Ltd	1,152	1,152	0	0.00%
All Funds	10,400	10,400	0	0.00%
4175 Office Expenses				
8000 General Fund	8,941	8,941	0	0.00%
3400 Other Funds Ltd	1,114	1,114	0	0.00%
All Funds	10,055	10,055	0	0.00%
4200 Telecommunications				
8000 General Fund	16,762	16,762	0	0.00%
3400 Other Funds Ltd	2,088	2,088	0	0.00%
All Funds	18,850	18,850	0	0.00%
4715 IT Expendable Property				
8000 General Fund	19,074	19,074	0	0.00%
3400 Other Funds Ltd	2,376	2,376	0	0.00%
All Funds	21,450	21,450	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	54,025	54,025	0	0.00%
3400 Other Funds Ltd	6,730	6,730	0	0.00%
TOTAL SERVICES & SUPPLIES	\$60,755	\$60,755	\$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	1,377,888	1,377,888	0	0.00%
3400 Other Funds Ltd	173,548	173,548	0	0.00%
TOTAL EXPENDITURES	\$1,551,436	\$1,551,436	\$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	7	7	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	6.50	6.50	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	(2,159,364)	-	2,159,364	100.00%

REVENUE CATEGORIES

8000 General Fund	(2,159,364)	-	2,159,364	100.00%

TOTAL REVENUE CATEGORIES	(\$2,159,364)	-	\$2,159,364	100.00%

AVAILABLE REVENUES

8000 General Fund	(2,159,364)	-	2,159,364	100.00%

TOTAL AVAILABLE REVENUES	(\$2,159,364)	-	\$2,159,364	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	(1,777,137)	-	1,777,137	100.00%

P.S. BUDGET ADJUSTMENTS

8000 General Fund	(1,777,137)	-	1,777,137	100.00%

TOTAL P.S. BUDGET ADJUSTMENTS	(\$1,777,137)	-	\$1,777,137	100.00%

PERSONAL SERVICES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Additional Analyst Adjustments

Information Technology Services Division

Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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	(1,777,137)	-	1,777,137	100.00%
TOTAL PERSONAL SERVICES	(\$1,777,137)	-	\$1,777,137	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(4,000)	-	4,000	100.00%
4125 Out of State Travel				
8000 General Fund	(3,000)	-	3,000	100.00%
4150 Employee Training				
8000 General Fund	(128,000)	-	128,000	100.00%
4175 Office Expenses				
8000 General Fund	(83,000)	-	83,000	100.00%
4200 Telecommunications				
8000 General Fund	(139,227)	-	139,227	100.00%
4250 Data Processing				
8000 General Fund	(25,000)	-	25,000	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(382,227)	-	382,227	100.00%
TOTAL SERVICES & SUPPLIES	(\$382,227)	-	\$382,227	100.00%

EXPENDITURES

Package Comparison Report - Detail
2023-25 Biennium
Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
Package: Additional Analyst Adjustments
Pkg Group: POL Pkg Type: 090 Pkg Number: 091

Description	Governor's 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	(2,159,364)	-	2,159,364	100.00%
TOTAL EXPENDITURES	(\$2,159,364)	-	\$2,159,364	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

1,550,210731,072(819,138)(52.84%)

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

304,899218,372(86,527)(28.38%)

REVENUE CATEGORIES

8000 General Fund

1,550,210731,072(819,138)(52.84%)

3400 Other Funds Ltd

304,899218,372(86,527)(28.38%)

TOTAL REVENUE CATEGORIES

\$1,855,109\$949,444(\$905,665)(48.82%)

AVAILABLE REVENUES

8000 General Fund

1,550,210731,072(819,138)(52.84%)

3400 Other Funds Ltd

304,899218,372(86,527)(28.38%)

TOTAL AVAILABLE REVENUES

\$1,855,109\$949,444(\$905,665)(48.82%)

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Reliable Operations

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 104

Description	Governor's 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	576,882	86,154	(490,728)	(85.07%)
3400 Other Funds Ltd	82,389	4,949	(77,440)	(93.99%)
All Funds	659,271	91,103	(568,168)	(86.18%)
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	217	20	(197)	(90.78%)
3400 Other Funds Ltd	30	2	(28)	(93.33%)
All Funds	247	22	(225)	(91.09%)
3220 Public Employees Retire Cont				
8000 General Fund	103,372	15,437	(87,935)	(85.07%)
3400 Other Funds Ltd	14,762	886	(13,876)	(94.00%)
All Funds	118,134	16,323	(101,811)	(86.18%)
3230 Social Security Taxes				
8000 General Fund	44,130	6,587	(37,543)	(85.07%)
3400 Other Funds Ltd	6,303	380	(5,923)	(93.97%)
All Funds	50,433	6,967	(43,466)	(86.19%)
3241 Paid Family Medical Leave Insurance				
8000 General Fund	2,286	349	(1,937)	(84.73%)
3400 Other Funds Ltd	325	17	(308)	(94.77%)

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Reliable Operations

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 104

Description	Governor's 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	2,611	366	(2,245)	(85.98%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	185	17	(168)	(90.81%)
3400 Other Funds Ltd	27	2	(25)	(92.59%)
All Funds	212	19	(193)	(91.04%)
3260 Mass Transit Tax				
8000 General Fund	1,280	-	(1,280)	(100.00%)
3400 Other Funds Ltd	320	-	(320)	(100.00%)
All Funds	1,600	-	(1,600)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	160,187	15,180	(145,007)	(90.52%)
3400 Other Funds Ltd	22,963	1,320	(21,643)	(94.25%)
All Funds	183,150	16,500	(166,650)	(90.99%)
OTHER PAYROLL EXPENSES				
8000 General Fund	311,657	37,590	(274,067)	(87.94%)
3400 Other Funds Ltd	44,730	2,607	(42,123)	(94.17%)
TOTAL OTHER PAYROLL EXPENSES	\$356,387	\$40,197	(\$316,190)	(88.72%)

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Reliable Operations

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 104

Description	Governor's 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	-	(22,641)	(22,641)	100.00%
3400 Other Funds Ltd	-	22,644	22,644	100.00%
All Funds	-	3	3	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(22,641)	(22,641)	100.00%
3400 Other Funds Ltd	-	22,644	22,644	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$3	\$3	100.00%
PERSONAL SERVICES				
8000 General Fund	888,539	101,103	(787,436)	(88.62%)
3400 Other Funds Ltd	127,119	30,200	(96,919)	(76.24%)
TOTAL PERSONAL SERVICES	\$1,015,658	\$131,303	(\$884,355)	(87.07%)
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	2,129	1,889	(240)	(11.27%)
3400 Other Funds Ltd	532	472	(60)	(11.28%)
All Funds	2,661	2,361	(300)	(11.27%)
4125 Out of State Travel				
8000 General Fund	11,930	11,930	0	0.00%
3400 Other Funds Ltd	2,982	2,982	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Reliable Operations

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 104

Description	Governor's 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	14,912	14,912	0	0.00%
4150 Employee Training				
8000 General Fund	2,560	-	(2,560)	(100.00%)
3400 Other Funds Ltd	640	-	(640)	(100.00%)
All Funds	3,200	-	(3,200)	(100.00%)
4175 Office Expenses				
8000 General Fund	77,848	75,373	(2,475)	(3.18%)
3400 Other Funds Ltd	19,492	18,873	(619)	(3.18%)
All Funds	97,340	94,246	(3,094)	(3.18%)
4200 Telecommunications				
8000 General Fund	4,640	-	(4,640)	(100.00%)
3400 Other Funds Ltd	1,160	-	(1,160)	(100.00%)
All Funds	5,800	-	(5,800)	(100.00%)
4250 Data Processing				
8000 General Fund	(74,671)	(63,311)	11,360	15.21%
3400 Other Funds Ltd	(6,335)	(18,911)	(12,576)	(198.52%)
All Funds	(81,006)	(82,222)	(1,216)	(1.50%)
4300 Professional Services				
8000 General Fund	629,323	602,336	(26,987)	(4.29%)

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Reliable Operations

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 104

Description	Governor's 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	157,331	184,318	26,987	17.15%
All Funds	786,654	786,654	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	2,632	1,752	(880)	(33.43%)
3400 Other Funds Ltd	658	438	(220)	(33.43%)
All Funds	3,290	2,190	(1,100)	(33.43%)
4715 IT Expendable Property				
8000 General Fund	5,280	-	(5,280)	(100.00%)
3400 Other Funds Ltd	1,320	-	(1,320)	(100.00%)
All Funds	6,600	-	(6,600)	(100.00%)
SERVICES & SUPPLIES				
8000 General Fund	661,671	629,969	(31,702)	(4.79%)
3400 Other Funds Ltd	177,780	188,172	10,392	5.85%
TOTAL SERVICES & SUPPLIES	\$839,451	\$818,141	(\$21,310)	(2.54%)
EXPENDITURES				
8000 General Fund	1,550,210	731,072	(819,138)	(52.84%)
3400 Other Funds Ltd	304,899	218,372	(86,527)	(28.38%)
TOTAL EXPENDITURES	\$1,855,109	\$949,444	(\$905,665)	(48.82%)
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%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	2	-	(2)	(100.00%)
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	4.73	0.42	(4.31)	(91.12%)

Description	Governor's 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

(3,574,863)(4,408,874)(834,011)(23.33%)

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

6,074,5776,908,588834,01113.73%

REVENUE CATEGORIES

8000 General Fund

(3,574,863)(4,408,874)(834,011)(23.33%)

3400 Other Funds Ltd

6,074,5776,908,588834,01113.73%

TOTAL REVENUE CATEGORIES

\$2,499,714\$2,499,714\$00.00%

AVAILABLE REVENUES

8000 General Fund

(3,574,863)(4,408,874)(834,011)(23.33%)

3400 Other Funds Ltd

6,074,5776,908,588834,01113.73%

TOTAL AVAILABLE REVENUES

\$2,499,714\$2,499,714\$00.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	(2,438,139)	(1,835,082)	603,057	24.73%
3400 Other Funds Ltd	3,950,286	3,347,229	(603,057)	(15.27%)
All Funds	1,512,147	1,512,147	0	0.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(764)	(734)	30	3.93%
3400 Other Funds Ltd	1,398	1,368	(30)	(2.15%)
All Funds	634	634	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	(436,925)	(328,852)	108,073	24.73%
3400 Other Funds Ltd	707,902	599,829	(108,073)	(15.27%)
All Funds	270,977	270,977	0	0.00%
3230 Social Security Taxes				
8000 General Fund	(185,121)	(139,386)	45,735	24.71%
3400 Other Funds Ltd	300,804	255,069	(45,735)	(15.20%)
All Funds	115,683	115,683	0	0.00%
3241 Paid Family Medical Leave Insurance				
8000 General Fund	(9,671)	(7,329)	2,342	24.22%
3400 Other Funds Ltd	15,719	13,377	(2,342)	(14.90%)

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	6,048	6,048	0	0.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(727)	(637)	90	12.38%
3400 Other Funds Ltd	1,276	1,186	(90)	(7.05%)
All Funds	549	549	0	0.00%
3270 Flexible Benefits				
8000 General Fund	(594,822)	(537,121)	57,701	9.70%
3400 Other Funds Ltd	1,068,372	1,010,676	(57,696)	(5.40%)
All Funds	473,550	473,555	5	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(1,228,030)	(1,014,059)	213,971	17.42%
3400 Other Funds Ltd	2,095,471	1,881,505	(213,966)	(10.21%)
TOTAL OTHER PAYROLL EXPENSES	\$867,441	\$867,446	\$5	0.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(156,222)	(156,222)	100.00%
3400 Other Funds Ltd	-	156,217	156,217	100.00%
All Funds	-	(5)	(5)	100.00%
P.S. BUDGET ADJUSTMENTS				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	-	(156,222)	(156,222)	100.00%
3400 Other Funds Ltd	-	156,217	156,217	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$5)	(\$5)	100.00%
PERSONAL SERVICES				
8000 General Fund	(3,666,169)	(3,005,363)	660,806	18.02%
3400 Other Funds Ltd	6,045,757	5,384,951	(660,806)	(10.93%)
TOTAL PERSONAL SERVICES	\$2,379,588	\$2,379,588	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	2,093	507	(1,586)	(75.78%)
3400 Other Funds Ltd	607	2,193	1,586	261.29%
All Funds	2,700	2,700	0	0.00%
4125 Out of State Travel				
8000 General Fund	-	(1,845)	(1,845)	100.00%
3400 Other Funds Ltd	-	1,845	1,845	100.00%
All Funds	-	-	0	0.00%
4150 Employee Training				
8000 General Fund	12,080	(25,775)	(37,855)	(313.37%)
3400 Other Funds Ltd	3,920	41,775	37,855	965.69%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	16,000	16,000	0	0.00%
4175 Office Expenses				
8000 General Fund	21,580	21,509	(71)	(0.33%)
3400 Other Funds Ltd	6,266	6,337	71	1.13%
All Funds	27,846	27,846	0	0.00%
4200 Telecommunications				
8000 General Fund	21,895	5,401	(16,494)	(75.33%)
3400 Other Funds Ltd	7,105	23,599	16,494	232.15%
All Funds	29,000	29,000	0	0.00%
4250 Data Processing				
8000 General Fund	4,591	(770,828)	(775,419)	(16,889.98%)
3400 Other Funds Ltd	1,489	776,908	775,419	52,076.49%
All Funds	6,080	6,080	0	0.00%
4275 Publicity and Publications				
8000 General Fund	-	(1,138)	(1,138)	100.00%
3400 Other Funds Ltd	-	1,138	1,138	100.00%
All Funds	-	-	0	0.00%
4300 Professional Services				
8000 General Fund	-	(48,207)	(48,207)	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	-	48,207	48,207	100.00%
All Funds	-	-	0	0.00%
4315 IT Professional Services				
8000 General Fund	-	(440,198)	(440,198)	100.00%
3400 Other Funds Ltd	-	440,198	440,198	100.00%
All Funds	-	-	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	-	(263)	(263)	100.00%
3400 Other Funds Ltd	-	263	263	100.00%
All Funds	-	-	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	-	(496)	(496)	100.00%
3400 Other Funds Ltd	-	496	496	100.00%
All Funds	-	-	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(2,795)	(2,795)	100.00%
3400 Other Funds Ltd	-	2,795	2,795	100.00%
All Funds	-	-	0	0.00%
4475 Facilities Maintenance				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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	-	(6,713)	(6,713)	100.00%
3400 Other Funds Ltd	-	6,713	6,713	100.00%
All Funds	-	-	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	-	(15,637)	(15,637)	100.00%
3400 Other Funds Ltd	-	15,637	15,637	100.00%
All Funds	-	-	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	4,152	(1,733)	(5,885)	(141.74%)
3400 Other Funds Ltd	1,348	7,233	5,885	436.57%
All Funds	5,500	5,500	0	0.00%
4715 IT Expendable Property				
8000 General Fund	24,915	(91,811)	(116,726)	(468.50%)
3400 Other Funds Ltd	8,085	124,811	116,726	1,443.74%
All Funds	33,000	33,000	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	91,306	(1,380,022)	(1,471,328)	(1,611.43%)
3400 Other Funds Ltd	28,820	1,500,148	1,471,328	5,105.23%
TOTAL SERVICES & SUPPLIES	\$120,126	\$120,126	\$0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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**

8000 General Fund	-	(16,027)	(16,027)	100.00%
3400 Other Funds Ltd	-	16,027	16,027	100.00%
All Funds	-	-	0	0.00%

5900 Other Capital Outlay

8000 General Fund	-	(7,462)	(7,462)	100.00%
3400 Other Funds Ltd	-	7,462	7,462	100.00%
All Funds	-	-	0	0.00%

CAPITAL OUTLAY

8000 General Fund	-	(23,489)	(23,489)	100.00%
3400 Other Funds Ltd	-	23,489	23,489	100.00%

TOTAL CAPITAL OUTLAY	-	-	\$0	0.00%

EXPENDITURES

8000 General Fund	(3,574,863)	(4,408,874)	(834,011)	(23.33%)
3400 Other Funds Ltd	6,074,577	6,908,588	834,011	13.73%

TOTAL EXPENDITURES	\$2,499,714	\$2,499,714	\$0	0.00%

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		
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	18	18	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	11.98	11.98	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	-	(602,642)	(602,642)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(602,642)	(602,642)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$602,642)	(\$602,642)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(602,642)	(602,642)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$602,642)	(\$602,642)	100.00%

EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

8000 General Fund	-	(339,593)	(339,593)	100.00%

P.S. BUDGET ADJUSTMENTS

8000 General Fund	-	(339,593)	(339,593)	100.00%

TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$339,593)	(\$339,593)	100.00%

PERSONAL SERVICES

Package Comparison Report - Detail

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

2023-25 Biennium

Package: LFO Analyst Adjustments

Information Technology Services Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 801

Description	Governor's 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	-	(339,593)	(339,593)	100.00%
TOTAL PERSONAL SERVICES	-	(\$339,593)	(\$339,593)	100.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(20,000)	(20,000)	100.00%
4200 Telecommunications				
8000 General Fund	-	(137,462)	(137,462)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(157,462)	(157,462)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$157,462)	(\$157,462)	100.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	(87,664)	(87,664)	100.00%
5550 Data Processing Software				
8000 General Fund	-	(9,358)	(9,358)	100.00%
5900 Other Capital Outlay				
8000 General Fund	-	(8,565)	(8,565)	100.00%
CAPITAL OUTLAY				
8000 General Fund	-	(105,587)	(105,587)	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	-	(\$105,587)	(\$105,587)	100.00%
EXPENDITURES				
8000 General Fund	-	(602,642)	(602,642)	100.00%
TOTAL EXPENDITURES	-	(\$602,642)	(\$602,642)	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	-	(190,043)	(190,043)	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(33,295)	(33,295)	100.00%

REVENUE CATEGORIES

8000 General Fund	-	(190,043)	(190,043)	100.00%

3400 Other Funds Ltd	-	(33,295)	(33,295)	100.00%

TOTAL REVENUE CATEGORIES	-	(\$223,338)	(\$223,338)	100.00%

AVAILABLE REVENUES

8000 General Fund	-	(190,043)	(190,043)	100.00%

3400 Other Funds Ltd	-	(33,295)	(33,295)	100.00%

TOTAL AVAILABLE REVENUES	-	(\$223,338)	(\$223,338)	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4250 Data Processing

8000 General Fund	-	(190,043)	(190,043)	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Statewide Adjustments

Information Technology Services Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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	-	(33,295)	(33,295)	100.00%
All Funds	-	(223,338)	(223,338)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(190,043)	(190,043)	100.00%
3400 Other Funds Ltd	-	(33,295)	(33,295)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$223,338)	(\$223,338)	100.00%
EXPENDITURES				
8000 General Fund	-	(190,043)	(190,043)	100.00%
3400 Other Funds Ltd	-	(33,295)	(33,295)	100.00%
TOTAL EXPENDITURES	-	(\$223,338)	(\$223,338)	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	-	203,896	203,896	100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	60,904	60,904	100.00%

REVENUE CATEGORIES

8000 General Fund	-	203,896	203,896	100.00%

3400 Other Funds Ltd	-	60,904	60,904	100.00%

TOTAL REVENUE CATEGORIES	-	\$264,800	\$264,800	100.00%

AVAILABLE REVENUES

8000 General Fund	-	203,896	203,896	100.00%

3400 Other Funds Ltd	-	60,904	60,904	100.00%

TOTAL AVAILABLE REVENUES	-	\$264,800	\$264,800	100.00%

EXPENDITURES

SERVICES & SUPPLIES

4315 IT Professional Services

8000 General Fund	-	203,896	203,896	100.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Budget Reconciliation

Information Technology Services Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's 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	-	60,904	60,904	100.00%
All Funds	-	264,800	264,800	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	203,896	203,896	100.00%
3400 Other Funds Ltd	-	60,904	60,904	100.00%
TOTAL SERVICES & SUPPLIES	-	\$264,800	\$264,800	100.00%
EXPENDITURES				
8000 General Fund	-	203,896	203,896	100.00%
3400 Other Funds Ltd	-	60,904	60,904	100.00%
TOTAL EXPENDITURES	-	\$264,800	\$264,800	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

-164,842164,842100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

-11,46011,460100.00%

REVENUE CATEGORIES

8000 General Fund

-164,842164,842100.00%

3400 Other Funds Ltd

-11,46011,460100.00%

TOTAL REVENUE CATEGORIES

-176,302176,302100.00%

AVAILABLE REVENUES

8000 General Fund

-164,842164,842100.00%

3400 Other Funds Ltd

-11,46011,460100.00%

TOTAL AVAILABLE REVENUES

-176,302176,302100.00%

EXPENDITURES

SERVICES & SUPPLIES

4315 IT Professional Services

8000 General Fund

-164,842164,842100.00%

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	-	11,460	11,460	100.00%
All Funds	-	176,302	176,302	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	164,842	164,842	100.00%
3400 Other Funds Ltd	-	11,460	11,460	100.00%
TOTAL SERVICES & SUPPLIES	-	\$176,302	\$176,302	100.00%
EXPENDITURES				
8000 General Fund	-	164,842	164,842	100.00%
3400 Other Funds Ltd	-	11,460	11,460	100.00%
TOTAL EXPENDITURES	-	\$176,302	\$176,302	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		

EXPENDITURES

PERSONAL SERVICES				
SALARIES & WAGES				
3170 Overtime Payments				
3400 Other Funds Ltd	1,443	1,443	0	0.00%
SALARIES & WAGES				
3400 Other Funds Ltd	1,443	1,443	0	0.00%
TOTAL SALARIES & WAGES	\$1,443	\$1,443	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	259	259	0	0.00%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	3,687	3,687	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	110	110	0	0.00%
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	6	6	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	905	905	0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Marijuana Program

Cross Reference Number: 15000-014-00-00-00000
Package: Vacancy Factor and Non-ORPICS Personal Services
Pkg Group: ESS Pkg Type: 010 Pkg Number: 010

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	4,967	4,967	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$4,967	\$4,967	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(115,047)	(115,047)	0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(108,637)	(108,637)	0	0.00%
TOTAL PERSONAL SERVICES	(\$108,637)	(\$108,637)	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(108,637)	(108,637)	0	0.00%
TOTAL EXPENDITURES	(\$108,637)	(\$108,637)	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	108,637	108,637	0	0.00%
TOTAL ENDING BALANCE	\$108,637	\$108,637	\$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

4100 Instate Travel

3400 Other Funds Ltd	147	147	0	0.00%

4125 Out of State Travel

3400 Other Funds Ltd	1,432	1,432	0	0.00%

4150 Employee Training

3400 Other Funds Ltd	1,458	1,458	0	0.00%

4175 Office Expenses

3400 Other Funds Ltd	1,830	1,830	0	0.00%

4200 Telecommunications

3400 Other Funds Ltd	2,015	2,015	0	0.00%

4250 Data Processing

3400 Other Funds Ltd	533	533	0	0.00%

4275 Publicity and Publications

3400 Other Funds Ltd	28	28	0	0.00%

4300 Professional Services

3400 Other Funds Ltd	29,161	29,161	0	0.00%

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	22,166	22,166	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	20,598	20,598	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	3,735	3,735	0	0.00%
4600 Intra-agency Charges				
3400 Other Funds Ltd	204	204	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	10,391	10,391	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	486	486	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	2,940	2,940	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	97,124	97,124	0	0.00%
TOTAL SERVICES & SUPPLIES	\$97,124	\$97,124	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	8,170	8,170	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		
5150 Telecommunications Equipment				
3400 Other Funds Ltd	955	955	0	0.00%
5900 Other Capital Outlay				
3400 Other Funds Ltd	16,332	16,332	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	25,457	25,457	0	0.00%
TOTAL CAPITAL OUTLAY	\$25,457	\$25,457	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	122,581	122,581	0	0.00%
TOTAL EXPENDITURES	\$122,581	\$122,581	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(122,581)	(122,581)	0	0.00%
TOTAL ENDING BALANCE	(\$122,581)	(\$122,581)	\$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	35,795	35,795	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	35,795	35,795	0	0.00%
TOTAL SERVICES & SUPPLIES	\$35,795	\$35,795	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	35,795	35,795	0	0.00%
TOTAL EXPENDITURES	\$35,795	\$35,795	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(35,795)	(35,795)	0	0.00%
TOTAL ENDING BALANCE	(\$35,795)	(\$35,795)	\$0	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Marijuana Program

Cross Reference Number: 15000-014-00-00-00000
Package: Statewide AG Adjustment
Pkg Group: POL Pkg Type: 090 Pkg Number: 092

Description	Governor's 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	(6,819)	-	6,819	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(6,819)	-	6,819	100.00%
TOTAL SERVICES & SUPPLIES	(\$6,819)	-	\$6,819	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(6,819)	-	6,819	100.00%
TOTAL EXPENDITURES	(\$6,819)	-	\$6,819	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	6,819	-	(6,819)	(100.00%)
TOTAL ENDING BALANCE	\$6,819	-	(\$6,819)	(100.00%)

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Marijuana Program

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's 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

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	(644,784)	(644,784)	0	0.00%

SALARIES & WAGES

3400 Other Funds Ltd	(644,784)	(644,784)	0	0.00%

TOTAL SALARIES & WAGES	(\$644,784)	(\$644,784)	\$0	0.00%

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	(318)	(318)	0	0.00%

3220 Public Employees Retire Cont

3400 Other Funds Ltd	(115,547)	(115,547)	0	0.00%

3230 Social Security Taxes

3400 Other Funds Ltd	(49,327)	(49,327)	0	0.00%

3241 Paid Family Medical Leave Insurance

3400 Other Funds Ltd	(2,578)	(2,578)	0	0.00%

3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd	(276)	(276)	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Cost Allocation Methodology

Marijuana Program

Pkg Group: POL Pkg Type: POL Pkg Number: 107

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3270 Flexible Benefits				
3400 Other Funds Ltd	(237,600)	(237,600)	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(405,646)	(405,646)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$405,646)	(\$405,646)	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(1,050,430)	(1,050,430)	0	0.00%
TOTAL PERSONAL SERVICES	(\$1,050,430)	(\$1,050,430)	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	(900)	(900)	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	(9,600)	(9,600)	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	(9,282)	(9,282)	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	(17,400)	(17,400)	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	(3,648)	(3,648)	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	(3,300)	(3,300)	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	(19,800)	(19,800)	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(63,930)	(63,930)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$63,930)	(\$63,930)	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(1,114,360)	(1,114,360)	0	0.00%
TOTAL EXPENDITURES	(\$1,114,360)	(\$1,114,360)	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	1,114,360	1,114,360	0	0.00%
TOTAL ENDING BALANCE	\$1,114,360	\$1,114,360	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(6)	(6)	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(6.00)	(6.00)	0.00	0.00%

Package Comparison Report - Detail
2023-25 Biennium
Marijuana Program

Cross Reference Number: 15000-014-00-00-00000
Package: Statewide Adjustments
Pkg Group: POL Pkg Type: LFO Pkg Number: 810

Description	Governor's 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				
4125 Out of State Travel				
3400 Other Funds Ltd	-	(3,692)	(3,692)	100.00%
4325 Attorney General				
3400 Other Funds Ltd	-	(9,004)	(9,004)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(12,696)	(12,696)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$12,696)	(\$12,696)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(12,696)	(12,696)	100.00%
TOTAL EXPENDITURES	-	(\$12,696)	(\$12,696)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	12,696	12,696	100.00%
TOTAL ENDING BALANCE	-	\$12,696	\$12,696	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	146,705	146,705	0	0.00%
AVAILABLE REVENUES				
8000 General Fund	146,705	146,705	0	0.00%
TOTAL AVAILABLE REVENUES	\$146,705	\$146,705	\$0	0.00%
EXPENDITURES				
SPECIAL PAYMENTS				
6020 Dist to Counties				
8000 General Fund	146,705	146,705	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

LOAN REPAYMENT

0950 Sr Citizen Prop Tax Repayments

3400 Other Funds Ltd	(23,153)	(23,153)	0	0.00%

AVAILABLE REVENUES

3400 Other Funds Ltd	(23,153)	(23,153)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$23,153)	(\$23,153)	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3180 Shift Differential

3400 Other Funds Ltd	769	769	0	0.00%

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	138	138	0	0.00%

3221 Pension Obligation Bond

3400 Other Funds Ltd	3,959	3,959	0	0.00%

3230 Social Security Taxes

3400 Other Funds Ltd	59	59	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Vacancy Factor and Non-ORPICS Personal Services

Sr Citizens Prop Tax Deferral

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

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3241 Paid Family Medical Leave Insurance				
3400 Other Funds Ltd	3	3	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	681	681	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	4,840	4,840	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$4,840	\$4,840	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(28,762)	(28,762)	0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(23,153)	(23,153)	0	0.00%
TOTAL PERSONAL SERVICES	(\$23,153)	(\$23,153)	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	(23,153)	(23,153)	0	0.00%
TOTAL EXPENDITURES	(\$23,153)	(\$23,153)	\$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	1,446,383	1,446,383	0	0.00%

AVAILABLE REVENUES

3400 Other Funds Ltd	1,446,383	1,446,383	0	0.00%

TOTAL AVAILABLE REVENUES	\$1,446,383	\$1,446,383	\$0	0.00%

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd	36	36	0	0.00%

4150 Employee Training

3400 Other Funds Ltd	58	58	0	0.00%

4175 Office Expenses

3400 Other Funds Ltd	596	596	0	0.00%

4200 Telecommunications

3400 Other Funds Ltd	309	309	0	0.00%

4325 Attorney General

3400 Other Funds Ltd	28,366	28,366	0	0.00%

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Standard Inflation

Sr Citizens Prop Tax Deferral

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

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4600 Intra-agency Charges				
3400 Other Funds Ltd	102	102	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	1,820	1,820	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	64	64	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	125	125	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	31,476	31,476	0	0.00%
TOTAL SERVICES & SUPPLIES	\$31,476	\$31,476	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	316	316	0	0.00%
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	1,414,591	1,414,591	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,446,383	1,446,383	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	\$1,446,383	\$1,446,383	\$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		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	(8,727)	-	8,727	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(8,727)	-	8,727	100.00%
TOTAL SERVICES & SUPPLIES	(\$8,727)	-	\$8,727	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(8,727)	-	8,727	100.00%
TOTAL EXPENDITURES	(\$8,727)	-	\$8,727	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	8,727	-	(8,727)	(100.00%)
TOTAL ENDING BALANCE	\$8,727	-	(\$8,727)	(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	-	(11,523)	(11,523)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(11,523)	(11,523)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$11,523)	(\$11,523)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(11,523)	(11,523)	100.00%
TOTAL EXPENDITURES	-	(\$11,523)	(\$11,523)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	11,523	11,523	100.00%
TOTAL ENDING BALANCE	-	\$11,523	\$11,523	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	(400,000)	(400,000)	0	0.00%

BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd	(3,363,567)	(3,363,567)	0	0.00%

REVENUE CATEGORIES

8000 General Fund	(400,000)	(400,000)	0	0.00%

3400 Other Funds Ltd	(3,363,567)	(3,363,567)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$3,763,567)	(\$3,763,567)	\$0	0.00%

AVAILABLE REVENUES

8000 General Fund	(400,000)	(400,000)	0	0.00%

3400 Other Funds Ltd	(3,363,567)	(3,363,567)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$3,763,567)	(\$3,763,567)	\$0	0.00%

EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Phase-out Pgm & One-time Costs

Core System Replacement

Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Governor's 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	(15,062)	(15,062)	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	(15,062)	(15,062)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$15,062)	(\$15,062)	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(15,062)	(15,062)	0	0.00%
TOTAL PERSONAL SERVICES	(\$15,062)	(\$15,062)	\$0	0.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	(111,505)	(111,505)	0	0.00%
4300 Professional Services				
8000 General Fund	(150,000)	(150,000)	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	(887,000)	(887,000)	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	(250,000)	(250,000)	0	0.00%
3400 Other Funds Ltd	(150,000)	(150,000)	0	0.00%
All Funds	(400,000)	(400,000)	0	0.00%
4715 IT Expendable Property				

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Phase-out Pgm & One-time Costs

Core System Replacement

Pkg Group: ESS Pkg Type: 020 Pkg Number: 022

Description	Governor's 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	(2,200,000)	(2,200,000)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(400,000)	(400,000)	0	0.00%
3400 Other Funds Ltd	(3,348,505)	(3,348,505)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$3,748,505)	(\$3,748,505)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(400,000)	(400,000)	0	0.00%
3400 Other Funds Ltd	(3,363,567)	(3,363,567)	0	0.00%
TOTAL EXPENDITURES	(\$3,763,567)	(\$3,763,567)	\$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	11,614,159	-	(11,614,159)	(100.00%)

REVENUE CATEGORIES

8000 General Fund	11,614,159	-	(11,614,159)	(100.00%)

TOTAL REVENUE CATEGORIES	\$11,614,159	-	(\$11,614,159)	(100.00%)

AVAILABLE REVENUES

8000 General Fund	11,614,159	-	(11,614,159)	(100.00%)

TOTAL AVAILABLE REVENUES	\$11,614,159	-	(\$11,614,159)	(100.00%)

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	823,977	-	(823,977)	(100.00%)

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	237	-	(237)	(100.00%)

3220 Public Employees Retire Cont

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Electronic Valuation Information System (ELVIS) Phase 2

Core System Replacement

Pkg Group: POL Pkg Type: POL Pkg Number: 101

Description	Governor's 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	147,658	-	(147,658)	(100.00%)
3230 Social Security Taxes				
8000 General Fund	63,034	-	(63,034)	(100.00%)
3241 Paid Family Medical Leave Insurance				
8000 General Fund	3,295	-	(3,295)	(100.00%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	206	-	(206)	(100.00%)
3260 Mass Transit Tax				
8000 General Fund	4,944	-	(4,944)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	178,200	-	(178,200)	(100.00%)
OTHER PAYROLL EXPENSES				
8000 General Fund	397,574	-	(397,574)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	\$397,574	-	(\$397,574)	(100.00%)
PERSONAL SERVICES				
8000 General Fund	1,221,551	-	(1,221,551)	(100.00%)
TOTAL PERSONAL SERVICES	\$1,221,551	-	(\$1,221,551)	(100.00%)
SERVICES & SUPPLIES				
4100 Instate Travel				

Package Comparison Report - Detail

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

2023-25 Biennium

Package: Electronic Valuation Information System (ELVIS) Phase 2

Core System Replacement

Pkg Group: POL Pkg Type: POL Pkg Number: 101

Description	Governor's 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	750	-	(750)	(100.00%)
4150 Employee Training				
8000 General Fund	8,000	-	(8,000)	(100.00%)
4175 Office Expenses				
8000 General Fund	7,735	-	(7,735)	(100.00%)
4200 Telecommunications				
8000 General Fund	14,500	-	(14,500)	(100.00%)
4250 Data Processing				
8000 General Fund	3,039	-	(3,039)	(100.00%)
4700 Expendable Prop 250 - 5000				
8000 General Fund	2,750	-	(2,750)	(100.00%)
4715 IT Expendable Property				
8000 General Fund	10,355,834	-	(10,355,834)	(100.00%)
SERVICES & SUPPLIES				
8000 General Fund	10,392,608	-	(10,392,608)	(100.00%)
TOTAL SERVICES & SUPPLIES	\$10,392,608	-	(\$10,392,608)	(100.00%)
EXPENDITURES				
8000 General Fund	11,614,159	-	(11,614,159)	(100.00%)
TOTAL EXPENDITURES	\$11,614,159	-	(\$11,614,159)	(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%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	5	-	(5)	(100.00%)
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	4.52	-	(4.52)	(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	-	14,265,000	14,265,000	100.00%

REVENUE CATEGORIES

3400 Other Funds Ltd	-	14,265,000	14,265,000	100.00%

TOTAL REVENUE CATEGORIES	-	\$14,265,000	\$14,265,000	100.00%

2000

2010 Transfer Out - Intrafund

3400 Other Funds Ltd	-	(265,000)	(265,000)	100.00%

AVAILABLE REVENUES

3400 Other Funds Ltd	-	14,000,000	14,000,000	100.00%

TOTAL AVAILABLE REVENUES	-	\$14,000,000	\$14,000,000	100.00%

EXPENDITURES

CAPITAL OUTLAY

5900 Other Capital Outlay

3400 Other Funds Ltd	-	14,000,000	14,000,000	100.00%

EXPENDITURES

3400 Other Funds Ltd	-	14,000,000	14,000,000	100.00%

Package Comparison Report - Detail
2023-25 Biennium
Core System Replacement

Cross Reference Number: 15000-030-00-00-00000
Package: Budget Reconciliation
Pkg Group: POL Pkg Type: LFO Pkg Number: 811

Description	Governor's 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	-	\$14,000,000	\$14,000,000	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		
2000				
2010 Transfer Out - Intrafund				
3400 Other Funds Ltd	5,165,053	-	(5,165,053)	(100.00%)
AVAILABLE REVENUES				
3400 Other Funds Ltd	5,165,053	-	(5,165,053)	(100.00%)
TOTAL AVAILABLE REVENUES	\$5,165,053	-	(\$5,165,053)	(100.00%)
ENDING BALANCE				
3400 Other Funds Ltd	5,165,053	-	(5,165,053)	(100.00%)
TOTAL ENDING BALANCE	\$5,165,053	-	(\$5,165,053)	(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	(53,000)	(53,000)	0	0.00%

REVENUE CATEGORIES

3400 Other Funds Ltd	(53,000)	(53,000)	0	0.00%

TOTAL REVENUE CATEGORIES	(\$53,000)	(\$53,000)	\$0	0.00%

AVAILABLE REVENUES

3400 Other Funds Ltd	(53,000)	(53,000)	0	0.00%

TOTAL AVAILABLE REVENUES	(\$53,000)	(\$53,000)	\$0	0.00%

EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

3400 Other Funds Ltd	(53,000)	(53,000)	0	0.00%

EXPENDITURES

3400 Other Funds Ltd	(53,000)	(53,000)	0	0.00%

TOTAL EXPENDITURES	(\$53,000)	(\$53,000)	\$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

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8030 General Fund Debt Svc

-

(571,500)

(571,500)

100.00%

REVENUE CATEGORIES

8030 General Fund Debt Svc

-

(571,500)

(571,500)

100.00%

TOTAL REVENUE CATEGORIES

-

(\$571,500)

(\$571,500)

100.00%

AVAILABLE REVENUES

8030 General Fund Debt Svc

-

(571,500)

(571,500)

100.00%

TOTAL AVAILABLE REVENUES

-

(\$571,500)

(\$571,500)

100.00%

EXPENDITURES

DEBT SERVICE

7100 Principal - Bonds

8030 General Fund Debt Svc

-

(320,000)

(320,000)

100.00%

7150 Interest - Bonds

8030 General Fund Debt Svc

-

(251,500)

(251,500)

100.00%

DEBT SERVICE

8030 General Fund Debt Svc

-

(571,500)

(571,500)

100.00%

TOTAL DEBT SERVICE

-

(\$571,500)

(\$571,500)

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	-	(571,500)	(571,500)	100.00%
TOTAL EXPENDITURES	-	(\$571,500)	(\$571,500)	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

-2,448,4792,448,479100.00%

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd

-265,000265,000100.00%

REVENUE CATEGORIES

8030 General Fund Debt Svc

-2,448,4792,448,479100.00%

3400 Other Funds Ltd

-265,000265,000100.00%

TOTAL REVENUE CATEGORIES

-**\$2,713,479****\$2,713,479****100.00%**

AVAILABLE REVENUES

8030 General Fund Debt Svc

-2,448,4792,448,479100.00%

3400 Other Funds Ltd

-265,000265,000100.00%

TOTAL AVAILABLE REVENUES

-**\$2,713,479****\$2,713,479****100.00%**

EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

3400 Other Funds Ltd

-265,000265,000100.00%

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	-	2,448,479	2,448,479	100.00%
DEBT SERVICE				
8030 General Fund Debt Svc	-	2,448,479	2,448,479	100.00%
TOTAL DEBT SERVICE	-	\$2,448,479	\$2,448,479	100.00%
EXPENDITURES				
8030 General Fund Debt Svc	-	2,448,479	2,448,479	100.00%
3400 Other Funds Ltd	-	265,000	265,000	100.00%
TOTAL EXPENDITURES	-	\$2,713,479	\$2,713,479	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%

PIC100 - Position Budget Report

Revenue, Dept of

2023-25 Biennium
Budget Preparation

Cross Reference Number: 15000-000-00-00-00000
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
Total Salary											110,469,992	-	41,482,689	-	151,952,681
Total OPE											59,489,521	-	22,629,848	-	82,119,369
Total Personal Services					1,144	1,074.46					169,959,513	-	64,112,537	-	234,072,050

PIC100 - Position Budget Report

Director's Office - Administrative

2023-25 Biennium

Cross Reference Number: 15000-003-01-00-00000

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
1001000	MEAH Z7583 HF	AGENCY HEAD 3	45X	PF	1	1.00	24	10	20474	SAL	367,991	-	123,385	-	491,376
										OPE	115,458	-	38,712	-	154,170
1002000	MESN Z7595 DF	DEPUTY/CHIEF 5	42X	PF	1	1.00	24	10	17088	SAL	307,133	-	102,979	-	410,112
										OPE	103,669	-	34,760	-	138,429
1003000	MESN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	9	5700	SAL	102,450	-	34,350	-	136,800
										OPE	56,337	-	18,889	-	75,226
1008000	MENN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	7	5188	SAL	93,247	-	31,265	-	124,512
										OPE	53,947	-	18,088	-	72,035
1021000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	10203	SAL	183,385	-	61,487	-	244,872
										OPE	77,355	-	25,937	-	103,292
1146000	MMN X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	7096	SAL	127,541	-	42,763	-	170,304
										OPE	62,852	-	21,074	-	83,926
1148000	MMS X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	8	9718	SAL	174,667	-	58,565	-	233,232
										OPE	75,091	-	25,178	-	100,269
1149000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	4	6664	SAL	119,776	-	40,160	-	159,936
										OPE	60,837	-	20,398	-	81,235
1150000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	SAL	71,247	-	23,889	-	95,136
										OPE	48,234	-	16,172	-	64,406
1177000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	3	7630	SAL	137,139	-	45,981	-	183,120
										OPE	65,345	-	21,910	-	87,255
1178000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	3	7630	SAL	137,139	-	45,981	-	183,120
										OPE	65,345	-	21,910	-	87,255
2377000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	62,602	-	20,990	-	83,592
										OPE	45,988	-	15,420	-	61,408
3753000	MMS X7010 AP	PRINCIPAL EXECUTIVE/MANAGER F	35X	PF	1	1.00	24	3	8408	SAL	151,122	-	50,670	-	201,792
										OPE	68,977	-	23,127	-	92,104
3754000	MMS X7006 AP	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	1.00	24	3	6930	SAL	124,557	-	41,763	-	166,320
										OPE	62,078	-	20,814	-	82,892
3755000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
3756000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	3	6051	SAL	108,758	-	36,466	-	145,224

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PIC100 - Position Budget Report

Director's Office - Administrative

2023-25 Biennium

Cross Reference Number: 15000-003-01-00-00000

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
										OPE	57,975	-	19,439	-	77,414
3757000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	3	7518	SAL	135,126	-	45,306	-	180,432
										OPE	64,823	-	21,734	-	86,557
3758000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
3759000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
5198000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
5527000	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	9	8831	SAL	158,725	-	53,219	-	211,944
										OPE	70,952	-	23,789	-	94,741
5609000	MMN X5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	3	6601	SAL	118,644	-	39,780	-	158,424
										OPE	60,543	-	20,299	-	80,842
Total Salary											3,137,777	-	1,052,071	-	4,189,848
Total OPE											1,453,290	-	487,278	-	1,940,568
Total Personal Services					22	22.00					4,591,067	-	1,539,349	-	6,130,416

PIC100 - Position Budget Report

Financial Services Division

2023-25 Biennium

Cross Reference Number: 15000-003-03-00-00000

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
1147000	OAS C0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	10	9751	SAL	175,261	-	58,763	-	234,024
										OPE	75,246	-	25,229	-	100,475
1176000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	3	6350	SAL	121,920	-	30,480	-	152,400
										OPE	63,422	-	15,856	-	79,278
2101000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	94,469	-	31,675	-	126,144
										OPE	54,265	-	18,194	-	72,459
2155000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	2	5256	SAL	94,469	-	31,675	-	126,144
										OPE	54,265	-	18,194	-	72,459
2163000	MESN Z7082 AF	BUSINESS OPERATIONS ADMINISTRATOR 38X	38X	PF	1	1.00	24	10	13661	SAL	245,537	-	82,327	-	327,864
										OPE	91,738	-	30,759	-	122,497
2166000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	4	3964	SAL	71,247	-	23,889	-	95,136
										OPE	48,234	-	16,172	-	64,406
2167000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	10	8870	SAL	159,426	-	53,454	-	212,880
										OPE	71,134	-	23,850	-	94,984
2256000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	94,469	-	31,675	-	126,144
										OPE	54,265	-	18,194	-	72,459
2346000	OAS C0436 AP	PROCUREMENT & CONTRACT SPECIAL	23	PF	1	1.00	24	6	5256	SAL	94,469	-	31,675	-	126,144
										OPE	54,265	-	18,194	-	72,459
2372000	OAS C1218 AP	ACCOUNTANT 3	30	PF	1	1.00	24	10	8870	SAL	159,426	-	53,454	-	212,880
										OPE	71,134	-	23,850	-	94,984
2373000	OAS C0437 AP	PROCUREMENT & CONTRACT SPECIAL	27	PF	1	1.00	24	9	7327	SAL	131,693	-	44,155	-	175,848
										OPE	63,931	-	21,435	-	85,366
2396000	OAS C0438 AP	PROCUREMENT & CONTRACT SPECIAL	29	PF	1	1.00	24	9	8057	SAL	144,813	-	48,555	-	193,368
										OPE	67,339	-	22,578	-	89,917
2405000	OAS C1216 AP	ACCOUNTANT 1	23	PF	1	1.00	24	6	5256	SAL	94,469	-	31,675	-	126,144
										OPE	54,265	-	18,194	-	72,459
3612000	MMS X7075 AP	BUDGET AND FISCAL MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	124,557	-	41,763	-	166,320
										OPE	62,078	-	20,814	-	82,892
3621000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	2	5256	SAL	94,469	-	31,675	-	126,144
										OPE	54,265	-	18,194	-	72,459
3654000	OAS C1244 AP	FISCAL ANALYST 2	27	PF	1	1.00	24	6	6350	SAL	114,132	-	38,268	-	152,400

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PIC100 - Position Budget Report

Financial Services Division

2023-25 Biennium

Cross Reference Number: 15000-003-03-00-00000

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
										OPE	59,371	-	19,907	-	79,278
3655000	MMS X7074 AP	BUDGET AND FISCAL MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	192,677	-	64,603	-	257,280
										OPE	79,769	-	26,746	-	106,515
3656000	MMS X7074 AP	BUDGET AND FISCAL MANAGER 2	33X	PF	1	1.00	24	8	9718	SAL	174,667	-	58,565	-	233,232
										OPE	75,091	-	25,178	-	100,269
3697000	OAS C1216 AP	ACCOUNTANT 1	23	PF	1	1.00	24	10	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
4017000	OAS C1244 AP	FISCAL ANALYST 2	27	PF	1	1.00	24	5	6051	SAL	108,758	-	36,466	-	145,224
										OPE	57,975	-	19,439	-	77,414
5219000	OAS C1245 AP	FISCAL ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	159,426	-	53,454	-	212,880
										OPE	71,134	-	23,850	-	94,984
6308000	OAS C1245 AP	FISCAL ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	159,426	-	53,454	-	212,880
										OPE	71,134	-	23,850	-	94,984
8081000	OAS C1217 AP	ACCOUNTANT 2	27	PF	1	1.00	24	6	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
Total Salary											3,038,044	-	1,008,236	-	4,046,280
Total OPE											1,473,062	-	488,491	-	1,961,553
Total Personal Services					23	23.00					4,511,106	-	1,496,727	-	6,007,833

PIC100 - Position Budget Report

Human Resources

2023-25 Biennium

Cross Reference Number: 15000-003-04-00-00000

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
1141000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	6	6601	SAL	118,644	-	39,780	-	158,424
										OPE	60,543	-	20,299	-	80,842
1155000	MMS X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	0.50	12	3	6601	SAL	59,322	-	19,890	-	79,212
										OPE	30,271	-	10,150	-	40,421
1156000	MMS X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	0.88	21	3	5700	SAL	89,643	-	30,057	-	119,700
										OPE	49,294	-	16,528	-	65,822
1163000	MMS X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	0.88	21	3	5985	SAL	94,125	-	31,560	-	125,685
										OPE	50,459	-	16,918	-	67,377
2117000	MMN X0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4477	SAL	80,468	-	26,980	-	107,448
										OPE	50,629	-	16,975	-	67,604
2225000	MMN X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	9	8831	SAL	158,725	-	53,219	-	211,944
										OPE	70,952	-	23,789	-	94,741
2266000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	5	6282	SAL	112,910	-	37,858	-	150,768
										OPE	59,054	-	19,800	-	78,854
2268000	MESN Z7343 AF	HUMAN RESOURCES MANAGER 3	35X	PF	1	1.00	24	10	11802	SAL	212,124	-	71,124	-	283,248
										OPE	84,766	-	28,422	-	113,188
2307000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	8	7274	SAL	130,740	-	43,836	-	174,576
										OPE	63,683	-	21,353	-	85,036
2378000	MMN X1320 AP	HUMAN RESOURCE ANALYST 1	23	PF	1	1.00	24	6	5700	SAL	102,450	-	34,350	-	136,800
										OPE	56,337	-	18,889	-	75,226
2394000	MMN X0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	9	7819	SAL	140,536	-	47,120	-	187,656
										OPE	66,228	-	22,206	-	88,434
3559000	MMN X1321 AP	HUMAN RESOURCE ANALYST 2	26	PF	1	1.00	24	6	6601	SAL	118,644	-	39,780	-	158,424
										OPE	60,543	-	20,299	-	80,842
3596000	MMN X1322 AP	HUMAN RESOURCE ANALYST 3	29	PF	1	1.00	24	9	8831	SAL	158,725	-	53,219	-	211,944
										OPE	70,952	-	23,789	-	94,741
Total Salary											1,577,056	-	528,773	-	2,105,829
Total OPE											773,711	-	259,417	-	1,033,128
Total Personal Services					13	12.26					2,350,767	-	788,190	-	3,138,957

PIC100 - Position Budget Report

Communications

2023-25 Biennium
Budget Preparation

Cross Reference Number: 15000-003-07-00-00000
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
1025000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	4	5771	SAL	103,726	-	34,778	-	138,504
										OPE	56,669	-	19,000	-	75,669
1136000	MMN X7084 AP	BUSINESS OPERATIONS MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	192,677	-	64,603	-	257,280
										OPE	79,769	-	26,746	-	106,515
1137000	MMN X0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	8831	SAL	158,725	-	53,219	-	211,944
										OPE	70,952	-	23,789	-	94,741
1151000	OAS C0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	0.88	21	3	6051	SAL	95,163	-	31,908	-	127,071
										OPE	50,727	-	17,009	-	67,736
3611000	MESN Z7664 AF	COMMUNICATIONS MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	192,677	-	64,603	-	257,280
										OPE	79,769	-	26,746	-	106,515
8055000	MMN X0865 AP	PUBLIC AFFAIRS SPECIALIST 2	29	PF	1	1.00	24	9	8831	SAL	158,725	-	53,219	-	211,944
										OPE	70,952	-	23,789	-	94,741
Total Salary											901,693	-	302,330	-	1,204,023
Total OPE											408,838	-	137,079	-	545,917
Total Personal Services					6	5.88					1,310,531	-	439,409	-	1,749,940

PIC100 - Position Budget Report

General Services

2023-25 Biennium

Cross Reference Number: 15000-003-08-00-00000

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
1026000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	57,785	-	19,375	-	77,160
										OPE	44,738	-	15,000	-	59,738
1094000	OAS C1346 AP	SAFETY SPECIALIST 2	27	PF	1	1.00	24	10	7678	SAL	138,001	-	46,271	-	184,272
										OPE	65,570	-	21,985	-	87,555
2670000	OAS C0758 AP	SUPPLY SPECIALIST 1	14	PF	1	1.00	24	10	4155	SAL	74,680	-	25,040	-	99,720
										OPE	49,126	-	16,471	-	65,597
2825000	OAS C0758 AP	SUPPLY SPECIALIST 1	14	PF	1	1.00	24	10	4155	SAL	74,680	-	25,040	-	99,720
										OPE	49,126	-	16,471	-	65,597
3491000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	57,785	-	19,375	-	77,160
										OPE	44,738	-	15,000	-	59,738
3550000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	78,293	-	26,251	-	104,544
										OPE	50,063	-	16,786	-	66,849
3558000	MMN X0855 AP	PROJECT MANAGER 2	30	PF	1	1.00	24	9	9264	SAL	166,507	-	55,829	-	222,336
										OPE	72,973	-	24,467	-	97,440
3567000	MMN X0855 AP	PROJECT MANAGER 2	30	PF	1	1.00	24	9	9264	SAL	166,507	-	55,829	-	222,336
										OPE	72,973	-	24,467	-	97,440
4117000	MMS X7085 AP	BUSINESS OPERATIONS MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	124,557	-	41,763	-	166,320
										OPE	62,078	-	20,814	-	82,892
Total Salary											938,795	-	314,773	-	1,253,568
Total OPE											511,385	-	171,461	-	682,846
Total Personal Services					9	9.00					1,450,180	-	486,234	-	1,936,414

PIC100 - Position Budget Report

Research

2023-25 Biennium

Cross Reference Number: 15000-003-11-00-00000

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
1179000	OAS C1117 AP	RESEARCH ANALYST 3	26	PF	1	0.25	6	3	5256	SAL	23,617	-	7,919	-	31,536
										OPE	13,566	-	4,548	-	18,114
2313000	OAS C1163 AP	ECONOMIST 3	30	PF	1	1.00	24	3	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
2314000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	10720	SAL	192,677	-	64,603	-	257,280
										OPE	79,769	-	26,746	-	106,515
2315000	MMS X7723 AP	RESEARCH ANALYSIS AND STATISTICS	35X	PF	1	1.00	24	3	8408	SAL	151,122	-	50,670	-	201,792
										OPE	68,977	-	23,127	-	92,104
2321000	OAS C1163 AP	ECONOMIST 3	30	PF	1	1.00	24	10	8870	SAL	159,426	-	53,454	-	212,880
										OPE	71,134	-	23,850	-	94,984
2367000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	SAL	81,870	-	27,450	-	109,320
										OPE	50,992	-	17,097	-	68,089
2402000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	3	8015	SAL	144,058	-	48,302	-	192,360
										OPE	67,143	-	22,512	-	89,655
2411000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	10	8870	SAL	159,426	-	53,454	-	212,880
										OPE	71,134	-	23,850	-	94,984
3695000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	10720	SAL	192,677	-	64,603	-	257,280
										OPE	79,769	-	26,746	-	106,515
3696000	MMN X1164 AP	ECONOMIST 4	33	PF	1	1.00	24	9	10720	SAL	192,677	-	64,603	-	257,280
										OPE	79,769	-	26,746	-	106,515
6586000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	3	6350	SAL	114,132	-	38,268	-	152,400
										OPE	59,371	-	19,907	-	79,278
Total Salary											1,525,814	-	511,594	-	2,037,408
Total OPE											700,995	-	235,036	-	936,031
Total Personal Services					11	10.25					2,226,809	-	746,630	-	2,973,439

PIC100 - Position Budget Report

Audits

2023-25 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	9	9718	SAL	174,667	-	58,565	-	233,232
										OPE	75,091	-	25,178	-	100,269
1023000	MMN X5618 AP	INTERNAL AUDITOR 3	31	PF	1	1.00	24	9	9718	SAL	174,667	-	58,565	-	233,232
										OPE	75,091	-	25,178	-	100,269
Total Salary											349,334	-	117,130	-	466,464
Total OPE											150,182	-	50,356	-	200,538
Total Personal Services					2	2.00					499,516	-	167,486	-	667,002

PIC100 - Position Budget Report

Property Tax Division Administration

2023-25 Biennium

Cross Reference Number: 15000-004-01-00-00000

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
4237000	MESN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	6	4277	SAL	92,383	-	10,265	-	102,648
										OPE	59,722	-	6,636	-	66,358
4332000	MMN X0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	9	10203	SAL	220,385	-	24,487	-	244,872
										OPE	92,963	-	10,329	-	103,292
6403000	MESN Z7082 AF	BUSINESS OPERATIONS ADMINISTRATOR 38X	38X	PF	1	1.00	24	10	13661	SAL	295,078	-	32,786	-	327,864
										OPE	110,247	-	12,250	-	122,497
Total Salary											607,846	-	67,538	-	675,384
Total OPE											262,932	-	29,215	-	292,147
Total Personal Services					3	3.00					870,778	-	96,753	-	967,531

PIC100 - Position Budget Report

Cadastral Information Systems Unit

2023-25 Biennium

Cross Reference Number: 15000-004-03-00-00000

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
4159000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4161000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4164000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4165000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	169,273	-	3,455	-	172,728
										OPE	82,866	-	1,691	-	84,557
4239000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	202,413	-	4,131	-	206,544
										OPE	91,472	-	1,867	-	93,339
4328000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	8	7330	SAL	172,402	-	3,518	-	175,920
										OPE	83,678	-	1,708	-	85,386
4340000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
Total Salary											1,280,474	-	26,134	-	1,306,608
Total OPE											604,878	-	12,344	-	617,222
Total Personal Services					7	7.00					1,885,352	-	38,478	-	1,923,830

PIC100 - Position Budget Report

Industrial Valuation and Central Assessment

2023-25 Biennium

Cross Reference Number: 15000-004-05-00-00000

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
4029000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
4051000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4073000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4080000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4103000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	141,105	-	92,127	-	233,232
										OPE	60,663	-	39,606	-	100,269
4128000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	134,934	-	88,098	-	223,032
										OPE	59,060	-	38,560	-	97,620
4129000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	134,934	-	88,098	-	223,032
										OPE	59,060	-	38,560	-	97,620
4130000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	111,485	-	72,787	-	184,272
										OPE	52,971	-	34,584	-	87,555
4135000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4136000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	81,885	-	50,187	-	132,072
										OPE	45,879	-	28,119	-	73,998
4137000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4138000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	4	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4196000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4197000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	7	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4198000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4199000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368

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Industrial Valuation and Central Assessment

2023-25 Biennium

Cross Reference Number: 15000-004-05-00-00000

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
4200000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	OPE	54,400	-	35,517	-	89,917
										SAL	134,934	-	88,098	-	223,032
4201000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	OPE	59,060	-	38,560	-	97,620
										SAL	116,988	-	76,380	-	193,368
4202000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	54,400	-	35,517	-	89,917
										SAL	141,105	-	92,127	-	233,232
4204000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	OPE	60,663	-	39,606	-	100,269
										SAL	134,934	-	88,098	-	223,032
4205000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	3	5771	OPE	59,060	-	38,560	-	97,620
										SAL	83,795	-	54,709	-	138,504
4206000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	OPE	45,780	-	29,889	-	75,669
										SAL	101,379	-	66,189	-	167,568
4207000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	OPE	50,346	-	32,870	-	83,216
										SAL	116,988	-	76,380	-	193,368
4211000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	OPE	54,400	-	35,517	-	89,917
										SAL	116,988	-	76,380	-	193,368
4212000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	OPE	54,400	-	35,517	-	89,917
										SAL	116,988	-	76,380	-	193,368
4214000	OAS C0726 AP	APPRAISER ANALYST 2	25	PF	1	1.00	24	9	6664	OPE	54,400	-	35,517	-	89,917
										SAL	116,988	-	76,380	-	193,368
4218000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	7	8057	OPE	96,761	-	63,175	-	159,936
										SAL	49,147	-	32,088	-	81,235
4223000	OAS C0726 AP	APPRAISER ANALYST 2	25	PF	1	1.00	24	4	5256	OPE	116,988	-	76,380	-	193,368
										SAL	54,400	-	35,517	-	89,917
4243000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	3	6664	OPE	76,317	-	49,827	-	126,144
										SAL	43,838	-	28,621	-	72,459
4245000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	8	7327	OPE	96,761	-	63,175	-	159,936
										SAL	49,147	-	32,088	-	81,235
4246000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	3	5771	OPE	106,388	-	69,460	-	175,848
										SAL	51,646	-	33,720	-	85,366
										OPE	83,795	-	54,709	-	138,504
										SAL	45,780	-	29,889	-	75,669

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Industrial Valuation and Central Assessment

2023-25 Biennium

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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
4261000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4262000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	3	6664	SAL	96,761	-	63,175	-	159,936
										OPE	49,147	-	32,088	-	81,235
4267000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	116,988	-	76,380	-	193,368
										OPE	54,400	-	35,517	-	89,917
4268000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4281000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	8	8450	SAL	122,694	-	80,106	-	202,800
										OPE	55,881	-	36,485	-	92,366
4329000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	141,105	-	92,127	-	233,232
										OPE	60,663	-	39,606	-	100,269
4334000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4337000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	101,379	-	66,189	-	167,568
										OPE	50,346	-	32,870	-	83,216
4338000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
4342000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5147000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	79,904	-	52,168	-	132,072
										OPE	44,769	-	29,229	-	73,998
5194000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	155,654	-	101,626	-	257,280
										OPE	64,442	-	42,073	-	106,515
Total Salary											4,699,703	-	2,926,873	-	7,626,576
Total OPE											2,283,658	-	1,404,023	-	3,687,681
Total Personal Services					43	43.00					6,983,361	-	4,330,896	-	11,314,257

PIC100 - Position Budget Report

County Support, Assistance and Oversight

2023-25 Biennium

Cross Reference Number: 15000-004-06-00-00000

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
4032000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	10	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
4049000	OAS C1339 AP	TRAINING & DEVELOPMENT SPECIALIS	27	PF	1	1.00	24	5	6051	SAL	142,320	-	2,904	-	145,224
										OPE	75,866	-	1,548	-	77,414
4075000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4085000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
4086000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	7	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
4110000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
4121000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	252,134	-	5,146	-	257,280
										OPE	104,385	-	2,130	-	106,515
4127000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
4131000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4133000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	3	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
4139000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4189000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
4235000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
4240000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4242000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4252000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880

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County Support, Assistance and Oversight

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Cross Reference Number: 15000-004-06-00-00000

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											
4270000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	OPE	93,084	-	1,900	-	94,984											
										SAL	180,587	-	3,685	-	184,272											
4325000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	85,804	-	1,751	-	87,555											
										SAL	208,622	-	4,258	-	212,880											
																					OPE	93,084	-	1,900	-	94,984
Total Salary												3,432,132	-	70,044	-	3,502,176										
Total OPE												1,591,619	-	32,480	-	1,624,099										
Total Personal Services					18	18.00					5,023,751	-	102,524	-	5,126,275											

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Forestland Valuation and Timber Taxes

2023-25 Biennium

Cross Reference Number: 15000-004-07-00-00000

Budget Preparation

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
4079000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4082000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
4115000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	0.50	12	10	9718	SAL	114,284	-	2,332	-	116,616
										OPE	49,131	-	1,003	-	50,134
4145000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
4147000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
4210000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	0.75	18	10	8870	SAL	156,467	-	3,193	-	159,660
										OPE	69,812	-	1,425	-	71,237
4241000	OAS C0728 AP	APPRAISER ANALYST 4	31	PF	1	1.00	24	10	9293	SAL	218,571	-	4,461	-	223,032
										OPE	95,668	-	1,952	-	97,620
4244000	OAS C0727 AP	APPRAISER ANALYST 3	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
4341000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
Total Salary											1,451,785	-	29,627	-	1,481,412
Total OPE											697,995	-	14,244	-	712,239
Total Personal Services					9	8.25					2,149,780	-	43,871	-	2,193,651

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Personal Tax and Compliance Div Admin

2023-25 Biennium

Cross Reference Number: 15000-005-01-00-00000

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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	9	4941	SAL	116,212	-	2,372	-	118,584
										OPE	69,085	-	1,410	-	70,495
5724000	MMS X7004 AP	PRINCIPAL EXECUTIVE/MANAGER C	28X	PF	1	1.00	24	3	5985	SAL	140,767	-	2,873	-	143,640
										OPE	75,462	-	1,540	-	77,002
6068000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATC 40X	40X	PF	1	1.00	24	8	13661	SAL	321,307	-	6,557	-	327,864
										OPE	120,047	-	2,450	-	122,497
Total Salary											578,286	-	11,802	-	590,088
Total OPE											264,594	-	5,400	-	269,994
Total Personal Services					3	3.00					842,880	-	17,202	-	860,082

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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 REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005707	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005708	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005709	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	38,580	-	-	-	38,580
										OPE	29,868	-	-	-	29,868
0005725	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005726	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005727	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005728	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005729	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005730	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005731	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005732	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005733	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
0005734	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.25	6	3	3215	SAL	18,904	-	386	-	19,290
										OPE	14,635	-	299	-	14,934
2075000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
2229000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
2230000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	OPE	58,543	-	1,195	-	59,738
										SAL	75,617	-	1,543	-	77,160
2232000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	58,543	-	1,195	-	59,738
										SAL	102,453	-	2,091	-	104,544
2233000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	65,512	-	1,337	-	66,849
										SAL	102,453	-	2,091	-	104,544
2235000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	OPE	65,512	-	1,337	-	66,849
										SAL	75,617	-	1,543	-	77,160
2237000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	58,543	-	1,195	-	59,738
										SAL	102,453	-	2,091	-	104,544
2239000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	9	4155	OPE	65,512	-	1,337	-	66,849
										SAL	97,726	-	1,994	-	99,720
2240000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	3964	OPE	64,285	-	1,312	-	65,597
										SAL	93,233	-	1,903	-	95,136
2366000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	4	3335	OPE	63,118	-	1,288	-	64,406
										SAL	78,439	-	1,601	-	80,040
2371000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	OPE	59,275	-	1,210	-	60,485
										SAL	129,431	-	2,641	-	132,072
2387000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	72,518	-	1,480	-	73,998
										SAL	102,453	-	2,091	-	104,544
2398000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	65,512	-	1,337	-	66,849
										SAL	102,453	-	2,091	-	104,544
2885000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	3629	OPE	65,512	-	1,337	-	66,849
										SAL	85,354	-	1,742	-	87,096
2888000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	61,072	-	1,246	-	62,318
										SAL	102,453	-	2,091	-	104,544
2916000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	65,512	-	1,337	-	66,849
										SAL	102,453	-	2,091	-	104,544
3086000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	6	8831	OPE	65,512	-	1,337	-	66,849
										SAL	194,988	-	16,956	-	211,944
										OPE	87,162	-	7,579	-	94,741

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3494000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	6	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
3531000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
3533000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	4	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
3553000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5005000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5015000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5019000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5028000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5030000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5059000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5061000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5064000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5067000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5070000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5080000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5081000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5083000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	OPE	69,562	-	1,420	-	70,982
										SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5084000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5085000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5086000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5088000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	5	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5091000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5092000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5093000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5094000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5095000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5096000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5099000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5100000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5102000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5107000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

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Budget Preparation

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5118000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5119000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5129000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5130000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5137000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5139000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5141000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5145000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	3	5985	SAL	140,767	-	2,873	-	143,640
										OPE	75,462	-	1,540	-	77,002
5146000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
5162000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
5163000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5165000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	7	7274	SAL	171,084	-	3,492	-	174,576
										OPE	83,335	-	1,701	-	85,036
5185000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	3	5985	SAL	140,767	-	2,873	-	143,640
										OPE	75,462	-	1,540	-	77,002
5205000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5207000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5210000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	SAL	149,352	-	3,048	-	152,400

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5269000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	77,692	-	1,586	-	79,278
										SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5277000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
										SAL	112,332	-	2,292	-	114,624
5279000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	OPE	68,078	-	1,389	-	69,467
										SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5289000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
										SAL	198,744	-	4,056	-	202,800
5294000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	OPE	90,519	-	1,847	-	92,366
										SAL	175,058	-	9,214	-	184,272
										OPE	83,177	-	4,378	-	87,555
5305000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	172,331	-	3,517	-	175,848
										OPE	83,659	-	1,707	-	85,366
										SAL	164,217	-	3,351	-	167,568
5358000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	7678	OPE	81,552	-	1,664	-	83,216
										SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5361000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
										SAL	164,217	-	3,351	-	167,568
5367000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	81,552	-	1,664	-	83,216
										SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5369000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
										SAL	135,734	-	2,770	-	138,504
5370000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	74,156	-	1,513	-	75,669
										SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5371000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
										SAL	156,737	-	3,199	-	159,936
5374000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	OPE	79,610	-	1,625	-	81,235
										SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5382000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
										SAL	135,734	-	2,770	-	138,504
5387000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	OPE	74,156	-	1,513	-	75,669
										SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5388000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5391000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5395000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5396000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5404000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5407000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	9	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5429000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5434000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5435000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5436000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	SAL	149,352	-	3,048	-	152,400
										OPE	77,692	-	1,586	-	79,278
5444000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232
										OPE	98,264	-	2,005	-	100,269
5453000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5454000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5455000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5462000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5475000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5477000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	81,552	-	1,664	-	83,216
										SAL	164,217	-	3,351	-	167,568
5506000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	OPE	81,552	-	1,664	-	83,216
										SAL	172,331	-	3,517	-	175,848
5511000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	83,659	-	1,707	-	85,366
										SAL	112,332	-	2,292	-	114,624
5517000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	68,078	-	1,389	-	69,467
										SAL	118,047	-	2,409	-	120,456
5518000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	9	6664	OPE	69,562	-	1,420	-	70,982
										SAL	156,737	-	3,199	-	159,936
5520000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	79,610	-	1,625	-	81,235
										SAL	118,047	-	2,409	-	120,456
5521000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	OPE	69,562	-	1,420	-	70,982
										SAL	149,352	-	3,048	-	152,400
5524000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	OPE	77,692	-	1,586	-	79,278
										SAL	129,431	-	2,641	-	132,072
5525000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	OPE	72,518	-	1,480	-	73,998
										SAL	197,756	-	4,036	-	201,792
5526000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	OPE	90,262	-	1,842	-	92,104
										SAL	102,453	-	2,091	-	104,544
5529000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	65,512	-	1,337	-	66,849
										SAL	208,622	-	4,258	-	212,880
5533000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	93,084	-	1,900	-	94,984
										SAL	120,456	-	-	-	120,456
5534000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	70,982	-	-	-	70,982
										SAL	167,568	-	-	-	167,568
5535000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	83,216	-	-	-	83,216
										SAL	120,456	-	-	-	120,456
5536000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	70,982	-	-	-	70,982
										SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5538000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	5	5503	SAL	132,072	-	-	-	132,072
										OPE	73,998	-	-	-	73,998
5540000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5541000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5542000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	175,848	-	-	-	175,848
										OPE	85,366	-	-	-	85,366
5543000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
5544000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5566000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
5571000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	164,217	-	3,351	-	167,568
										OPE	81,552	-	1,664	-	83,216
5572000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	4	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5603000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5620000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5621000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5623000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
5624000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
5625000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
5626000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368

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											GF	LF	OF	FF	AF
5627000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	9	7678	OPE	89,917	-	-	-	89,917
										SAL	184,272	-	-	-	184,272
5629000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	OPE	87,555	-	-	-	87,555
										SAL	167,568	-	-	-	167,568
5630000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	83,216	-	-	-	83,216
										SAL	233,232	-	-	-	233,232
5631000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	OPE	100,269	-	-	-	100,269
										SAL	202,800	-	-	-	202,800
5641000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	92,366	-	-	-	92,366
										SAL	164,217	-	3,351	-	167,568
5642000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	81,552	-	1,664	-	83,216
										SAL	118,047	-	2,409	-	120,456
5643000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	OPE	69,562	-	1,420	-	70,982
										SAL	135,734	-	2,770	-	138,504
5644000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	OPE	74,156	-	1,513	-	75,669
										SAL	164,217	-	3,351	-	167,568
5645000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	2	4776	OPE	81,552	-	1,664	-	83,216
										SAL	112,332	-	2,292	-	114,624
5646000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	OPE	68,078	-	1,389	-	69,467
										SAL	118,047	-	2,409	-	120,456
5647000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	8	6350	OPE	69,562	-	1,420	-	70,982
										SAL	149,352	-	3,048	-	152,400
5648000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	77,692	-	1,586	-	79,278
										SAL	189,501	-	3,867	-	193,368
5650000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	OPE	88,119	-	1,798	-	89,917
										SAL	156,737	-	3,199	-	159,936
5651000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	5	6350	OPE	79,610	-	1,625	-	81,235
										SAL	149,352	-	3,048	-	152,400
5652000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	OPE	77,692	-	1,586	-	79,278
										SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5653000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5665000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	7	7274	SAL	171,084	-	3,492	-	174,576
										OPE	83,335	-	1,701	-	85,036
5677000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5678000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5679000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	8	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5680000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	7	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5681000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5682000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	6	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
5683000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	5	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5693000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5694000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	142,320	-	2,904	-	145,224
										OPE	75,866	-	1,548	-	77,414
5718000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
5722000	OAS C5632 AP	TAX AUDITOR 2	28	PP	1	0.50	12	3	5771	SAL	69,252	-	-	-	69,252
										OPE	37,834	-	-	-	37,834
5735000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5736000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5740000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	0.29	7	3	3215	SAL	22,055	-	450	-	22,505

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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	17,075	-	348	-	17,423
5744000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	0.79	19	3	3215	SAL	59,863	-	1,222	-	61,085
										OPE	46,345	-	946	-	47,291
5745000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	0.79	19	3	3215	SAL	59,863	-	1,222	-	61,085
										OPE	46,345	-	946	-	47,291
5746000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	0.79	19	3	3215	SAL	59,863	-	1,222	-	61,085
										OPE	46,345	-	946	-	47,291
5747000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	0.79	19	3	3215	SAL	59,863	-	1,222	-	61,085
										OPE	46,345	-	946	-	47,291
5748000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	0.79	19	3	5985	SAL	111,441	-	2,274	-	113,715
										OPE	59,741	-	1,219	-	60,960
5749000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.54	13	3	3964	SAL	50,501	-	1,031	-	51,532
										OPE	34,188	-	698	-	34,886
6002000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	1	2995	SAL	70,442	-	1,438	-	71,880
										OPE	57,200	-	1,167	-	58,367
6005000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6127000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
6345000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
6439000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
6477000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
Total Salary											22,543,786	-	417,874	-	22,961,660
Total OPE											12,511,984	-	231,424	-	12,743,408
Total Personal Services					183	170.78					35,055,770	-	649,298	-	35,705,068

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											GF	LF	OF	FF	AF
0005696	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	8	3964	SAL	46,617	-	951	-	47,568
										OPE	31,558	-	644	-	32,202
0005697	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	2	3088	SAL	36,315	-	741	-	37,056
										OPE	28,883	-	589	-	29,472
0005698	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	37,808	-	772	-	38,580
										OPE	29,271	-	597	-	29,868
0005699	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	37,808	-	772	-	38,580
										OPE	29,271	-	597	-	29,868
0005700	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	SP	1	0.50	12	3	3215	SAL	37,808	-	772	-	38,580
										OPE	29,271	-	597	-	29,868
0005702	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
0005703	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
0005704	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
0005705	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.42	10	3	3215	SAL	31,507	-	643	-	32,150
										OPE	24,392	-	498	-	24,890
2222000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	4	6282	SAL	147,753	-	3,015	-	150,768
										OPE	77,277	-	1,577	-	78,854
2370000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
3164000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
3173000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	6	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
3213000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
3262000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	127,449	-	4,623	-	132,072
										OPE	71,408	-	2,590	-	73,998
3264000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3265000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	69,562	-	1,420	-	70,982
										SAL	129,431	-	2,641	-	132,072
3386000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	6	6930	OPE	72,518	-	1,480	-	73,998
										SAL	162,994	-	3,326	-	166,320
3406000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	OPE	81,234	-	1,658	-	82,892
										SAL	97,726	-	1,994	-	99,720
3530000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	OPE	64,285	-	1,312	-	65,597
										SAL	93,233	-	1,903	-	95,136
3532000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	63,118	-	1,288	-	64,406
										SAL	129,431	-	2,641	-	132,072
3557000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	72,518	-	1,480	-	73,998
										SAL	129,431	-	2,641	-	132,072
3562000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	72,518	-	1,480	-	73,998
										SAL	102,453	-	2,091	-	104,544
3564000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	OPE	65,512	-	1,337	-	66,849
										SAL	93,233	-	1,903	-	95,136
3583000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	63,118	-	1,288	-	64,406
										SAL	112,332	-	2,292	-	114,624
4283000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	OPE	68,078	-	1,389	-	69,467
										SAL	252,134	-	5,146	-	257,280
5004000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	OPE	104,385	-	2,130	-	106,515
										SAL	93,233	-	1,903	-	95,136
5020000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	9	5256	OPE	63,118	-	1,288	-	64,406
										SAL	123,621	-	2,523	-	126,144
5025000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	OPE	71,010	-	1,449	-	72,459
										SAL	107,134	-	2,186	-	109,320
5045000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	OPE	66,727	-	1,362	-	68,089
										SAL	149,352	-	3,048	-	152,400
5082000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	77,692	-	1,586	-	79,278
										SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5122000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	180,587	-	3,685	-	184,272
										OPE	85,804	-	1,751	-	87,555
5167000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5186000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	6	8015	SAL	188,513	-	3,847	-	192,360
										OPE	87,862	-	1,793	-	89,655
5188000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5213000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	SAL	156,737	-	3,199	-	159,936
										OPE	79,610	-	1,625	-	81,235
5228000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5267000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5274000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5281000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5303000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	198,744	-	4,056	-	202,800
										OPE	90,519	-	1,847	-	92,366
5357000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5360000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5365000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	189,501	-	3,867	-	193,368
										OPE	88,119	-	1,798	-	89,917
5373000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5397000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5400000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624

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											GF	LF	OF	FF	AF
5401000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	68,078	-	1,389	-	69,467
										SAL	129,431	-	2,641	-	132,072
5403000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	72,518	-	1,480	-	73,998
										SAL	112,332	-	2,292	-	114,624
5408000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	68,078	-	1,389	-	69,467
										SAL	105,454	-	9,170	-	114,624
5413000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	OPE	63,910	-	5,557	-	69,467
										SAL	180,587	-	3,685	-	184,272
5416000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	OPE	85,804	-	1,751	-	87,555
										SAL	156,737	-	3,199	-	159,936
5425000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	79,610	-	1,625	-	81,235
										SAL	189,501	-	3,867	-	193,368
5445000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	OPE	88,119	-	1,798	-	89,917
										SAL	156,737	-	3,199	-	159,936
5457000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	79,610	-	1,625	-	81,235
										SAL	112,332	-	2,292	-	114,624
5464000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	68,078	-	1,389	-	69,467
										SAL	112,332	-	2,292	-	114,624
5465000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	68,078	-	1,389	-	69,467
										SAL	129,431	-	2,641	-	132,072
5466000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	OPE	72,518	-	1,480	-	73,998
										SAL	110,820	-	9,636	-	120,456
5467000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	OPE	65,303	-	5,679	-	70,982
										SAL	93,233	-	1,903	-	95,136
5489000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	OPE	63,118	-	1,288	-	64,406
										SAL	162,994	-	3,326	-	166,320
5493000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	OPE	81,234	-	1,658	-	82,892
										SAL	93,233	-	1,903	-	95,136
5501000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	4	4155	OPE	63,118	-	1,288	-	64,406
										SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5507000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
5508000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880
										OPE	93,084	-	1,900	-	94,984
5509000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	7	5985	SAL	140,767	-	2,873	-	143,640
										OPE	75,462	-	1,540	-	77,002
5523000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	172,331	-	3,517	-	175,848
										OPE	83,659	-	1,707	-	85,366
5532000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	92,282	-	2,854	-	95,136
										OPE	62,474	-	1,932	-	64,406
5547000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5564000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5579000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5595000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5601000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5602000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5604000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5610000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5611000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5612000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5613000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
5614000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	72,518	-	1,480	-	73,998
										SAL	129,431	-	2,641	-	132,072
5615000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	72,518	-	1,480	-	73,998
										SAL	129,431	-	2,641	-	132,072
5616000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	OPE	72,518	-	1,480	-	73,998
										SAL	129,431	-	2,641	-	132,072
5619000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	72,518	-	1,480	-	73,998
										SAL	228,567	-	4,665	-	233,232
5667000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	98,264	-	2,005	-	100,269
										SAL	189,501	-	3,867	-	193,368
5684000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	6601	OPE	88,119	-	1,798	-	89,917
										SAL	155,256	-	3,168	-	158,424
5685000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	OPE	79,225	-	1,617	-	80,842
										SAL	162,994	-	3,326	-	166,320
5720000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PP	1	0.50	12	3	6350	OPE	81,234	-	1,658	-	82,892
										SAL	76,200	-	-	-	76,200
5721000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	OPE	39,638	-	-	-	39,638
										SAL	99,720	-	-	-	99,720
5737000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.90	21.5	3	3964	OPE	65,597	-	-	-	65,597
										SAL	83,521	-	1,705	-	85,226
5738000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.90	21.5	3	3964	OPE	57,360	-	1,171	-	58,531
										SAL	83,521	-	1,705	-	85,226
5739000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.90	21.5	3	3964	OPE	57,360	-	1,171	-	58,531
										SAL	83,521	-	1,705	-	85,226
5741000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	LF	1	0.88	21	3	6350	OPE	57,360	-	1,171	-	58,531
										SAL	130,683	-	2,667	-	133,350
5742000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	0.88	21	3	5503	OPE	67,979	-	1,387	-	69,366
										SAL	113,252	-	2,311	-	115,563
5743000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	0.29	7	3	3964	OPE	63,453	-	1,295	-	64,748
										SAL	27,193	-	555	-	27,748
										OPE	18,408	-	376	-	18,784

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											GF	LF	OF	FF	AF
6258000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
6273000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
6359000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
6376000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	7	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
Total Salary											11,864,033	-	251,638	-	12,115,671
Total OPE											6,597,414	-	140,153	-	6,737,567
Total Personal Services					97	90.43					18,461,447	-	391,791	-	18,853,238

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											GF	LF	OF	FF	AF
1175000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	3	6350	SAL	99,060	-	53,340	-	152,400
										OPE	51,531	-	27,747	-	79,278
5199000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATOR 40X	40X	PF	1	1.00	24	10	15046	SAL	324,994	-	36,110	-	361,104
										OPE	116,042	-	12,894	-	128,936
6062000	MENN Z0119 AF	EXECUTIVE SUPPORT SPECIALIST 2	20	PF	1	1.00	24	8	5432	SAL	117,331	-	13,037	-	130,368
										OPE	66,200	-	7,356	-	73,556
Total Salary											541,385	-	102,487	-	643,872
Total OPE											233,773	-	47,997	-	281,770
Total Personal Services					3	3.00					775,158	-	150,484	-	925,642

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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	10	4356	SAL	38,681	-	65,863	-	104,544
										OPE	24,734	-	42,115	-	66,849
5265000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5431000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5432000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5437000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6006000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	70,044	-	34,500	-	104,544
										OPE	44,789	-	22,060	-	66,849
6011000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	95,136	-	-	-	95,136
										OPE	64,406	-	-	-	64,406
6012000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	6	3629	SAL	58,354	-	28,742	-	87,096
										OPE	41,753	-	20,565	-	62,318
6018000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	6	4555	SAL	73,244	-	36,076	-	109,320
										OPE	45,620	-	22,469	-	68,089
6024000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6034000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	88,488	-	43,584	-	132,072
										OPE	49,579	-	24,419	-	73,998
6036000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
6040000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	63,741	-	31,395	-	95,136
										OPE	43,152	-	21,254	-	64,406
6045000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	4	3088	SAL	74,112	-	-	-	74,112
										OPE	58,946	-	-	-	58,946
6055000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	5	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
6056000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	132,072	-	-	-	132,072

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											GF	LF	OF	FF	AF
6058000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	OPE	73,998	-	-	-	73,998
										SAL	-	-	120,456	-	120,456
6067000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	OPE	-	-	70,982	-	70,982
										SAL	192,857	-	64,423	-	257,280
6097000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	79,844	-	26,671	-	106,515
										SAL	176,743	-	56,489	-	233,232
6108000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	7	5503	OPE	75,984	-	24,285	-	100,269
										SAL	125,468	-	6,604	-	132,072
6111000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	OPE	70,298	-	3,700	-	73,998
										SAL	125,927	-	41,641	-	167,568
6135000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	OPE	62,537	-	20,679	-	83,216
										SAL	120,456	-	-	-	120,456
6232000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	70,982	-	-	-	70,982
										SAL	38,681	-	65,863	-	104,544
6279000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	OPE	24,734	-	42,115	-	66,849
										SAL	63,741	-	31,395	-	95,136
6281000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	43,152	-	21,254	-	64,406
										SAL	70,044	-	34,500	-	104,544
6306000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	44,789	-	22,060	-	66,849
										SAL	162,427	-	50,453	-	212,880
6315000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	3790	OPE	72,473	-	22,511	-	94,984
										SAL	60,943	-	30,017	-	90,960
6322000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	3	3964	OPE	42,425	-	20,896	-	63,321
										SAL	-	-	95,136	-	95,136
6351000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	2	3790	OPE	-	-	64,406	-	64,406
										SAL	-	-	90,960	-	90,960
6355000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	9	5256	OPE	-	-	63,321	-	63,321
										SAL	-	-	126,144	-	126,144
6384000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	8	3629	OPE	-	-	72,459	-	72,459
										SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318

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											GF	LF	OF	FF	AF
6405000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	9	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
6410000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	123,665	-	43,903	-	167,568
										OPE	61,413	-	21,803	-	83,216
6411000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	4	5256	SAL	93,094	-	33,050	-	126,144
										OPE	53,475	-	18,984	-	72,459
6412000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	80,706	-	39,750	-	120,456
										OPE	47,558	-	23,424	-	70,982
6415000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	51,697	-	25,463	-	77,160
										OPE	40,024	-	19,714	-	59,738
6419000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	88,488	-	43,584	-	132,072
										OPE	49,579	-	24,419	-	73,998
6426000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	160,041	-	41,751	-	201,792
										OPE	73,048	-	19,056	-	92,104
6427000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
6447000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	3	5019	SAL	84,789	-	35,667	-	120,456
										OPE	49,964	-	21,018	-	70,982
6454000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	4	4155	SAL	66,812	-	32,908	-	99,720
										OPE	43,950	-	21,647	-	65,597
6512000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	5	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6515000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6517000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	3	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
6533000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	8450	SAL	135,876	-	66,924	-	202,800
										OPE	61,885	-	30,481	-	92,366
6535000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	112,271	-	55,297	-	167,568
										OPE	55,755	-	27,461	-	83,216
6536000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	SAL	112,271	-	55,297	-	167,568

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Withholding & Payroll Tax

2023-25 Biennium

Cross Reference Number: 15000-006-02-00-00000

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	
6537000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	10	6982	OPE	55,755	-	27,461	-	83,216	
										SAL	112,271	-	55,297	-	167,568	
6540000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	5	5432	OPE	55,755	-	27,461	-	83,216	
										SAL	87,347	-	43,021	-	130,368	
6615000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	9	5256	OPE	49,282	-	24,273	-	73,555	
										SAL	-	-	126,144	-	126,144	
6624000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	OPE	-	-	72,459	-	72,459	
										SAL	-	-	120,456	-	120,456	
6625000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	OPE	-	-	70,982	-	70,982	
										SAL	-	-	120,456	-	120,456	
6626000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	OPE	-	-	70,982	-	70,982	
										SAL	-	-	132,072	-	132,072	
6627000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	OPE	-	-	73,998	-	73,998	
										SAL	-	-	132,072	-	132,072	
6628000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	OPE	-	-	73,998	-	73,998	
										SAL	-	-	132,072	-	132,072	
6629000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	8	7630	OPE	-	-	73,998	-	73,998	
										SAL	-	-	183,120	-	183,120	
6630000	OAS C5247 AP	COMPLIANCE SPECIALIST 2	25	PF	1	1.00	24	3	5019	OPE	-	-	87,255	-	87,255	
										SAL	-	-	120,456	-	120,456	
											OPE	-	-	70,982	-	70,982
Total Salary												3,771,419	-	3,512,941	-	7,284,360
Total OPE												2,130,510	-	2,024,086	-	4,154,596
Total Personal Services					57	57.00						5,901,929	-	5,537,027	-	11,438,956

PIC100 - Position Budget Report

Special Programs

2023-25 Biennium

Cross Reference Number: 15000-006-06-00-00000

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
6509000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6513000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	9	9264	SAL	-	-	222,336	-	222,336
										OPE	-	-	97,440	-	97,440
6514000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	7	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6516000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
6563000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272
										OPE	-	-	87,555	-	87,555
6591000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6616000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	8	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6617000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	2	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
6618000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6619000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	6	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
6631000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6632000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6644000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6653000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PP	1	0.50	12	10	5503	SAL	-	-	66,036	-	66,036
										OPE	-	-	36,999	-	36,999
6654000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6666000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	95,136	-	-	-	95,136

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Special Programs

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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
6667000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	OPE	64,406	-	-	-	64,406
										SAL	152,400	-	-	-	152,400
										OPE	79,278	-	-	-	79,278
Total Salary											247,536	-	2,066,148	-	2,313,684
Total OPE											143,684	-	1,112,216	-	1,255,900
Total Personal Services					17	16.50					391,220	-	3,178,364	-	3,569,584

PIC100 - Position Budget Report

Corporation and Estate

2023-25 Biennium

Cross Reference Number: 15000-006-07-00-00000

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
3263000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
5021000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	108,893	-	5,731	-	114,624
										OPE	65,994	-	3,473	-	69,467
5035000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	6	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
5126000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	10	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
5148000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5150000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	167,056	-	8,792	-	175,848
										OPE	81,098	-	4,268	-	85,366
5154000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	3	6930	SAL	158,004	-	8,316	-	166,320
										OPE	78,747	-	4,145	-	82,892
5155000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	159,190	-	8,378	-	167,568
										OPE	79,055	-	4,161	-	83,216
5159000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	192,660	-	10,140	-	202,800
										OPE	87,748	-	4,618	-	92,366
5161000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5173000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	167,056	-	8,792	-	175,848
										OPE	81,098	-	4,268	-	85,366
5180000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	6	8015	SAL	182,742	-	9,618	-	192,360
										OPE	85,172	-	4,483	-	89,655
5191000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	131,579	-	6,925	-	138,504
										OPE	71,886	-	3,783	-	75,669
5196000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	9	10203	SAL	232,628	-	12,244	-	244,872
										OPE	98,127	-	5,165	-	103,292
5283000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917
5284000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	202,236	-	10,644	-	212,880

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Corporation and Estate

2023-25 Biennium

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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
5302000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	90,235	-	4,749	-	94,984
										SAL	202,236	-	10,644	-	212,880
5306000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	90,235	-	4,749	-	94,984
										SAL	131,579	-	6,925	-	138,504
5362000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	71,886	-	3,783	-	75,669
										SAL	183,700	-	9,668	-	193,368
5364000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	85,421	-	4,496	-	89,917
										SAL	183,700	-	9,668	-	193,368
5379000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	85,421	-	4,496	-	89,917
										SAL	183,700	-	9,668	-	193,368
6421000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	85,421	-	4,496	-	89,917
										SAL	183,700	-	9,668	-	193,368
6436000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	85,421	-	4,496	-	89,917
										SAL	131,579	-	6,925	-	138,504
6437000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	71,886	-	3,783	-	75,669
										SAL	131,579	-	6,925	-	138,504
6438000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	71,886	-	3,783	-	75,669
										SAL	183,700	-	9,668	-	193,368
6441000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	85,421	-	4,496	-	89,917
										SAL	108,893	-	5,731	-	114,624
6442000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	65,994	-	3,473	-	69,467
										SAL	108,893	-	5,731	-	114,624
6443000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	65,994	-	3,473	-	69,467
										SAL	221,570	-	11,662	-	233,232
6448000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	95,256	-	5,013	-	100,269
										SAL	131,579	-	6,925	-	138,504
6449000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	71,886	-	3,783	-	75,669
										SAL	131,579	-	6,925	-	138,504
6450000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	71,886	-	3,783	-	75,669
										SAL	183,700	-	9,668	-	193,368
										OPE	85,421	-	4,496	-	89,917

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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
6453000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	202,236	-	10,644	-	212,880
										OPE	90,235	-	4,749	-	94,984
6478000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	10	8450	SAL	192,660	-	10,140	-	202,800
										OPE	87,748	-	4,618	-	92,366
6564000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6565000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6566000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6573000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6574000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	120,456	-	-	-	120,456
										OPE	70,982	-	-	-	70,982
6575000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6579000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6580000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	7	6982	SAL	167,568	-	-	-	167,568
										OPE	83,216	-	-	-	83,216
6581000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6582000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6583000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	193,368	-	-	-	193,368
										OPE	89,917	-	-	-	89,917
6584000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	138,504	-	-	-	138,504
										OPE	75,669	-	-	-	75,669
6585000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	9	9264	SAL	222,336	-	-	-	222,336
										OPE	97,440	-	-	-	97,440
6587000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	212,880	-	-	-	212,880

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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
										OPE	94,984	-	-	-	94,984
6655000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
Total Salary											7,958,078	-	286,354	-	8,244,432
Total OPE											3,907,168	-	139,471	-	4,046,639
Total Personal Services					48	48.00					11,865,246	-	425,825	-	12,291,071

PIC100 - Position Budget Report

Cigarette and Tobacco Programs

2023-25 Biennium

Cross Reference Number: 15000-006-08-00-00000

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
6510000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368
										OPE	-	-	89,917	-	89,917
6592000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
6657000	OAS C5248 AP	COMPLIANCE SPECIALIST 3	29	PF	1	1.00	24	7	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
6658000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	4	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6659000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	4	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6660000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
6661000	OAS C5631 AP	TAX AUDITOR 1	25	PF	1	1.00	24	3	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6662000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	-	-	201,792	-	201,792
										OPE	-	-	92,104	-	92,104
6668000	OAS C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	5	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6669000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
6670000	OAS C0324 AP	PUBLIC SERVICE REPRESENTATIVE 4	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
6671000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	2	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6672000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PP	1	0.50	12	3	4155	SAL	-	-	49,860	-	49,860
										OPE	-	-	32,797	-	32,797
Total Salary											-	-	1,702,260	-	1,702,260
Total OPE											-	-	938,315	-	938,315
Total Personal Services					13	12.50					-	-	2,640,575	-	2,640,575

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Collections Division Administration

2023-25 Biennium
Budget Preparation

Cross Reference Number: 15000-007-02-00-00000
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
6643000	MESN Z7081 AF	BUSINESS OPERATIONS ADMINISTRATC	40X	PF	1	1.00	24	10	15046	SAL	-	-	361,104	-	361,104
										OPE	-	-	128,936	-	128,936
Total Salary											-	-	361,104	-	361,104
Total OPE											-	-	128,936	-	128,936
Total Personal Services					1	1.00					-	-	490,040	-	490,040

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Recovery Services

2023-25 Biennium

Cross Reference Number: 15000-007-03-00-00000

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
2413000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
3492000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	96,180	-	8,364	-	104,544
										OPE	61,501	-	5,348	-	66,849
5296000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5381000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	SAL	75,617	-	1,543	-	77,160
										OPE	58,543	-	1,195	-	59,738
5447000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5461000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5548000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5552000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5562000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	126,144	-	-	-	126,144
										OPE	72,459	-	-	-	72,459
5565000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	95,136	-	-	-	95,136
										OPE	64,406	-	-	-	64,406
5608000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5632000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5635000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5654000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6013000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6019000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544

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Recovery Services

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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
6022000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	6	4356	OPE	65,512	-	1,337	-	66,849
										SAL	-	-	104,544	-	104,544
6027000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	OPE	-	-	66,849	-	66,849
										SAL	135,734	-	2,770	-	138,504
6031000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	OPE	74,156	-	1,513	-	75,669
										SAL	-	-	90,960	-	90,960
6083000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	OPE	-	-	63,321	-	63,321
										SAL	135,734	-	2,770	-	138,504
6114000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	74,156	-	1,513	-	75,669
										SAL	-	-	83,592	-	83,592
6161000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	61,408	-	61,408
										SAL	-	-	114,624	-	114,624
6165000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	OPE	-	-	69,467	-	69,467
										SAL	135,734	-	2,770	-	138,504
6228000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	OPE	74,156	-	1,513	-	75,669
										SAL	-	-	109,320	-	109,320
6237000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	OPE	-	-	68,089	-	68,089
										SAL	-	-	99,720	-	99,720
6238000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	OPE	-	-	65,597	-	65,597
										SAL	-	-	95,136	-	95,136
6239000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	OPE	-	-	64,406	-	64,406
										SAL	-	-	109,320	-	109,320
6240000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	OPE	-	-	68,089	-	68,089
										SAL	-	-	99,720	-	99,720
6242000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	OPE	-	-	65,597	-	65,597
										SAL	197,756	-	4,036	-	201,792
6255000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4155	OPE	90,262	-	1,842	-	92,104
										SAL	97,726	-	1,994	-	99,720
6270000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	OPE	64,285	-	1,312	-	65,597
										SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

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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
6285000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6286000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6287000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6289000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6314000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6344000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	5	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
6353000	OAS C5246 AP	COMPLIANCE SPECIALIST 1	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6354000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	-	-	77,160	-	77,160
										OPE	-	-	59,738	-	59,738
6356000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6373000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6383000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6385000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6386000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
6387000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6389000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6391000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624

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Recovery Services

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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
6392000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6393000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6396000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6402000	OAS C0861 AP	PROGRAM ANALYST 2	27	PF	1	1.00	24	10	7678	OPE	-	-	69,467	-	69,467
										SAL	-	-	184,272	-	184,272
6481000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	87,555	-	87,555
										SAL	-	-	114,624	-	114,624
6482000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	-	-	69,467	-	69,467
										SAL	-	-	83,592	-	83,592
6483000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	OPE	-	-	61,408	-	61,408
										SAL	-	-	80,040	-	80,040
6484000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	OPE	-	-	60,485	-	60,485
										SAL	-	-	109,320	-	109,320
6485000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	OPE	-	-	68,089	-	68,089
										SAL	-	-	104,544	-	104,544
6486000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	66,849	-	66,849
										SAL	-	-	114,624	-	114,624
6487000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6488000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6489000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6490000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	-	-	69,467	-	69,467
										SAL	-	-	114,624	-	114,624
6491000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	OPE	-	-	69,467	-	69,467
										SAL	-	-	166,320	-	166,320
										OPE	-	-	82,892	-	82,892

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Recovery Services

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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
6494000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6495000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6496000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6497000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6498000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6499000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6500000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6502000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6503000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6504000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6529000	OAS C0212 AP	ACCOUNTING TECHNICIAN	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
6530000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	-	-	201,792	-	201,792
										OPE	-	-	92,104	-	92,104
6531000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	6601	SAL	-	-	158,424	-	158,424
										OPE	-	-	80,842	-	80,842
6551000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6552000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6553000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624

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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
										OPE	-	-	69,467	-	69,467
6554000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6555000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6556000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6557000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6558000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
6559000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6560000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318
6562000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	6	5700	SAL	-	-	136,800	-	136,800
										OPE	-	-	75,226	-	75,226
6572000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	-	-	257,280	-	257,280
										OPE	-	-	106,515	-	106,515
6633000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6634000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6635000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6636000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6637000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6638000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459

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PIC100 - Position Budget Report

Recovery Services

2023-25 Biennium

Cross Reference Number: 15000-007-03-00-00000

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
6639000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
6642000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	SAL	-	-	150,768	-	150,768
										OPE	-	-	78,854	-	78,854
Total Salary											2,772,279	-	8,102,241	-	10,874,520
Total OPE											1,692,596	-	4,902,934	-	6,595,530
Total Personal Services					95	95.00					4,464,875	-	13,005,175	-	17,470,050

PIC100 - Position Budget Report

Operations Administration Group

2023-25 Biennium

Cross Reference Number: 15000-007-04-00-00000

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	
5448000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	135,421	-	48,851	-	184,272	
										OPE	64,344	-	23,211	-	87,555	
5607000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	180,587	-	3,685	-	184,272	
										OPE	85,804	-	1,751	-	87,555	
5666000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	228,567	-	4,665	-	233,232	
										OPE	98,264	-	2,005	-	100,269	
6070000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	208,622	-	4,258	-	212,880	
										OPE	93,084	-	1,900	-	94,984	
6307000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	2	6051	SAL	-	-	145,224	-	145,224	
										OPE	-	-	77,414	-	77,414	
6640000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PP	1	0.50	12	3	3483	SAL	-	-	41,796	-	41,796	
										OPE	-	-	30,703	-	30,703	
6641000	OAS C1118 AP	RESEARCH ANALYST 4	30	PF	1	1.00	24	6	7327	SAL	-	-	175,848	-	175,848	
										OPE	-	-	85,366	-	85,366	
Total Salary											753,197	-	424,327	-	1,177,524	
Total OPE											341,496	-	222,350	-	563,846	
Total Personal Services						7	6.50					1,094,693	-	646,677	-	1,741,370

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Tax Collections

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Cross Reference Number: 15000-007-05-00-00000

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
2306000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	252,134	-	5,146	-	257,280
										OPE	104,385	-	2,130	-	106,515
5157000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	197,756	-	4,036	-	201,792
										OPE	90,262	-	1,842	-	92,104
5422000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5423000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5433000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
5438000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5439000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5440000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5441000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5443000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	5	6601	SAL	155,256	-	3,168	-	158,424
										OPE	79,225	-	1,617	-	80,842
5450000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5451000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5452000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	3	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5468000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
5469000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5471000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592

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Tax Collections

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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
5474000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	OPE	60,180	-	1,228	-	61,408
										SAL	147,753	-	3,015	-	150,768
										OPE	77,277	-	1,577	-	78,854
5478000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5479000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5484000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
5485000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5486000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
5494000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	78,439	-	1,601	-	80,040
										OPE	59,275	-	1,210	-	60,485
5495000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5496000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5497000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5499000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
5500000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5514000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5515000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5516000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669

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Tax Collections

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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
5546000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	201,792	-	-	-	201,792
										OPE	92,104	-	-	-	92,104
5549000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5550000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5551000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5553000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5554000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5555000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5556000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	104,544	-	-	-	104,544
										OPE	66,849	-	-	-	66,849
5557000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5559000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
5560000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	3	4155	SAL	99,720	-	-	-	99,720
										OPE	65,597	-	-	-	65,597
5561000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
5563000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	9	6601	SAL	158,424	-	-	-	158,424
										OPE	80,842	-	-	-	80,842
5576000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5577000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
5578000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320

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Tax Collections

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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
5581000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	OPE	81,234	-	1,658	-	82,892
										SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5582000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5583000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	9	5019	SAL	118,047	-	2,409	-	120,456
										OPE	69,562	-	1,420	-	70,982
5584000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
										SAL	123,621	-	2,523	-	126,144
5586000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
										SAL	123,621	-	2,523	-	126,144
5589000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
										SAL	123,621	-	2,523	-	126,144
5590000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
										SAL	123,621	-	2,523	-	126,144
5591000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
										SAL	123,621	-	2,523	-	126,144
5593000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
										SAL	97,726	-	1,994	-	99,720
5596000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	5	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
										SAL	147,753	-	3,015	-	150,768
5605000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	8	6282	SAL	147,753	-	3,015	-	150,768
										OPE	77,277	-	1,577	-	78,854
										SAL	112,332	-	2,292	-	114,624
5633000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
										SAL	112,332	-	2,292	-	114,624
5636000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
										SAL	102,453	-	2,091	-	104,544
5637000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
										SAL	112,332	-	2,292	-	114,624
5639000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

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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
5640000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
5655000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5656000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5657000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5658000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5659000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
5661000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5662000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5663000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
5664000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892
6014000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
6015000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6017000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6025000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6026000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	83,592	-	-	-	83,592
										OPE	61,408	-	-	-	61,408
6030000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096

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Tax Collections

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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
										OPE	-	-	62,318	-	62,318
6033000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6043000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624
										OPE	-	-	69,467	-	69,467
6052000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6059000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6080000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	3	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
6084000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6085000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
6086000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6088000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	89,141	-	1,819	-	90,960
										OPE	62,055	-	1,266	-	63,321
6089000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6090000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	9	5503	SAL	129,431	-	2,641	-	132,072
										OPE	72,518	-	1,480	-	73,998
6091000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6093000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6094000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	162,994	-	3,326	-	166,320
										OPE	81,234	-	1,658	-	82,892
6100000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	3	4941	SAL	118,584	-	-	-	118,584
										OPE	70,495	-	-	-	70,495

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6110000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	SAL	135,734	-	2,770	-	138,504
										OPE	74,156	-	1,513	-	75,669
6112000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	8	5256	SAL	123,621	-	2,523	-	126,144
										OPE	71,010	-	1,449	-	72,459
6113000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	SAL	93,233	-	1,903	-	95,136
										OPE	63,118	-	1,288	-	64,406
6117000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6129000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6131000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
6132000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6133000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6134000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6163000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6257000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6260000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6263000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6271000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	81,920	-	1,672	-	83,592
										OPE	60,180	-	1,228	-	61,408
6272000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	102,453	-	2,091	-	104,544
										OPE	65,512	-	1,337	-	66,849
6301000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6303000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	68,078	-	1,389	-	69,467
										SAL	114,624	-	-	-	114,624
6321000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	OPE	69,467	-	-	-	69,467
										SAL	102,453	-	2,091	-	104,544
6346000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	OPE	65,512	-	1,337	-	66,849
										SAL	97,726	-	1,994	-	99,720
6349000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	OPE	64,285	-	1,312	-	65,597
										SAL	89,141	-	1,819	-	90,960
6357000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	62,055	-	1,266	-	63,321
										SAL	112,332	-	2,292	-	114,624
6358000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	68,078	-	1,389	-	69,467
										SAL	81,920	-	1,672	-	83,592
6360000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	60,180	-	1,228	-	61,408
										SAL	112,332	-	2,292	-	114,624
6361000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	68,078	-	1,389	-	69,467
										SAL	112,332	-	2,292	-	114,624
6362000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	68,078	-	1,389	-	69,467
										SAL	112,332	-	2,292	-	114,624
6363000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	68,078	-	1,389	-	69,467
										SAL	81,920	-	1,672	-	83,592
6364000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	6	3964	OPE	60,180	-	1,228	-	61,408
										SAL	93,233	-	1,903	-	95,136
6365000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	63,118	-	1,288	-	64,406
										SAL	81,920	-	1,672	-	83,592
6366000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	OPE	60,180	-	1,228	-	61,408
										SAL	135,734	-	2,770	-	138,504
6367000	OAS C5112 AP	REVENUE AGENT 3	21	PF	1	1.00	24	10	5771	OPE	74,156	-	1,513	-	75,669
										SAL	135,734	-	2,770	-	138,504
6368000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	OPE	74,156	-	1,513	-	75,669
										SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6369000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6372000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	9	4555	SAL	107,134	-	2,186	-	109,320
										OPE	66,727	-	1,362	-	68,089
6377000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	85,354	-	1,742	-	87,096
										OPE	61,072	-	1,246	-	62,318
6379000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	112,332	-	2,292	-	114,624
										OPE	68,078	-	1,389	-	69,467
6380000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6388000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
6420000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	58,354	-	28,742	-	87,096
										OPE	41,753	-	20,565	-	62,318
6440000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	5	3790	SAL	90,960	-	-	-	90,960
										OPE	63,321	-	-	-	63,321
6444000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	97,726	-	1,994	-	99,720
										OPE	64,285	-	1,312	-	65,597
6446000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	10	4776	SAL	114,624	-	-	-	114,624
										OPE	69,467	-	-	-	69,467
6511000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	8	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
6568000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	132,072	-	-	-	132,072
										OPE	73,998	-	-	-	73,998
6569000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	126,144	-	-	-	126,144
										OPE	72,459	-	-	-	72,459
6570000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	2	3335	SAL	80,040	-	-	-	80,040
										OPE	60,485	-	-	-	60,485
6571000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	7	4155	SAL	99,720	-	-	-	99,720
										OPE	65,597	-	-	-	65,597
6620000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6621000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	OPE	-	-	61,408	-	61,408
										SAL	-	-	87,096	-	87,096
6622000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	-	-	62,318	-	62,318
										SAL	-	-	83,592	-	83,592
6623000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	3	3483	OPE	-	-	61,408	-	61,408
										SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
Total Salary											15,189,508	-	1,118,684	-	16,308,192
Total OPE											9,164,773	-	747,445	-	9,912,218
Total Personal Services					143	143.00					24,354,281	-	1,866,129	-	26,220,410

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
8033000	OAS C5632 AP	TAX AUDITOR 2	28	PP	1	0.23	5.5	3	5771	SAL	-	-	31,741	-	31,741
										OPE	-	-	18,179	-	18,179
8034000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8035000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8036000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8037000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	-	-	132,072	-	132,072
										OPE	-	-	73,998	-	73,998
8038000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8039000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8040000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8041000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	-	-	202,800	-	202,800
										OPE	-	-	92,366	-	92,366
8042000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8044000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	SAL	-	-	233,232	-	233,232
										OPE	-	-	100,269	-	100,269
8046000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8047000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8048000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880
										OPE	-	-	94,984	-	94,984
8049000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	5	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
8051000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
8052000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	10	9718	OPE	-	-	87,555	-	87,555
										SAL	-	-	233,232	-	233,232
										OPE	-	-	100,269	-	100,269
8054000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	8	6982	SAL	-	-	167,568	-	167,568
										OPE	-	-	83,216	-	83,216
8066000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
8067000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
8068000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	-	-	99,720	-	99,720
										OPE	-	-	65,597	-	65,597
8069000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	6	4555	SAL	-	-	109,320	-	109,320
										OPE	-	-	68,089	-	68,089
8070000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	5	4356	SAL	-	-	104,544	-	104,544
										OPE	-	-	66,849	-	66,849
8071000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	8	5019	SAL	-	-	120,456	-	120,456
										OPE	-	-	70,982	-	70,982
8072000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	3	3964	SAL	-	-	95,136	-	95,136
										OPE	-	-	64,406	-	64,406
8076000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	-	-	77,160	-	77,160
										OPE	-	-	59,738	-	59,738
8077000	OAS C0323 AP	PUBLIC SERVICE REPRESENTATIVE 3	15	PF	1	1.00	24	3	3215	SAL	-	-	77,160	-	77,160
										OPE	-	-	59,738	-	59,738
8107000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8108000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8109000	OAS C5110 AP	REVENUE AGENT 1	17	PF	1	1.00	24	4	3629	SAL	-	-	87,096	-	87,096
										OPE	-	-	62,318	-	62,318
8110000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321

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Commercial Activity Tax

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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
8111000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	10	5256	SAL	-	-	126,144	-	126,144
										OPE	-	-	72,459	-	72,459
8112000	OAS C5111 AP	REVENUE AGENT 2	19	PF	1	1.00	24	3	3790	SAL	-	-	90,960	-	90,960
										OPE	-	-	63,321	-	63,321
8113000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	SAL	-	-	257,280	-	257,280
										OPE	-	-	106,515	-	106,515
8114000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	5	3483	SAL	-	-	83,592	-	83,592
										OPE	-	-	61,408	-	61,408
8115000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
8116000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8117000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368
										OPE	-	-	89,917	-	89,917
8118000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
8119000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
8120000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	4	6051	SAL	-	-	145,224	-	145,224
										OPE	-	-	77,414	-	77,414
8121000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	SAL	-	-	138,504	-	138,504
										OPE	-	-	75,669	-	75,669
8122000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	8	7327	SAL	-	-	175,848	-	175,848
										OPE	-	-	85,366	-	85,366
8123000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	6	6664	SAL	-	-	159,936	-	159,936
										OPE	-	-	81,235	-	81,235
8124000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	5	6601	SAL	-	-	158,424	-	158,424
										OPE	-	-	80,842	-	80,842
8140000	OAS C0873 AP	OPERATIONS & POLICY ANALYST 4	32	PF	1	1.00	24	10	9751	SAL	-	-	234,024	-	234,024
										OPE	-	-	100,475	-	100,475
8141000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368

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Commercial Activity Tax

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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	
8142000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	OPE	-	-	89,917	-	89,917	
										SAL	-	-	193,368	-	193,368	
8262000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	-	-	89,917	-	89,917	
										SAL	-	-	138,504	-	138,504	
8263000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	3	5771	OPE	-	-	75,669	-	75,669	
										SAL	-	-	138,504	-	138,504	
										OPE	-	-	75,669	-	75,669	
Total Salary											-	-	7,408,573	-	7,408,573	
Total OPE											-	-	3,879,203	-	3,879,203	
Total Personal Services					50	49.23						-	-	11,287,776	-	11,287,776

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Information Technology Services

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Cross Reference Number: 15000-009-01-00-00000

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
3085000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	10	10381	SAL	191,841	-	57,303	-	249,144
										OPE	80,390	-	24,013	-	104,403
3089000	MMS X7884 IP	INFORMATION TECHNOLOGY MANAGER 33X	33X	PF	1	1.00	24	10	12394	SAL	229,041	-	68,415	-	297,456
										OPE	89,787	-	26,820	-	116,607
3091000	MESN Z7372 IP	Information Technology Administrator 1		PF	1	1.00	24	10	16590	SAL	306,583	-	91,577	-	398,160
										OPE	104,807	-	31,306	-	136,113
3616000	MENN Z0118 AF	EXECUTIVE SUPPORT SPECIALIST 1	17	PF	1	1.00	24	9	4941	SAL	91,310	-	27,274	-	118,584
										OPE	54,281	-	16,214	-	70,495
Total Salary											818,775	-	244,569	-	1,063,344
Total OPE											329,265	-	98,353	-	427,618
Total Personal Services					4	4.00					1,148,040	-	342,922	-	1,490,962

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Engineering Services

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Budget Preparation

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3088000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	159,039	-	47,505	-	206,544
										OPE	71,871	-	21,468	-	93,339
3095000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	9	9914	SAL	183,211	-	54,725	-	237,936
										OPE	78,148	-	23,343	-	101,491
3395000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	127,475	-	38,077	-	165,552
										OPE	63,674	-	19,019	-	82,693
3398000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408
										OPE	76,243	-	22,774	-	99,017
3475000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408
										OPE	76,243	-	22,774	-	99,017
3477000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	159,039	-	47,505	-	206,544
										OPE	71,871	-	21,468	-	93,339
3498000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	159,039	-	47,505	-	206,544
										OPE	71,871	-	21,468	-	93,339
3537000	OAS C7375 IP	Information Technology Manager 1		PF	1	1.00	24	10	11253	SAL	207,955	-	62,117	-	270,072
										OPE	84,561	-	25,259	-	109,820
3545000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408
										OPE	76,243	-	22,774	-	99,017
3556000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	10	10381	SAL	191,841	-	57,303	-	249,144
										OPE	80,390	-	24,013	-	104,403
3736000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	127,475	-	38,077	-	165,552
										OPE	63,674	-	19,019	-	82,693
3738000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	2	5567	SAL	102,878	-	30,730	-	133,608
										OPE	57,286	-	17,111	-	74,397
3739000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	5	6832	SAL	126,255	-	37,713	-	163,968
										OPE	63,357	-	18,925	-	82,282
3740000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	127,475	-	38,077	-	165,552
										OPE	63,674	-	19,019	-	82,693
4282000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	159,039	-	47,505	-	206,544
										OPE	71,871	-	21,468	-	93,339
5295000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408

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Engineering Services

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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
5418000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	OPE	76,243	-	22,774	-	99,017
										SAL	159,039	-	47,505	-	206,544
6352000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	3	5825	OPE	71,871	-	21,468	-	93,339
										SAL	107,646	-	32,154	-	139,800
										OPE	58,524	-	17,481	-	76,005
Total Salary											2,800,902	-	836,634	-	3,637,536
Total OPE											1,277,615	-	381,625	-	1,659,240
Total Personal Services					18	18.00					4,078,517	-	1,218,259	-	5,296,776

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GenTax Projects and New Development

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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	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	10	10381	SAL	191,841	-	57,303	-	249,144	
										OPE	80,390	-	24,013	-	104,403	
3476000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	9	8216	SAL	151,832	-	45,352	-	197,184	
										OPE	69,999	-	20,909	-	90,908	
3542000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408	
										OPE	76,243	-	22,774	-	99,017	
3733000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	2	5950	SAL	109,956	-	32,844	-	142,800	
										OPE	59,124	-	17,660	-	76,784	
Total Salary											629,503	-	188,033	-	817,536	
Total OPE											285,756	-	85,356	-	371,112	
Total Personal Services						4	4.00					915,259	-	273,389	-	1,188,648

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Processing Center

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Cross Reference Number: 15000-009-04-00-00000

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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
0003258	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.36	8.63	10	3483	SAL	23,145	-	6,913	-	30,058
										OPE	17,477	-	5,220	-	22,697
0003282	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	9	3335	SAL	61,015	-	18,225	-	79,240
										OPE	46,416	-	13,865	-	60,281
0003288	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	9	3335	SAL	25,680	-	7,671	-	33,351
										OPE	19,405	-	5,796	-	25,201
0003289	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	8	3215	SAL	24,756	-	7,395	-	32,151
										OPE	19,165	-	5,725	-	24,890
0003290	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	9	3335	SAL	25,680	-	7,671	-	33,351
										OPE	19,405	-	5,796	-	25,201
0003291	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.42	10	8	3215	SAL	24,756	-	7,395	-	32,151
										OPE	19,165	-	5,725	-	24,890
0003294	OAS C0102 AP	OFFICE ASSISTANT 2	10	SF	1	0.61	14.71	9	3335	SAL	37,775	-	11,283	-	49,058
										OPE	28,918	-	8,638	-	37,556
0003301	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.58	14.03	10	3483	SAL	37,627	-	11,239	-	48,866
										OPE	28,887	-	8,629	-	37,516
0003304	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.10	2.38	10	3483	SAL	6,383	-	1,907	-	8,290
										OPE	5,485	-	1,639	-	7,124
0003305	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.36	8.63	10	3483	SAL	23,145	-	6,913	-	30,058
										OPE	17,477	-	5,220	-	22,697
0003311	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.47	11.37	6	3215	SAL	28,147	-	8,408	-	36,555
										OPE	22,600	-	6,751	-	29,351
0003313	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	27,007	-	8,067	-	35,074
										OPE	21,033	-	6,283	-	27,316
0003314	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	24,929	-	7,446	-	32,375
										OPE	20,494	-	6,121	-	26,615
0003315	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	3790	SAL	29,387	-	8,778	-	38,165
										OPE	21,653	-	6,468	-	28,121
0003316	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	27,007	-	8,067	-	35,074
										OPE	21,033	-	6,283	-	27,316
0003317	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	10	3790	SAL	29,387	-	8,778	-	38,165

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Processing Center

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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
0003318	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	7	3335	OPE	21,653	-	6,468	-	28,121
										SAL	25,859	-	7,724	-	33,583
										OPE	20,735	-	6,194	-	26,929
0003319	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	7	3335	SAL	25,859	-	7,724	-	33,583
										OPE	20,735	-	6,194	-	26,929
										SAL	25,859	-	7,724	-	33,583
0003321	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	7	3335	OPE	20,735	-	6,194	-	26,929
										SAL	25,859	-	7,724	-	33,583
										OPE	20,735	-	6,194	-	26,929
0003322	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	24,929	-	7,446	-	32,375
										OPE	20,494	-	6,121	-	26,615
										SAL	24,929	-	7,446	-	32,375
0003323	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	OPE	20,494	-	6,121	-	26,615
										SAL	24,929	-	7,446	-	32,375
										OPE	20,494	-	6,121	-	26,615
0003329	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	24,929	-	7,446	-	32,375
										OPE	20,494	-	6,121	-	26,615
										SAL	24,929	-	7,446	-	32,375
0003331	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	4	2995	OPE	20,494	-	6,121	-	26,615
										SAL	23,223	-	6,937	-	30,160
										OPE	20,050	-	5,989	-	26,039
0003332	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	5	3088	SAL	23,944	-	7,152	-	31,096
										OPE	20,237	-	6,045	-	26,282
										SAL	27,007	-	8,067	-	35,074
0003333	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	OPE	21,033	-	6,283	-	27,316
										SAL	27,007	-	8,067	-	35,074
										OPE	21,033	-	6,283	-	27,316
0003334	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	8	3483	SAL	27,007	-	8,067	-	35,074
										OPE	21,033	-	6,283	-	27,316
										SAL	24,929	-	7,446	-	32,375
0003335	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	OPE	20,494	-	6,121	-	26,615
										SAL	24,929	-	7,446	-	32,375
										OPE	20,494	-	6,121	-	26,615
0003337	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.42	10.07	6	3215	SAL	24,929	-	7,446	-	32,375
										OPE	20,494	-	6,121	-	26,615
										SAL	31,390	-	9,376	-	40,766
0003342	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.53	12.68	6	3215	OPE	24,712	-	7,382	-	32,094
										SAL	61,015	-	18,225	-	79,240
										OPE	46,416	-	13,865	-	60,281
0003354	OAS C0501 AP	DATA ENTRY OPERATOR	12	SF	1	0.99	23.76	7	3335	SAL	21,237	-	6,343	-	27,580
										OPE	16,985	-	5,074	-	22,059
										SAL	21,237	-	6,343	-	27,580
0003363	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.27	7	3335	OPE	16,985	-	5,074	-	22,059
										SAL	21,237	-	6,343	-	27,580
										OPE	16,985	-	5,074	-	22,059

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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
0003364	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.15	3.71	6	3215	SAL	9,185	-	2,743	-	11,928
										OPE	7,482	-	2,235	-	9,717
0003366	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.36	8.58	4	2995	SAL	19,787	-	5,910	-	25,697
										OPE	16,606	-	4,960	-	21,566
0003367	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.36	8.59	6	3215	SAL	21,265	-	6,352	-	27,617
										OPE	16,990	-	5,075	-	22,065
0003368	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	6	3215	SAL	19,953	-	5,960	-	25,913
										OPE	16,654	-	4,975	-	21,629
0003369	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	4	2995	SAL	18,588	-	5,552	-	24,140
										OPE	16,299	-	4,869	-	21,168
0003370	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.34	8.06	4	2995	SAL	18,588	-	5,552	-	24,140
										OPE	16,299	-	4,869	-	21,168
0003373	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.41	9.9	6	3215	SAL	24,508	-	7,321	-	31,829
										OPE	19,103	-	5,706	-	24,809
0003375	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.44	10.5	5	3088	SAL	24,966	-	7,458	-	32,424
										OPE	20,498	-	6,123	-	26,621
0003378	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	5.99	4	2995	SAL	13,814	-	4,126	-	17,940
										OPE	11,229	-	3,354	-	14,583
0003480	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	8	3215	SAL	58,819	-	17,569	-	76,388
										OPE	45,847	-	13,694	-	59,541
0003486	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.99	23.76	9	3335	SAL	61,015	-	18,225	-	79,240
										OPE	46,416	-	13,865	-	60,281
0003506	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.73	17.52	5	3088	SAL	41,659	-	12,443	-	54,102
										OPE	33,748	-	10,081	-	43,829
0003670	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	9	4155	SAL	15,997	-	4,778	-	20,775
										OPE	10,523	-	3,143	-	13,666
0003671	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	6	3629	SAL	13,972	-	4,173	-	18,145
										OPE	9,998	-	2,986	-	12,984
0003672	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,378	-	3,697	-	16,075
										OPE	9,583	-	2,863	-	12,446
0003673	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	SAL	12,378	-	3,697	-	16,075

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											GF	LF	OF	FF	AF
0003674	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	OPE	9,583	-	2,863	-	12,446
										SAL	12,378	-	3,697	-	16,075
0003675	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	OPE	9,583	-	2,863	-	12,446
										SAL	12,378	-	3,697	-	16,075
0003676	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	OPE	9,583	-	2,863	-	12,446
										SAL	12,378	-	3,697	-	16,075
0003677	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	OPE	9,583	-	2,863	-	12,446
										SAL	12,378	-	3,697	-	16,075
0003678	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	5	3483	OPE	9,583	-	2,863	-	12,446
										SAL	13,410	-	4,005	-	17,415
0003679	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	OPE	9,851	-	2,943	-	12,794
										SAL	12,378	-	3,697	-	16,075
0003680	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.21	5	3	3215	OPE	9,583	-	2,863	-	12,446
										SAL	12,378	-	3,697	-	16,075
0003686	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.29	7	3	3215	OPE	9,583	-	2,863	-	12,446
										SAL	17,329	-	5,176	-	22,505
0003687	OAS C0104 AP	OFFICE SPECIALIST 2	15	SF	1	0.29	7	3	3215	OPE	13,416	-	4,007	-	17,423
										SAL	17,329	-	5,176	-	22,505
0003696	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.21	5	8	3629	OPE	13,416	-	4,007	-	17,423
										SAL	13,972	-	4,173	-	18,145
0003697	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.21	5	5	3215	OPE	9,998	-	2,986	-	12,984
										SAL	12,378	-	3,697	-	16,075
0003698	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.21	5	5	3215	OPE	9,583	-	2,863	-	12,446
										SAL	12,378	-	3,697	-	16,075
0003699	OAS C0103 AP	OFFICE SPECIALIST 1	13	SF	1	0.33	8	5	3215	OPE	9,583	-	2,863	-	12,446
										SAL	19,804	-	5,916	-	25,720
1024000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	OPE	15,333	-	4,580	-	19,913
										SAL	141,889	-	42,383	-	184,272
1027000	MMS X7085 AP	BUSINESS OPERATIONS MANAGER 1	31X	PF	1	1.00	24	3	6930	OPE	67,417	-	20,138	-	87,555
										SAL	128,066	-	38,254	-	166,320
										OPE	63,827	-	19,065	-	82,892

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											GF	LF	OF	FF	AF
2145000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	88,260	-	26,364	-	114,624
										OPE	53,490	-	15,977	-	69,467
2173000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
2303000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	141,889	-	42,383	-	184,272
										OPE	67,417	-	20,138	-	87,555
2304000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPE	22	PF	1	1.00	24	10	6051	SAL	111,822	-	33,402	-	145,224
										OPE	59,609	-	17,805	-	77,414
2305000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	128,066	-	38,254	-	166,320
										OPE	63,827	-	19,065	-	82,892
2316000	OAS C2511 AP	ELECTRONIC PUBLISHING DESIGN SPE	22	PF	1	1.00	24	10	6051	SAL	111,822	-	33,402	-	145,224
										OPE	59,609	-	17,805	-	77,414
3033000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3034000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	9	3629	SAL	67,064	-	20,032	-	87,096
										OPE	47,985	-	14,333	-	62,318
3036000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	8	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3041000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3043000	OAS C1475 IP	DATA ENTRY CONTROL TECHNICIAN	12	PF	1	1.00	24	10	3805	SAL	70,316	-	21,004	-	91,320
										OPE	48,830	-	14,585	-	63,415
3047000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3048000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	3	6350	SAL	117,348	-	35,052	-	152,400
										OPE	61,044	-	18,234	-	79,278
3049000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	10	6930	SAL	128,066	-	38,254	-	166,320
										OPE	63,827	-	19,065	-	82,892
3051000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	8	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3054000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544

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											GF	LF	OF	FF	AF
3111000	MMS X7744 AP	REVENUE MANAGER 2	33X	PF	1	1.00	24	10	10720	OPE	51,474	-	15,375	-	66,849
										SAL	198,106	-	59,174	-	257,280
										OPE	82,017	-	24,498	-	106,515
3119000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3126000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3134000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PP	1	0.73	17.51	10	3483	SAL	46,960	-	14,027	-	60,987
										OPE	35,127	-	10,492	-	45,619
3135000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3158000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3159000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3160000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	6	5256	SAL	97,131	-	29,013	-	126,144
										OPE	55,793	-	16,666	-	72,459
3161000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4155	SAL	76,784	-	22,936	-	99,720
										OPE	50,510	-	15,087	-	65,597
3163000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	9	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3165000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	7	6664	SAL	123,151	-	36,785	-	159,936
										OPE	62,551	-	18,684	-	81,235
3166000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3169000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	59,413	-	17,747	-	77,160
										OPE	45,998	-	13,740	-	59,738
3171000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3172000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849

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											GF	LF	OF	FF	AF
3174000	MMS X0113 AP	SUPPORT SERVICES SUPERVISOR 2	20	PF	1	1.00	24	3	4277	SAL	79,039	-	23,609	-	102,648
										OPE	51,096	-	15,262	-	66,358
3175000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	1	1.00	24	7	8408	SAL	155,380	-	46,412	-	201,792
										OPE	70,920	-	21,184	-	92,104
3177000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3194000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PP	1	0.50	12	5	3215	SAL	29,707	-	8,873	-	38,580
										OPE	22,998	-	6,870	-	29,868
3196000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3197000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	9	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3206000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	9	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3210000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	3	4941	SAL	91,310	-	27,274	-	118,584
										OPE	54,281	-	16,214	-	70,495
3214000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	7	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3215000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3219000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	88,260	-	26,364	-	114,624
										OPE	53,490	-	15,977	-	69,467
3221000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3222000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3223000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3227000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960
										OPE	48,757	-	14,564	-	63,321
3228000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	SAL	70,039	-	20,921	-	90,960

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											GF	LF	OF	FF	AF
3239000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	48,757	-	14,564	-	63,321
										SAL	80,499	-	24,045	-	104,544
3254000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PP	1	0.50	12	10	3483	OPE	51,474	-	15,375	-	66,849
										SAL	32,183	-	9,613	-	41,796
3257000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	OPE	23,641	-	7,062	-	30,703
										SAL	59,413	-	17,747	-	77,160
3258000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PF	1	1.00	24	10	3790	OPE	45,998	-	13,740	-	59,738
										SAL	70,039	-	20,921	-	90,960
3393000	MMS X7747 AP	REVENUE SUPERVISOR 1	24X	PF	1	1.00	24	6	5700	OPE	48,757	-	14,564	-	63,321
										SAL	105,336	-	31,464	-	136,800
3446000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PF	1	1.00	24	10	3483	OPE	57,924	-	17,302	-	75,226
										SAL	64,366	-	19,226	-	83,592
3447000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	47,284	-	14,124	-	61,408
										SAL	80,499	-	24,045	-	104,544
3452000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	51,474	-	15,375	-	66,849
										SAL	80,499	-	24,045	-	104,544
3459000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	9	4155	OPE	51,474	-	15,375	-	66,849
										SAL	76,784	-	22,936	-	99,720
3460000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	5	3215	OPE	50,510	-	15,087	-	65,597
										SAL	59,413	-	17,747	-	77,160
3466000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PP	1	0.50	12	10	3483	OPE	45,998	-	13,740	-	59,738
										SAL	32,183	-	9,613	-	41,796
3469000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	23,641	-	7,062	-	30,703
										SAL	80,499	-	24,045	-	104,544
3481000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PP	1	0.63	15.1	10	3483	OPE	51,474	-	15,375	-	66,849
										SAL	40,497	-	12,096	-	52,593
3482000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	OPE	30,905	-	9,232	-	40,137
										SAL	141,889	-	42,383	-	184,272
3483000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	OPE	67,417	-	20,138	-	87,555
										SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406

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											GF	LF	OF	FF	AF
3493000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3495000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PP	1	0.59	14.13	8	3215	SAL	34,980	-	10,448	-	45,428
										OPE	28,198	-	8,423	-	36,621
3507000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3526000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PP	1	0.50	12	10	3483	SAL	32,183	-	9,613	-	41,796
										OPE	23,641	-	7,062	-	30,703
3528000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3529000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3547000	OAS C0102 AP	OFFICE ASSISTANT 2	10	PF	1	1.00	24	10	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3551000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3552000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3561000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3563000	OAS C0870 AP	OPERATIONS & POLICY ANALYST 1	23	PF	1	1.00	24	3	4555	SAL	84,176	-	25,144	-	109,320
										OPE	52,429	-	15,660	-	68,089
3568000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	3	3215	SAL	59,413	-	17,747	-	77,160
										OPE	45,998	-	13,740	-	59,738
3571000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3575000	OAS C0103 AP	OFFICE SPECIALIST 1	13	PF	1	1.00	24	10	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3576000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3577000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	141,889	-	42,383	-	184,272

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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
3580000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	OPE	67,417	-	20,138	-	87,555
										SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3581000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	4	3335	SAL	61,631	-	18,409	-	80,040
										OPE	46,573	-	13,912	-	60,485
3598000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
3599000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	10	4356	SAL	80,499	-	24,045	-	104,544
										OPE	51,474	-	15,375	-	66,849
3618000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	141,889	-	42,383	-	184,272
										OPE	67,417	-	20,138	-	87,555
3619000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	141,889	-	42,383	-	184,272
										OPE	67,417	-	20,138	-	87,555
3623000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3625000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3629000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3630000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3683000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	6	3629	SAL	67,064	-	20,032	-	87,096
										OPE	47,985	-	14,333	-	62,318
3684000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	5	3483	SAL	64,366	-	19,226	-	83,592
										OPE	47,284	-	14,124	-	61,408
3685000	OAS C0104 AP	OFFICE SPECIALIST 2	15	PF	1	1.00	24	8	3964	SAL	73,255	-	21,881	-	95,136
										OPE	49,593	-	14,813	-	64,406
5719000	OAS C0501 AP	DATA ENTRY OPERATOR	12	PP	1	0.50	12	6	3215	SAL	29,707	-	8,873	-	38,580
										OPE	22,998	-	6,870	-	29,868
6401000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	4	5771	SAL	106,648	-	31,856	-	138,504
										OPE	58,265	-	17,404	-	75,669

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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
8082000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PP	1	0.58	14	2	5256	SAL	56,660	-	16,924	-	73,584
										OPE	32,546	-	9,721	-	42,267
8125000	OAS C0103 AP	OFFICE SPECIALIST 1	13	SP	1	0.38	9	5	3215	SAL	22,280	-	6,655	-	28,935
										OPE	17,250	-	5,152	-	22,402
8126000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	3	3215	SAL	22,280	-	6,655	-	28,935
										OPE	17,250	-	5,152	-	22,402
8127000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	1	2995	SAL	20,755	-	6,200	-	26,955
										OPE	16,853	-	5,034	-	21,887
8128000	OAS C0104 AP	OFFICE SPECIALIST 2	15	SP	1	0.38	9	3	3215	SAL	22,280	-	6,655	-	28,935
										OPE	17,250	-	5,152	-	22,402
8129000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	6	4	2995	SAL	13,837	-	4,133	-	17,970
										OPE	11,235	-	3,356	-	14,591
8130000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.25	6	4	2995	SAL	13,837	-	4,133	-	17,970
										OPE	11,235	-	3,356	-	14,591
8131000	OAS C0501 AP	DATA ENTRY OPERATOR	12	SP	1	0.21	5	6	3215	SAL	12,378	-	3,697	-	16,075
										OPE	9,583	-	2,863	-	12,446
8135000	OAS C0102 AP	OFFICE ASSISTANT 2	10	SP	1	0.17	4	8	3215	SAL	9,902	-	2,958	-	12,860
										OPE	7,667	-	2,290	-	9,957
Total Salary											9,344,248	-	2,791,129	-	12,135,377
Total OPE											6,072,248	-	1,813,790	-	7,886,038
Total Personal Services					164	118.13					15,416,496	-	4,604,919	-	20,021,415

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Support Services

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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
2404000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	6	5986	SAL	110,621	-	33,043	-	143,664
										OPE	59,297	-	17,712	-	77,009
3080000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	9	6874	SAL	127,032	-	37,944	-	164,976
										OPE	63,559	-	18,985	-	82,544
3090000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5214	SAL	96,355	-	28,781	-	125,136
										OPE	55,592	-	16,605	-	72,197
3390000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	6230	SAL	115,130	-	34,390	-	149,520
										OPE	60,467	-	18,062	-	78,529
3471000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	133,001	-	39,727	-	172,728
										OPE	65,109	-	19,448	-	84,557
3534000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	133,001	-	39,727	-	172,728
										OPE	65,109	-	19,448	-	84,557
3582000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	6523	SAL	120,545	-	36,007	-	156,552
										OPE	61,873	-	18,482	-	80,355
3595000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	6	5986	SAL	110,621	-	33,043	-	143,664
										OPE	59,297	-	17,712	-	77,009
4028000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	133,001	-	39,727	-	172,728
										OPE	65,109	-	19,448	-	84,557
4166000	OAS C1485 IP	INFORMATION SYSTEMS SPECIALIST 5	28	PF	1	1.00	24	10	8033	SAL	148,450	-	44,342	-	192,792
										OPE	69,121	-	20,646	-	89,767
4290000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	133,001	-	39,727	-	172,728
										OPE	65,109	-	19,448	-	84,557
5190000	MMS X7885 IP	INFORMATION TECHNOLOGY MANAGEF 31X	PF	1	1.00	24	9	10720		SAL	198,106	-	59,174	-	257,280
										OPE	82,017	-	24,498	-	106,515
5472000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	3	5214	SAL	96,355	-	28,781	-	125,136
										OPE	55,592	-	16,605	-	72,197
6399000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	133,001	-	39,727	-	172,728
										OPE	65,109	-	19,448	-	84,557
6408000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	10	7197	SAL	133,001	-	39,727	-	172,728
										OPE	65,109	-	19,448	-	84,557
8137000	OAS C1484 IP	INFORMATION SYSTEMS SPECIALIST 4	25	PF	1	1.00	24	8	6563	SAL	121,284	-	36,228	-	157,512

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Support Services

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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											62,066	-	18,539	-	80,605		
Total Salary											2,042,505	-	610,095	-	2,652,600		
Total OPE											1,019,535	-	304,534	-	1,324,069		
Total Personal Services						16	16.00						3,062,040	-	914,629	-	3,976,669

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GenTax Operations

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Cross Reference Number: 15000-009-06-00-00000
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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	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408
										OPE	76,243	-	22,774	-	99,017
3028000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	7	8292	SAL	153,236	-	45,772	-	199,008
										OPE	70,363	-	21,018	-	91,381
3078000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	159,039	-	47,505	-	206,544
										OPE	71,871	-	21,468	-	93,339
3079000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	8	7846	SAL	144,994	-	43,310	-	188,304
										OPE	68,223	-	20,378	-	88,601
3083000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	6230	SAL	115,130	-	34,390	-	149,520
										OPE	60,467	-	18,062	-	78,529
3094000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	SAL	159,039	-	47,505	-	206,544
										OPE	71,871	-	21,468	-	93,339
3270000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	SAL	156,156	-	46,644	-	202,800
										OPE	71,122	-	21,244	-	92,366
3391000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	6	7327	SAL	135,403	-	40,445	-	175,848
										OPE	65,732	-	19,634	-	85,366
3440000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	9	8216	SAL	151,832	-	45,352	-	197,184
										OPE	69,999	-	20,909	-	90,908
3461000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	3	6898	SAL	127,475	-	38,077	-	165,552
										OPE	63,674	-	19,019	-	82,693
3462000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408
										OPE	76,243	-	22,774	-	99,017
3474000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	8	8683	SAL	160,462	-	47,930	-	208,392
										OPE	72,241	-	21,578	-	93,819
3500000	MMS X7885 IP	INFORMATION TECHNOLOGY MANAGEF 31X	PF	1	1.00	24	10	11253		SAL	207,955	-	62,117	-	270,072
										OPE	84,561	-	25,259	-	109,820
3538000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	3	6230	SAL	115,130	-	34,390	-	149,520
										OPE	60,467	-	18,062	-	78,529
3539000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	6523	SAL	120,545	-	36,007	-	156,552
										OPE	61,873	-	18,482	-	80,355
3579000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408

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GenTax Operations

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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
3657000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	OPE	76,243	-	22,774	-	99,017
										SAL	159,039	-	47,505	-	206,544
3690000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	OPE	71,871	-	21,468	-	93,339
										SAL	159,039	-	47,505	-	206,544
3730000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	OPE	71,871	-	21,468	-	93,339
										SAL	175,874	-	52,534	-	228,408
3731000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	9	8216	OPE	76,243	-	22,774	-	99,017
										SAL	151,832	-	45,352	-	197,184
3732000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	2	5950	OPE	69,999	-	20,909	-	90,908
										SAL	109,956	-	32,844	-	142,800
3734000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	59,124	-	17,660	-	76,784
										SAL	163,918	-	48,962	-	212,880
3735000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	9	8450	OPE	73,138	-	21,846	-	94,984
										SAL	156,156	-	46,644	-	202,800
4174000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	10	8606	OPE	71,122	-	21,244	-	92,366
										SAL	159,039	-	47,505	-	206,544
4185000	MMS X7885 IP	INFORMATION TECHNOLOGY MANAGEF 31X	PF	1	1.00	24	10	11253		OPE	71,871	-	21,468	-	93,339
										SAL	207,955	-	62,117	-	270,072
4232000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	OPE	84,561	-	25,259	-	109,820
										SAL	175,874	-	52,534	-	228,408
5398000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	8	8057	OPE	76,243	-	22,774	-	99,017
										SAL	148,893	-	44,475	-	193,368
5419000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	2	5950	OPE	69,236	-	20,681	-	89,917
										SAL	109,956	-	32,844	-	142,800
5668000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	OPE	59,124	-	17,660	-	76,784
										SAL	163,918	-	48,962	-	212,880
6406000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	7	7490	OPE	73,138	-	21,846	-	94,984
										SAL	138,415	-	41,345	-	179,760
6418000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	5	6982	OPE	66,515	-	19,868	-	86,383
										SAL	129,027	-	38,541	-	167,568
										OPE	64,076	-	19,140	-	83,216

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GenTax Operations

**2023-25 Biennium
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Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/ OPE	Salary/OPE				
											GF	LF	OF	FF	AF
6528000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	10	9517	SAL	175,874	-	52,534	-	228,408
										OPE	76,243	-	22,774	-	99,017
6578000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	163,918	-	48,962	-	212,880
										OPE	73,138	-	21,846	-	94,984
8056000	OAS C1488 IP	INFORMATION SYSTEMS SPECIALIST 8	33	PF	1	1.00	24	3	7518	SAL	138,933	-	41,499	-	180,432
										OPE	66,649	-	19,908	-	86,557
8057000	OAS C1487 IP	INFORMATION SYSTEMS SPECIALIST 7	31	PF	1	1.00	24	9	9091	SAL	168,002	-	50,182	-	218,184
										OPE	74,199	-	22,163	-	96,362
8060000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	163,918	-	48,962	-	212,880
										OPE	73,138	-	21,846	-	94,984
8065000	OAS C1486 IP	INFORMATION SYSTEMS SPECIALIST 6	29	PF	1	1.00	24	4	6523	SAL	120,545	-	36,007	-	156,552
										OPE	61,873	-	18,482	-	80,355
Total Salary											5,674,099	-	1,694,861	-	7,368,960
Total OPE											2,604,565	-	777,987	-	3,382,552
Total Personal Services					37	37.00					8,278,664	-	2,472,848	-	10,751,512

PIC100 - Position Budget Report

Marijuana Program

2023-25 Biennium

Cross Reference Number: 15000-014-01-00-00000

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	
3622000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592	
										OPE	-	-	61,408	-	61,408	
3624000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624	
										OPE	-	-	69,467	-	69,467	
3626000	MMS X7746 AP	REVENUE SUPERVISOR 2	28X	PF	1	1.00	24	10	8408	SAL	-	-	201,792	-	201,792	
										OPE	-	-	92,104	-	92,104	
3627000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	3	3483	SAL	-	-	83,592	-	83,592	
										OPE	-	-	61,408	-	61,408	
3628000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624	
										OPE	-	-	69,467	-	69,467	
5691000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	10	8057	SAL	-	-	193,368	-	193,368	
										OPE	-	-	89,917	-	89,917	
5692000	OAS C5632 AP	TAX AUDITOR 2	28	PF	1	1.00	24	2	5503	SAL	-	-	132,072	-	132,072	
										OPE	-	-	73,998	-	73,998	
6593000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	6	6350	SAL	-	-	152,400	-	152,400	
										OPE	-	-	79,278	-	79,278	
6594000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	1	1.00	24	10	8870	SAL	-	-	212,880	-	212,880	
										OPE	-	-	94,984	-	94,984	
6595000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	4	4155	SAL	-	-	99,720	-	99,720	
										OPE	-	-	65,597	-	65,597	
Total Salary											-	-	1,388,664	-	1,388,664	
Total OPE											-	-	757,628	-	757,628	
Total Personal Services					10	10.00						-	-	2,146,292	-	2,146,292

PIC100 - Position Budget Report

Sr Citizens Prop Tax Deferral OF

2023-25 Biennium

Cross Reference Number: 15000-025-02-00-00000

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	
0004344	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	SF	1	0.50	12	3	3483	SAL	-	-	41,796	-	41,796	
										OPE	-	-	30,703	-	30,703	
0004346	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	SF	1	0.50	12	3	3483	SAL	-	-	41,796	-	41,796	
										OPE	-	-	30,703	-	30,703	
4013000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072	
										OPE	-	-	73,998	-	73,998	
4088000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	27	PF	1	1.00	24	10	7678	SAL	-	-	184,272	-	184,272	
										OPE	-	-	87,555	-	87,555	
4115000	MMS X7745 AP	REVENUE MANAGER 1	31X	PF	0	0.50	12	10	9718	SAL	-	-	116,616	-	116,616	
										OPE	-	-	50,134	-	50,134	
4182000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	5	3790	SAL	-	-	90,960	-	90,960	
										OPE	-	-	63,321	-	63,321	
4192000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4776	SAL	-	-	114,624	-	114,624	
										OPE	-	-	69,467	-	69,467	
4210000	OAS C0872 AP	OPERATIONS & POLICY ANALYST 3	30	PF	0	0.25	6	10	8870	SAL	-	-	53,220	-	53,220	
										OPE	-	-	23,745	-	23,745	
4228000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	7	4155	SAL	-	-	99,720	-	99,720	
										OPE	-	-	65,597	-	65,597	
4343000	OAS C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	10	5503	SAL	-	-	132,072	-	132,072	
										OPE	-	-	73,998	-	73,998	
Total Salary											-	-	1,007,148	-	1,007,148	
Total OPE											-	-	569,221	-	569,221	
Total Personal Services					8	7.75						-	-	1,576,369	-	1,576,369