

OREGON DEPARTMENT OF REVENUE

2019–2021

Legislatively Adopted Budget



Oregon Department of Revenue
2019–21 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

Satish Upadhyay

SIGNATURE

Deputy Director

TITLE

Notice: Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

_____ Agency Request

_____ Governor's Budget

☒ Legislatively Adopted

SB 5535 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Manning Jr

Joint Committee On Ways and Means

Action Date: 06/30/17

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

Senate Vote

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

House Vote

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

Nays: 3 - McLane, Stark, Whisnant

Prepared By: Patrick Heath, Department of Administrative Services

Reviewed By: John Borden, Legislative Fiscal Office

**Department of Revenue
2017-19**

Budget Summary*

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

Position Summary

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

⁽¹⁾ Includes adjustments through December 2016

* Excludes Capital Construction expenditures

Summary of Revenue Changes

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

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

Summary of General Government Subcommittee Action

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

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

Executive Division

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

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

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

Budget Note

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

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

Budget Note

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

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

Budget Note

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

Budget Note

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

Budget Note

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

General Services Division

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

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

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

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

Administrative Services Division

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

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

Budget Note

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

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

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

Budget Note

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

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

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

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

Budget Note

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

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

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

Property Tax Division

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

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

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

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

Personal Tax and Compliance Division

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

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

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

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

Budget Note

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

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

Business Division

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

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

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

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

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

Marijuana Program

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

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

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

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

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

Multistate Tax Commission

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

Elderly Rental Assistance

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

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

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

Senior Citizens Property Tax Deferral

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

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

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

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

Core System Replacement

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

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

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

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

Capital Debt Service and Related Costs

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

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

Summary of Performance Measure Action

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

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue
Patrick Heath 503-378-3742

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

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

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

*Excludes Capital Construction Expenditures

Legislatively Approved 2017 - 2019 Key Performance Measures

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

Agency: Revenue, Department of

Mission Statement:

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

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

LFO Recommendation:

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

SubCommittee Action:

The Subcommittee adopted the Legislative Fiscal Office recommendation.

HB 5006 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Devlin

Joint Committee On Ways and Means

Action Date: 07/03/17

Action: Do pass the A-Eng bill.

Senate Vote

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

Nays: 1 - Thomsen

House Vote

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

Nays: 1 - McLane

Exc: 3 - Smith G, Stark, Whisnant

Prepared By: Laurie Byerly and Gregory Jolivet, Legislative Fiscal Office

Reviewed By: Paul Siebert, Legislative Fiscal Office

Emergency Board

2017-19

Various Agencies

2015-17

Budget Summary***Public Employees Retirement System,**

	<u>2015-17 Legislatively Approved Budget</u>	<u>2017-19 Committee Recommendation</u>	<u>Committee Change</u>
Other Funds	-	\$ (2,508,616)	\$ (2,508,616)

Racing Commission

Other Funds	-	\$ (89,929)	\$ (89,929)
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Department of Revenue

General Fund	-	\$ (5,581,902)	\$ (5,581,902)
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General Fund Debt Service	-	\$ (6,870,670)	\$ (6,870,670)
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Other Funds	-	\$ 7,676,661	\$ 7,676,661
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Secretary of State

General Fund	-	\$ (346,704)	\$ (346,704)
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Other Funds	-	(1,030,747)	\$ (1,030,747)
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Federal Funds	-	\$ (472,720)	\$ (472,720)
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State Library

General Fund	-	\$ 128,123	\$ 128,123
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Other Funds	-	\$ (137,871)	\$ (137,871)
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Federal Funds	-	\$ (1,625)	\$ (1,625)
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State Treasurer

General Fund	-	\$ 1,013,497	\$ 1,013,497
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Other Funds	-	\$ (1,557,357)	\$ (1,557,357)
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CONSUMER AND BUSINESS SERVICES PROGRAM AREA**State Board of Accountancy**

Other Funds	-	\$ (56,046)	\$ (56,046)
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Chiropractic Examiners Board

Other Funds	-	\$ (51,085)	\$ (51,085)
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2017-19 Position Summary

ADMINISTRATION PROGRAM AREA

Department of Administrative Services

Authorized Positions	-	6	6
Full-time Equivalent (FTE) positions	-	6.00	6.00

Public Employees Retirement System

Authorized Positions	-	1	1
Full-time Equivalent (FTE) positions	-	0.92	0.92

Department of Revenue

Authorized Positions	-	33	33
Full-time Equivalent (FTE) positions	-	9.00	9.00

State Treasurer

Authorized Positions	-	2	2
Full-time Equivalent (FTE) positions	-	2.34	2.34

CONSUMER AND BUSINESS SERVICES PROGRAM AREA

Consumer and Business Services

Authorized Positions	-	11	11
Full-time Equivalent (FTE) positions	-	9.68	9.68

Bureau of Labor and Industries

Authorized Positions	-	3	3
Full-time Equivalent (FTE) positions	-	2.50	2.50

ECONOMIC AND COMMUNITY DEVELOPMENT PROGRAM AREA

Housing and Community Services Department

Authorized Positions	-	3	3
Full-time Equivalent (FTE) positions	-	0.75	0.75

Public Employees Retirement System

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

Department of Revenue

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

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

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

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

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

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

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

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

Oregon Advocacy Commissions Office

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

State Library

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

State Treasurer

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

CONSUMER AND BUSINESS SERVICES

Department of Consumer and Business Services

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

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

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

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

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

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

HB 2017 A STAFF MEASURE SUMMARY

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

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

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

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

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

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

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

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

HB 2017 A STAFF MEASURE SUMMARY

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

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

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

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

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

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

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

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

HB 2017 A STAFF MEASURE SUMMARY

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

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

Takes effect on 91st day following adjournment sine die.

ISSUES DISCUSSED:

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

EFFECT OF AMENDMENT:

No amendment.

BACKGROUND:

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

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

FISCAL IMPACT OF PROPOSED LEGISLATION

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

Measure: HB 2017 - A

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

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

Measure Description:

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

Government Unit(s) Affected:

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

Summary of Expenditure Impact: See Analysis

Summary of Revenue Impact: See Analysis

Analysis:

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

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

After these distributions, funds will be distributed as follows:

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

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

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

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

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

Parks and Recreation Department and Travel Information Council

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

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

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

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

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

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

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

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

Oregon Department of Revenue

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

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

Oregon Business Development Department and Oregon State Marine Board

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

Department of Environmental Quality

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

Cities and Counties

The expenditure impact the Cities and Counties is indeterminate.

Statewide Winter Maintenance Strategy - Section 136 and Section 137

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

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

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

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

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

Low Carbon Fuel Standards - Section 158

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

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

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

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

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

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

HB 5201 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Johnson

Joint Committee On Ways and Means

Action Date: 03/02/18

Action: Do pass the A-Eng bill.

Senate Vote

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

Exc: 1 - Winters

House Vote

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

Exc: 1 - Smith G

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

Reviewed By: Paul Siebert, Legislative Fiscal Office

Emergency Board

2017-19

Various Agencies

2017-19

*** CORRECTED ***

Budget Summary*

Oregon Government Ethics Commission

Other Funds	\$ 2,705,247	\$ 2,758,688	\$ 53,441	2.0%
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Office of the Governor

General Fund	\$ 12,947,791	\$ 13,660,135	\$ 712,344	5.5%
Lottery Funds	\$ 3,689,100	\$ 3,723,949	\$ 34,849	0.9%
Other Funds	\$ 3,322,288	\$ 3,413,769	\$ 91,481	2.8%
Federal Funds	\$ 6,907,780	\$ 3,585,152	\$ (3,322,628)	-48.1%

Oregon Liquor Control Commission

Other Funds	\$ 206,250,022	\$ 212,267,011	\$ 6,016,989	2.9%
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Public Employees Retirement System,

Other Funds	\$ 98,448,004	\$ 101,458,179	\$ 3,010,175	3.1%
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Racing Commission

Other Funds	\$ 6,353,396	\$ 6,422,599	\$ 69,203	1.1%
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Department of Revenue

General Fund	\$ 188,533,904	\$ 194,469,572	\$ 5,935,668	3.1%
Other Funds	\$ 124,776,501	\$ 129,820,700	\$ 5,044,199	4.0%

Secretary of State

General Fund	\$ 10,426,561	\$ 12,649,135	\$ 2,222,574	21.3%
Other Funds	\$ 56,998,482	\$ 58,170,519	\$ 1,172,037	2.1%
Federal Funds	\$ 4,721,387	\$ 4,882,166	\$ 160,779	3.4%

State Library

General Fund	\$ 3,990,257	\$ 4,060,172	\$ 69,915	1.8%
Other Funds	\$ 6,717,774	\$ 6,842,189	\$ 124,415	1.9%
Federal Funds	\$ 5,275,247	\$ 5,309,791	\$ 34,544	0.7%

Position Summary

ADMINISTRATION PROGRAM AREA

Department of Administrative Services

Authorized Positions	908	914	6	0.7%
Full-time Equivalent (FTE) positions	903.38	906.96	3.58	0.4%

Office of the Governor

Authorized Positions	59	61	2	3.4%
Full-time Equivalent (FTE) positions	58.50	59.13	0.63	1.1%

Oregon Liquor Control Commission

Authorized Positions	304	321	17	5.6%
Full-time Equivalent (FTE) positions	298.82	310.16	11.34	3.8%

Public Employees Retirement System

Authorized Positions	373	376	3	0.8%
Full-time Equivalent (FTE) positions	372.29	374.30	2.01	0.5%

Department of Revenue

Authorized Positions	1,007	1,101	94	9.3%
Full-time Equivalent (FTE) positions	933.85	963.28	29.43	3.2%

Secretary of State

Authorized Positions	213	215	2	0.9%
Full-time Equivalent (FTE) positions	212.77	214.03	1.26	0.6%

CONSUMER AND BUSINESS SERVICES PROGRAM AREA

Consumer and Business Services

Authorized Positions	965	966	1	0.1%
Full-time Equivalent (FTE) positions	957.36	958.03	0.67	0.1%

Emergency Board

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

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

Department of Revenue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Secretary of State

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

Legislative Fiscal Office

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



Oregon Legislative Emergency Board

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

Certificate

September 26, 2018

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

1. Treasurer of State

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

2. Secretary of State

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

3. Department of Education

Department of Human Services

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

4. Department of Education

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

5. Department of Education

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

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

17. Department of Human Services

Acknowledged receipt of a report and allocated \$300,000 from the special purpose appropriation made to the Emergency Board by section 132(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Department of Human Services by section 1(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs, for ventilator-assisted services in nursing facilities.

18. Department of Human Services

Approved, retroactively, the submission of a federal grant application to the Administration on Children, Youth and Families for one-time funding in the amount of \$301,558 to support kinship navigator efforts for the Child Welfare program.

19. Department of Human Services

Acknowledged receipt of a report on increasing rural jobs in Oregon.

20. Department of Justice

Department of Human Services

Acknowledged receipt of a report on the phased-in implementation of full legal representation for child welfare caseworkers.

21. Oregon Health Authority

Allocated \$160,450 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Oregon Health Authority by section 1(1), chapter 545, Oregon Laws 2017, Programs, for the Drinking Water Services Program and authorized the establishment of one permanent Natural Resources Specialist 4 position and one limited duration Natural Resources Specialist 3 position for a total of 0.66 FTE to work on emerging contaminants and emergency preparedness related to water quality.

22. Oregon Health Authority

Approved, retroactively, the submission of a federal grant application to the Centers for Disease Control and Prevention, State Physical Activity and Nutrition (SPAN) Program, in the amount of up to \$1.3 million annually over five years, to support the state in its continued efforts to improve nutrition and increase safe and accessible physical activities.

23. Oregon Health Authority

Approved, retroactively, the submission of a federal grant application to the Centers for Disease Control and Prevention, State Actions to Improve Oral Health Outcomes, in the amount of up to \$3,125,000 over five years, to support the state in its efforts to decrease dental caries and oral health disparities.

24. Oregon Health Authority

Approved, retroactively, the submission of a federal grant application to the Substance Abuse and Mental Health Services Administration, Improving Life Trajectories for Youth and Young Adults with Serious Mental Disorders Program, in the amount of up to \$1 million per year for up to five years, to improve access to developmentally appropriate

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

25. Oregon Health Authority

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

26. Oregon Health Authority

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

27. Department of State Police

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

28. Department of State Police

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

29. Department of State Police

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

30. Department of State Police

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

31. Department of State Police

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

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

39. Department of Justice

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

40. Department of Justice

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

41. Department of Human Services

Department of Justice

Judicial Department

Public Defense Services Commission

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

42. Department of Justice

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

43. Department of Justice

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

44. District Attorneys and Their Deputies

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

45. Department of Public Safety Standards and Training

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

46. Department of Public Safety Standards and Training

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

47. Criminal Justice Commission

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

48. Department of Corrections

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

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

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

58. Department of Energy

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

59. Department of Geology and Mineral Industries

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

60. Department of Geology and Mineral Industries

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

61. Department of Geology and Mineral Industries

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

62. Department of Geology and Mineral Industries

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

63. Parks and Recreation Department

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

64. Parks and Recreation Department

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

65. Parks and Recreation Department

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

66. Parks and Recreation Department

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

67. Parks and Recreation Department

Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(2), chapter 547, Oregon Laws 2017, Central services, by \$1,208,230 for increased costs in merchant services and phone reservation fees.

68. Parks and Recreation Department

Increased the Lottery Funds expenditure limitation established for the Parks and Recreation Department by section 2(3), chapter 547, Oregon Laws 2017, Parks development, by \$1,500,000 for the acquisition of state park property.

69. Water Resources Department

Allocated \$1,352,526 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Water Resources Department by section 1(5), chapter 606, Oregon Laws 2017, Director's office, for anticipated legal costs through the end of the 2017-19 biennium.

70. Department of Environmental Quality

Allocated \$380,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Environmental Quality by section 1(2), chapter 591, Oregon Laws 2017, Water quality, and authorized the establishment of four limited duration positions (1.50 FTE) for the lab testing of cyanotoxins in the state's drinking water.

71. Department of Aviation

Deferred action on the request to retroactively approve the submission of a federal grant application to the Federal Aviation Administration in the amount of \$37 million for a runway extension project at the Aurora State Airport until the December 2018 meeting of the Emergency Board, with instructions the agency coordinate with Oregon Solutions at Portland State University for a stakeholder discussion.

72. Department of Transportation

Approved, retroactively, the submission of a federal grant application to the Federal Transit Administration in the amount of up to \$5,166,470 for a Bus and Bus Facilities Infrastructure Discretionary grant on behalf of rural transit providers.

73. Department of Transportation

Approved, retroactively, the submission of a federal grant application to the Federal Transit Administration in the amount of up to \$3,926,885 for a Low or No Emissions Bus Discretionary grant for the purchase of buses.

74. Department of Transportation

Approved, retroactively, the submission of a federal grant application to the Federal Rail Administration in the amount of \$3 million for a 2017 Consolidated Rail Infrastructure and Safety Improvements grant to complete significant rail safety and efficiency improvements aimed at reducing congestion and delays for passenger and freight trains at the North Portland and Peninsula Junctions of the Union Pacific line.

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

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

86. Public Employees Retirement System

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

87. Oregon Liquor Control Commission

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

88. Department of Revenue

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

89. Department of Revenue

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

90. Department of Revenue

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

92. Department of Administrative Services

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

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



Summary of Emergency Board Action

September 2018

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

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

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

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

Education

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

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

Human Services

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

Public Safety and Judicial Branch

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

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

Natural Resources

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

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

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

Economic and Community Development

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

Transportation

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

Administration

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

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

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

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

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

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



Summary of Emergency Board Action

December 2018

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

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

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

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

Education

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

Human Services

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

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

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

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

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

Public Safety and Judicial Branch

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

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

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

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

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

Natural Resources

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

Economic and Community Development

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

Transportation

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

Consumer and Business Services

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

Administration

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

Legislative Branch

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

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

Legislative Fiscal Office

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



Oregon Legislative Emergency Board

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

Certificate

December 14, 2018

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

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

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

9. Oregon Health Authority

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

10. Oregon Health Authority

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

11. Oregon Health Authority

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

12. Oregon Health Authority

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

13. Oregon Health Authority

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

14. Department of Human Services

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

15. Department of Human Services

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

16. Department of Human Services

Acknowledged receipt of a report on the agency's work to improve position management practices.

17. Department of Human Services

Allocated \$6,343,891 from the special purpose appropriation made to the Emergency Board by section 130(1), chapter 99, Oregon Laws 2018, to supplement appropriations made to the Department of Human Services, approved the transfer of General Fund appropriations, increased and transferred Other Funds expenditure limitations, transferred Federal Funds expenditure limitations, and transferred positions; per the attached table.

18. Department of Human Services

Allocated \$2,500,000 from the special purpose appropriation made to the Emergency Board by section 179(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Department of Human Services by section 1(2), chapter 597, Oregon Laws 2017, Child welfare, self-sufficiency, and vocational rehabilitation, for the child welfare program.

19. Department of Human Services

Allocated \$255,882 from the special purpose appropriation made to the Emergency Board by section 130(1), chapter 99, Oregon Laws 2018, to supplement the appropriation made to the Department of Human Services by section 1(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs; increased the Federal Funds expenditure limitation established for the Department of Human Services by section 3(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs, by \$969,092; and authorized the establishment of 15 permanent positions (3.75 FTE), to comply with a federal directive on nursing facility complaint investigations.

20. Department of Human Services

Increased the Other Funds expenditure limitation established for the Department of Human Services by section 2(3), chapter 597, Oregon Laws 2017, Aging and people with disabilities and intellectual/developmental disabilities programs, by \$246,504, and authorized the establishment of 4 permanent positions (1.00 FTE), to embed dedicated case managers in four hospitals.

21. Department of State Police

Allocated \$6,300,000 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of State Police by section 1(4), chapter 581, Oregon Laws 2017, Administrative services, agency support, criminal justice information services and office of the State Fire Marshal, to support cash flow depleted by extraordinary wildfire fighting costs incurred during the 2017 and 2018 wildfire seasons, with instructions.

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

32. Department of Corrections

Increased the Federal Funds expenditure limitation established for the Department of Corrections by section 3, chapter 573, Oregon Laws 2017, by \$741,924, for expenditure of a federal Second Chance Act grant on the Parenting Inside Out family visiting program.

33. District Attorneys and Their Deputies

Established a General Fund appropriation for grand jury recordation by allocating \$386,107 from the special purpose appropriation made to the Emergency Board by section 17(1), chapter 650, Oregon Laws 2017, to the Department of Justice for the payment of expenses of District Attorneys and Their Deputies; and directed the Department of Justice to reimburse counties for eligible grand jury recordation expenses, as approved by the Emergency Board.

34. Department of Veterans' Affairs

Increased the Lottery Funds expenditure limitation established for the Department of Veterans' Affairs by section 2(1), chapter 585, Oregon Laws 2017, For services provided by the Department of Veterans' Affairs, by \$201,550, and authorized the establishment of 3 permanent positions (0.75 FTE) to establish the agency as the U.S. Department of Veterans' Affairs State Approving Agency for veterans' education programs; and recommended that the Department's Veterans' Services Program Lottery Funds allocation be increased by \$201,550 during the 2019 legislative session.

36. Department of Forestry

Acknowledged receipt of a report on the 2018 fire season; allocated \$1,886,696 from the special purpose appropriation made to the Emergency Board by section 5(1), chapter 592, Oregon Laws 2017, to supplement the appropriation made to the Department of Forestry by section 1(2), chapter 592, Oregon Laws 2017, Fire protection; allocated \$1,601,221 from the Emergency Fund established by section 1, chapter 702, Oregon Laws 2017, to supplement the appropriation made to the Department of Forestry by section 1(2), chapter 592, Oregon Laws 2017, Fire protection, for interest expenses and district deductibles associated with the 2018 fire season; increased the Other Funds expenditure limitation established for the Department of Forestry by section 2(2), chapter 592, Oregon Laws 2017, Fire protection, by \$1,107,962 for 2018 fire season costs and by \$13,727,764 to support the timely processing of payments related to the 2018 fire season; and recommended an increase of \$31,545,752 General Fund appropriation for large fire costs be included in a budget rebalance bill during the 2019 legislative session.

37. Water Resources Department

Acknowledged receipt of a report on publicly owned high-hazard dams in Oregon that have unsatisfactory or poor condition ratings.

38. Water Resources Department

Approved, retroactively, the submission of a federal grant application to the U.S. Geological Survey for a grant of up to \$150,000 for activities related to the National Groundwater Monitoring Network Data Providers program.

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

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

ATTACHMENT
Item 9: Oregon Health Authority

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

ATTACHMENT
Item 17: Department of Human Services

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

Special Purpose Appropriation Transfer Detail

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

HB 5033 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Wagner

Joint Committee On Ways and Means

Action Date: 06/07/19

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 10 - Beyer, Frederick, Girod, Heard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner

Exc: 1 - Hansell

House Vote

Yeas: 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark

Prepared By: Patrick Heath, Department of Administrative Services

Reviewed By: John Borden, Legislative Fiscal Office

Department of Revenue

2019-21

This summary has not been adopted or officially endorsed by action of the committee.

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Budget Summary*

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

Position Summary

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

⁽¹⁾ Includes adjustments through December 2018

* Excludes Capital Construction expenditures

Summary of Revenue Changes

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

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

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

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

Summary of General Government Subcommittee Action

DOR administers almost 40 tax programs, collecting more than 95 percent of the state's General Fund revenue. DOR oversees the county property tax function and collects and distributes taxes and fees for other state agencies and local governments. The Department operates two tax relief programs for the elderly and persons with disabilities: the Non-profit Housing for Elderly Persons Program and the Senior Citizens' and Disabled Citizens' Property Tax Deferral Program. The Subcommittee approved a total funds budget of \$337,244,305 and 1,018 positions (973.35 FTE) for the 2019-21 biennium. The budget consists of a General Fund appropriation of \$211,187,534 and \$126,056,771 in Other Funds expenditure limitation. This represents a 4.0 percent increase in total funds from the 2017-19 Legislatively Approved Budget.

Administration Division

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

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

Property Tax Division

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

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

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

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

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

Personal Tax and Compliance Division

The Personal Tax and Compliance Division (PTAC) is responsible for administering the Personal Income Tax. It also provides enforcement and collection services for the TriMet and Lane Transit District Self-Employment taxes. The Personal Income Tax is projected to bring in approximately \$18.7 billion during the 2019-21 biennium. An estimated 2.15 million personal income tax returns will be filed for the 2019 tax year.

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

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

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

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

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

Business Division

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

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

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

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

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

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

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

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

Collections Division

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

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

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

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

Corporate Division

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

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

Information Technology Services Division

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

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

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

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

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

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

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

Marijuana Program

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

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

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

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

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

Non-profit Housing For Elderly Persons

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

Senior Deferral Program

The Department administers the Senior Citizens' Property Tax Deferral program, the Senior Citizens' Special Assessment Deferral Program, and the Disabled Citizens' Property Tax Deferral Program. These programs pay the property taxes and special property assessments for qualified senior and disabled citizens in exchange for a lien against the property in the amount of the deferred taxes. The deferred taxes are repaid when either the participant no longer lives in their home, sells the home, or the participant dies. The Subcommittee recommended a budget of \$33.8 million total funds and eight positions (7.75 FTE). The Subcommittee recommended the following package:

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

Core System Replacement Project

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

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

Debt Service

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

Summary of Maximum Supervisory Ratio

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

Summary of Performance Measure Action

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

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue
Patrick Heath - 503-378-3742

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

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

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

*Excludes Capital Construction Expenditures

Legislatively Approved 2019 - 2021 Key Performance Measures

Published: 6/6/2019 5:03:49 PM

Agency: Revenue, Department of

Mission Statement:

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

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2020	Target 2021
1. Average Days to Process Personal Income Tax Refund.		Approved	18	16	16
2. Percent of Personal Income Tax Returns Filed Electronically		Approved	88%	90%	90%
3. Employee Training Per Year (percent receiving 20 hours per year).		Approved	64%	65%	65%
4. Customer Service - Percent of customers rating their satisfaction with the agency's customer service as "good"; or "excellent" based on overall experience, timeliness, accuracy, helpfulness, expertise, and availability of information.	Overall	Approved	81%	85%	85%
	Availability of Information		80%	85%	85%
	Helpfulness		86%	85%	85%
	Timeliness		81%	85%	85%
	Accuracy		83%	85%	85%
	Expertise		86%	85%	85%
5. Effective Taxpayer Assistance - Provide effective taxpayer assistance through a combination of direct assistance and electronic self-help services.		Approved	79	85	85
6. Appraisal Program Equity and Uniformity - We will measure the degree to which county appraisal program equity and uniformity is achieved by determining the percentage of study areas statewide with real market values that are within accepted appraisal standards.		Approved	96%	98%	98%
7. Appraisal Value Uniformity - We will demonstrate our ability to deliver high quality business results by measuring appraisal equity and uniformity for DOR industrial accounts.		Approved	20%	20%	20%
8. Direct Enforcement Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every direct enforcement dollar received by our agency.		Approved	\$0.27	\$0.20	\$0.20
9. Collection Dollars Cost of Funds - We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency.		Approved	\$0.12	\$0.10	\$0.10
10. Cost of Assessments - We will demonstrate our efficiency and effectiveness of our suspense, audit and filing enforcement functions by measuring the cost of every audit and filing enforcement dollar assessed.		Approved	\$0.15	\$0.18	\$0.18
11. Employee Engagement - Index of employees considered actively engaged by a standardized survey.		Approved	55	60	60

LFO Recommendation:

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

key performance measurement changes.

SubCommittee Action:

The General Government Subcommittee adopted the Legislative Fiscal Office recommendation.

HB 5050 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Johnson

Joint Committee On Ways and Means

Action Date: 06/25/19

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 8 - Beyer, Boles, Frederick, Johnson, Manning Jr, Roblan, Steiner Hayward, Wagner

Abs: 4 - Girod, Hansell, Heard, Thomsen

House Vote

Yeas: 8 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Stark

Exc: 1 - Smith G

Prepared By: Julie Neburka and Theresa McHugh, Legislative Fiscal Office

Reviewed By: Paul Siebert, Legislative Fiscal Office

Emergency Board

2019-21

Department of Corrections

2017-19

This summary has not been adopted or officially endorsed by action of the committee.

HB 5050 A

Budget Summary***Emergency Board**

	2017-19 Legislatively Approved Budget	2019-21 Committee Recommendation	Committee Change
General Fund - General Purpose	-	\$ 75,000,000	\$ 75,000,000
General Fund - Special Purpose Appropriations			
State Agencies for state employee compensation	-	\$ 200,000,000	\$ 200,000,000
State Agencies for non-state worker compensation	-	\$ 20,000,000	\$ 20,000,000
Public Defense services and contract model		\$ 20,000,000	\$ 20,000,000
Grand Jury Recordation	-	\$ 3,000,000	\$ 3,000,000
OHA - Youth with Behavioral Health Needs		\$ 5,700,000	\$ 5,700,000
PDSC and DOC - Unauthorized Use of a Vehicle		\$ 1,000,000	\$ 1,000,000
Secretary of State - SB 861 implementation		\$ 1,146,094	\$ 1,146,094

ADMINISTRATION PROGRAM AREA**Department of Administrative Services**

General Fund	\$ 23,939,562	\$ 23,939,562
General Fund Debt Service	\$ (243,315)	\$ (243,315)
Lottery Funds Debt Service	\$ (2,797,357)	\$ (2,797,357)
Other Funds	\$ 98,343,839	\$ 98,343,839
Other Funds Debt Service	\$ 4,975,884	\$ 4,975,884

Advocacy Commissions Office

General Fund	\$ (3,910)	\$ (3,910)
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Employment Relations Board

General Fund	\$ (24,878)	\$ (24,878)
Other Funds	\$ (17,900)	\$ (17,900)

Oregon Government Ethics Commission

Other Funds	\$ (31,294)	\$ (31,294)
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Office of the Governor

General Fund	\$ 37,976	\$ 37,976
Lottery Funds	\$ (30,060)	\$ (30,060)
Other Funds	\$ (14,162)	\$ (14,162)

Oregon Liquor Control Commission

Other Funds	-	\$ (365,805)	\$ (365,805)
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Budget Summary***Public Employees Retirement System,**

	<u>2017-19 Legislatively Approved Budget</u>	<u>2019-21 Committee Recommendation</u>	<u>Committee Change</u>
Other Funds		\$ (99,540)	\$ (99,540)

Racing Commission

Other Funds		\$ (74,492)	\$ (74,492)
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Department of Revenue

General Fund		\$ (1,951,713)	\$ (1,951,713)
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General Fund Debt Service		\$ (86,500)	\$ (86,500)
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Other Funds		\$ (625,879)	\$ (625,879)
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Other Funds Debt Service		\$ 90,000	\$ 90,000
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Secretary of State

General Fund		\$ 198,280	\$ 198,280
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Other Funds		\$ (731,332)	\$ (731,332)
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Federal Funds		\$ (6,624)	\$ (6,624)
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State Library

General Fund		\$ (2,658)	\$ (2,658)
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Other Funds		\$ (54,948)	\$ (54,948)
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Federal Funds		\$ (4,478)	\$ (4,478)
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State Treasurer

Other Funds		\$ (786,435)	\$ (786,435)
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CONSUMER AND BUSINESS SERVICES PROGRAM AREA**State Board of Accountancy**

Other Funds	-	\$ (41,790)	\$ (41,790)
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Chiropractic Examiners Board

Other Funds	-	\$ (40,563)	\$ (40,563)
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Consumer and Business Services

Other Funds		\$ (1,805,550)	\$ (1,805,550)
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Federal Funds		\$ 724,474	\$ 724,474
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Construction Contractors Board

Other Funds		\$ (223,798)	\$ (223,798)
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A second reservation was established within the general purpose Emergency Fund of \$9 million for the Oregon Health Authority for the purpose of supporting community mental health programs. The Oregon Health Authority may request allocation of the reservation from the Emergency Board if any or all of these funds are deemed necessary to maintain the 2017-19 level of on-going community mental health program services funded by the agency.

Adjustments to Approved 2019-21 Agency Budgets

STATEWIDE ADJUSTMENTS

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

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

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

ADMINISTRATION

Department of Administrative Services

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

HB 3136 B BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Roblan

Joint Committee On Ways and Means

Action Date: 06/14/19

Action: Do pass the B-Eng bill.

Senate Vote

Yeas: 11 - Beyer, Frederick, Girod, Hansell, Heard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner

Exc: 1 - Baertschiger Jr

House Vote

Yeas: 8 - Gomberg, Holvey, McLain, Nosse, Piluso, Rayfield, Smith G, Stark

Exc: 1 - McLane

Prepared By: Patrick Heath, Department of Administrative Services

Reviewed By: John Borden, Legislative Fiscal Office

**Department of Revenue
2019-21**

This summary has not been adopted or officially endorsed by action of the committee.

HB 3136 B

1 of 4

Budget Summary*

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

Position Summary

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

⁽¹⁾ Includes adjustments through December 2018

* Excludes Capital Construction expenditures

Summary of Revenue Changes

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

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

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

Summary of General Government Subcommittee Action

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

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

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

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

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

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

Local governments will have no fiscal impact.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Department of Revenue
Patrick Heath - 503-378-3742

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
SUBCOMMITTEE ADJUSTMENTS (from CSL)									
SCR 006 - Business Division									
Personal Services	\$ -	\$ -	\$ 114,788	\$ -	\$ -	\$ -	114,788	1	0.75
Services and Supplies	\$ -	\$ -	\$ 43,745	\$ -	\$ -	\$ -	43,745		
SCR 030 - Core System Replacement Project									
Services and Supplies	\$ -	\$ -	\$ 416,000	\$ -	\$ -	\$ -	416,000		
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ 574,533	\$ -	\$ -	\$ -	574,533	1	0.75
SUBCOMMITTEE RECOMMENDATION	\$ -	\$ -	\$ 574,533	\$ -	\$ -	\$ -	574,533	1	0.75

HB 5047 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Roblan

Joint Committee On Ways and Means

Action Date: 05/03/19

Action: Do pass the A-Eng bill.

Senate Vote

Yeas: 7 - Beyer, Frederick, Johnson, Manning Jr, Roblan, Steiner Hayward, Wagner

Nays: 2 - Hansell, Heard

Exc: 3 - Girod, Thomsen, Winters

House Vote

Yeas: 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark

Prepared By: Lisa Pearson, Department of Administrative Services

Reviewed By: Doug Wilson, Legislative Fiscal Office

Department of Education

2019-21

Department of Revenue

2019-21

Department of Justice

2019-21

This summary has not been adopted or officially endorsed by action of the committee.

HB 5047 A

Budget Summary*

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

Position Summary

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

⁽¹⁾ Includes adjustments through December 2018

* Excludes Capital Construction expenditures

Summary of Revenue Changes

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

Summary of Education Subcommittee Action

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

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

Department of Education

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

- Healthy Families Oregon and parenting education. An additional \$2,000,000 Other Funds is designated for the Healthy Families Oregon program for expanding this intensive home visiting program to more eligible families. Another \$1,000,000 Other Funds is directed to parenting education programs and resources to increase skills and strategies for parenting, strengthening parent-child relationships, and promoting positive child development and school readiness. The resources for these two programs are available in the second year of the biennium.
- Early learning professional and workforce development. The Subcommittee approved \$12,500,000 million Other Funds available in the second year of the biennium for professional development, education opportunities, and related services for the early learning workforce.

Budget Note

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

Youth Development Grant-in-Aid

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

Department of Revenue

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Department of Justice

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

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

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

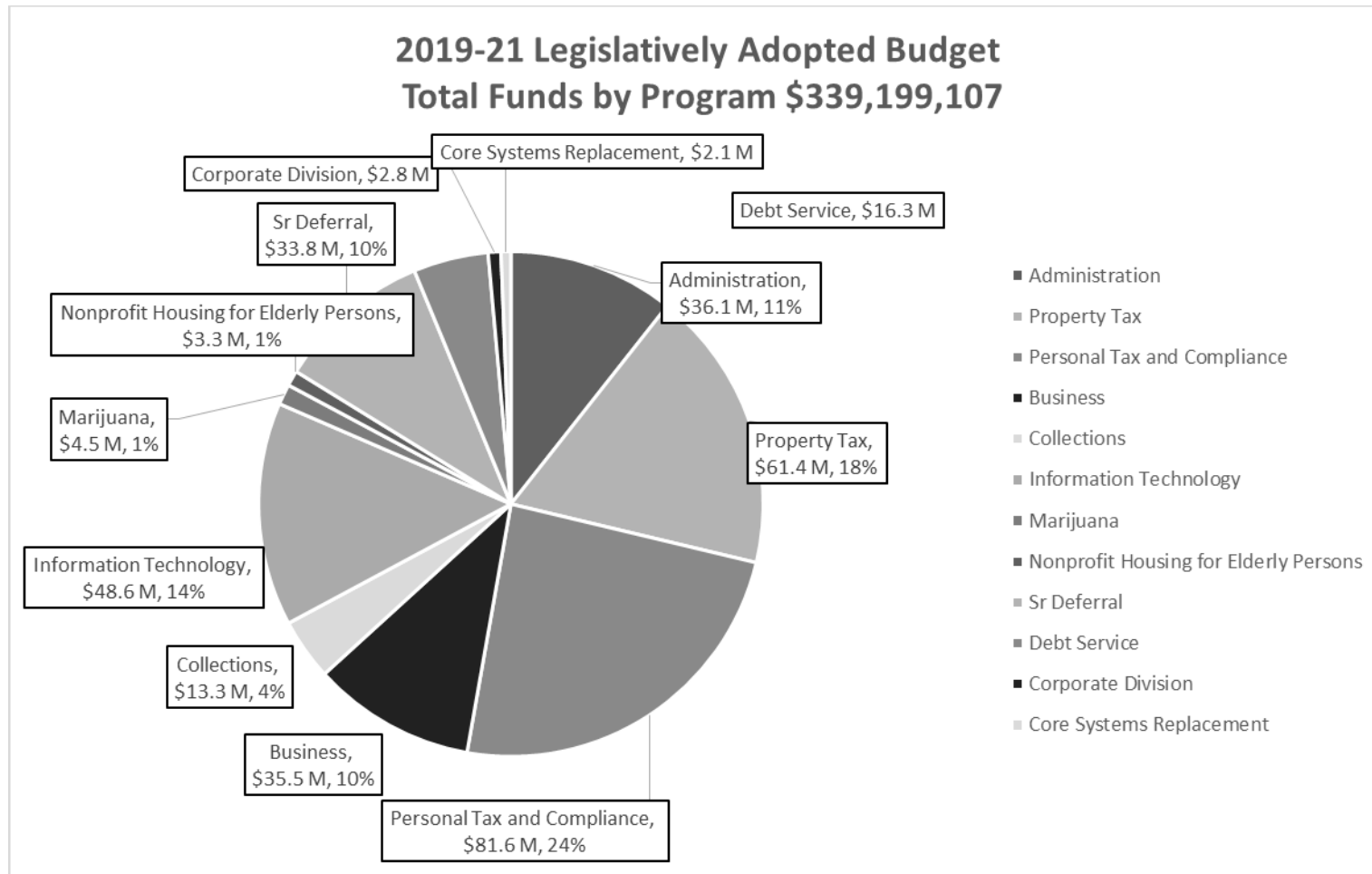
Department of Education
Lisa Pearson -- 503-373-7501

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

*Excludes Capital Construction Expenditures

BUDGET NARRATIVE

Department of Revenue



BUDGET NARRATIVE

Agency Summary

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

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

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

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

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

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

BUDGET NARRATIVE

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

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

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

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

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 24,331,873	\$ 7,528,338	\$ 31,860,211	67	62.37
CSL 19-21	\$ 29,902,812	\$ 8,064,389	\$ 37,967,201	72	72.00
ARB 19-21	\$ 31,509,713	\$ 8,194,925	\$ 39,704,638	76	76.00
GB 19-21	\$ 28,588,792	\$ 7,744,681	\$ 36,333,473	72	72.00
LAB 19-21	\$ 28,515,247	\$ 7,592,490	\$ 36,107,737	71	71.00
Difference	\$ 4,183,374	\$ 64,152	\$ 4,247,526	4	8.63
Pct Change	17.2%	0.9%	13.3%	6.0%	13.8%

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	GF	OF	TF	POS	FTE
LAB 17-19	\$ 42,266,535	\$ 7,874,331	\$ 50,140,866	270	192.62
CSL 19-21	\$ 36,051,227	\$ 5,138,808	\$ 41,190,035	227	178.62
ARB 19-21	\$ 45,187,786	\$ 7,433,534	\$ 52,621,320	249	200.62
GB 19-21	\$ 39,641,931	\$ 6,808,856	\$ 46,450,787	233	185.75
LAB 19-21	\$ 41,524,773	\$ 7,036,887	\$ 48,561,660	224	182.57
Difference	\$ (741,762)	\$ (837,444)	\$ (1,579,206)	(46)	(10.05)
Pct Change	-1.8%	-10.6%	-3.1%	-17.0%	-5.2%

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

Personal Tax and Compliance	GF	OF	TF	POS	FTE
LAB 17-19	\$ 72,951,663	\$ 1,652,483	\$ 74,604,146	400	390.02
CSL 19-21	\$ 80,053,791	\$ 1,829,203	\$ 81,882,994	393	392.17
ARB 19-21	\$ 83,218,213	\$ 2,384,373	\$ 85,602,586	402	401.17
GB 19-21	\$ 77,134,762	\$ 1,811,468	\$ 78,946,230	384	383.17
LAB 19-21	\$ 79,740,978	\$ 1,851,154	\$ 81,592,132	391	390.76
Difference	\$ 6,789,315	\$ 198,671	\$ 6,987,986	(9)	0.74
Pct Change	9.3%	12.0%	9.4%	-2.3%	0.2%

BUDGET NARRATIVE

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

Business	GF	OF	TF	POS	FTE
LAB 17-19	\$ 21,350,670	\$ 20,248,850	\$ 41,599,520	227	209.65
CSL 19-21	\$ 23,775,091	\$ 11,621,735	\$ 35,396,826	154	152.75
ARB 19-21	\$ 24,229,958	\$ 11,893,147	\$ 36,123,105	155	153.75
GB 19-21	\$ 23,296,473	\$ 12,361,552	\$ 35,658,025	154	152.65
LAB 19-21	\$ 23,431,030	\$ 12,037,862	\$ 35,468,892	155	153.13
Difference	\$ 2,080,360	\$ (8,210,988)	\$ (6,130,628)	(72)	(56.52)
Pct Change	9.7%	-40.6%	-14.7%	-31.7%	-27.0%

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

Property Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 14,856,849	\$ 42,780,662	\$ 57,637,511	81	77.87
CSL 19-21	\$ 16,486,789	\$ 44,587,367	\$ 61,074,156	81	77.93
ARB 19-21	\$ 17,584,672	\$ 6,507,835	\$ 24,092,507	81	80.50
GB 19-21	\$ 16,682,740	\$ 8,241,481	\$ 24,924,221	87	80.72
LAB 19-21	\$ 17,608,206	\$ 43,752,297	\$ 61,360,503	81	80.13
Difference	\$ 2,751,357	\$ 971,635	\$ 3,722,992	-	2.26
Pct Change	18.5%	2.3%	6.5%	0.0%	2.9%

BUDGET NARRATIVE

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

Collections	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	-	-
CSL 19-21	\$ 190,154	\$ 13,195,426	\$ 13,385,580	73	73.00
ARB 19-21	\$ 190,154	\$ 13,532,364	\$ 13,722,518	73	73.00
GB 19-21	\$ -	\$ 13,426,715	\$ 13,426,715	73	73.00
LAB 19-21	\$ -	\$ 13,326,479	\$ 13,326,479	73	73.00
Difference	\$ -	\$ 13,326,479	\$ 13,326,479	73	73.00
Pct Change	0.0%	0.0%	0.0%	0.0%	0.0%

The **Corporate Division** was established in the 2019 Regular session to administer the new Corporate Activities Tax.

Corporate Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	-	-
CSL 19-21	\$ -	\$ -	\$ -	-	-
ARB 19-21	\$ -	\$ -	\$ -	-	-
GB 19-21	\$ -	\$ -	\$ -	-	-
LAB 19-21	\$ 2,789,362	\$ 1	\$ 2,789,363	38	9.29
Difference	\$ 2,789,362	\$ 1	\$ 2,789,363	38	9.29
Pct Change	0.0%	0.0%	0.0%	0.0%	0.0%

BUDGET NARRATIVE

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

Marijuana	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 4,659,957	\$ 4,659,957	15	14.25
CSL 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
ARB 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
GB 19-21	\$ -	\$ 5,020,026	\$ 5,020,026	19	18.25
LAB 19-21	\$ -	\$ 4,455,308	\$ 4,455,308	16	15.76
Difference	\$ -	\$ (204,649)	\$ (204,649)	1	1.51
Pct Change	0.0%	-4.4%	-4.4%	6.7%	10.6%

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

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

Tax Administration:

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

Property Tax Relief:

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

Other: 014—Marijuana Program

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

BUDGET NARRATIVE

The Legislatively Adopted Budget for the 2019–21 biennium is:

Department of Revenue	GF	OF	TF	POS	FTE
LAB 17-19	\$ 194,469,572	\$ 129,820,700	\$ 324,290,272	1,101	963.28
CSL 19-21	\$ 204,875,450	\$ 123,681,615	\$ 328,557,065	1,024	969.22
ARB 19-21	\$ 220,336,082	\$ 56,898,685	\$ 277,234,767	1,060	1,007.79
GB 19-21	\$ 200,411,318	\$ 58,273,914	\$ 258,685,232	1,031	974.04
LAB 19-21	\$ 213,103,682	\$ 126,095,425	\$ 339,199,107	1,057	983.39
Difference	\$ 18,634,110	\$ (3,725,275)	\$ 14,908,835	(44)	20.11
Pct Change	9.6%	-2.9%	4.6%	-4.0%	2.1%

Mission Statement & Statutory Authority

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

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

2019–21 Two-year agency plan

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

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

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

BUDGET NARRATIVE

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

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

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

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

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

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

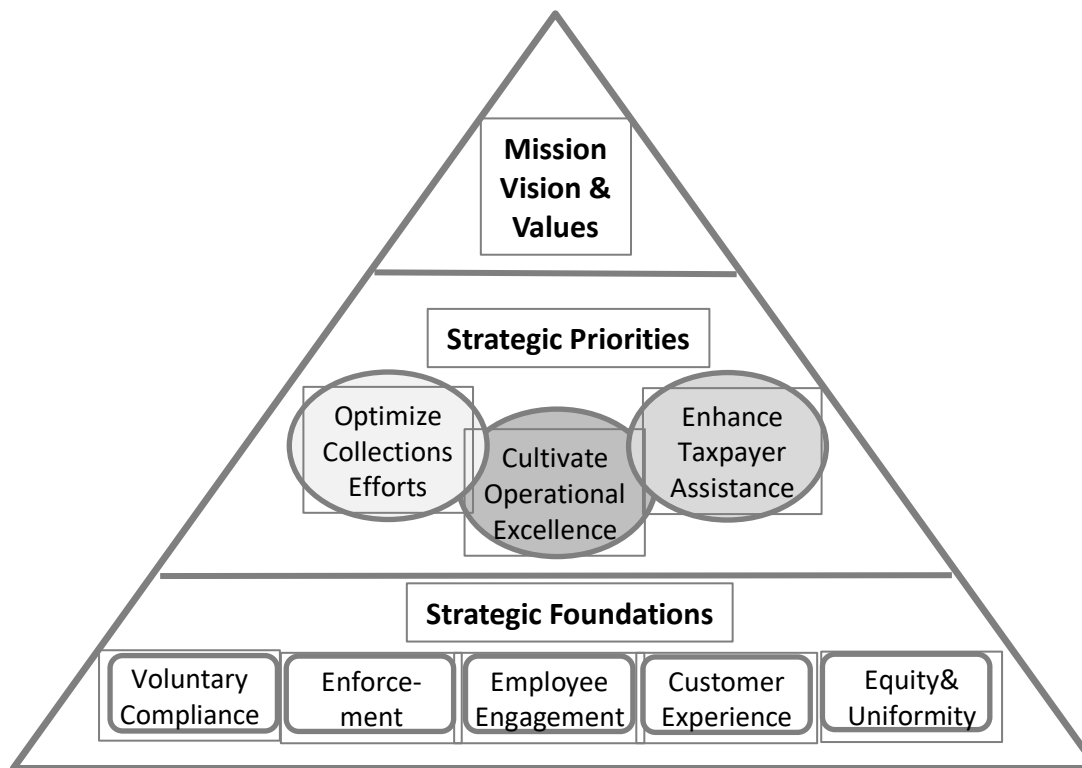
During the 17–19 biennium, the agency completed its main strategic priority of the previous seven years in completing the Core Systems Replacement Project. With that priority completed, the agency embarked on a process of defining new strategic priorities for the 2017–21 timeframe.

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

BUDGET NARRATIVE

Strategic priorities:

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



BUDGET NARRATIVE

The agency's strategic priorities were heavily influenced from findings revealed during the development of legislative budget notes. The 2017 Legislature identified nine budget note reports targeting improvement opportunities within the agency. Overall, the agency has completed six of the budget notes; three are still actively being developed. A budget note is considered "complete" when the agency receives approval from the legislative body for specific reports or deliverables identified within the budget note. While most of the budget notes are completed, the agency recognizes that it may take months or years to fully implement budget note recommendations resulting from reviews and/or audits completed.

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

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

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

BUDGET NARRATIVE

Program descriptions

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

- **Personal income and corporation taxes:** Generates \$20.2 billion in General Fund revenues from 741 FTE in the areas of taxpayer assistance and education, processing, banking, auditing, collecting, and filing enforcement.
- **Property taxes:** We provide essential support and oversight to the system of property taxation that generates over \$12 billion in local government revenues from 80.50 FTE in the areas of utility and transportation valuation, industrial property valuation, mapping, county administrative oversight, and forestland valuation.
- **Cigarette and other tobacco taxes:** Generates \$524 million for the Oregon Health Plan, General Fund, local government, Tobacco Prevention and Education Program, and public transit. Department staff are responsible for processing, banking, auditing, inspecting, and referring appropriate matters to the Department of Justice and Oregon State Police for criminal investigations.
- **Marijuana Taxes:** Estimated to generate \$215 million in tax revenues in the 2019–2021 biennium. These revenues will be used to pay state agency expenses related to the regulation of this new industry in Oregon. After expenses are paid for administration, remaining funds will be disbursed to city and county governments, school districts, and law enforcement agencies according to a statutory distribution formula.
- **Other taxes:** The department provides administrative support for the Estate Transfer Tax, Amusement Device Tax, Petroleum Load Fee, State Lodging Tax, Hazardous Substance Fee, Small Owner Severance Tax, Forest Products Harvest Tax, Vehicle Privilege and use Taxes, Bicycle Excise Tax, and Emergency Communication Tax (911). These programs generate approximately \$403 million total in revenues for the General Fund, 911 System, Tourism Commission, Statewide Transportation Improvement Fund, State Highway Fund, Zero-Emission Incentive Fund, Connect Oregon Fund, local governments, schools, Department of Forestry, and toxic waste reduction.
- **Partnerships:** The department has partnerships with other agencies, the courts, and local government for the administration, tracking, and collection of funds. For Other Agency Accounts, the department collects approximately \$116 million in debt owed to agencies that they have not been able to collect themselves. The department works with the state and municipal courts in collecting, tracking, and disbursing court fines and assessments of about \$111 million. The department works under an interagency agreement with the Tri-Met and Lane Transit Districts to administer their transit taxes. The programs collect and remit approximately \$1.1 billion back to the transit districts each biennium.
- **Assistance programs:** The department is responsible for the administration of the Nonprofit Homes for the Elderly (NPH) and Senior and Disabled Citizen Property Tax Deferral programs. NPH funds property tax exemptions granted to non-profit homes for the elderly. The senior and disabled citizen property tax deferral programs allow homeowners age 62 and older or disabled with low income to defer property tax payments.

BUDGET NARRATIVE

Environmental factors

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

The 2013–15 biennium brought the Core Systems Replacement project, a significant undertaking to replace two-thirds of the department’s application infrastructure with an integrated system. This project not only updated the technology, but new business processes were adopted and changed the way most of the department conducts its business. The new core system also brought numerous opportunities to automate processes, increase efficiency in operations, and change the level to which the department conducts some of its activities. The project spanned the 2013–15, 2015–17, and 2017–19 biennia. While the project is now concluded and successful, work continues as expected to stabilize the operations and ongoing support and maintenance of the system and business processes. For example, liens and garnishments can and will be automated, but understanding workflow, impact to taxpayers, needs for customer response to automated notices being sent, and increased costs for printing and distribution of notices must be addressed before implementing such solutions.

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

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

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

Funding issues at the IRS—Constraints on the IRS budget have very specific implications for Oregon’s Department of Revenue. Changes in federal tax law must be reviewed by the IRS before draft forms are available for Oregon to prepare its own state tax forms. Reduced staff at the IRS lengthens the time the IRS takes before making drafts available to states. Reductions in the number of audits of Oregon taxpayers conducted by the

BUDGET NARRATIVE

IRS reduces the amount of associated Oregon audits. Audits based on federal audits are typically low in complexity and high in additional payments compared to other types of audits. Federal resources directly impact resources and efficiency of Department of Revenue activities.

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

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

Stability of processes and leadership—All of these system, process, and responsibility changes come at a time of transition for the agency’s leadership team. The department’s leadership has experienced significant turnover during the last two biennia, and will continue to see new members in the near future. Several members of the executive team have fewer than two years of experience in their current roles, and the addition of a Collections Division Administrator and a new Business Division Administrator added further change to the agency’s leadership structure. Since senior leadership is often comprised of experienced and long-tenured managers, there are always members of the team that are close to or past eligibility for retirement, leading to high potential for turnover of executive staff and loss of comprehensive institutional knowledge.

These transitions are not necessarily detrimental, but illustrate the opportunity for the team’s dynamics and organizational structures to mature. The current leadership is focused on building the management structures necessary to weather such changes and transitions. Mature organizational structures that have a strategic approach to resourcing, succession planning, and knowledge retention and transfer can handle periods of instability. However, the agency acknowledges that long-term stability is no longer a realistic goal. The rate of change the agency is currently experiencing will likely increase rather than decrease, so leadership is working on building a high level of agility and resiliency agency-wide to respond to future demands placed on the department.

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

BUDGET NARRATIVE

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

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

Initiatives and accomplishments

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

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

BUDGET NARRATIVE

Criteria for 2019–21 budget development

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

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

Major information technology projects/initiatives

Processing Center Modernization project

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

Key Performance Measure Criteria

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

BUDGET NARRATIVE

Employee engagement

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

Customer experience

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

Voluntary compliance

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

Enforcement

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

Equity and uniformity

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

Summary of 2019-21 Biennium Budget

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

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

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Summary of 2019-21 Biennium Budget

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

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2019-21 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: 2019-21 Current Service Level	1,024	969.22	328,557,065	204,875,450	-	123,681,615	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	1,024	969.22	328,557,065	204,875,450	-	123,681,615	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	26,790	-	-	26,790	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(509,998)	(618,553)	-	108,555	-	-	-
802 - Heavy Equipment Rental Tax	3	1.50	876,361	-	-	876,361	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	1	0.88	210,500	210,500	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	2.57	495,238	1,219,490	-	(724,252)	-	-	-
810 - Statewide Adjustments	-	-	(2,574,092)	(2,038,213)	-	(535,879)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(26)	(16.22)	(3,150,839)	(2,342,588)	-	(808,251)	-	-	-
813 - Policy Bills	39	10.04	4,528,894	3,954,361	-	574,533	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Revenue, Dept of
2019-21 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>
101 - SB 254 (2018)	-	-	195,328	166,029	-	29,299	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	4	3.52	833,216	408,276	-	424,940	-	-	-
106 - Auditing	1	0.88	309,403	-	-	309,403	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	11	11.00	1,500,231	-	-	1,500,231	-	-	-
111 - PCM Project	-	-	847,833	780,007	-	67,826	-	-	-
112 - Shared Services	-	-	7,053,177	6,488,923	-	564,254	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	33	14.17	10,642,042	8,228,232	-	2,413,810	-	-	-
Total 2019-21 Leg. Adopted Audit	1,057	983.39	339,199,107	213,103,682	-	126,095,425	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-4.00%	2.09%	4.60%	9.58%	-	-2.87%	-	-	-
Percentage Change From 2019-21 Current Service Level	3.22%	1.46%	3.24%	4.02%	-	1.95%	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Executive Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2017-19 Leg Adopted Budget	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 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 2019-21 Base Budget	-	-	-	-	-	-	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Non-PICS Personal Service Increase/(Decrease)	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Executive Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Executive Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Executive Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2019-21 Leg. Adopted Audit	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
General Services Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2017-19 Leg Adopted Budget	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 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 2019-21 Base Budget	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
General Services Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
General Services Division
2019-21 Biennium

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

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2019-21 Leg. Adopted Audit	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Administration
2019-21 Biennium

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

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Summary of 2019-21 Biennium Budget

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

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Administration
2019-21 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: 2019-21 Current Service Level	72	72.00	37,967,201	29,902,812	-	8,064,389	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	72	72.00	37,967,201	29,902,812	-	8,064,389	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(1,620,422)	(1,167,647)	-	(452,775)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(1)	(1.00)	(239,042)	(219,918)	-	(19,124)	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Administration
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	(1)	(1.00)	(1,859,464)	(1,387,565)	-	(471,899)	-	-	-
Total 2019-21 Leg. Adopted Audit	71	71.00	36,107,737	28,515,247	-	7,592,490	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	5.97%	13.84%	13.33%	17.19%	-	0.85%	-	-	-
Percentage Change From 2019-21 Current Service Level	-1.39%	-1.39%	-4.90%	-4.64%	-	-5.85%	-	-	-

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Summary of 2019-21 Biennium Budget

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

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Property Tax Division
2019-21 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	-	-	91,044	68,283	-	22,761	-	-	-
Subtotal: 2019-21 Current Service Level	81	77.93	61,074,156	16,486,789	-	44,587,367	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Property Tax Division
2019-21 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: 2019-21 Current Service Level	81	77.93	61,074,156	16,486,789	-	44,587,367	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	81	77.93	61,074,156	16,486,789	-	44,587,367	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	1	0.88	210,500	210,500	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	2.57	495,238	1,219,490	-	(724,252)	-	-	-
810 - Statewide Adjustments	-	-	(147,742)	(127,017)	-	(20,725)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(1)	(1.25)	(271,649)	(181,556)	-	(90,093)	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Property Tax Division
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	2.20	286,347	1,121,417	-	(835,070)	-	-	-
Total 2019-21 Leg. Adopted Audit	81	80.13	61,360,503	17,608,206	-	43,752,297	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	2.90%	6.46%	18.52%	-	2.27%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	2.82%	0.47%	6.80%	-	-1.87%	-	-	-

Summary of 2019-21 Biennium Budget

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

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2019-21 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	-	-	2,139,533	2,094,282	-	45,251	-	-	-
Subtotal: 2019-21 Current Service Level	393	392.17	81,882,994	80,053,791	-	1,829,203	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2019-21 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: 2019-21 Current Service Level	393	392.17	81,882,994	80,053,791	-	1,829,203	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	393	392.17	81,882,994	80,053,791	-	1,829,203	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(410,749)	(404,910)	-	(5,839)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(4)	(3.17)	(492,049)	(482,208)	-	(9,841)	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Personal Tax and Compliance Division
2019-21 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>
101 - SB 254 (2018)	-	-	195,328	166,029	-	29,299	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	2	1.76	416,608	408,276	-	8,332	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	(2)	(1.41)	(290,862)	(312,813)	-	21,951	-	-	-
Total 2019-21 Leg. Adopted Audit	391	390.76	81,592,132	79,740,978	-	1,851,154	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-2.25%	0.19%	9.37%	9.31%	-	12.02%	-	-	-
Percentage Change From 2019-21 Current Service Level	-0.51%	-0.36%	-0.36%	-0.39%	-	1.20%	-	-	-

Summary of 2019-21 Biennium Budget

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

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Business Division
2019-21 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	(73)	(73.00)	(11,695,221)	754,528	-	(12,449,749)	-	-	-
Subtotal: 2019-21 Current Service Level	154	152.75	35,396,826	23,775,091	-	11,621,735	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Business Division
2019-21 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: 2019-21 Current Service Level	154	152.75	35,396,826	23,775,091	-	11,621,735	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	154	152.75	35,396,826	23,775,091	-	11,621,735	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	26,790	-	-	26,790	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	3	1.50	341,361	-	-	341,361	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(222,234)	(164,655)	-	(57,579)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(4)	(2.75)	(541,787)	(179,406)	-	(362,381)	-	-	-
813 - Policy Bills	1	0.75	158,533	-	-	158,533	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Business Division
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	1	0.88	309,403	-	-	309,403	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	1	0.38	72,066	(344,061)	-	416,127	-	-	-
Total 2019-21 Leg. Adopted Audit	155	153.13	35,468,892	23,431,030	-	12,037,862	-	-	-

Percentage Change From 2017-19 Leg Approved Budget	-31.72%	-26.96%	-14.74%	9.74%	-	-40.55%	-	-	-
Percentage Change From 2019-21 Current Service Level	0.65%	0.25%	0.20%	-1.45%	-	3.58%	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Collections Division
2019-21 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>
2017-19 Leg Adopted Budget	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 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 2019-21 Base Budget	-	-	-	-	-	-	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	-	-	-	-	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Collections Division
2019-21 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	73	73.00	13,385,580	190,154	-	13,195,426	-	-	-
Subtotal: 2019-21 Current Service Level	73	73.00	13,385,580	190,154	-	13,195,426	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Collections Division
2019-21 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: 2019-21 Current Service Level	73	73.00	13,385,580	190,154	-	13,195,426	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	73	73.00	13,385,580	190,154	-	13,195,426	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	(190,154)	-	190,154	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(59,101)	-	-	(59,101)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Collections Division
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	(59,101)	(190,154)	-	131,053	-	-	-
Total 2019-21 Leg. Adopted Audit	73	73.00	13,326,479	-	-	13,326,479	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-0.44%	-100.00%	-	0.99%	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Corporate Division
2019-21 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>
2017-19 Leg Adopted Budget	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 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 2019-21 Base Budget	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Corporate Division
2019-21 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: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	2	1	-	1	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	38	9.29	2,789,361	2,789,361	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Corporate Division
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	38	9.29	2,789,363	2,789,362	-	1	-	-	-
Total 2019-21 Leg. Adopted Audit	38	9.29	2,789,363	2,789,362	-	1	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

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

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2019-21 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	-	-	(4,361,716)	(3,173,970)	-	(1,187,746)	-	-	-
Subtotal: 2019-21 Current Service Level	227	178.62	41,190,035	36,051,227	-	5,138,808	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2019-21 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: 2019-21 Current Service Level	227	178.62	41,190,035	36,051,227	-	5,138,808	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	227	178.62	41,190,035	36,051,227	-	5,138,808	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	(510,000)	(428,400)	-	(81,600)	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(97,280)	(87,484)	-	(9,796)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(14)	(7.05)	(1,422,336)	(1,279,500)	-	(142,836)	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Information Technology Services Division
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	11	11.00	1,500,231	-	-	1,500,231	-	-	-
111 - PCM Project	-	-	847,833	780,007	-	67,826	-	-	-
112 - Shared Services	-	-	7,053,177	6,488,923	-	564,254	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	(3)	3.95	7,371,625	5,473,546	-	1,898,079	-	-	-
Total 2019-21 Leg. Adopted Audit	224	182.57	48,561,660	41,524,773	-	7,036,887	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-17.04%	-5.22%	-3.15%	-1.75%	-	-10.64%	-	-	-
Percentage Change From 2019-21 Current Service Level	-1.32%	2.21%	17.90%	15.18%	-	36.94%	-	-	-

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Summary of 2019-21 Biennium Budget

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

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Marijuana Program
2019-21 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	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	176,044	-	-	176,044	-	-	-
Subtotal: 2019-21 Current Service Level	15	14.25	4,093,306	-	-	4,093,306	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Marijuana Program
2019-21 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: 2019-21 Current Service Level	15	14.25	4,093,306	-	-	4,093,306	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	15	14.25	4,093,306	-	-	4,093,306	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(11,134)	-	-	(11,134)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(1)	(0.25)	(43,472)	-	-	(43,472)	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Marijuana Program
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	2	1.76	416,608	-	-	416,608	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	1	1.51	362,002	-	-	362,002	-	-	-
Total 2019-21 Leg. Adopted Audit	16	15.76	4,455,308	-	-	4,455,308	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	6.67%	10.60%	-4.39%	-	-	-4.39%	-	-	-
Percentage Change From 2019-21 Current Service Level	6.67%	10.60%	8.84%	-	-	8.84%	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2019-21 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>
2017-19 Leg Adopted Budget	-	-	3,226,364	3,226,364	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	-	-	3,226,364	3,226,364	-	-	-	-	-
2019-21 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 2019-21 Base Budget	-	-	3,226,364	3,226,364	-	-	-	-	-
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)	-	-	122,602	122,602	-	-	-	-	-
Subtotal	-	-	122,602	122,602	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									

Summary of 2019-21 Biennium Budget

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

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: 2019-21 Current Service Level	-	-	3,348,966	3,348,966	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2019-21 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: 2019-21 Current Service Level	-	-	3,348,966	3,348,966	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	3,348,966	3,348,966	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Non-Profit Housing for Elderly Persons
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2019-21 Leg. Adopted Audit	-	-	3,348,966	3,348,966	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	3.80%	3.80%	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

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

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2019-21 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: 2019-21 Current Service Level	9	8.50	33,913,551	-	-	33,913,551	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2019-21 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: 2019-21 Current Service Level	9	8.50	33,913,551	-	-	33,913,551	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	9	8.50	33,913,551	-	-	33,913,551	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	(8,930)	-	-	(8,930)	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	(1)	(0.75)	(140,504)	-	-	(140,504)	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Sr Citizens Prop Tax Deferral
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	(1)	(0.75)	(149,434)	-	-	(149,434)	-	-	-
Total 2019-21 Leg. Adopted Audit	8	7.75	33,764,117	-	-	33,764,117	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-11.11%	-8.82%	3.62%	-	-	3.62%	-	-	-
Percentage Change From 2019-21 Current Service Level	-11.11%	-8.82%	-0.44%	-	-	-0.44%	-	-	-

Summary of 2019-21 Biennium Budget

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

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Core System Replacement
2019-21 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>
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Core System Replacement
2019-21 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: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	535,000	-	-	535,000	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	1,581,000	1,165,000	-	416,000	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Core System Replacement
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	2,116,000	1,165,000	-	951,000	-	-	-
Total 2019-21 Leg. Adopted Audit	-	-	2,116,000	1,165,000	-	951,000	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-100.00%	-100.00%	-82.79%	9.91%	-	-91.53%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Property Valuation System
2019-21 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-031-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2017-19 Leg Adopted Budget	-	-	-	-	-	-	-	-	-
2017-19 Emergency Boards	-	-	-	-	-	-	-	-	-
2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
2019-21 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 2019-21 Base Budget	-	-	-	-	-	-	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase - In	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Property Valuation System
2019-21 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-031-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	-	-	-	-	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Property Valuation System
2019-21 Biennium

Leg. Adopted Budget
Cross Reference Number: 15000-031-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2019-21 Leg. Adopted Audit	-	-	-	-	-	-	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	-	-	-	-	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

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

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

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Summary of 2019-21 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2019-21 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>
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2019-21 Current Service Level	-	-	16,304,450	15,066,620	-	1,237,830	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2019-21 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: 2019-21 Current Service Level	-	-	16,304,450	15,066,620	-	1,237,830	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2019-21 Current Service Level	-	-	16,304,450	15,066,620	-	1,237,830	-	-	-
080 - E-Boards									
080 - May 2018 E-Board	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
081 - September 2018 Emergency Board	-	-	-	-	-	-	-	-	-
090 - Analyst Adjustments	-	-	-	-	-	-	-	-	-
091 - Statewide Adjustment DAS Chgs	-	-	-	-	-	-	-	-	-
092 - Statewide AG Adjustment	-	-	-	-	-	-	-	-	-
801 - LFO Analyst Adjustments	-	-	-	-	-	-	-	-	-
802 - Heavy Equipment Rental Tax	-	-	-	-	-	-	-	-	-
803 - Revenue Reconciliation	-	-	-	-	-	-	-	-	-
804 - Property Valuation System Business Case Update	-	-	-	-	-	-	-	-	-
805 - Comprehensive Reconciliation of Position Funding	-	-	-	-	-	-	-	-	-
810 - Statewide Adjustments	-	-	3,500	(86,500)	-	90,000	-	-	-
811 - Budget Reconciliation Adjustments	-	-	-	-	-	-	-	-	-
812 - Vacant Position Elimination	-	-	-	-	-	-	-	-	-
813 - Policy Bills	-	-	-	-	-	-	-	-	-
816 - Capital Construction	-	-	-	-	-	-	-	-	-
850 - Program Change Bill	-	-	-	-	-	-	-	-	-

Summary of 2019-21 Biennium Budget

Revenue, Dept of
Capital Debt Service and Related Costs
2019-21 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>
101 - SB 254 (2018)	-	-	-	-	-	-	-	-	-
102 - Outcome Based Management	-	-	-	-	-	-	-	-	-
103 - Fraud Unit	-	-	-	-	-	-	-	-	-
104 - Agency Customer Service Coordinator	-	-	-	-	-	-	-	-	-
105 - Marijuana Program / Income Tax Audits	-	-	-	-	-	-	-	-	-
106 - Auditing	-	-	-	-	-	-	-	-	-
107 - Position Funding - CAFFA	-	-	-	-	-	-	-	-	-
108 - Security / Risk and Compliance Tech Spec	-	-	-	-	-	-	-	-	-
109 - Front - End Processing System Support	-	-	-	-	-	-	-	-	-
110 - Processing Center Permanent Staffing	-	-	-	-	-	-	-	-	-
111 - PCM Project	-	-	-	-	-	-	-	-	-
112 - Shared Services	-	-	-	-	-	-	-	-	-
113 - HRA Recruiter	-	-	-	-	-	-	-	-	-
114 - Revenue Shift	-	-	-	-	-	-	-	-	-
115 - Printing and Postage	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	3,500	(86,500)	-	90,000	-	-	-
Total 2019-21 Leg. Adopted Audit	-	-	16,307,950	14,980,120	-	1,327,830	-	-	-
Percentage Change From 2017-19 Leg Approved Budget	-	-	3.98%	3.84%	-	5.53%	-	-	-
Percentage Change From 2019-21 Current Service Level	-	-	0.02%	-0.57%	-	7.27%	-	-	-

Agencywide Program Unit Summary
2019-21 Biennium

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
003-00-00-00000	Administration						
	General Fund	30,290,281	23,036,677	24,331,873	31,509,713	28,588,792	28,515,247
	Other Funds	7,559,183	7,217,239	7,528,338	8,194,925	7,744,681	7,592,490
	All Funds	37,849,464	30,253,916	31,860,211	39,704,638	36,333,473	36,107,737
004-00-00-00000	Property Tax Division						
	General Fund	13,260,387	14,539,908	14,856,849	17,584,672	16,682,740	17,608,206
	Other Funds	42,544,723	42,780,662	42,780,662	6,507,835	8,241,481	43,752,297
	All Funds	55,805,110	57,320,570	57,637,511	24,092,507	24,924,221	61,360,503
005-00-00-00000	Personal Tax and Compliance Division						
	General Fund	66,483,290	70,350,306	72,951,663	83,218,213	77,134,762	79,740,978
	Other Funds	522,405	1,602,195	1,652,483	2,384,373	1,811,468	1,851,154
	All Funds	67,005,695	71,952,501	74,604,146	85,602,586	78,946,230	81,592,132
006-00-00-00000	Business Division						
	General Fund	19,501,791	20,916,721	21,350,670	24,229,958	23,296,473	23,431,030
	Other Funds	16,665,815	17,480,322	20,248,850	11,893,147	12,361,552	12,037,862
	All Funds	36,167,606	38,397,043	41,599,520	36,123,105	35,658,025	35,468,892
007-00-00-00000	Collections Division						
	General Fund	-	-	-	190,154	-	-
	Other Funds	-	-	-	13,532,364	13,426,715	13,326,479

____ Agency Request
2019-21 Biennium____ Governor's Budget
Page _________ Legislatively Adopted
Agencywide Program Unit Summary - BPR010

Agencywide Program Unit Summary
2019-21 Biennium

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
007-00-00-00000	Collections Division						
	All Funds	-	-	-	13,722,518	13,426,715	13,326,479
008-00-00-00000	Corporate Division						
	General Fund	-	-	-	-	-	2,789,362
	Other Funds	-	-	-	-	-	1
	All Funds	-	-	-	-	-	2,789,363
009-00-00-00000	Information Technology Services Division						
	General Fund	34,604,410	40,978,310	42,266,535	45,187,786	39,641,931	41,524,773
	Other Funds	5,934,472	6,198,628	7,874,331	7,433,534	6,808,856	7,036,887
	All Funds	40,538,882	47,176,938	50,140,866	52,621,320	46,450,787	48,561,660
014-00-00-00000	Marijuana Program						
	Other Funds	-	4,550,942	4,659,957	4,093,306	5,020,026	4,455,308
019-00-00-00000	Non-Profit Housing for Elderly Persons						
	General Fund	4,508,575	3,226,364	3,226,364	3,348,966	-	3,348,966
025-00-00-00000	Sr Citizens Prop Tax Deferral						
	General Fund	(51,818)	-	-	-	-	-
	Other Funds	28,421,537	32,557,770	32,584,756	1,621,371	1,621,305	33,764,117
	All Funds	28,369,719	32,557,770	32,584,756	1,621,371	1,621,305	33,764,117

Agencywide Program Unit Summary
2019-21 Biennium

Version: Z - 01 - Leg. Adopted Budget

Summary Cross Reference Number	Cross Reference Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
030-00-00-00000	Core System Replacement						
	General Fund	4,661,835	1,060,000	1,060,000	-	-	1,165,000
	Other Funds	23,212,636	11,130,530	11,233,110	-	-	951,000
	All Funds	27,874,471	12,190,530	12,293,110	-	-	2,116,000
031-00-00-00000	Property Valuation System						
	Other Funds	366,040	-	-	-	-	-
087-00-00-00000	Capital Debt Service and Related Costs						
	General Fund	11,783,649	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
	Other Funds	55,516	1,258,213	1,258,213	1,237,830	1,237,830	1,327,830
	All Funds	11,839,165	15,683,831	15,683,831	16,304,450	16,304,450	16,307,950
TOTAL AGENCY							
	General Fund	185,042,400	188,533,904	194,469,572	220,336,082	200,411,318	213,103,682
	Other Funds	125,282,327	124,776,501	129,820,700	56,898,685	58,273,914	126,095,425
	All Funds	310,324,727	313,310,405	324,290,272	277,234,767	258,685,232	339,199,107

Agency-Wide Priorities for 2019-21 Biennium																					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
Priority (ranked with highest priority first)	Dept. Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program- Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, F, or D)	Legal Citation	Explain What is Mandatory (for C, FM, and FO Only)	Comments on Proposed Changes to CSL included in Agency Request	
Dept	Prgm/ Div																				
1	PTAC	DOR	PIT	Personal Income Tax (Infrastructure)	1,2,4,5,6,7,9,10	4		46,174,084				\$ 46,174,084	225	187.60			Y	ORS 316.032			
2	BUS	DOR	PIT	Withholding Tax/CPUI/WC (Infrastructure)		4		13,644,451			841,718	\$ 14,486,169	82	81.14			Y	ORS 316.032			
3	BUS	DOR	CORP	Corp Excise/Income Tax (Infrastructure)	6	4		16,479,261			206,145	\$ 16,685,406	74	73.79			Y	ORS 318.020, 318.031			
4	CORP	DOR	CAT	Corporate Activities Tax		4		2,789,362			1	\$ 2,789,363	38	9.29			N	ORS 317A		New Program added in LAB	
5	BUS	DOR	Tobacco	Tobacco Taxes (Infrastructure)		4		3,363,022			3,363,022	\$ 3,363,022	8	7.69				ORS 323			
6	PTD	DOR	VALUATION	Utility - Property Tax	2	4		4,519,851			1,635,730	\$ 6,155,581	19	18.29			Y	ORS 308.505-665		Local revenues from appraised properties	
7	PTD	DOR	VALUATION	Industrial - Property Tax	2	4		4,304,233			7,451,661	\$ 11,755,894	23	23.00			Y	ORS 306.113-126		Local revenues from appraised properties	
8	BUS	DOR	Compliance	Withholding Tax/CPUI/WC		4		4,372,444			269,715	\$ 4,641,858	26	26.00			Y	ORS 316.032		Function generates \$29 million in tax assessments revenue included in lines 8 and 18.	
9	PTAC	DOR	Audit	PIT	8,9,10	4		32,243,097				\$ 32,243,097	131	131.00			Y	ORS 316.032			
10	BUS	DOR	Audit	Corp Excise Tax		4		8,039,753			100,572	\$ 8,140,325	36	36.00			Y	ORS 305.015,317,070			
11	TOB	DOR	Audit	Tobacco Taxes		4						\$ 4,998,925	28	28.00			Y	ORS 323			
12	BUS	DOR	Collection	Withholding Tax/CPUI/WC		4		4,708,462			290,462	\$ 5,442,794	144	144.00			Y	ORS 316.032			
13	PTAC	DOR	Collection	PIT	8,9,10	4		35,442,794				\$ 35,442,794	144	144.00			Y	ORS 316.032			
14	BUS	DOR	Collection	Tobacco Taxes		4						\$ -						ORS 323			
15	TOB	DOR	Collection	Tobacco Taxes		4						\$ -						ORS 323			
16	PTAC	DOR	Filing Enforcement	PIT	5,7	4		7,260,850				\$ 7,260,850	30	29.50			Y	ORS 316.032			
17	BUS	DOR	INC TAX	Inheritance Tax		4		810,476				\$ 810,476	3	2.78				ORS 118			
18	BUS	DOR	INC TAX	Fiduciary Estate Tax		4		302,563				\$ 302,563	2	1.09				ORS 118			
19	BUS	DOR	INC TAX	Fiduciary Trust Tax		4		840,844				\$ 840,844	5	4.43				ORS 118			
20	PTD	DOR	ATS	A&T Standards (Infrastructure)	2	4		6,226,835				\$ 6,226,835	20	19.86			Y	ORS 306.120			
21	PTD	DOR	MAPPING	A&T Mapping (Infrastructure)	3	4		3,559,490				\$ 3,559,490	10	10.00			Y	ORS 306.125			
22	PTD	DOR	ORMAP	OR Land Info System(ORMAP)	3	4		1,629,070				\$ 1,629,070	0	0.51				ORS 306.132		Property tax revenues for local government	
23	PTD	DOR	OVERSIGHT	Local Budget Program (Infrastructure)	8	4		746,464				\$ 746,464	3	2.96			Y	ORS 294			
24	PTD	DOR	OVERSIGHT	Finance Prop. Tax (Infrastructure)	8	4		863,352				\$ 863,352	2	2.00			Y	ORS 306.115			
25	PTD	DOR	TIMBER	Forest Products Harvest Tax		4		1,310,294				\$ 1,310,294	3	3.00				ORS 321			
26	ASD	DOR	FINES	Court Fines & Assessments		4		62,576				\$ 62,576	0	0.22				ORS 137-300			
27	BUS	DOR	GAA	Other Agency Accounts		4		20,803,685				\$ 20,803,685	80	79.33			Y	ORS 263.250			
28	BUS	DOR	TRANSIT TAX	Tr-Met. Trans. Dist. Payroll Tax		4		5,223,477				\$ 5,223,477	17	17.00			Y	ORS 305.620			
29	BUS	DOR	TRANSIT TAX	Lane Trans. Dist. Payroll Tax		4		1,433,026				\$ 1,433,026	5	5.00			Y	ORS 305.620			
30	BUS	DOR	TRANSIT TAX	Tr-Met. Self-Employment Tax		4		601,585				\$ 601,585	3	3.00			Y	ORS 305.620			
31	BUS	DOR	TRANSIT TAX	Lane Trans. Dist. Self Emp. Tax		4		220,972				\$ 220,972	1	1.00			Y	ORS 305.620			
32	BUS	DOR	LOGGING	State Lodging Tax		4		925,060				\$ 925,060	3	3.00				ORS 320.315			
33	BUS	DOR	911	Emergency Communications Tax		4		600,879				\$ 600,879	2	2.00				ORS 401.792			
34	PTD	DOR	TIMBER	Small Tract Forestland		4		110,519				\$ 110,519	1	0.36				ORS 321			
35	BUS	DOR	SPA	Hazardous Substance Fee		4		377,920				\$ 377,920	2	1.38				ORS 453.400			
36	BUS	DOR	Collection	Statewide Transit		4		261,662				\$ 261,662	1	0.82				ORS 320.400- 320.490			
37	BUS	DOR	SPA	Vehicle Privilege Tax		4		685,016				\$ 685,016	2	2.00				ORS 320.400- 320.490			
38	BUS	DOR	SPA	Vehicle Use Tax		4		338,465				\$ 338,465	1	1.00				ORS 320.400- 320.490			
39	BUS	DOR	SPA	Bike Tax		4		141,475				\$ 141,475	1	0.50				ORS 320.400- 320.490			
40	BUS	DOR	SPA	Heavy Equipment Rental Tax		4		-				\$ -	0	0.00				OR Laws 2018, Chapter 64 (HB 4139)			
41	BUS	DOR	SPA	Amusement Device Tax		4		223,216				\$ 223,216	1	0.78				ORS 320.011			
42	BUS	DOR	SPA	Motorway Tax		4		4,455,308				\$ 4,455,308	16	15.76				ORS 475B			
43	BUS	DOR	SPA	Petroleum Load Fee		4		149,656				\$ 149,656	1	0.96				ORS 465.104			
44	PTD	DOR	SENIOR DEF	Deferral Programs (Property Tx)		4		72,518,974				\$ 72,518,974	8	7.75				ORS 311.666- 311.701			
45	PTD	DOR	VALUATION	Gas & Oil Production Tax		4		22,697				\$ 22,697	0	0.06				ORS 324.700			
46	PTD	DOR	VALUATION	Strategic Investment Program		4		52,514				\$ 52,514	0	0.09				ORS 285C			
47	PTD	DOR	NPH	Non-Profit Homes for the Elderly		12		3,348,966				\$ 3,348,966	0	0.00				ORS 310.630- 310.706			
48	ASD	DOR	FINANCE	Checkoff Commission		4		4,351				\$ 4,351	0	0.05				ORS 305.690- 305.753			
49	CSR	DOR	CSR	Core Systems Replacement								\$ -									
50	CSR	DOR	CSR & PVS	Debt Service				14,980,120			1,327,830	\$ 16,307,950	0	0.00							
								213,103,682	-	-	126,095,425	\$ 339,199,107	1,057	983.39							

213,103,682

126,095,425

339,199,107

1057

983.39

Prioritize each program activity for the Department as a whole

Document criteria used to prioritize activities:

- * Large Funding Stream over \$100million.
- * Impact to General Fund
- * Long term Health of tax programs.
- * Core business function.
- * Administrative efficiency
- * Statutorily Required.
- * Business Continuity Plan
- * Customer Funded.

7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

20. Legal Requirement Code

- C Constitutional
- F Federal
- D Debt Service

Department of Revenue														
2019 - 2021 Biennium														
Detail of Reductions to 2019-21 Current Service Level Budget														
1	2	4	5	6	8	12	13	14	15					
Priority (ranked with highest priority)	Dept.	SCR or Activity Initials	Policy Package	Program Unit/Activity Description	Sub-Program/Section	Impact of Reduction on Services and Outcomes	Budget Category	GF	OF	TOTAL FUNDS	Pos.	FTE	Used in Gov. Budget	Yes / No
										0				
		019-00-00-00000	90	Non-Profit Housing for Elderly Persons		Reductions in the NPH funds would result in less funds being distributed to the counties to backfill for the NPH exemptions they have granted. We would prorate the distributions. Impact - Program is discontinued.	SP	(3,348,966)		(3,348,966)	0	0.00	Yes	
		009-00-00-00000	90	Information Technology Services Division	Processing Center	Eliminates contracts that supported document scanner that agency no longer needs. Impact - no impact for this reduction.	S&S	(428,400)	(81,600)	(510,000)	0	0.00	Yes	
		005-00-00-00000	90	Personal Tax and Compliance	Compliance	3 Long term Vacancy Positions: Position no. 6035 – AS1 – Vacant 2/28/18. Impact - Less support work provided to the bankruptcy unit. Position no. 6071 – RA3 – Vacant 7/22/18. Impact - Less advanced collections. Position no. 6276 – RA3 – Vacant 12/11/17. Impact - Less advanced collections. 6 Master Reduction List Positions: Position no. 5028-AS1, 5019-AS1, 5511-AS1, 5429-AS1, 5030-AS1, 5015-AS1 – Vacant 1/31/19. Impact - Less Tax support work accomplished for section. Higher classifications helping with Customer Service. This may result in layoffs.	PS	(1,339,860)	(28,183)	(1,368,043)	(9)	(9.00)	Yes	
		006-00-00-00000	90	Business Division	Special Programs	4 Master Reduction List Positions: Position no. 6313 (Vacant: 9/3/15), 6590 (Vacant: 12/31/18), 6425 (Vacant: 9/3/18), 6492 (Vacant: 9/3/18)– PSR4. Impact – no impact for this reduction.	PS	(161,219)	(349,174)	(510,393)	(4)	(2.60)	Yes	
		009-00-00-00000	90	Information Technology Services Division	Processing Center, Engineering Services, Information Technology Services	5 Master Reduction List Positions: Position no. 3541 – ISS8 – Portfolio Analyst – Vacant 7/13/18. This position was on the Long-Term Vacancy list. This position was left vacant and the funding was being used to pay for an unbudgeted Security Analyst position in the Information Services Section that helped bridge the gap while ESO built their service capabilities in support of SB90. In the 2019-2021 biennium the position could fill the position needed in support of Outcome Based Management initiatives within ITSD. Impact - Department still has a significant need for Data Management, Analytics and Reporting, as this is not currently being provided at required levels. Position no. 3501 – ISS7 – Engineering Services – Vacant 10/31/18. This position was selected for reduction shortly after the employee announced his retirement, but prior to his departure. Impact – Department's pace to modernize legacy environment's will be slowed, imposing additional technical debt and business risk. Position no. 0003254 – OA1 – Seasonal – Vacant 5/19/11. Impact – A delay in processing paper returns could have some interest impact with refunds & payments. In general, this limits our efficiencies in this area. Position no. 3141 – OA2 – PPT. Impact – Our tax preparation companies like H&R Block, TurboTax and Tax Act may not receive the desired support for maintaining Oregon tax processing capabilities within their products. Position no. 3048 – ISS1. Impact – A delay in processing paper returns could have some interest impact with refunds & payments. In general, this limits our efficiencies in this area.	PS	(789,642)	102,928	(686,714)	(5)	(3.87)	Yes	
		005-00-00-00000		Personal Tax and Compliance		This below reductions will abolish six Compliance AS1s, twelve ADP AS1s, one ADP PEM A, one Compliance TA1 and one Collections RA1. By implementing this reduction there will be an impact on the amount of returns that are reviewed during the return processing activity. The ADP AS1 positions have a direct impact on processing returns and a part of their work is to review returns for correctness and ensure the correct amount of refunds are being issued. By cutting these positions we will have to reduce the number of returns reviewed and refunds released may be issued incorrectly. Additionally, some review results in billings therefore, the impact would result in less revenue brought in by the Department of Revenue as a result of return processing activity. With less collectors it will have a direct impact on how many people we can assist with collections and slower response times to pick up incoming phone calls from debtors. The revenue stream will also be impacted by having fewer auditors examining tax returns and then less assessments being set up after the examinations are complete. There is also work that the AS1s do that is core work that will need to be done by auditors so that will also contribute to less audits being completed. The AS1s located in the district offices that are included in this reduction play a large role in taxpayer assistance and customer service, without them available, taxpayer assistance will both take longer and may be pushed upon the auditors further eating into their available audit time.								
		005-00-00-00000		Personal Tax and Compliance	Collections	Abolish 2 RA-1 Revenue Agents 1 (C5110) Positions. Impact - Less collections. (5636,5551)	PS	(263,602)	(2,578)	(266,180)	(2)	(2.00)	No	
		005-00-00-00000		Personal Tax and Compliance	Compliance	Abolish 4 TA-1 Tax Auditor 1 (C5631) Compliance Positions. Impact-Less PTAC audits. (5137,5096,5086,5453)	PS	(754,281)	(15,395)	(769,676)	(4)	(2.00)	No	
		005-00-00-00000		Personal Tax and Compliance	ADP	Slower processing of PIT Return adjustments, Higher Classifications doing the work. Abolish one PEM B (X7002) and 12 Administrative Specialist 1 AS1 (C0107) positions. (3386,5532,3530,5228,2370,3406,5403,5397,6025,3564,3583,5483,54010)	PS	(1,988,000)	(43,928)	(2,031,928)	(13)	(13.00)	No	
		006-00-00-00000		Business Division		The below reduction will abolish the following positions and have the corresponding impacts: (1) OS1 from Corp. will shift clerical duties to higher level staff which will impact return processing, customer service and enforcement activities. (1) TA2 from Corp. will reduce the number of large multi-state corporations who are audited, directly reducing General Fund revenues. (2) CS2, (2) RA2, (1) RA1 from Withholding, will reduce enforcement activities related to employees filing payroll and will reduce collection activity related to all Business Division programs as well as other enforcement activities directly reducing General Fund and Other Funds revenues.								
		006-00-00-00000		Business Division	Withholding	Abolish 2 RA-2 Revenue Agent 2 (C5111) (5590, 6569). Will reduce advanced collection activity related to all Business Division programs as well as other enforcement activities, directly and significantly reducing GF and OF revenues. Both of these positions are filled, there is one RA2 vacancy that is pending a reclassification to AS2 that is currently vacant, however this position is also listed as a reduction option. This reduction will result in layoff of at least one person.	PS	(355,773)	(3,593)	(359,366)	(2)	(2.00)	No	
		006-00-00-00000		Business Division	Withholding	Abolish 2 CS-2 Compliance Specialist 2 (C5247) (6447, 6441). We will not be able to do as many enforcement actions on employers who withhold taxes from their employees. Employee withholding is held in trust for the state, and when they are not paid there is a reduction to GF as the employees are able to claim withholding on their personal returns. Less enforcement actions will result in a large impact to general fund revenues. These positions are both filled, however there is one CS2 vacancy, this reduction will result in at least one layoff.	PS	(319,166)	(123,536)	(442,702)	(2)	(2.00)	No	

Department of Revenue

2019 - 2021 Biennium

Detail of Reductions to 2019-21 Current Service Level Budget													204,875,450		122,712,392		327,587,842	
1	2	4		5			6		8		12		13	14	15			
Priority (ranked with highest priority)		SCR or Activity Initials	Policy Package	Program Unit/Activity Description	Sub-Program/Section	Impact of Reduction on Services and Outcomes	Budget Category	GF	OF	TOTAL FUNDS	Pos.	FTE	Used in Gov. Budget Yes / No					
Dept	Prgm/ Div																	
		006-00-00-00000		Business Division	Corporation	Abolish 1 TA-2 Tax Auditor 2 (C5632) (6450). Will reduce number of large multi-state corporations who are audited. This position is filled, however there is another vacancy so a reduction here will not result in a layoff, but it will result in a significant reduction to GF revenues and impact the long term stability of the corporate tax program as fewer audits being performed impacts voluntary compliance.	PS	(229,436)	(12,075)	(241,511)	(1)	(1.00)	No					
		006-00-00-00000		Business Division	Corporation	Abolish 1 OS1 Office Specialist 1 (C0103) (5206). Will shift clerical duties to higher level staff impacting return processing, customer service, and enforcement activities. This position is filled so this reduction will cause a layoff.	PS	(132,744)	(6,986)	(139,730)	(1)	(1.00)	No					
		009-00-00-00000		Information Technology Services Division	Processing Center	Abolish 1 seasonal OA-1 Office Assistant 2 (C0101) (3254). Minimal impact. The duties of this position, numbering returns, is being replaced with PCM.	PS	(46,945)	(958)	(47,903)	(2)	(0.37)	No					
		009-00-00-00000		Information Technology Services Division	Processing Center	Abolish 6 seasonal OS-2 Office Specialist 2 (C0104) (3690-3695). Minimal impact. These positions need repurposed.	PS	(199,399)	(17,339)	(216,738)	(6)	(1.45)	No					
		009-00-00-00000		Information Technology Services Division	Processing Center	5% Reduction Line High impact. These staff maintain the agency's paper tax return files. While the need for paper file maintenance will be eliminated with PCM going forward, the file unit expects to carry out imaging project for older files to reduce the footprint of paper storage. Additionally, as we implement Phase 2 of the PCM project we will see a shift in the need for these positions; moving from files maintenance on the back end of our process to document preparation for imaging on the front end. These positions will need to be resourced to a new step in our process. Positions (3197,3206,3323,3227,3228)	PS	(642,772)	(55,893)	(698,665)	(5)	(5.00)	No					
		014-00-00-00000		Marijuana Program		Abolish 2 AT-2 Accounting Tech 2 (C0211) (3622, 3624). Elimination of the positions will increase wait times for taxpayers and jeopardize best practices for cash handling.	PS	0	(296,269)	(296,269)	(2)	(2.00)	No					
		006-00-00-00000		Business Division		The below reductions will abolish the following positions and have the corresponding impacts: (3) TA2s from Corp that will reduce the number of multi-state corporations who are audited which directly reduces General Fund Revenues. (2) CS2s from Withholding which will reduce enforcement activities related to employers filing payroll taxes. (1) PEM-C from Withholding with will reduce program support activities as well as maintain appropriate staff to manager supervisory ratios. (1) RA1 from Withholding with will reduce collection activity related to all Business Division programs as well as other enforcement activities which will directly reduce Other Fund revenues. (1) OPA3 from SPA with will reduce the sections ability to do policy work and other work associated with the new HERT program. (1) OS2 in SPA which will reduce the administrative and customer support activities.				0								
		006-00-00-00000		Business Division	Withholding	Abolish 1 PEM C (X7004) (5546). Will reduce program support activities related to business tax collection including less resource for program planning and monitoring performance of the program. If other reductions are taken this will also maintain appropriate staff to manager ratio. This position is filled and would result in layoff of one person.	PS	(248,692)	0	(248,692)	(1)	(1.00)	No					
		006-00-00-00000		Business Division	Withholding	Abolish 2 CS-2 Compliance Specialist 2 (C5247) (6410, 6536). We will not be able to do as many enforcement actions on employers who withhold taxes from their employees. Employee withholding is held in trust for the state, and when they are not paid there is a reduction to GF as the employees are able to claim withholding on their personal returns. Less enforcement actions will result in a large impact to general fund revenues. These positions are both filled, this reduction will result in layoff of two people.	PS	(311,662)	(131,040)	(442,702)	(2)	(2.00)	No					
		006-00-00-00000		Business Division	Corporation	Abolish 3 TA-2 Tax Auditor 2 (C5632) (5173, 6436, 6449). Will reduce number of large multi-state corporations who are audited. These positions are filled, however there are two additional vacancies so a reduction here will result in layoff of at least one person, it will also result in a significant reduction to GF revenues and impact the long term stability of the corporate tax program as fewer audits being performed impacts voluntary compliance.	PS	(627,198)	(33,011)	(660,209)	(3)	(3.00)	No					
		005-00-00-00000		Personal Tax and Compliance		The below reductions will abolish the following positions (14) RA3s and (1) PEM-C from Collections; (6) TA1s from Compliance. This will eliminate a full Collections unit. The RA3's positions are tax collecting field agents that perform duties from phone calls to onsite field visits and advanced collections actions such as till taps and license suspensions and potential property seizure. These positions are responsible to collect from our most difficult to collect cases. This is a revenue generating position. The PEM-C position manages and supervises a unit of debt collecting revenue agents, Field RA3s which do advanced collections. Due to the reduction of 15 RA3's the impact would be the loss of a full unit. This position supervises a large unit, so the impact without the RA3 positions would increase the oversight and supervision of the staff ratio and would result in a negative balance. There would additionally be an impact to the collection function also have a negative revenue impact. The effects of the Compliance section TA1s would result in less audits completed creating a further backlog.				0								
		005-00-00-00000		Personal Tax and Compliance	Collections	Abolish 14 RA-3 Revenue Agent 3 (C5112). Impact - Less advanced collections. (5439,5514,6112,6089,6084,6092,6093,5561,5451,6367,5452,6085,6090,6086)	PS	(2,418,957)	(45,626)	(2,464,583)	(14)	(15.00)	No					
		005-00-00-00000		Personal Tax and Compliance	Collections	Abolish 1 PEM C (X7004) position. Impact - Less advanced collections (5443)	PS	(226,340)	(4,619)	(230,959)	(1)	(1.00)	No					
		005-00-00-00000		Personal Tax and Compliance	Compliance	Abolish 6 TA-1 Tax Auditor 1 (C5631) positions. Impact - Less PTAC Audits Completed (5382,5099,5207,6439,5436,5102)	PS	(1,111,093)	(28,741)	(1,139,834)	(6)	(6.00)	No					
		009-00-00-00000		Information Technology Services Division		The below reductions will abolish the following positions and have the cooresponding impacts: (1) ISS3, this will increase the timing for ticket logging and the response time to customers. (1) ISS4, will cause the RCA process to take longer causing support times to increase. (1) ISS8, Business Analyst position will impact ITS' ability to perform problem analysis an will hinder the alignment to the business's goals.				0								
		009-00-00-00000		Information Technology Services Division	Service Desk	Abolish 1 ISS3 Information Support Specialist 3 (C1483). Impact - ticket logging and response times will increase.	PS	(195,445)	(16,995)	(212,440)	(1)	(1.00)	No					
		009-00-00-00000		Information Technology Services Division	Service Desk	Abolish 1 ISS4 Information Support Specialist 4 (C1484). Impact - RCA process will take longer. Support waiting times will increase.	PS	(201,168)	(17,493)	(218,661)	(1)	(1.00)	No					

Department of Revenue														
2019 - 2021 Biennium														
Detail of Reductions to 2019-21 Current Service Level Budget														
1	2	4	5	6	8	12	13	14	15					
Priority (ranked with highest priority)	SCR or Activity Initials	Policy Package	Program Unit/Activity Description	Sub-Program/Section	Impact of Reduction on Services and Outcomes	Budget Category	GF	OF	TOTAL FUNDS	Pos.	FTE	Used in Gov. Budget	Yes / No	
Dept.	Prgm/ Div													
	009-00-00-00000		Information Technology Services Division	Information Technology Services	Abolish 1 ISS8 Information Support Specialist 8 (C1488). Impact - would limit ITS' ability to perform analysis of problems and hinder alignment to business' goals.	PS	(247,023)	(61,756)	(308,779)	(1)	(1.00)	No		
	009-00-00-00000		Information Technology Services Division		The below reductions will abolish the following positions and have the corresponding impacts: (1) ISS7 in GenTax Development Unit, high level development position that would lower the departments ability to self support the GenTax applications and the overall impact would increase dependency on FAST consulting for GenTax development. (1) ISS4 in Support Services will create backlog in customer support as times for service will increase and "first call resolution" will suffer. (3) Software Testers (ISS4, ISS5, ISS6), impact is that testing will be delayed indefinitely for in-house developed applications.				0					
	009-00-00-00000		Information Technology Services Division	Core Systems Ops and Maintenance	Abolish 1 ISS7 Information Support Specialist 7 (C1487). This is a high level development position. Impact - less ability to develop GenTax using DOR resources. Increases dependency on FAST.	PS	(229,312)	(57,328)	(286,640)	(1)	(1.00)	No		
	009-00-00-00000		Information Technology Services Division	Core Systems Ops and Maintenance	Abolish 1 ISS6 Information Support Specialist 6 (C1486). This is a lead tester, testing will not be performed for in-house developed applications.	PS	(210,501)	(52,625)	(263,126)	(1)	(1.00)	No		
	009-00-00-00000		Information Technology Services Division	Core Systems Ops and Maintenance	Abolish 1 ISS5 Information Support Specialist 5 (C1485). This is a software tester, testing will not be performed for in-house developed applications.	PS	(228,652)	(19,883)	(248,535)	(1)	(1.00)	No		
	009-00-00-00000		Information Technology Services Division	Core Systems Ops and Maintenance	Abolish 1 ISS4 Information Support Specialist 4 (C1484). This is a software tester, testing will not be performed for in-house developed applications.	PS	(208,838)	(18,160)	(226,998)	(1)	(1.00)	No		
	009-00-00-00000		Information Technology Services Division	Service Desk	Abolish 1 ISS4 Information Support Specialist 4 (C1484). Support wait times will increase. First call resolution will suffer.	PS	(170,122)	(18,902)	(189,024)	(1)	(1.00)	No		
	005-00-00-00000		Personal Tax and Compliance	Compliance	Elimination of manager for loss of unit of auditors. This will result in layoff(s). PEMC (6127)	PS	(245,868)	(5,018)	(250,886)	(1)	(1.00)	No		
	005-00-00-00000		Personal Tax and Compliance	Collections	The RA3's positions are tax collecting field agents that perform duties from phone calls to onsite field visits and advanced collections actions such as till taps and license suspensions and potential property seizure. These positions are responsible to collect from our most difficult to collect cases. This is a revenue generating position and will impact short-term as well as long-term tax compliance. All positions will result in layoff. (6110,6349,6091,5560,5577,6366,5593)	PS	(1,261,455)	(22,002)	(1,283,457)	(7)	(7.00)	No		
	005-00-00-00000		Personal Tax and Compliance	MEDC	Senior tax auditor position responsible for auditing pass-through entity (S Corp, partnership) returns. Reduction positions reduces direct audit revenue and a corresponding decrease in long-term voluntary compliance. These positions are also utilized to mentor new auditors, provide training, technical customer service, outreach, and testing of systems. The loss of these positions is also a loss in long-term investment in training and development of tax and audit knowledge as it takes 6 years to fully develop an auditor. All positions will result in layoff. This will result in layoff(s). (5625,5629)	PS	(483,648)		(483,648)	(2)	(2.00)	No		
	005-00-00-00000		Personal Tax and Compliance	Compliance	The effects of the Compliance section TA1s would result in less audits completed with a decrease in direct audit revenue and a corresponding decrease in long-term voluntary compliance. These positions are also utilized to mentor new auditors, provide training, technical customer service, outreach, and testing of systems. The loss of these positions is also a loss in long-term investment in training and development of tax and audit knowledge as it takes 3 years to fully develop an auditor. All positions will result in layoff. (5277,5374,5477,5279,5093,5370)	PS	(1,143,966)	(23,348)	(1,167,314)	(6)	(6.00)	No		
	005-00-00-00000		Personal Tax and Compliance		Senior tax auditor position responsible for auditing pass-through entity (S Corp, partnership) returns. Reduction positions reduces direct audit revenue and a corresponding decrease in long-term voluntary compliance. These positions are also utilized to mentor new auditors, provide training, technical customer service, outreach, and testing of systems. The loss of these positions is also a loss in long-term investment in training and development of tax and audit knowledge as it takes 6 years to fully develop an auditor. All positions will result in layoff. This will result in layoff(s).	PS	(455,655)	(9,299)	(464,954)	(2)	(2.00)	No		
	005-00-00-00000		Personal Tax and Compliance	PSR3-TSU	Provide general taxpayer assistance and customer service via phone and email for 30+ tax programs. Reduction of position will result in longer call wait times and slower email response times with a corresponding reduction in customer service satisfaction. This will result in layoff. (2237)	PS	(144,131)	(2,941)	(147,072)	(1)	(1.00)	No		
	005-00-00-00000		Personal Tax and Compliance		OPA3 Portland Senior policy position relating to audit of pass-through entities. Reduction of position would impact review of audits, decrease availability to training, mentoring and case resolution. Reduction in this position will decrease policy development around identification of new audit issues and rule writing. These positions are also utilized to mentor new auditors, provide training, technical customer service, outreach, and testing of systems. This will result in layoff. (5631)	PS	(262,610)		(262,610)	(1)	(1.00)	No		
	009-00-00-00000		Information Technology Services Division	One each unit (TPID, EFT, ITU, Misc Cash, Mail) (3459, 3507, 3257, 3177, 3163)	High impact. The workflow of the PC is connected, beginning to end of the process. The next logical cut is to reduce staff across the entire section minimizing the the impact to a single unit and spreading the increase in processing time to avoid bottlenecks.	PS	(625,398)	(33,568)	(658,966)	(5)	(5.00)	No		
							(22,257,939)	(1,536,934)	(23,794,873)	(118)	(108)			

Used 4-26-19 file: New LFO Reduction list with PTAC, IT & Business Updates.xls and standardized the formatting

5% 10,243,773 6,135,620 16,379,392
10% 20,487,545 12,271,239 32,758,784
Target Variance (1,770,394)

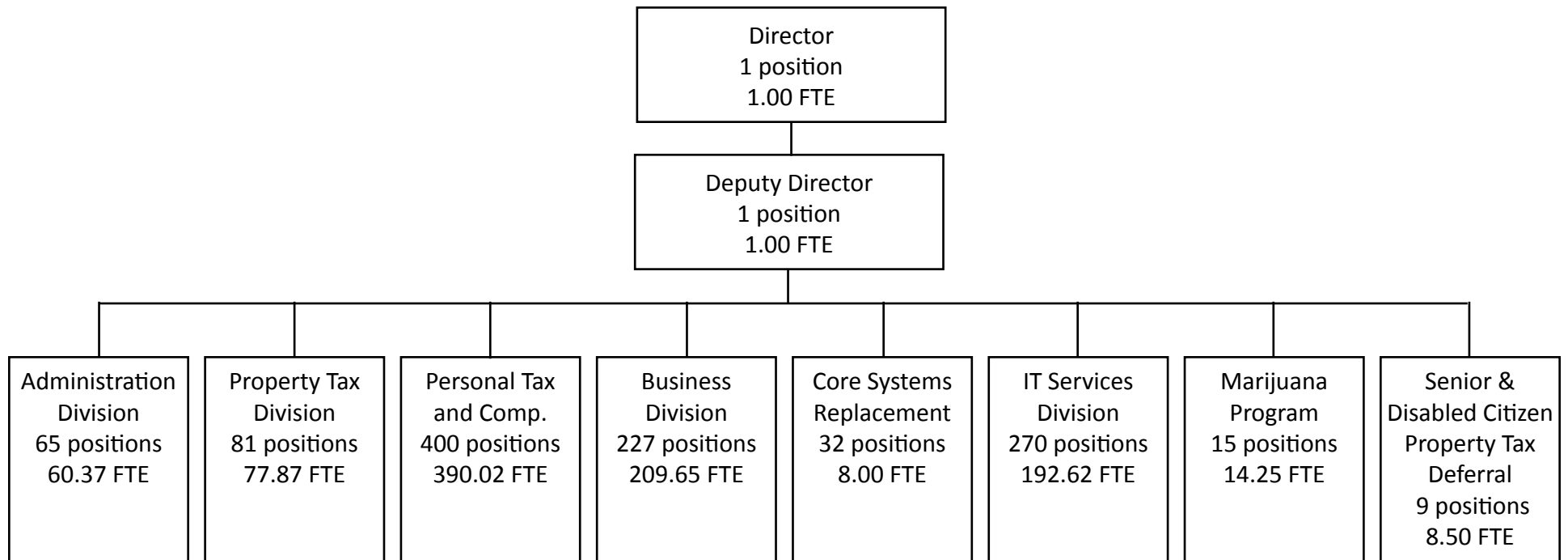
Department of Revenue

Organizational chart

2017–19 Legislatively Adopted Budget

1101 positions

963.28 FTE



Satellite Office

Coos Bay

District Offices

Bend
Eugene
Gresham
Medford
Portland
Salem

Department of Revenue

Organizational chart

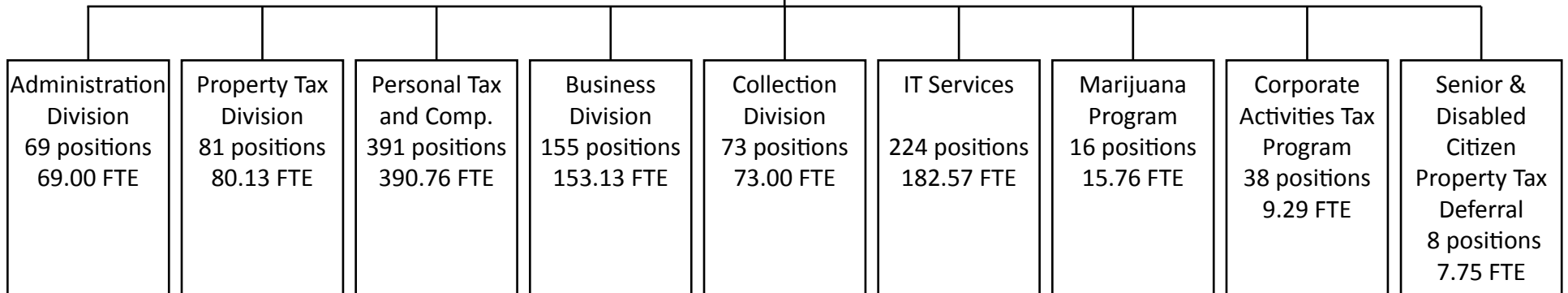
2019–21 Legislatively Adopted Budget

1057 positions

983.39 FTE

Director
1 position
1.00 FTE

Deputy Director
1 position
1.00 FTE

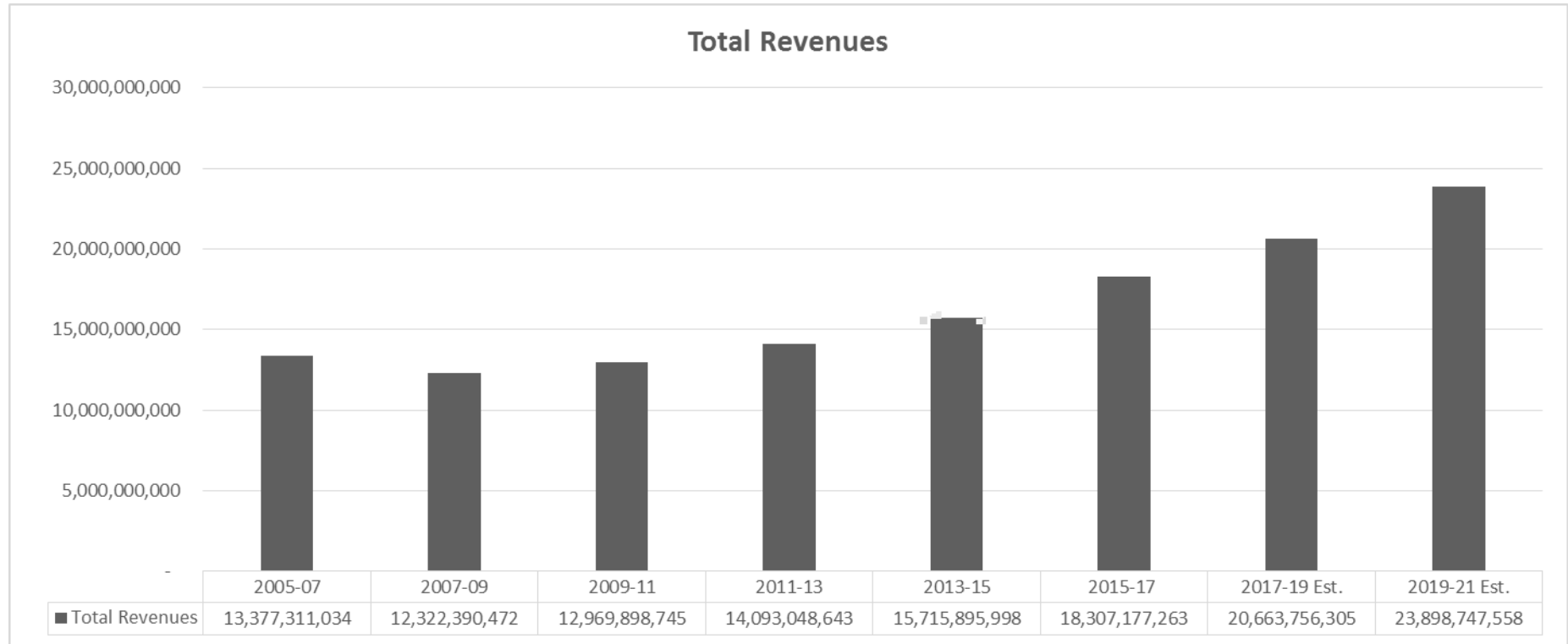


District Offices

Bend
Eugene
Gresham
Medford
Portland
Salem

BUDGET NARRATIVE

Revenues

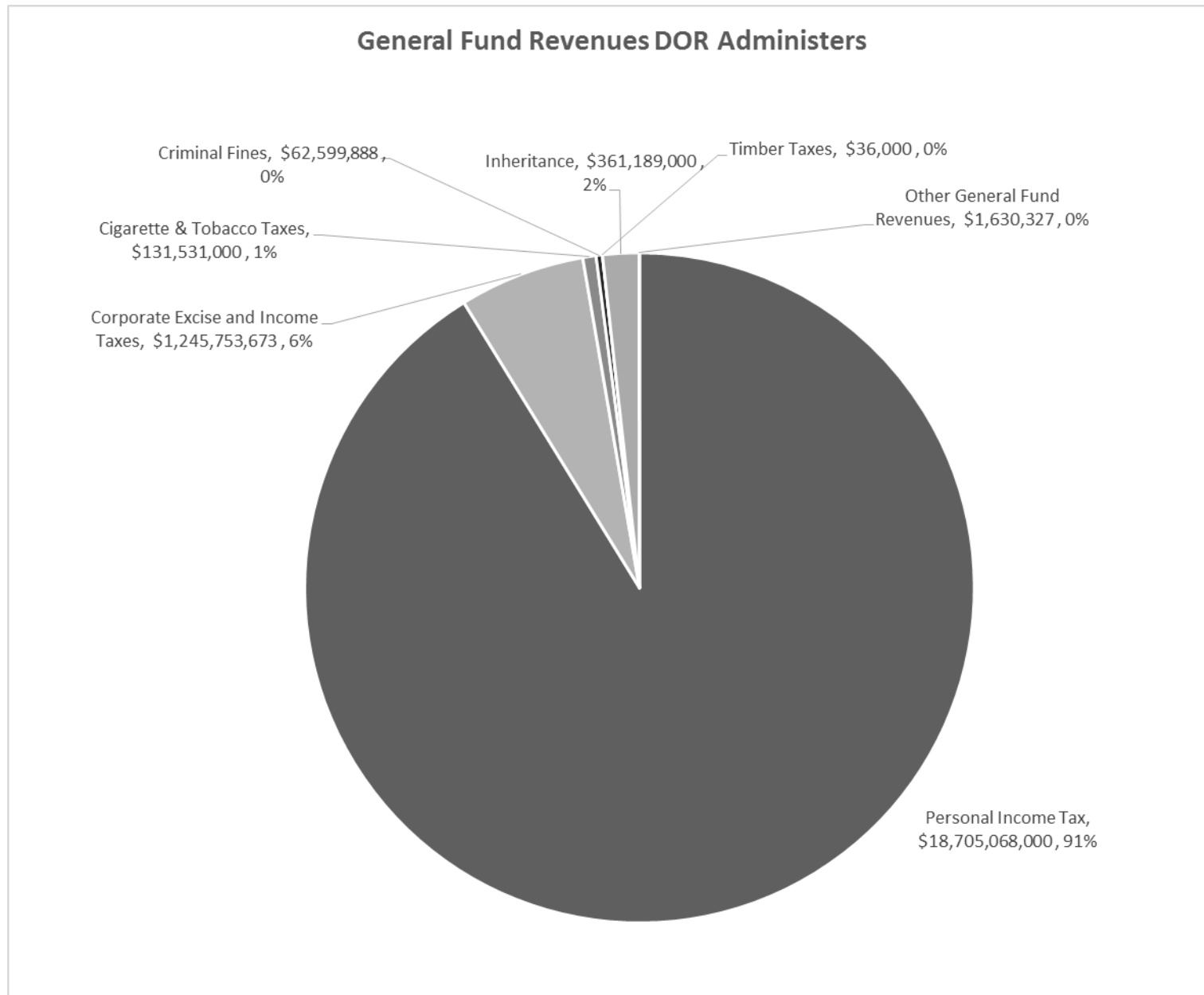


Revenues

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

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

BUDGET NARRATIVE



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 2019–21 biennium have personal income tax revenue at \$18.7 billion. One-hundred percent of these funds are transferred to the General Fund for general governmental purposes.

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

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

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

Corporate excise and income taxes are estimated for 2019–21 to be just over \$1.2 billion. One-hundred percent of these funds are transferred to the General Fund for general governmental purposes.

Cigarette Tax (ORS 323)

The Department of Revenue currently collects a tax of \$1.33 per pack of 20 cigarettes distributed in the state of Oregon. This tax is paid by the cigarette distributors. Of the \$1.33 collected, \$.22 goes to the General Fund for general governmental purposes, \$.857 goes to the Oregon Health Plan for the Health Plan, \$.15 goes to the Oregon Health Plan for Mental Health, \$.034 goes to the Oregon Health Plan for the Tobacco Use Reduction Account, \$.023 goes to the Department of Transportation for Public Transit, and the other \$.046 is transferred to the Department of Administrative Services, which in turn transfers \$.023 to Oregon cities and \$.023 to Oregon counties. All transfers are net of administrative expenses. For the 2019–21 biennium, the estimated Cigarette Tax revenue is \$395.7 million. The General Fund share of this revenue is \$65 million. The balance of \$330.7 million, Other Funds revenue, is transferred to the agencies listed above.

Other Tobacco Products Tax (ORS 323)

The department currently collects a tax of 65 percent of the wholesale sales price imposed on all other tobacco products (maximum of \$.50 per cigar and \$1.78 per ounce, with a minimum of \$2.14 per retail container, on moist snuff and other non-combustible products) sold, stored, used, consumed,

BUDGET NARRATIVE

handled, or distributed in Oregon. This tax is paid by the distributors of other tobacco products. For the 2019–21 biennium, the estimated Other Tobacco Products Tax revenue is \$130 million. Revenues are transferred as follows: 53.84 percent to the General Fund for general governmental purposes, 41.54 percent to the Oregon Health Plan for the Health Plan, and 4.62 percent to the Oregon Health Plan for the Tobacco Use Reduction Account. The General Fund share of this revenue is \$66.5 million. The balance of \$58 million, Other Funds revenue, is transferred to the Oregon Health Plan as mentioned above.

Amusement Device Tax (ORS 320.005-320.150)

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

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

The estate transfer (or inheritance) tax needs to be filed if the gross estate is \$1 million or more at the date of death. The Oregon estate transfer tax is tied to the federal estate tax. For the 2019–21 biennium, the estimated inheritance tax revenue is just over \$361 million. One-hundred percent of these revenues are transferred to the General Fund for general governmental purposes.

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

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

The Small Tract Forestland Severance Tax is paid upon harvest of timber from lands that are taxed under the Small Tract Forestland program (STF). STF is optional and only available for eligible small private forestland owners. Under this program, land owners pay 20 percent on the forestland portion of their annual property tax. The 80 percent not paid is made up for by the STF Severance Tax at the time of harvest. Severance tax rates are adjusted each year by the same percentage of change in assessed value of the forestland. The 2018 rates used are \$5.81 per thousand board feet of timber harvested in western Oregon and \$4.52 per thousand board feet of timber harvested in eastern Oregon. For the 2019–21 biennium, the estimated severance tax revenues are \$1 million. Revenues are transferred as follows: 4.37 percent to the General Fund for general governmental purposes, 57.86 percent to the Department of Education for the State School Fund, 4.30 percent to the Higher Education Coordinating Commission,

BUDGET NARRATIVE

and 33.47 percent to Oregon counties. The General Fund share of this revenue is \$36,000. The balance of \$988,000, Other Funds revenue, is transferred to the agencies listed above.

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

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

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

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

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

The Tri-Met Payroll tax and Lane Transit District Payroll Tax are payroll based mass-transit taxes collected from employers in the Lane and Tri-Met transit districts. Self-employment transit taxes are also imposed on self-employed income earned by businesses within these districts. The transit districts set the rates, and the department administers these tax programs for the districts. For the 2019–21 biennium, the estimated Tri-Met and Lane Transit District Transit Taxes are estimated at \$973.4 million. These revenues, net of Department of Revenue administrative costs, are transferred to the transit districts.

The Statewide Transit Tax is a tax on employee gross wages paid or periodic payments made under ORS 316.189 on or after July 1, 2018. The statewide transit tax is calculated on one-tenth of one percent of gross wages paid to Oregon residents (regardless of where the service is performed), non-resident employees who provide services in Oregon, and periodic payments made by payers to Oregon residents. For the 2019–21 biennium, the estimated Statewide Transit Tax is estimated at \$203.5 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Department of Transportation.

BUDGET NARRATIVE

Marijuana Tax (ORS 475B.705)

Marijuana taxes are paid at the point-of-sale by consumers to licensed marijuana retailers selling recreational marijuana in Oregon. Those retailers then remit those taxes to the Department of Revenue. Since June 2016, the marijuana tax rate is 17 percent on eight separate categories of marijuana items: marijuana leaves, marijuana flowers, immature marijuana plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products that are intended to be used by applying the product to the skin or hair, and other cannabinoid products. For the 2019–21 biennium, the estimated Marijuana revenue is \$237.6 million. These revenues are transferred to the Oregon Liquor Control Commission (\$7 million in the biennium), Criminal Justice Commission (\$3 million in the biennium), Department of Education for the State School Fund, Oregon Health Authority for Mental Health and Drug & Alcohol Abuse Services, Oregon State Police and to the Department of Administrative Services which in turns transfers funds to Oregon cities and counties. The Department of Revenue is authorized to enter into a rebate agreement with tribal governments for a rebate of marijuana tax received for tribal produced or processed marijuana.

Gas and Oil Severance Taxes (ORS 324.340)

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

Privilege Taxes (ORS 320.400-320.490)

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

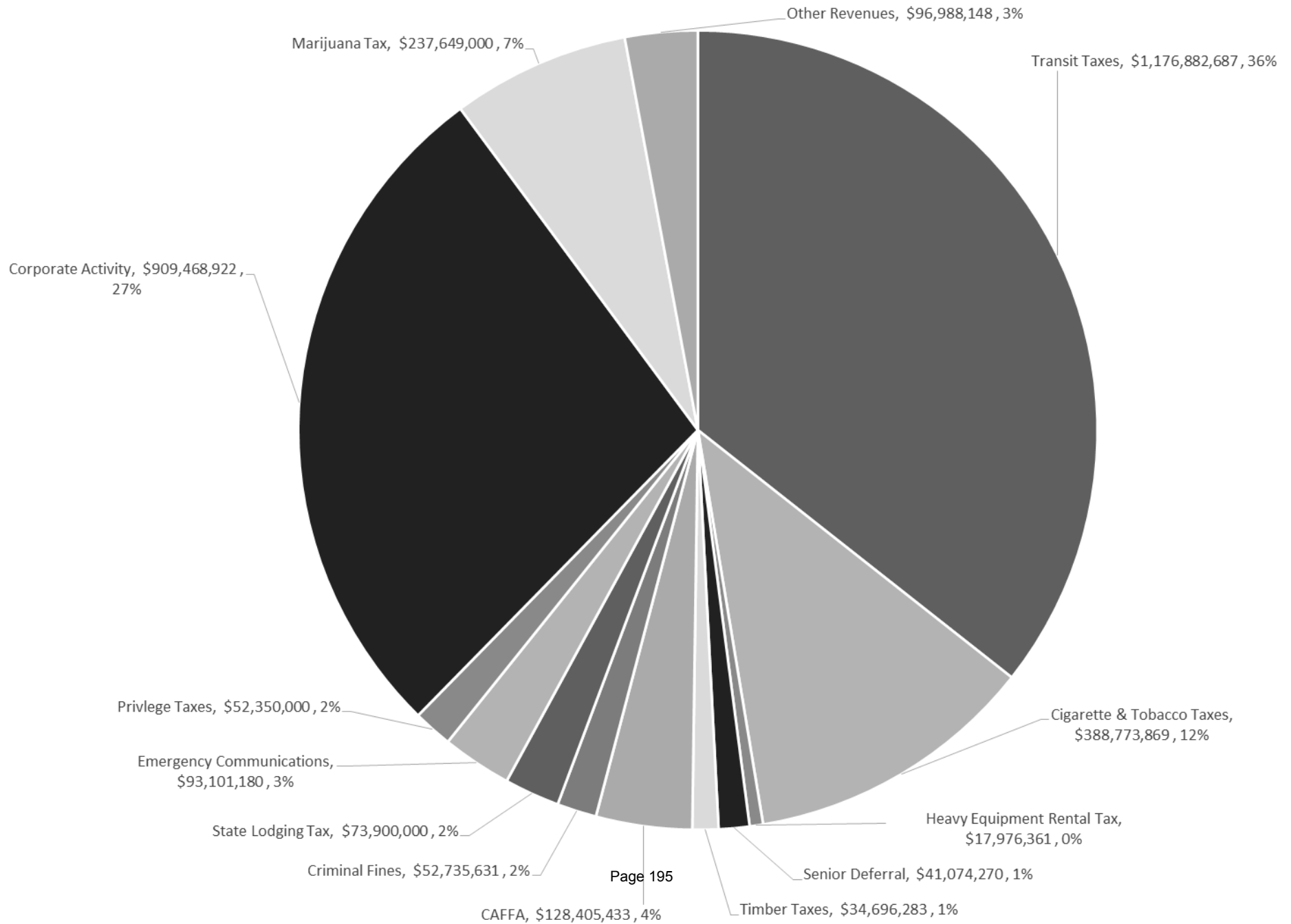
The vehicle use tax is a 0.5 percent tax on the retail sales price of taxable motor vehicles purchased on or after January 1, 2018 by an Oregon resident or business from an out of state dealer where the vehicle will be titled and registered in Oregon. For the 2019–21 biennium, the estimated privilege taxes are \$52.4 million. Revenues are transferred to the Department of Environmental Quality for the Zero Emissions Incentive Fund and the Department of Transportation for the Connect Oregon Fund as well as the State Highway Fund.

State Lodging Tax (ORS 320.300-320.350)

A transient lodging tax of 1.8 percent is imposed on the consideration rendered for occupancy of dwelling units and RV or tent sites used for temporary overnight occupancy. Providers of temporary lodging and persons that facilitate the retail sale of temporary lodging are responsible for collecting the tax when collecting consideration charged for occupancy. This tax is in addition to lodging, room, or occupancy taxes imposed by local governments. For the 2019–21 biennium, the estimated lodging tax revenues are \$73.9 million. These revenues, net of Department of Revenue administrative costs, are transferred to the Oregon Business Development Department for the Oregon Tourism Commission.

BUDGET NARRATIVE

Other Funds Revenue



BUDGET NARRATIVE

Bicycle Excise Tax (ORS 320.400-320.490)

The Oregon bicycle excise tax is a flat tax of \$15 on the purchase of a new bicycle with retail sales price of \$200 or more. The tax is to be collected by the retailer at the point of sale starting January 1, 2018. For the 2019–21 biennium, the estimated Bicycle Excise Tax revenues are \$1.2 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 2019–21 biennium, the estimated revenues from the County Assessment Funding Assistance Program are \$39.6 million. These revenues, net of Department of Revenue administrative costs, are transferred to Oregon Counties.

Oregon Land Information System Fund (ORS 205.323 / 306.132)

The Oregon Land Information System is funded through a document recording fee. The Oregon Land Information System is a comprehensive statewide property tax mapping system for valuing properties. Most counties have in-house mapping services or contract with other counties for such services. The Department of Revenue's Property Tax Division provides mapping services to the remaining counties under ORS 306.125(4)(a). For the 2019–21 biennium, the estimated revenues from the Oregon Land Information system Fund are \$1.5 million. These revenues support the activities associated with mapping services.

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

Telecommunications service or Voice Over Internet Protocol (VOIP) service with access to the emergency communications system are taxed 75 cents per access line per month (for subscriber service) or 75 cents per retail transaction (for prepaid wireless service). The tax is collected by the telecommunications or VOIP service provider from subscribers and retailers of prepaid wireless services who collect the tax from consumers at the time of purchase. For the 2019–21 biennium, the estimated revenues from the Emergency Communications Tax are \$93.1 million. These funds are transferred to the Oregon Military Department for emergency management.

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

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

Greenlight Oregon Labor Rebate Fund (ORS 316.220-316.222)

Greenlight Oregon is a labor rebate incentive fund paid to projects/producers that incur \$1 million or more in actual expenses for film, commercial, or television show production in Oregon. The rebate imports work to Oregon as well as entices production to stay in Oregon. The labor rebate is

BUDGET NARRATIVE

equal to 6.2 percent of payroll. For the 2019–21 biennium, the estimated revenues for the Greenlight Oregon Labor Rebate fund are \$9.7 million. These funds, net Department of Revenue administrative costs, are transferred to the Oregon Business Development Department.

Corporate Activities Tax (ORS 317A):

The Corporate Activities Tax was established in the 2019 Regular Session. The taxes are paid by all business entity types with taxable Oregon commercial activity over \$1 million. The tax rate is \$250 plus 0.57 percent of any taxable Oregon commercial activity over \$1 million. There are a number of exclusions from the tax as well as a deduction for 35 percent of either cost inputs or labor expense.

The Corporate Activity Tax is expected to bring in \$1 billion annually. The taxes collected are Other Funds revenue and are transferred to the Student Success Fund, net of administrative expenses.

Business Licenses and Fees

Hazardous Substances Fee (ORS 453.396-453.414)

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

Petroleum Products Fee (ORS 465.101-465.131)

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

Charges for Services

Administrative and Service Charges

For the 2019–21 biennium, the estimated revenues for Administrative and Service Charges is \$24.2 million. Of this amount, \$22.9 million is used to cover Department of Revenue administrative costs to operate the various tax and collection programs. The remaining \$1.3 million is for Debt Service.

BUDGET NARRATIVE

Fines and Forfeitures

Criminal Fines (ORS 137.300)

The Department of Revenue receives and distributes funds pertaining to the Criminal Fine and Assessment Account. Funds for this account are collected from municipal and justice courts as well as the Oregon Judicial Department collects funds from the circuit and district courts. For the 2019–21 biennium, the estimated criminal fines are \$144.6 million. The General Fund share of this revenue is \$62.6 million. The balance of \$82 million is Other Funds revenue to be transferred to various agencies as determined by the Legislature.

Donations

Charitable Checkoff Program (ORS 305.690-305.799)

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

Loan Repayments

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

Senior and disabled citizen's deferral program revenue comes from repayments by taxpayers of loans made by the department to pay homestead property taxes. These property tax deferral loans create liens against the property, may be paid at any time, and become due following disqualification from the program. They accrue six percent straight interest. The department uses these collections to pay property taxes for qualifying senior and disabled homeowners currently participating in the program and to cover program administrative costs. For the 2019–21 biennium, the estimated revenues for the Senior Property Tax Deferral is \$41 million. These funds, net of Department of Revenue administrative costs, are transferred to Counties.

BUDGET NARRATIVE

Other Revenues

County Assessment Funding Assistance Program (ORS 294.175-294.187)

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

BUDGET NARRATIVE

DETAIL OF FEE, LICENSE, OR ASSESSMENT REVENUE INCREASE

PROPOSED FOR INCREASE/ESTABLISHMENT

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

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____ Governor's Budget

____ Legislatively Adopted

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Personal Income Taxes	16,055,831,169	17,146,886,000	17,146,886,000	19,147,696,808	19,074,277,000	18,705,068,000
Corp Excise and Income Taxes	1,187,599,037	1,071,477,000	1,071,477,000	1,036,276,496	984,041,000	1,245,753,673
Other Employer -Employee Taxes	-	900,689,300	900,689,300	1,164,582,687	1,172,432,687	1,178,032,687
Cigarette Taxes	432,226,130	410,627,000	410,627,000	396,616,535	502,540,000	395,728,869
Other Tobacco Products Taxes	116,609,939	123,609,000	123,609,000	127,293,468	129,978,000	124,576,000
Marijuana Taxes	21,134,240	218,248,584	218,248,584	215,280,000	236,513,273	238,019,334
Amusement Taxes	1,691,648	5,400,000	5,400,000	5,490,000	5,490,000	5,490,000
Inheritance Taxes	322,825,525	290,015,000	290,015,000	314,983,909	341,984,000	361,189,000
Eastern Oregon Severance Taxes	3,964	14,000	14,000	14,000	14,000	24,000
Western Oregon Severance Taxes	111,743	850,000	850,000	810,000	810,000	1,000,000
Other Severance Taxes	-	237,000	237,000	150,000	178,779	150,000
Privilege Taxes	-	39,200,000	39,200,000	81,550,000	81,550,000	52,350,000
Other Taxes	-	238,399,298	238,399,298	288,425,756	424,930,628	1,201,276,157
Business Lic and Fees	-	10,099,515	10,099,515	11,597,353	11,597,353	11,597,353
Charges for Services	-	-	-	2,073,406	-	20,311,377
Admin and Service Charges	276,050,063	116,270,814	121,348,863	31,733,777	42,908,671	-
Fines and Forfeitures	31,203,896	25,896,618	25,896,618	25,896,618	29,717,207	29,717,207
General Fund Obligation Bonds	17,425,000	5,383,110	5,383,110	-	-	-
Interest Income	176,810	-	-	-	-	-
Donations	-	1,786,107	1,786,107	2,000,000	2,000,000	2,000,000
Sr Citizen Prop Tax Repayments	-	-	-	32,201,714	32,201,714	40,924,836
Other Revenues	26,628,584	30,951,563	65,212,708	139,720,251	88,765,387	89,111,954
Transfer In - Intrafund	5,326,464	-	-	-	-	74,542,191
Tsfr From Administrative Svcs	29	-	-	-	-	-

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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
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Tsfr From Judicial Dept	88,383,085	109,726,065	109,726,065	85,618,312	119,806,046	121,884,920
Transfer Out - Intrafund	(5,326,464)	-	-	-	-	(74,542,191)
Transfer to Public Universities	-	(8,520,296)	(8,520,296)	(7,966,616)	(7,966,616)	(7,966,616)
Transfer to Other	-	(77,600,464)	(77,600,464)	(1,046,040,187)	(1,046,824,187)	(1,014,183,579)
Transfer to General Fund	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(20,700,631,530)	(20,596,401,341)	(20,507,807,888)
Transfer to Counties	-	(847,447,630)	(847,447,630)	(113,669,779)	(125,469,779)	(38,226,120)
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)
Tsfr To Administrative Svcs	(16,255,724)	(56,390,733)	(56,390,733)	(55,841,116)	(59,750,173)	(59,995,190)
Tsfr To Governor, Office of the	(22,500)	-	-	-	-	-
Tsfr To Justice, Dept of	(20,541,179)	(21,281,875)	(21,281,875)	(22,151,904)	(22,151,904)	(20,144,307)
Tsfr To Lands, Dept of State	(109,119)	(237,000)	(237,000)	(100,000)	(100,000)	(100,000)
Tsfr To Judicial Dept	(11,094,924)	(9,522,953)	(9,549,866)	(15,703,518)	(15,703,518)	(12,682,392)
Tsfr To Criminal Justice Comm	-	-	(1,500,000)	(3,000,000)	(3,000,000)	(3,000,000)
Tsfr To Military Dept, Or	(84,879,649)	(84,127,000)	(84,127,000)	(92,235,386)	(92,235,386)	(92,235,386)
Tsfr To Police, Dept of State	(20,195,097)	(38,693,428)	(38,693,428)	(39,754,731)	(47,752,047)	(49,198,281)
Tsfr To Pub Safety Std/Trng	(31,209,198)	(32,784,787)	(36,516,281)	(49,539,360)	(37,520,327)	(37,520,327)
Tsfr To Corrections, Dept of	(4,391,472)	(4,257,421)	(4,257,421)	-	(4,419,203)	(4,585,442)
Tsfr To Environmental Quality	(2,026,418)	(20,127,859)	(20,127,859)	(25,780,444)	(25,780,444)	(25,780,444)
Tsfr To Oregon Health Authority	(384,372,574)	(435,132,068)	(435,132,068)	(425,884,307)	(667,516,319)	(435,629,808)
Tsfr To HECC	(2,074,988)	(2,045,660)	(2,045,660)	(2,093,270)	(2,093,270)	(2,093,270)
Tsfr To Education, Dept of	(1,361,911)	(81,463,940)	(81,463,940)	(81,298,740)	(102,624,917)	(1,013,349,476)
Tsfr To Forestry, Dept of	(12,271,013)	(14,421,948)	(14,421,948)	(25,741,667)	(25,741,667)	(25,741,667)
Tsfr To Fish/Wildlife, Dept of	(62,393)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
Tsfr To Transportation, Dept	(7,219,838)	(135,953,667)	(135,953,667)	(256,873,963)	(256,884,667)	(256,884,667)

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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
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Tsfr To Or Liquor Cntrl Comm	(5,492,950)	(9,300,000)	(10,800,000)	(7,000,000)	(7,000,000)	(7,000,000)
Tsfr To Housing and Com Svcs	(29,716,131)	(30,898,738)	(61,401,476)	(88,765,387)	(88,765,387)	(88,765,387)
Total Other Funds	\$215,741,850	\$129,569,732	\$127,889,374	\$47,151,178	\$43,246,586	\$118,527,113

Source	Fund	ORBITS Revenue Acct	2015–2017 Actual	2017–19 Legislatively Adopted	2017–19 Estimated	2019–21		
						Agency Request	Governor's	Legislatively Adopted
Personal Income Taxes	GENERAL	0105	16,055,831,169	17,146,886,000		19,147,696,808	19,074,277,000	18,705,068,000
Corp Excise and Income Taxes	GENERAL	0110	1,187,599,037	1,071,477,000		1,036,276,496	984,041,000	1,245,753,673
Other Employer – Employee Taxes	OTHER	0130	0	900,689,300				
• TriMet Self Employment						42,288,000	42,288,000	43,038,000
• TriMet						835,311,000	835,311,000	839,811,000
• LTD Self Employment						4,685,592	4,685,592	4,885,592
• LTD						84,398,095	84,398,095	85,648,095
• Payroll Tax						197,900,000	197,900,000	203,322,170
• Worker's Comp						1,150,000	1,150,000	1,150,000
• Debt Service	OF Debt Srv	0130						1,327,830
Cigarette Taxes	GENERAL	0135	70,479,573	68,061,000		65,605,692	65,710,000	64,998,000
	OTHER	0135	361,746,557	342,566,000		331,010,843	436,830,000	330,730,869
Other Tobacco Products Taxes	GENERAL	0140	62,362,250	66,551,000		68,534,573	68,203,000	66,533,000
	OTHER	0140	54,247,689	57,058,000		58,758,895	61,775,000	58,043,000
Marijuana Tax	OTHER	0142	21,134,240	218,248,584		215,280,000	236,513,273	238,019,334
Amusement Taxes	GENERAL	0145	1,691,648	1,600,000		1,600,000	1,600,000	1,600,000
	OTHER	0145	0	3,800,000		3,890,000	3,890,000	3,890,000
Inheritance Taxes	GENERAL	0155	322,825,525	290,015,000		314,983,909	341,984,000	361,189,000

Eastern Oregon Severance Taxes	GENERAL	0160	3,964	6,000		6,000	6,000	6,000
	OTHER	0160	0	8,000		8,000	8,000	18,000
Western Oregon Severance Taxes	GENERAL	0162	111,743	70,000		30,000	30,000	30,000
	OTHER	0162	0	780,000		780,000	780,000	970,000
Other Severance Taxes	OTHER	0165	0	237,000		150,000	178,779	150,000
Privilege Taxes	OTHER	0185	0	39,200,000				
• Vehicle						69,350,000	69,350,000	34,850,000
• Use						12,200,000	12,200,000	17,500,000
Other Taxes								
• Other Taxes	GENERAL	0195	0	20,768		30,327	30,327	30,327
• State Lodging tax	OTHER	0195	0	238,378,530		69,400,000	70,200,000	73,900,000
• Electric Coop						20,198,320	20,198,320	20,198,320
• Private Rail Car						582,000	582,000	582,000
• Emergency “911” Phone						92,179,386	93,101,180	93,101,180
• Assessor Funding						41,591,706	41,591,706	39,640,046
• Forest Products Harvest Tax						33,708,283	33,708,283	33,708,283
• Bicycle Excise Tax						1,378,000	1,378,000	1,178,000
• Oregon Land Information System						1,657,734	1,657,734	1,504,000
• Heavy Equipment Rental Tax						18,000,000	17,976,361	17,976,361
• Greenlight Oregon						9,700,000	9,700,000	9,700,000
• Admin							1,228,511	
• ERA (GB Add)							119,500,000	
• HB 2104 (GB Add)							15,000,000	
• Multistate							306,717	306,717
• Corporate Activities Tax								909,450,923

Business License and Fees	OTHER	0205	0	10,099,515				
• Hazardous Substances						6,804,865	6,804,865	6,804,865
• Petroleum Load						4,792,488	4,792,488	4,792,488
Charges for Services	OTHER	0410	0	0		2,073,406	0	20,311,377
Admin and Service Charges	OTHER	0415	276,050,063	115,085,657		30,495,947	41,670,841	0
Admin and Service Charges Debt Service	OTHER	0415	0	1,185,157		1,237,830	1,237,830	0
Fines and Forfeitures	GENERAL	0505	0	11,173,018		15,296,170	12,028,333	12,028,333
	OTHER	0505	31,203,896	14,723,600		10,600,448	17,688,874	17,688,874
Donations	OTHER	0905	0	1,786,107		2,000,000	2,000,000	2,000,000
Senior Citizen Property Tax Repayments	OTHER	0950	0	0		32,201,714	32,201,714	40,924,836
Other Revenues	GENERAL	0975	25,199,018	30,951,563		139,720,251	88,765,387	89,111,954
	OTHER	0975	1,429,547	0		0	0	0
Transfer from Judicial Department (Fines and Forfeitures)	GENERAL	1198	0	47,340,982		50,571,555	48,492,681	50,571,555
	OTHER	1198	88,383,085	62,385,083		35,046,757	71,313,365	71,313,365

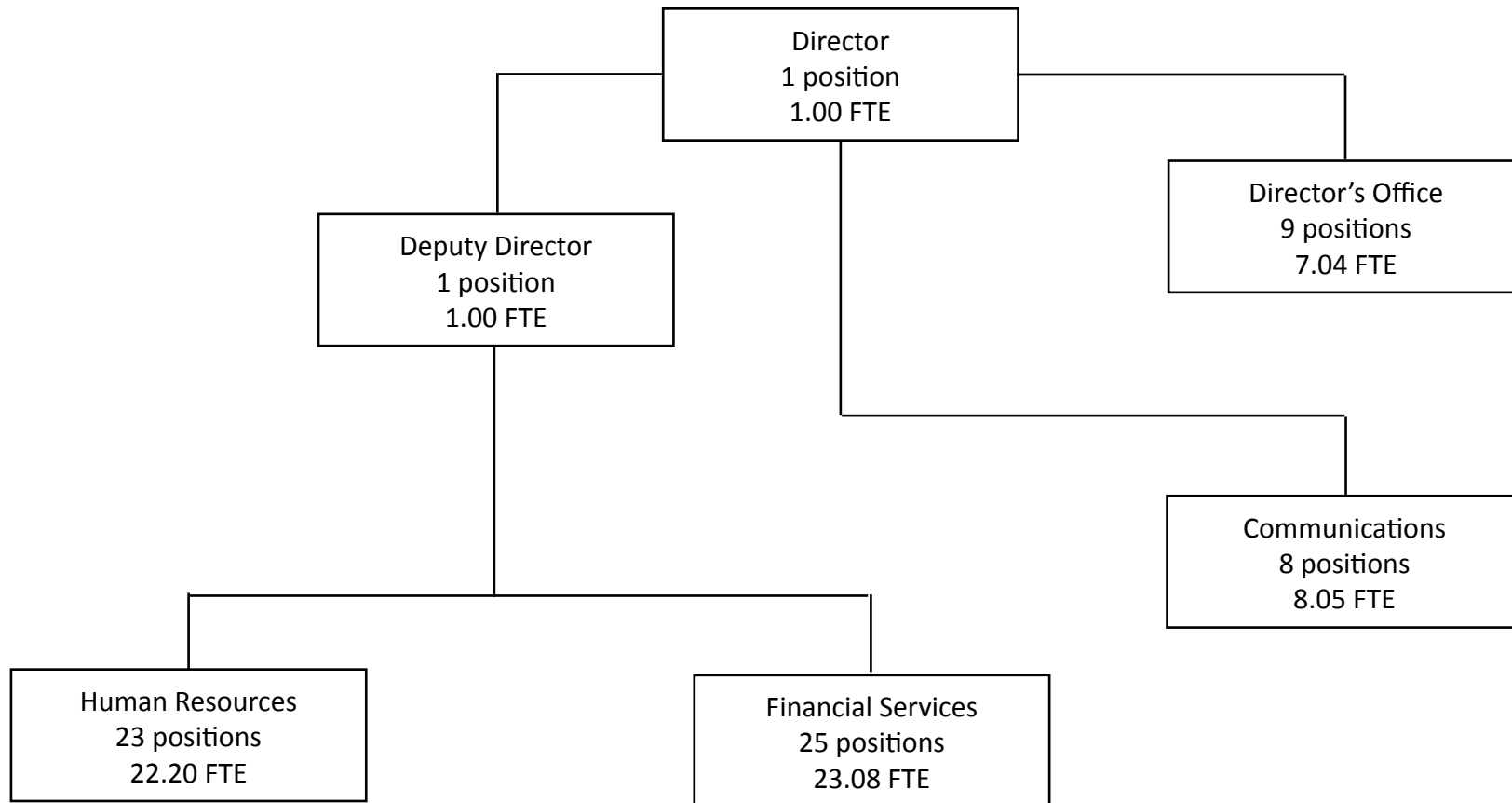
Administration

Organizational chart

2017–19 Legislatively Adopted Budget

67 positions

62.37 FTE



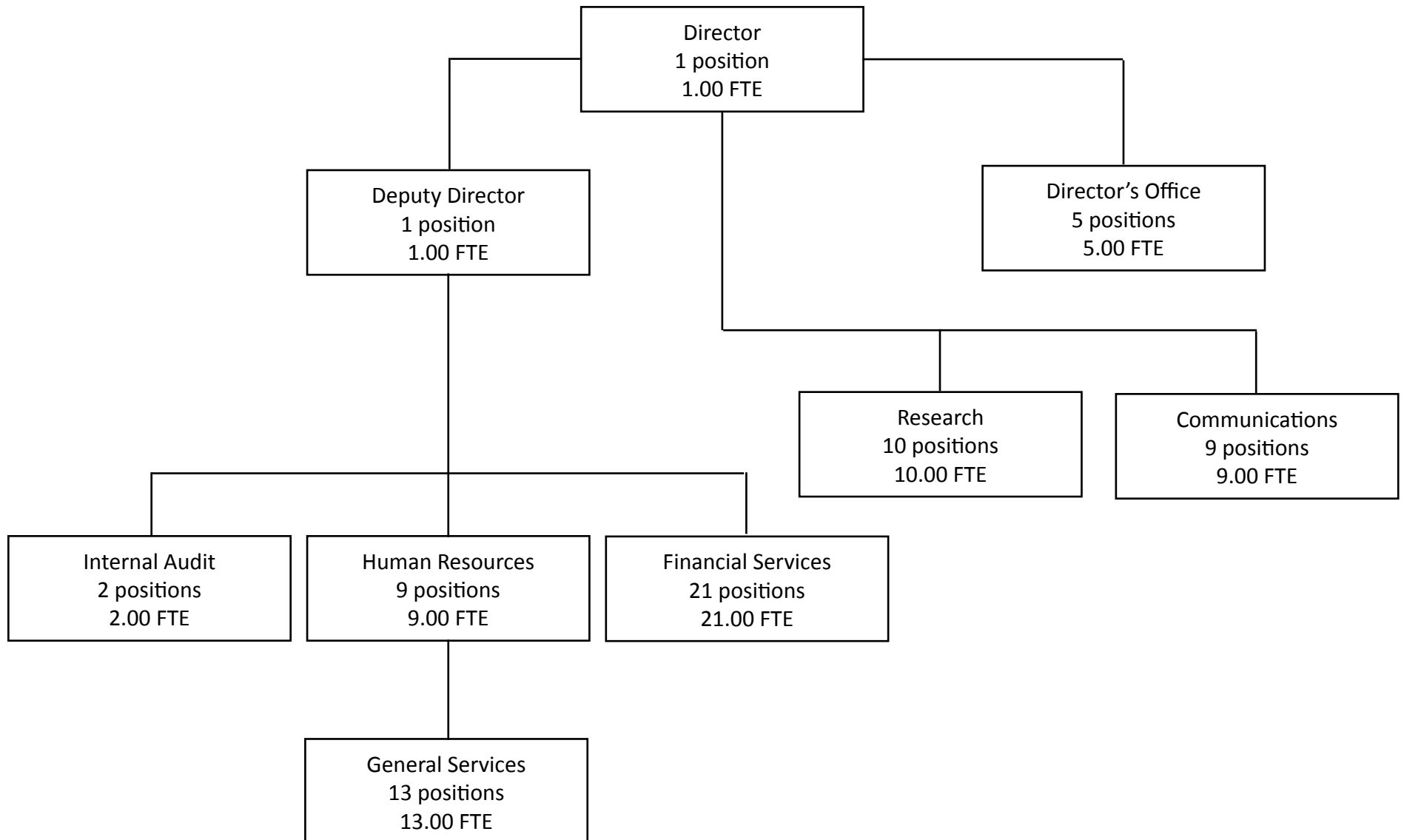
Administration

Organizational chart

2019–21 Legislatively Adopted Budget

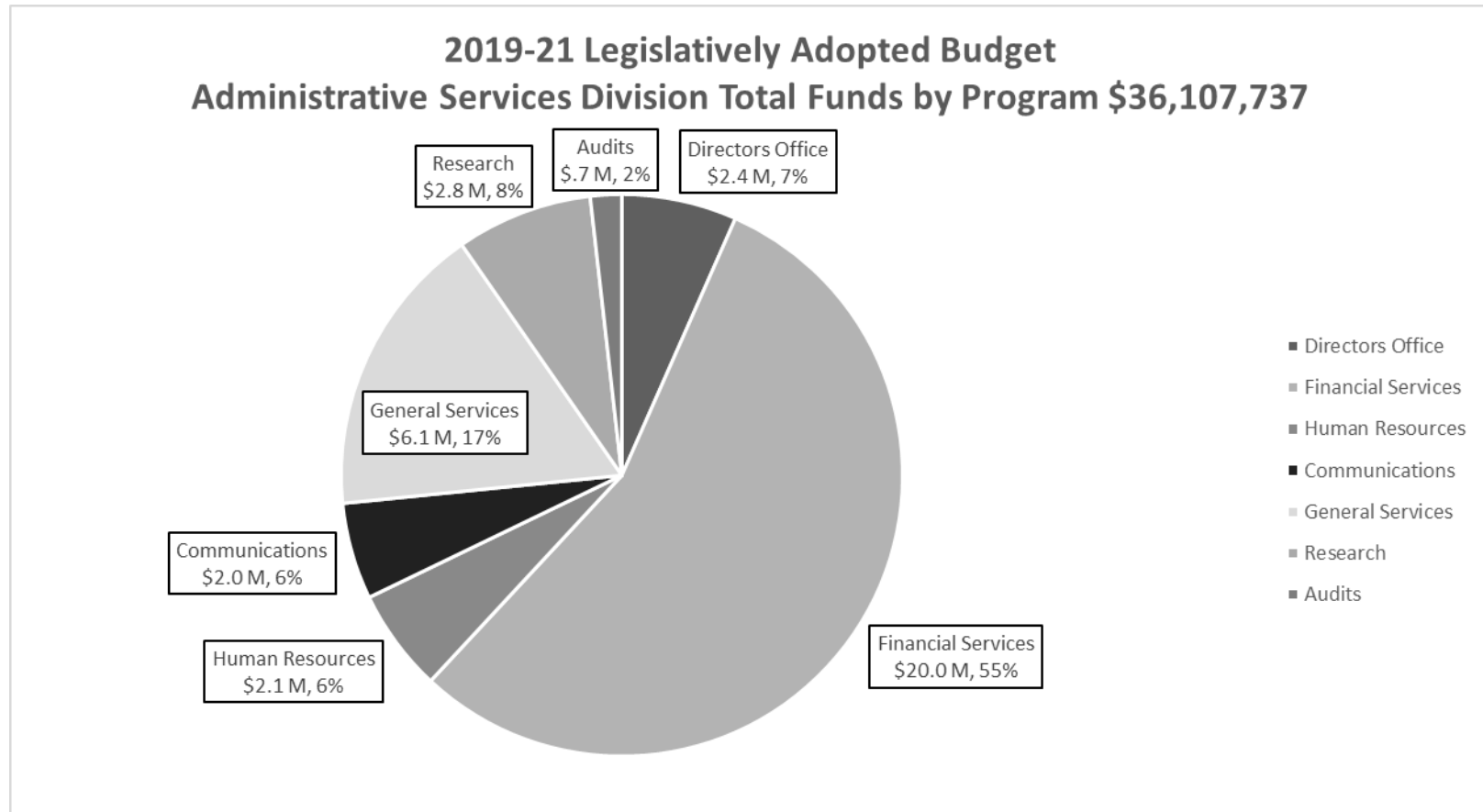
71 positions

71.00 FTE



BUDGET NARRATIVE

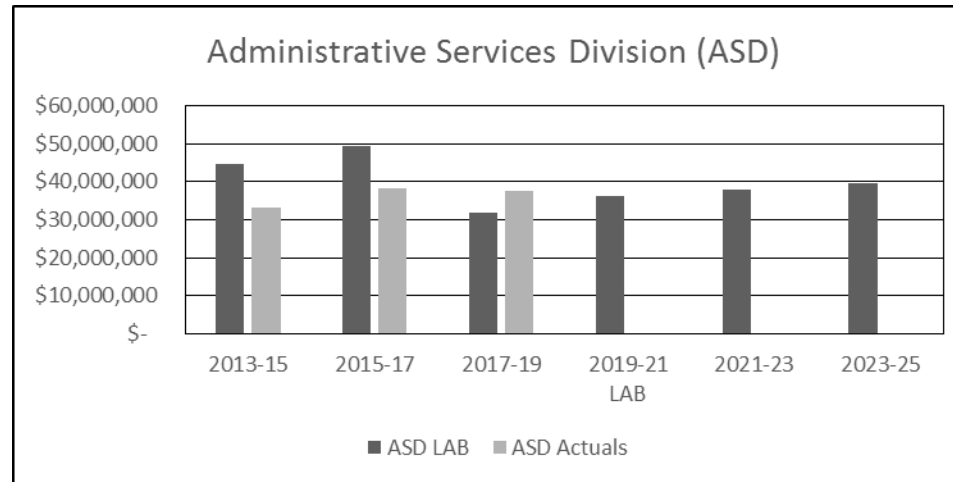
Administration Program



Long-term Focus Area: Excellence in state government.

Primary Program Contact: Satish Upadhyay, Deputy Director

BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
ASD	LAB	\$ 44,456,245	\$ 49,275,805	\$ 31,860,211	\$ 36,107,737	\$ 37,760,667	\$ 39,505,370
	Actuals	\$ 33,241,594	\$ 38,215,634	\$ 37,524,137			

Program Overview

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

BUDGET NARRATIVE

Program Funding Request

Administrative Services Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ 24,331,873	\$ 7,528,338	\$ 31,860,211	67	62.37
CSL 19-21	\$ 29,902,812	\$ 8,064,389	\$ 37,967,201	72	72.00
ARB 19-21	\$ 31,509,713	\$ 8,194,925	\$ 39,704,638	76	76.00
GB 19-21	\$ 28,588,792	\$ 7,744,681	\$ 36,333,473	72	72.00
LAB 19-21	\$ 28,515,247	\$ 7,592,490	\$ 36,107,737	71	71.00
Difference	\$ 4,183,374	\$ 64,152	\$ 4,247,526	4	8.63
% change	17.2%	0.9%	13.3%	6.0%	13.8%

Program Description

Director's Office

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

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

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

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

BUDGET NARRATIVE

Directors Office	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,645,810	\$ 853,005	\$ 3,498,815	11	9.04
CSL 19-21	\$ 2,354,612	\$ 284,331	\$ 2,638,943	8	8.00
ARB 19-21	\$ 2,888,951	\$ 315,925	\$ 3,204,876	9	9.00
GB 19-21	\$ 2,349,491	\$ 296,680	\$ 2,646,171	8	8.00
LAB 19-21	\$ 2,128,890	\$ 264,600	\$ 2,393,490	7	7.00
Difference	\$ (516,920)	\$ (588,405)	\$ (1,105,325)	(4)	(2.04)
% change	-19.5%	-69.0%	-31.6%	-36.4%	-22.6%

Financial Services Division (FSD)

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

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

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

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

During the 2019–21 biennium, work will continue related to building desk manuals that are living documents, implementing recommendations received through various audits, and examining best practices to strengthen financial recording and revenue management. This unit will also continue

BUDGET NARRATIVE

to partner with the Budget team to create a crosswalk between RSTARS and ORBITS as the agency restructures. Finally, the unit will continue to find opportunities to better assist the agency and work strategically and collaboratively with leadership, agency stakeholders, and customers.

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

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

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

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

BUDGET NARRATIVE

Financial Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 9,122,506	\$ 2,595,811	\$ 11,718,317	25	23.08
CSL 19-21	\$ 17,269,691	\$ 4,260,145	\$ 21,529,836	21	21.00
ARB 19-21	\$ 17,269,691	\$ 4,260,145	\$ 21,529,836	21	21.00
GB 19-21	\$ 16,561,629	\$ 4,199,157	\$ 20,760,786	21	21.00
LAB 19-21	\$ 16,149,140	\$ 3,820,035	\$ 19,969,175	21	21.00
Difference	\$ 7,026,634	\$ 1,224,224	\$ 8,250,858	(4)	(2.08)
% change	77.0%	47.2%	70.4%	-16.0%	-9.0%

Communications

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

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

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

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

The agency's budget request includes a Principle Executive/Manager D position to support implementation of an OBM system. The agency anticipated that Communications will be involved in developing an internal communications plan for OBM system implementation as well as

BUDGET NARRATIVE

collaborating on the design of reports and other tools that are components of a new OBM system. The Principle Executive/Manager D level is being advanced as it will ensure increased workload is managed within the context of other communications priorities.

Communications	GF	OF	TF	POS	FTE
LAB 17-19	\$ 1,520,352	\$ 211,033	\$ 1,731,385	8	8.05
CSL 19-21	\$ 1,764,168	\$ 252,176	\$ 2,016,344	9	9.00
ARB 19-21	\$ 1,998,928	\$ 278,261	\$ 2,277,189	10	10.00
GB 19-21	\$ 1,728,022	\$ 252,176	\$ 1,980,198	9	9.00
LAB 19-21	\$ 1,756,623	\$ 251,387	\$ 2,008,010	9	9.00
Difference	\$ 236,271	\$ 40,354	\$ 276,625	1	0.95
% change	15.5%	19.1%	16.0%	12.5%	11.8%

Human Resources

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

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

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

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

BUDGET NARRATIVE

Human Resources	GF	OF	TF	POS	FTE
LAB 17-19	\$ 4,008,644	\$ 478,862	\$ 4,487,506	23	22.20
CSL 19-21	\$ 1,958,423	\$ 185,090	\$ 2,143,513	9	9.00
ARB 19-21	\$ 2,142,495	\$ 201,098	\$ 2,343,593	10	10.00
GB 19-21	\$ 1,923,661	\$ 185,090	\$ 2,108,751	9	9.00
LAB 19-21	\$ 1,950,878	\$ 184,301	\$ 2,135,179	9	9.00
Difference	\$ (2,057,766)	\$ (294,561)	\$ (2,352,327)	(14)	(13.20)
% change	-51.3%	-61.5%	-52.4%	-60.9%	-59.5%

General Services

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

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

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

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

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

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

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

BUDGET NARRATIVE

4. IRS data security requirements—Add a Compliance Specialist 3 to the Disclosure office to ensure ongoing agency compliance with data security requirements of IRS Publication 1075 Federal Tax Information (FTI).

General Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,993,340	\$ 3,088,624	\$ 7,081,964	-	-
CSL 19-21	\$ 3,359,549	\$ 2,775,730	\$ 6,135,279	13	13.00
ARB 19-21	\$ 4,013,279	\$ 2,832,579	\$ 6,845,858	14	14.00
GB 19-21	\$ 2,900,988	\$ 2,504,661	\$ 5,405,649	13	13.00
LAB 19-21	\$ 3,343,213	\$ 2,766,282	\$ 6,109,495	13	13.00
Difference	\$ (650,127)	\$ (322,342)	\$ (972,469)	13	13.00
% change	-16.3%	-10.4%	-13.7%	0.0%	0.0%

Internal Audit

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

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

BUDGET NARRATIVE

Audits	GF	OF	TF	POS	FTE
LAB 17-19	\$ 1,041,003	\$ 108,952	\$ 1,149,955	-	-
CSL 19-21	\$ 566,065	\$ 88,480	\$ 654,545	2	2.00
ARB 19-21	\$ 566,065	\$ 88,480	\$ 654,545	2	2.00
GB 19-21	\$ 547,160	\$ 88,480	\$ 635,640	2	2.00
LAB 19-21	\$ 564,324	\$ 88,298	\$ 652,622	2	2.00
Difference	\$ (476,679)	\$ (20,654)	\$ (497,333)	2	2.00
% change	-45.8%	-19.0%	-43.2%	0.0%	0.0%

Research

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

Research	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,000,218	\$ 192,051	\$ 2,192,269	-	-
CSL 19-21	\$ 2,630,304	\$ 218,437	\$ 2,848,741	10	10.00
ARB 19-21	\$ 2,630,304	\$ 218,437	\$ 2,848,741	10	10.00
GB 19-21	\$ 2,577,841	\$ 218,437	\$ 2,796,278	10	10.00
LAB 19-21	\$ 2,622,179	\$ 217,587	\$ 2,839,766	10	10.00
Difference	\$ 621,961	\$ 25,536	\$ 647,497	10	10.00
% change	31.1%	13.3%	29.5%	0.0%	0.0%

Program Justification and Link to Long-term Outcomes

Excellence in State Government has long been a Governor's priority. During the Core System Replacement Project, it was all hands on deck to ensure that the project was successfully implemented within the planned timeframes. After a significant business process transformation, it is valuable for an organization to step back and assess how effectively business and support services are aligned. It is also a good time to revisit critical

BUDGET NARRATIVE

performance questions such as: are business processes fully integrated with the new system; are there business processes that might benefit from standardization; how does the agency optimize new opportunities created by the system; and, what are the agency's strategic priorities going forward?

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

Program Performance

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

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

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

Enabling Legislation/Program Authorization

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

Describe the various funding streams that support the program

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

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

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

BUDGET NARRATIVE

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

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

Agency Request Budget

Staff Impact

Positions	2
FTE	2.00

Revenue Source

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

Governor's Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

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

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$ 0

BUDGET NARRATIVE

Security Enhancements and Risk Mitigation—Policy Option Package 108

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

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

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

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Enhance Support for Recruitment and Classification—Policy Option Package 113

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

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

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

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Administration Program

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

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

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

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

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

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

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Administration Program

Essential Package 021—Cost of Phased-in Programs

Package Description

Purpose

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

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

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

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

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

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

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

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Administration Program

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

Package Description

Purpose

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

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

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

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

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

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

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

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Administration Program

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Also included in this package for this division is a CFO approved exceptional inflation value for Treasury fees. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$3,303,097
Other Funds	\$314,966

2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$3,303,097
Other Funds	\$314,966

2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$3,303,097
Other Funds	\$314,966

2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Administration Program

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

How Achieved

The department eliminated the Executive and General Services Divisions. The majority of these divisions were combined into the Administration Division. One structure, the Property Valuation Systems, was combined with the Property Tax Division. Also, all information technology structures were moved to a newly created Information Technology Services Division. The position movement was done in the base budget in the Position Information Control System (PICS). In addition, services and supplies were realigned between structures.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 66,732
Other Funds	\$198,013

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 66,732
Other Funds	\$198,013

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 66,732
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Other Funds	\$198,013
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2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Administration Program

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

This package reduces \$670,771 in General Fund, \$17,322 in Other Funds expenditure limitation and 1 positions (1.00 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, and eliminating a long-term vacant position in the Director's Office. This package also adjusts the salary of the Principal Executive / Manager G position serving as the agency's chief financial officer by \$7,789 Other Funds to reflect the position's hiring salary.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

Positions	(1)
FTE	(1.00)

Revenue Source

General Fund	(\$670,771)
Other Funds	(\$9,533)

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Administration Program

Essential Package 091—Statewide Adjustments DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$901,612)
Other Funds	(\$339,846)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Administration Program

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package incorporates changes to the Statewide Attorney General rates.

How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes from in the Governor’s Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	(\$8,672)
Other Funds	\$0

2021–23 Fiscal Impact

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

2019–21 Legislatively Adopted Budget

107BF02

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$0

Other Funds \$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Administration Program

Policy Package 102—Outcome Based Performance Management System Development

Purpose

This package affects Outcome Based Performance Management and is tied to the department's Cultivate Organization Excellence initiative. No legislation is impacted by this package.

The package continues outcome based management system development work that was initiated by a 2017 Legislative Budget Note. The package requests that a limited-duration position established by the 2018 Legislature be made permanent to ensure successful implementation of the system, ongoing maintenance, and support for continuous improvement projects. The package also requests professional services funds for system implementation; however, the amount of this request may need to be updated based on findings from a third-party system assessment, which will be completed in the Fall of 2018. Finally, the package adds support for internal communications activities that are expected to increase as a result of implementation of the system.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The 2017 Legislative Budget Report included nine budget notes; most targeted reviews to improve critical administrative support functions. The need to shore up the agency's outcome based management practices, processes, and artifacts (tools, reports, and metrics) was the general impetus behind the following budget note:

The Department of Revenue, under the direction of the Department of Administrative Services—Office of the Director, is directed to contract for an outcome based management assessment of the agency by a private firm. The Department of Revenue, and the director of the Department of Administrative Services, are to jointly report on the status of the assessment to the Legislature in 2018 and the Emergency Board in May 2018. The assessment, upon completion, is to be submitted to either the Emergency Board during the interim or Interim Joint Committee on Ways and Means by no later than December of 2019.

While the budget note language is limited to completion of a third-party assessment, the legislative intent is that the agency implement an outcome based management (OBM) system. In 2018, the Legislature approved a limited duration Operations/Policy Analyst 4 position to coordinate the work associated with the budget note for the 2017–19 biennium. A request for proposal to hire a third-party vendor to complete the assessment was released in May 2018. The assessment and a system development work plan are targeted to be complete by December 31, 2018. System development can be a three to five year process because the scope is agency wide and new artifacts and processes will need to be developed. The goal is to mature the OBM system so that the agency's culture is aligned towards continuous improvement.

BUDGET NARRATIVE

This POP continues support for this work and makes it a permanently funded administrative function within the agency. Specifically, this package asks for the following:

- Make permanent a Performance Management Coordinator (Operations/Policy Analyst 4) position that was created as a limited-duration position during the 2017–19 biennium. The role of this position during the 2019–21 biennium will be to coordinate implementation of the OBM system across the agency. In future biennia, the position will coordinate updates to strategic plans and reporting of KPMs, and help ensure that programs integrate their performance management functions into “business as usual.” As capacity allows, the coordinator may also support continuous organizational improvement projects across the agency.
- Funding for contracting services to implement OBM system components such as a strategic plan, new metrics development, and reporting tools. Based on discussions with other agencies who have recently implemented a OBM system, professional service costs can range from \$300,000 to \$1 million or greater depending upon the level of contracted services and available internal support. The agency’s 2017–19 LAB included \$350,000 for professional services to complete an assessment and begin implementing a system. At this time, the agency is requesting an additional \$250,000 to support continued system implementation during the 2019–21 biennium. Once the third-party vendor completes the current state assessment and a system implementation plan are complete, the agency will be in a better position to clarify professional services funding needs for the 2019–21 biennium.
- Add a Communications Operations and Projects Manager position, Principal Executive/Manager D. The communications function within the agency is distinct from other state agencies. A focus on taxpayer assistance for individuals and businesses, along with a high number of business partnership with other state and local government entities require that the agency’s communications function have a strong external orientation. Each year the agency engages in annual updates to more than 400 of the agency’s 800 forms and publications along with numerous changes to the agency’s general website. Historically, this project has been an all-hands-on-deck effort to complete the work on time. As a result of these factors, internal communications is generally the lowest priority, so, internal projects often are delayed or not undertaken at all. The effective implementation of an OBM system will require a strong internal communications plan and that several reports and other tools be developed, which will require collaboration with Communications. To ensure that this resource is available, Communications will need both additional capacity and support for workload prioritization. The addition of this position will ensure prioritization and add capacity as managers at this level also perform day-to-day work. This level of position will also help bolster the professionalism and quality of products produced by the Communications Section, another key contribution to the successful implementation of an OBM system.

2. WHY DOES DOR PROPOSE THIS POP?

The agency is proposing this POP so that work towards a more rigorous OBM system is continued. During the Core System Replacement Project, it was all hands on deck to ensure that the project was successfully implemented within the planned timeframes. After a significant business process

BUDGET NARRATIVE

transformation, it is valuable for an organization to step back and assess how effectively business and support services are aligned. It is also a good time to revisit critical performance questions such as: are business processes fully integrated with the new system; are there business processes that might benefit from standardization; how does the agency optimize new opportunities created by the system; and, what are the agency's strategic priorities going forward? The 2017 Legislature recognized this need and the agency agrees now is the time to focus resources on shoring up the agency's performance management function, so, this POP is being advanced to continue this important work.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

For the 2019–21 biennia, the agency has identified a strategic priority of Cultivating Operational Excellence. Implementation of an OBM system is foundational to advancing this priority and ensuring that the agency is doing the “right work” in the “right way.” Operational excellence is also sustained by maturing core business processes to the point where they are not dependent upon particular individuals; that performance outcomes are sustained over time. This package is critical to establishing and maturing the agency's performance management tools and processes, which will ultimately drive the agency towards operational excellence.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

Initial indicators of success will be the development and use of key artifacts and processes that mature the agency's performance management function. An effective OBM system ensures that goals, outcomes, and metrics are aligned so they support healthy dialogue about desired results and enable the agency to communicate effectively about key outcomes. Ultimately, the goal is that a rigorous system helps ensure performance optimization across most, if not all, agency key performance measures. This ability won't be in place until system implementation is complete and KPMs have been adapted to the new OBM system framework.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

Not applicable.

BUDGET NARRATIVE

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Abandon work on OBM system. This option was rejected because the agency is committed to optimizing performance and investing in the tools, processes, and practices that will lead to a more rigorous and effective performance management system. Developing such a system within the agency is also an expectation of the Legislature and Governor.

Pursue a system without having centralized coordination. System coordination is best accomplished by positioning a resource at a level where it is sponsored to work agency wide. It is for this reason that the Performance Management Coordinator sits within the Director's Office. This level of sponsorship also ensures that there is consistency applied across the agency as a system is being developed. It also allows the agency to hire expertise within the field of OBM, which helps build sustainability of the function over time within the agency. If the goal is to build capacity, standardize tools, and build mature processes and practices having dedicated expertise that is sponsored from the top is the optimum approach. For this reason, this option was rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Without this package, progress towards implementation of an outcome based performance management system will be delayed or potentially not completed.

The agency will not have central coordination of this effort, so, any effort would be decentralized and impacted by the base knowledge of current leaders. A functional process that is dependent upon individuals represents a lower level of organizational maturity which generally means that activities are not sustainable once an individual leaves their position. Having central coordination of performance management will allow the agency to standardize processes across the agency. Documentation of processes, development of a shared agency-wide performance management framework, standardization of processes, and training for new leaders are indicators of increased organizational maturity that will enable the agency to maintain and improve the system over time. Again, obtaining this level of organizational maturity requires resourcing.

Not investing in a system may ultimately impact the agency's ability to communicate what is working, not working, and where shifts should be made to maximize performance. Without periodic performance assessments, it is difficult to ensure optimum performance. Ultimately, there could be negative impacts to core business activities, the collection of tax revenues which could affect funding of all other state government operations.

BUDGET NARRATIVE

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

As the agency implements an OBM system and begins improving the quality of performance reporting and management, other agencies that are strategic partners may be positively impacted because they will have more and better information about the agency's goals and anticipated outcomes.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

No other agencies are collaborating with the agency on this POP.

10. WHAT IS YOUR EQUITY ANALYSIS?

System development will be an agency-wide process that, initially, will predominately impact management services employees. As the system matures, all employees may be impacted if performance goals and metrics are cascaded into employee performance management processes. Prior to moving into this phase, the agency will work closely with unions that represent DOR staff and the agency's diversity council to ensure equity considerations are factored into the launch and implementation of this work.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

There are three assumptions that will impact the pricing of the POP:

- The cost for the requested Operations/Policy Analyst 4 position. A person was hired into an LD position to oversee the budget note execution and development of a performance management system. The POP assumes that the cost of this LD position will be the cost to fund this work going forward.
- The costs for professional services, contracting services. Without a more specific implementation plan, it is difficult to define professional service funding needs. The agency is requesting \$250,000 with the understanding that this amount may be revised by the Legislature during the 2019 Session once more information is available.
- The costs for a new Communications Operations and Projects Manager position, Principal Executive/Manager D.

Implementation Date(s): July 1, 2017

End Date (if applicable): Not applicable

BUDGET NARRATIVE

- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

The specific impacts are best assessed after the current state assessment and work plan have been completed. At a minimum, the agency anticipates that agency wide there will be a set of goals, strategies, and metrics; each program will have objectives and metrics; sections will also have key activities and potentially process our output metrics; and, the agency will have practices/procedures that support performance evaluation and reporting.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

None are anticipated at this time.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

An effective performance management system should support developments to customer service delivery, processes, tools, and products (outputs). The timing and reach of these results is not known at this time.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

The package requests that a limited duration Operations/Policy Analyst 4 position be made permanent and the creation of a new Principal Executive/Manager D position within Communications. Over time, additional activities related to performance management will be assimilated into other positions. It is not known at this time the depth of this impact. The agency anticipates that any additional work will be assumed by existing positions.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None, the start-up costs were assumed in the 2017–19 biennium.

BUDGET NARRATIVE

f. What are the ongoing costs?

Standard S&S for one staff position.

g. What are the potential savings?

Savings may result from efficiencies gained over time, however, the amount of these saving is not known at this time.

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

Yes.

Agency Request Budget

Staff Impact

Positions	2
FTE	2.00

Revenue Source

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

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

The original ask was denied. Upon appeal, the Operations and Policy Analyst 4 position and associated limitation were approved.

Staff Impact

Positions	1
FTE	1.00

Revenue Source

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

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$0

Other Funds \$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Administration Program

Policy Package 108—Security/Risk and Compliance Tech. Spec.

Purpose

The package mitigates four critical security risks:

1. Physical building security—enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees.
2. Information security—Senate Bill 90 (2017) redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions introducing an information security risk gap. The package adds back the three transferred information security positions, a Principal Executive/Manager D, Info. Systems Specialist 7, and Info. Systems Specialist 6.
3. System access—a recent Secretary of State audit identified a risk relating to employee system access management and controls. The package adds an Operations/Policy Analyst 3 to set GenTax access policy and oversee permission management, monitoring, and auditing.
4. Securing Federal Tax Information (FTI)—the package adds a Compliance Specialist 3 to ensure ongoing agency compliance with data security requirements of IRS Pub. 1075.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

Safety and security for taxpayers and employees is one of the department's highest priorities. Protecting taxpayer data, confidential information, agency networks, software, equipment, facilities, and personnel is paramount. The agency manages security through developing and managing the department's security profile. The profile follows a nationally recognized framework that considers risk identification, protections, detection of breaches, incident responses, and recovery; all including reassessment and continuous improvement. All these functions need to be adequately resourced with trained staff to ensure effective mitigation of physical and data security risk.

New legislation, improved monitoring available within GenTax, and new federal data security compliance standards have increased the agency's security workload. This package adds resource to close these gaps to ensure that taxpayers, employees, and confidential information are appropriately protected.

Personnel and physical security

Personnel and physical security protects against unauthorized access of secure areas and theft of data and/or devices. Physical security has become more important for a lot of agencies in the face of increased violence against organizations and institutions. In addition, Oregon voters recently legalized the sale and use of recreational marijuana and started taxing the sale of marijuana products. Since the products are still federally illegal and Oregon's new industry has limited access to traditional banking, large amounts of the industry's transactions are made in cash, including tax

BUDGET NARRATIVE

payments for multiple tax programs. The agency had a third-party risk assessment conducted that recommended physical security controls be enhanced. The agency is requesting funding to complete the following security enhancements:

Increased control of building access

- Full building intrusion alarm system—provides more flexibility and controls of building access.
- Parking garage security gates—limits and controls access to areas under the Salem Main Revenue Building.
- First-floor reception area—establishes a permanent reception area to control visitor access to the building.
- Elevator badge control system—limits access of customers and employees to appropriate locations.
- Fourth-floor security—building adjustments to control public access to this floor.

Information protection improvements

- Additional security cameras—creates full building security camera coverage in Salem and at the agency's five field offices and places cameras inside the Processing Center (where mail and payment processing begins).
- Commercial window tinting—protection of window exposure in three highly confidential work areas at the Salem Main Revenue Building.
- Fifth-floor file security—ensures that paper file systems are adequately protected.

Information security

SB 90 (2017) required that the information security positions of all executive branch agencies be unified under the Office of the State Chief Information Officer (OSCIO), Enterprise Security Office (ESO). The agency's information security office was established in 2012 and was staffed by a team of three FTE [one Principal Executive/Manager D (ISO), one Info Systems Specialist 7, and one Info Systems Specialist 6]. The agency is unique from other state agencies because effective tax collection requires access to federal tax data. This is accomplished through an agreement requiring the agency to remain compliant with *IRS Publication 1075 Tax Information Security Guidelines for Federal, State, and Local Agencies Safeguards for Protecting Federal Tax Returns and Return Information* (Pub. 1075). Compliance is dependent upon the agency managing data security to specified standards. When the agency's security positions were transferred to the ESO, the internal data security management functions that are unique to a tax administration environment did not transfer along with the positions. The package requests funding to replace the three positions transferred so ongoing data security risk is effectively resourced and managed to state and federal standards.

Ensure greater controls of GenTax system access

A 2017 Secretary of State audit, *GenTax Accurately Processes Tax Returns and Payments...*, identified the following recommendations related to GenTax user access:

- Fully document GenTax groups and functions and ensure managers have received instructions on how to request access.
- Improve procedures to ensure user access is removed timely and completely when no longer needed.
- Update policy to require periodic manager review of logical access granted to GenTax and develop a mechanism to enforce and document the review.

BUDGET NARRATIVE

The agency is working to address these recommendations. However, management and control of access is an ongoing workload, not a once and done activity. When access is granted too broadly, which can occur as employees move onto different projects or into different sections, there is greater security risk because too much access could allow an employee to manipulate system data and structures either intentionally or by accident. The agency believes that having ongoing access management, monitoring, and auditing are the best strategies for mitigating access risk. The package adds a GenTax Business Security Analyst (Operations/Policy Analyst 3) to coordinate this work across the agency.

Disclosure Office resourcing

The agency's information security program works closely with Human Resources and the agency's Disclosure Office to set information security policy, monitor systems, conduct investigations, and ensure agency Pub. 1075 compliance.

The agency's Disclosure Office completes three critical functions:

- Reporting for IRS Pub. 1075 compliance. Disclosure Office staff are the primary point of contact with the IRS related to Pub. 1075 compliance reporting and timely reporting is key to ensuring the agency's ongoing access to federal tax information.
- Security monitoring and investigations. GenTax produces several reports that enable enhanced security monitoring. However, these reports need to be reviewed and, if necessary, investigated in a timely manner to effectively mitigate risk. Investigations are time sensitive activities that require coordination with Human Resources, program administrators, and information security staff; delays translate to increased security risk. The agency has conducted an average of 15 investigations per year from 2014–2017. Through mid-June of 2018, the agency has conducted 23 investigations. Workload is generally increasing in this area due to enhanced monitoring capacity available through GenTax, however, to leverage this opportunity, the agency needs additional staff to continue timely investigations.
- Training and process reviews. Prevention is the best mitigation strategy for data security. The office provides training for all new staff, manages disclosure form updates required annually of all staff, and works to insure that data security issues are considered in all business operations.

The package adds a Compliance Specialist 3 to help support changes that enable ongoing Pub. 1075 compliance, leverage GenTax monitoring opportunities, and ensures timely investigations.

Together the requested resources enable the agency to move into an acceptable level of risk mitigation related to physical and data security management.

2. WHY DOES DOR PROPOSE THIS POP?

Ensuring the safety of employees and taxpayers is the agency's highest priority. As Oregon's tax collector, the agency is a steward of Oregon taxpayer information and FTI received from the IRS. The agency has a data sharing agreement with the IRS that enables the receipt of confidential tax information from the IRS to improve Oregon's tax administration efficiency and effectiveness. This agreement establishes standards the agency

BUDGET NARRATIVE

must follow related to federal data security laws to safeguard confidentiality, integrity, and availability of the data. The transfer of security staff to the ESO under SB 90 has put the agency information security function at risk. In addition, the collection of taxes from the legalization of recreational marijuana in Oregon has increased personnel and physical security risks. System access and increasing investigation workload also contributes to an increased security risk. The agency seeks this package to address the agency's highest risk security gaps and ensure the agency's ongoing compliance with Pub. 1075.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

Voluntary Compliance is mission critical to ensuring efficient and effective collection of state taxes. Taxpayers are motivated to voluntarily comply when they are confident that their confidential information will be safeguarded. The agency's Disclosure Office and information security program are critical functions that ensure that taxpayer data is appropriately protected. Ensuring that revenue buildings and offices that serve taxpayers are secured is also critical to protecting information as well as the health and welfare of employees and agency customers.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

The package is not tied to an agency KPM. The agency's Information Security Office reports status and progress on two internal metrics:

- Endpoint vulnerability management. Reports on the process of discovering, tracking, and remediating technical vulnerabilities on servers and workstations and includes software updates and patch management. This metric is reported to the agency Chief Information Officer and director monthly.
- Risk management. Reports on various factors such as audit finding remediation progress, process improvement, policy, and architectural improvements. Program maturity is tracked and reported via the Information Security Operations Profile, which aligns with an industry standard cybersecurity framework.

The agency's Disclosure Office reports on workload indicators such as investigations, incidences, and law enforcement cases.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

Not applicable.

BUDGET NARRATIVE

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Doing nothing to address the identified security gaps was considered. However, leadership has affirmed that taxpayer and employee safety along with ensuring that tax collection activities are conducted in the most efficient and effective way are core business priorities. Given this, agency leadership rejected this option.

Another option considered was to not fund one or more of the components of this package. While it may be possible to delay some of the building infrastructure investments, efficiencies are gained by completing them as an integrated project. Agency leadership was also concerned about the message supporting only part of this package might send to stakeholders, employees, and taxpayers. When critical safety risks are identified, the agency feels committed to closing the gaps. Each of the components of this package address critical gaps, so, the option to eliminate or reduce components was also rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding this package will leave the agency vulnerable to the following security risks:

- Unauthorized building access that may lead to theft of confidential information or devices.
- Extremely limited ability to detect and prevent data breaches.
- Unauthorized access of sensitive information such as tax returns, bank accounts, and social security numbers through agency systems or employees.
- Potential physical breaches by perpetrators seeking to harm agency personnel or other customers.
- Potential noncompliance with Pub. 1075, federal information exchange and data protection protocols significantly impacting core business process efficiency and effectiveness.

Without the ability to ensure taxpayer confidential information is protected, agency credibility and taxpayer voluntary compliance will likely suffer which may impact tax revenue collection within the state.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

BUDGET NARRATIVE

10. WHAT IS YOUR EQUITY ANALYSIS?

The package consistently addresses security gaps across the entire agency and ensures that taxpayers are also equitably protected. There are no equity issues associated with this package.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Assumptions are as follows:

- Adds 5 positions for 24 months (5.00 FTE) with standard S&S.
- Principal Executive/Manager D has IT differential.
- Adds contracting services for building security upgrades.

Implementation Date(s): July 1, 2019

End Date (if applicable): Not Applicable

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

No.

b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

No.

c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

No.

d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

Permanent new staff requested in package:

BUDGET NARRATIVE

Classification	# of positions	Type	# of months	Purpose
Principal Executive/Manager D (IS)	1	PF	24	Information Security
Info Systems Specialist 7	1	PF	24	Information Security
Info Systems Specialist 6	1	PF	24	Information Security
Operations/Policy Analyst 3	1	PF	24	GenTax Access
Compliance Specialist 3	1	PF	24	Compliance Specialist in Disclosure Office

BUDGET NARRATIVE

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

One Time Startup Expenses

PHYSICAL SECURITY UPGRADES

Item	Cost	10% Contingency
1. Full Building Intrusion Alarm System	\$28,500.00	\$2,850.00
2. Elevator Badge Control System	\$39,120.00	\$3,912.00
3. Security Gates For Parking Garage	\$80,000	\$8,000
4. 1 st Floor General Reception	\$123,032.00	Built into Cost
5. 4 th Floor Security	\$20,000.00	Built into Cost
		TOTAL COST +CONTINGENCY \$305,414.00

INFORMATION PROTECTION SECURITY UPGRADES

Item	Cost	10% Contingency
1. Security Cameras Floors 2 through 5 & Field Offices	\$70,000.00	\$7,000.00
2. Commercial Window Tinting Application	\$27,762.00	\$2,776.20
3. 5 th Floor Files Security	\$35,486.00	Built into Cost
4. Security Cameras for Interior Processing Center	\$12,000.00	\$1,200.00
		TOTAL COST+CONTINGENCY \$156,224.20

		TOTAL COMBINED COST FOR ALL LISTED PROJECTS \$461,638.20
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BUDGET NARRATIVE

f. What are the ongoing costs?

Ongoing personal services costs for above listed positions as well as monthly monitoring fees for the full building intrusion alarm system totaling \$12,072 for the biennium.

g. What are the potential savings?

Not Applicable.

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

Yes.

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

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

2021–23 Fiscal Impact

Personnel and associated S&S included in this package will become part of the base budget for 2021–23.

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

2021–23 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Administration Division

Policy Package 113—Human Resource Analyst Recruiter

Purpose

The package supports the continuation of work established during the implementation of findings from a 2017 budget note report on personnel practices and legislatively authorized positions. The package requests the addition of one permanent full-time Human Resource Analyst 2 (1/1.00 FTE) position to ensure the agency adheres to its newly created processes and approval practices for recruitment and classification activities. These processes and practices require more documentation, review, and approvals. This position would help the agency keep current service level performance related to recruitment and classification work while adhering to DAS policy requirements.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The 2017 Legislative Budget Report included a budget note for the agency to review its personnel management practices and alignment with legislatively authorized positions. In part, the budget note and instructions stated:

The Department of Revenue, under the direction of the director of the Department of Administrative Services—Chief Human Resource Office, is directed to undertake a comprehensive review of the Department of Revenue’s personnel practices and legislatively authorized positions. This review is meant to achieve alignment between legislatively authorized position authority and the agency’s use of positions. The Department of Revenue is to undertake immediate steps to remedy any misalignment of positions identified by the review. The expectation is that this review will substantially reduce the number of vacant, double-filled, work-out-of-class, and ‘temporary work assignment’ positions within the positions within the agency.

Position needs changed significantly throughout the agency during implementation of the Core Systems Replacement project. Many staff were reassigned to work on the project, other staff back-filled behind them, while new staff were brought in to cover unfilled gaps. Agency personnel management practices adapted to this dynamic environment without maintaining strong and clear connection to authorized position authority. Vacancy savings, job rotations, and double-fills were used extensively to adapt to changing staffing needs. The budget note lead to a clean-up of these practices. Double-fills dropped by 50 percent and will fall further when permanent financing plans are approved. Job rotations dropped over 60 percent and will fall further when reclassification actions are complete. Going forward, the agency has adopted processes and practices to ensure that positions are aligned with legislatively authorized actions.

The budget note review also compared agency personnel management practices against DAS policies. This lead to Human Resources (HR) making several changes to policies and procedures related to position classification, hiring, and job rotations. These changes brought the agency back into

BUDGET NARRATIVE

alignment with DAS policy requirements. However, an unexpected consequence was the creation of additional forms, documentation requirements, and levels of review and approval for recruitment and classification actions.

This package requests one additional Human Resource Analyst 2 to sustain newly adopted practices and support the additional work associated with increased documentation, reviews, and approvals. The position will also help ensure that agency recruitments are handled in a timely manner so that core business service delivery is not adversely impacted.

2. WHY DOES DOR PROPOSE THIS POP?

The 2017–19 biennium saw several factors impact overall HR workload. Factors include new legislation, creation of a new call center, pay equity analysis and Workday Oregon. HR is a small team that works together to adapt to new challenges and opportunities. The findings from the 2017–19 budget note have improved processes and created greater alignment between agency and DAS policy. The result has been a permanent increase in workload related to documentation, reviews, and approvals. Timeliness of recruitment and classification actions is being negatively impacted by these improvements, so, the agency is requesting additional resources to ensure that HR is able to provide a continued current service level of support to the agency.

3. HOW DOES THIS FURTHER THE AGENCY’S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

HR provides critical support functions to the agency. Timely recruitments and resolution to classification issues, ability to provide education and consulting services to managers with complicated staffing needs, and ensuring that the agency operates under the umbrella of policy and position authority are important activities that ensure effective service delivery and progress towards the agency’s mission.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

HR tracks milestones within the recruitment process, classifications request and processing, numbers of double-fills, vacancies, and job rotation activities. Reports are submitted quarterly to agency leadership as part of the agency’s commitment to ensuring that the issues uncovered during the budget note are not repeated.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

BUDGET NARRATIVE

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Shift duties to a Human Resource Analyst 1. This position already does recruitment on an ad-hoc basis, so is well acquainted with the systems and processes involved in recruitment. However, the Human Resource Analyst 1 has limited capacity to permanently take on any more recruitment responsibilities as they have other duties that still need to be completed. Additionally, the Human Resource Analyst 1 can only support classification work and cannot complete the level of classification work the unit needs, so this option was rejected.

Shift duties to a Human Resource Analyst 3. This option was only considered briefly as Human Resource Analyst 3s are all working at capacity with investigations, manager guidance and counseling, interpretation of labor laws, and advancing critical, ongoing, improvement efforts. The workload need is best addressed with the Human Resource Analyst 2 level classification, so, this option was rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

The primary risks of not funding the package are reduced turnaround times, process delays, and overall staff fatigue resulting from sustained, excess workload. HR has accomplished several critical process and policy improvements that have brought the agency in greater position management alignment. Sustained, excessive workloads that produce less timely service can lead to creative attempts to work around policies and control processes. This was the environment that contributed to HR falling out of position management alignment. Adequate staffing is critical to preserving effective functioning support services and processes.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

None.

BUDGET NARRATIVE

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We do not anticipate any impacts to Central Services that would require additional funding beyond those associated with the normal onboarding of a new employee, including a computer, telephone, and cubical arrangement.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

The Human Resource Analyst 2 position would be new, permanent, full-time position, scheduled to work 24 months in each biennium.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Start-up costs are minimal with no additional costs projected beyond the standard cost associated with onboarding a new employee.

- f. **What are the ongoing costs?**

Ongoing costs are limited to only the standard cost of employment.

BUDGET NARRATIVE

g. What are the potential savings?

We do not anticipate any potential savings. However, we anticipate an increase in program support of personnel management needs creating increased efficiency of the various tax collection, support, and oversight programs.

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

Yes. Necessary funds are requested in the package.

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

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

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Administration Program

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Administration Program

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$1,167,647)
Other Funds	(\$452,775)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Administration Program

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(1)
FTE	(1.00)

Revenue Source

General Fund	(\$219,918)
Other Funds	(\$ 19,124)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: 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
Beginning Balance							
Beginning Balance	-	-	-	-	-	-	-
Total Beginning Balance	-	-	-	-	-	-	-
Revenues							
General Fund Appropriation	951,961	-	-	-	-	-	951,961
Transfer In - Intrafund	-	-	-	-	-	-	-
Total Revenues	\$951,961	-	-	-	-	-	\$951,961
Personal Services							
Temporary Appointments	1,018	-	2,863	-	-	-	3,881
Overtime Payments	1,521	-	-	-	-	-	1,521
Shift Differential	1,039	-	-	-	-	-	1,039
All Other Differential	7,548	-	778	-	-	-	8,326
Public Employees' Retire Cont	1,715	-	132	-	-	-	1,847
Pension Obligation Bond	130,865	-	10,660	-	-	-	141,525
Social Security Taxes	851	-	279	-	-	-	1,130
Unemployment Assessments	6,686	-	115	-	-	-	6,801
Mass Transit Tax	15,168	-	28	-	-	-	15,196
Vacancy Savings	785,550	-	104,185	-	-	-	889,735
Total Personal Services	\$951,961	-	\$119,040	-	-	-	\$1,071,001
Services & Supplies							
Other Services and Supplies	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	951,961	-	119,040	-	-	-	1,071,001
Total Expenditures	\$951,961	-	\$119,040	-	-	-	\$1,071,001
Ending Balance							
Ending Balance	-	-	(119,040)	-	-	-	(119,040)
Total Ending Balance	-	-	(\$119,040)	-	-	-	(\$119,040)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase - In

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	20,884	-	-	-	-	-	20,884
Total Revenues	\$20,884	-	-	-	-	-	\$20,884
Services & Supplies							
Instate Travel	294	-	6	-	-	-	300
Employee Training	3,136	-	64	-	-	-	3,200
Office Expenses	3,032	-	62	-	-	-	3,094
Telecommunications	5,684	-	116	-	-	-	5,800
Data Processing	1,192	-	24	-	-	-	1,216
Expendable Prop 250 - 5000	1,078	-	22	-	-	-	1,100
IT Expendable Property	6,468	-	132	-	-	-	6,600
Total Services & Supplies	\$20,884	-	\$426	-	-	-	\$21,310
Total Expenditures							
Total Expenditures	20,884	-	426	-	-	-	21,310
Total Expenditures	\$20,884	-	\$426	-	-	-	\$21,310
Ending Balance							
Ending Balance	-	-	(426)	-	-	-	(426)
Total Ending Balance	-	-	(\$426)	-	-	-	(\$426)

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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: 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	(470,559)	-	-	-	-	-	(470,559)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$470,559)	-	-	-	-	-	(\$470,559)
Services & Supplies							
Employee Training	-	-	(23)	-	-	-	(23)
Office Expenses	(10,559)	-	(605)	-	-	-	(11,164)
Professional Services	(460,000)	-	(40,000)	-	-	-	(500,000)
Total Services & Supplies	(\$470,559)	-	(\$40,628)	-	-	-	(\$511,187)
Total Expenditures							
Total Expenditures	(470,559)	-	(40,628)	-	-	-	(511,187)
Total Expenditures	(\$470,559)	-	(\$40,628)	-	-	-	(\$511,187)
Ending Balance							
Ending Balance	-	-	40,628	-	-	-	40,628
Total Ending Balance	-	-	\$40,628	-	-	-	\$40,628

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	3,303,097	-	-	-	-	-	3,303,097
Total Revenues	\$3,303,097	-	-	-	-	-	\$3,303,097
Services & Supplies							
Instate Travel	4,651	-	851	-	-	-	5,502
Out of State Travel	122	-	101	-	-	-	223
Employee Training	7,631	-	1,737	-	-	-	9,368
Office Expenses	165,123	-	52,749	-	-	-	217,872
Telecommunications	11,691	-	2,510	-	-	-	14,201
State Gov. Service Charges	2,887,703	-	99,380	-	-	-	2,987,083
Data Processing	20,386	-	243	-	-	-	20,629
Publicity and Publications	236	-	29	-	-	-	265
Professional Services	10,914	-	1,174	-	-	-	12,088
Attorney General	24,434	-	-	-	-	-	24,434
Employee Recruitment and Develop	251	-	153	-	-	-	404
Dues and Subscriptions	2,456	-	212	-	-	-	2,668
Facilities Rental and Taxes	151,695	-	75,561	-	-	-	227,256
Facilities Maintenance	5,259	-	1,132	-	-	-	6,391
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	579	-	73,771	-	-	-	74,350
Expendable Prop 250 - 5000	4,847	-	618	-	-	-	5,465
IT Expendable Property	166	-	18	-	-	-	184
Total Services & Supplies	\$3,298,144	-	\$310,239	-	-	-	\$3,608,383

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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
Capital Outlay							
Office Furniture and Fixtures	252	-	1,078	-	-	-	1,330
Telecommunications Equipment	1,086	-	95	-	-	-	1,181
Data Processing Software	178	-	200	-	-	-	378
Data Processing Hardware	974	-	3,354	-	-	-	4,328
Other Capital Outlay	2,463	-	-	-	-	-	2,463
Total Capital Outlay	\$4,953	-	\$4,727	-	-	-	\$9,680
Total Expenditures							
Total Expenditures	3,303,097	-	314,966	-	-	-	3,618,063
Total Expenditures	\$3,303,097	-	\$314,966	-	-	-	\$3,618,063
Ending Balance							
Ending Balance	-	-	(314,966)	-	-	-	(314,966)
Total Ending Balance	-	-	(\$314,966)	-	-	-	(\$314,966)

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	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
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: 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	66,723	-	-	-	-	-	66,723
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$66,723	-	-	-	-	-	\$66,723
Personal Services							
Unemployment Assessments	(121,032)	-	(2,066)	-	-	-	(123,098)
Total Personal Services	(\$121,032)	-	(\$2,066)	-	-	-	(\$123,098)
Services & Supplies							
Office Expenses	(3,107,247)	-	(547,514)	-	-	-	(3,654,761)
State Gov. Service Charges	3,796,528	-	1,189,750	-	-	-	4,986,278
Data Processing	(501,526)	-	(31)	-	-	-	(501,557)
Professional Services	-	-	93	-	-	-	93
Other Services and Supplies	-	-	(442,219)	-	-	-	(442,219)
Total Services & Supplies	\$187,755	-	\$200,079	-	-	-	\$387,834
Total Expenditures							
Total Expenditures	66,723	-	198,013	-	-	-	264,736
Total Expenditures	\$66,723	-	\$198,013	-	-	-	\$264,736
Ending Balance							
Ending Balance	-	-	(198,013)	-	-	-	(198,013)
Total Ending Balance	-	-	(\$198,013)	-	-	-	(\$198,013)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
All Other Differential	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Other Services and Supplies	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Statewide Adjustment DAS Chgs

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
State Gov. Service Charges	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
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: 102 - Outcome Based Management

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 102 - Outcome Based Management

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

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

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 108 - Security / Risk and Compliance Tech Spec

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 108 - Security / Risk and Compliance Tech Spec

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 113 - HRA Recruiter

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
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

Revenue, Dept of
Pkg: 113 - HRA Recruiter

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

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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							
Admin and Service Charges	-	-	(8,064,389)	-	-	-	(8,064,389)
Transfer In - Intrafund	-	-	8,064,389	-	-	-	8,064,389
Total Revenues	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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	(1,167,647)	-	-	-	-	-	(1,167,647)
Transfer In - Intrafund	-	-	(452,775)	-	-	-	(452,775)
Total Revenues	(\$1,167,647)	-	(\$452,775)	-	-	-	(\$1,620,422)
Personal Services							
Public Employees' Retire Cont	-	-	-	-	-	-	-
Reconciliation Adjustment	(58,038)	-	(6,073)	-	-	-	(64,111)
Total Personal Services	(\$58,038)	-	(\$6,073)	-	-	-	(\$64,111)
Services & Supplies							
Office Expenses	1,875	-	(7,431)	-	-	-	(5,556)
State Gov. Service Charges	(341,584)	-	(65,064)	-	-	-	(406,648)
Data Processing	1,065	-	524	-	-	-	1,589
Professional Services	(18,849)	-	(7,186)	-	-	-	(26,035)
Attorney General	(5,889)	-	-	-	-	-	(5,889)
Facilities Rental and Taxes	(746,227)	-	(367,545)	-	-	-	(1,113,772)
Total Services & Supplies	(\$1,109,609)	-	(\$446,702)	-	-	-	(\$1,556,311)
Total Expenditures							
Total Expenditures	(1,167,647)	-	(452,775)	-	-	-	(1,620,422)
Total Expenditures	(\$1,167,647)	-	(\$452,775)	-	-	-	(\$1,620,422)

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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
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	(219,918)	-	-	-	-	-	(219,918)
Transfer In - Intrafund	-	-	(19,124)	-	-	-	(19,124)
Total Revenues	(\$219,918)	-	(\$19,124)	-	-	-	(\$239,042)
Personal Services							
Class/Unclass Sal. and Per Diem	(142,548)	-	(12,396)	-	-	-	(154,944)
Empl. Rel. Bd. Assessments	(56)	-	(5)	-	-	-	(61)
Public Employees' Retire Cont	(24,190)	-	(2,104)	-	-	-	(26,294)
Social Security Taxes	(10,905)	-	(948)	-	-	-	(11,853)
Worker's Comp. Assess. (WCD)	(53)	-	(5)	-	-	-	(58)
Flexible Benefits	(32,369)	-	(2,815)	-	-	-	(35,184)
Reconciliation Adjustment	6	-	1	-	-	-	7
Total Personal Services	(\$210,115)	-	(\$18,272)	-	-	-	(\$228,387)
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	(4,506)	-	(441)	-	-	-	(4,947)
Office Expenses	(1,423)	-	(124)	-	-	-	(1,547)
Telecommunications	(2,668)	-	(232)	-	-	-	(2,900)
Data Processing	-	-	-	-	-	-	-
Dues and Subscriptions	(698)	-	-	-	-	-	(698)
Facilities Rental and Taxes	-	-	(12)	-	-	-	(12)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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							
Expendable Prop 250 - 5000	(508)	-	(43)	-	-	-	(551)
Total Services & Supplies	(\$9,803)	-	(\$852)	-	-	-	(\$10,655)
Total Expenditures							
Total Expenditures	(219,918)	-	(19,124)	-	-	-	(239,042)
Total Expenditures	(\$219,918)	-	(\$19,124)	-	-	-	(\$239,042)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(1)
Total Positions	-	-	-	-	-	-	(1)
Total FTE							
Total FTE							(1.00)
Total FTE	-	-	-	-	-	-	(1.00)

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POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3604000	OAS	C1488	IP INFO SYSTEMS SPECIALIST	8	1-	1.00-	24.00-	02 6,456.00	142,548- 67,573-	12,396- 5,877-			154,944- 73,450-
TOTAL PICS SALARY									142,548-	12,396-			154,944-
TOTAL PICS OPE									67,573-	5,877-			73,450-
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1-	1.00-	24.00-			210,121-	18,273-			228,394-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Personal Income Taxes	16,055,831,169	17,146,886,000	17,146,886,000	-	-	-
Corp Excise and Income Taxes	1,187,599,037	1,071,477,000	1,071,477,000	-	-	-
Other Employer -Employee Taxes	-	900,689,300	900,689,300	4,107	-	-
Cigarette Taxes	432,226,130	410,627,000	410,627,000	-	-	-
Other Tobacco Products Taxes	116,609,939	123,609,000	123,609,000	-	-	-
Marijuana Taxes	21,134,240	218,248,584	218,248,584	485,100	-	-
Amusement Taxes	1,691,648	5,400,000	5,400,000	-	-	-
Inheritance Taxes	322,825,525	290,015,000	290,015,000	-	-	-
Eastern Oregon Severance Taxes	3,964	14,000	14,000	-	-	-
Western Oregon Severance Taxes	111,743	850,000	850,000	-	-	-
Other Severance Taxes	-	237,000	237,000	1,631	-	-
Privilege Taxes	-	39,200,000	39,200,000	63,206	-	-
Other Taxes	-	238,399,298	238,399,298	218,445	-	-
Business Lic and Fees	-	10,099,515	10,099,515	79,979	-	-
Admin and Service Charges	183,663,409	7,166,969	7,358,997	6,935,250	7,744,681	-
Fines and Forfeitures	31,203,896	25,896,618	25,896,618	25,890,678	-	-
Donations	-	1,786,107	1,786,107	-	-	-
Sr Citizen Prop Tax Repayments	-	-	-	313,147	-	-
Other Revenues	26,628,565	30,951,563	65,212,708	50,954,864	-	-
Transfer In - Intrafund	-	-	-	-	-	7,592,490
Tsfr From Judicial Dept	88,383,085	109,726,065	109,726,065	85,618,312	-	-
Transfer to Public Universities	-	(8,520,296)	(8,520,296)	-	-	-
Transfer to Other	-	(77,600,464)	(77,600,464)	-	-	-
Transfer to General Fund	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(65,867,725)	-	-

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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
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Transfer to Counties	-	(847,447,630)	(847,447,630)	-	-	-
Tsfr To Human Svcs, Dept of	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-	-
Tsfr To Administrative Svcs	(16,255,724)	(56,390,733)	(56,390,733)	-	-	-
Tsfr To Governor, Office of the	(22,500)	-	-	-	-	-
Tsfr To Justice, Dept of	(20,541,179)	(21,281,875)	(21,281,875)	(22,151,904)	-	-
Tsfr To Lands, Dept of State	(109,119)	(237,000)	(237,000)	-	-	-
Tsfr To Judicial Dept	(11,094,924)	(9,522,953)	(9,549,866)	(15,703,518)	-	-
Tsfr To Criminal Justice Comm	-	-	(1,500,000)	-	-	-
Tsfr To Military Dept, Or	(84,879,649)	(84,127,000)	(84,127,000)	-	-	-
Tsfr To Police, Dept of State	(20,195,097)	(38,693,428)	(38,693,428)	(351,572)	-	-
Tsfr To Pub Safety Std/Trng	(31,209,198)	(32,784,787)	(36,516,281)	(49,539,360)	-	-
Tsfr To Corrections, Dept of	(4,391,472)	(4,257,421)	(4,257,421)	-	-	-
Tsfr To Environmental Quality	(2,026,418)	(20,127,859)	(20,127,859)	-	-	-
Tsfr To Oregon Health Authority	(384,372,574)	(435,132,068)	(435,132,068)	(5,997,708)	-	-
Tsfr To HECC	(2,074,988)	(2,045,660)	(2,045,660)	-	-	-
Tsfr To Education, Dept of	(1,361,911)	(81,463,940)	(81,463,940)	-	-	-
Tsfr To Forestry, Dept of	(12,271,013)	(14,421,948)	(14,421,948)	-	-	-
Tsfr To Fish/Wildlife, Dept of	(62,393)	(30,000)	(30,000)	-	-	-
Tsfr To Transportation, Dept	(7,219,838)	(135,953,667)	(135,953,667)	-	-	-
Tsfr To Or Liquor Cntrl Comm	(5,492,950)	(9,300,000)	(10,800,000)	-	-	-
Tsfr To Housing and Com Svcs	(29,716,131)	(30,898,738)	(61,401,476)	-	-	-
Total Other Funds	\$105,753,338	\$15,082,777	\$8,516,398	\$8,194,925	\$7,744,681	\$7,592,490

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Detail of LF, OF, and FF Revenues - BPR012

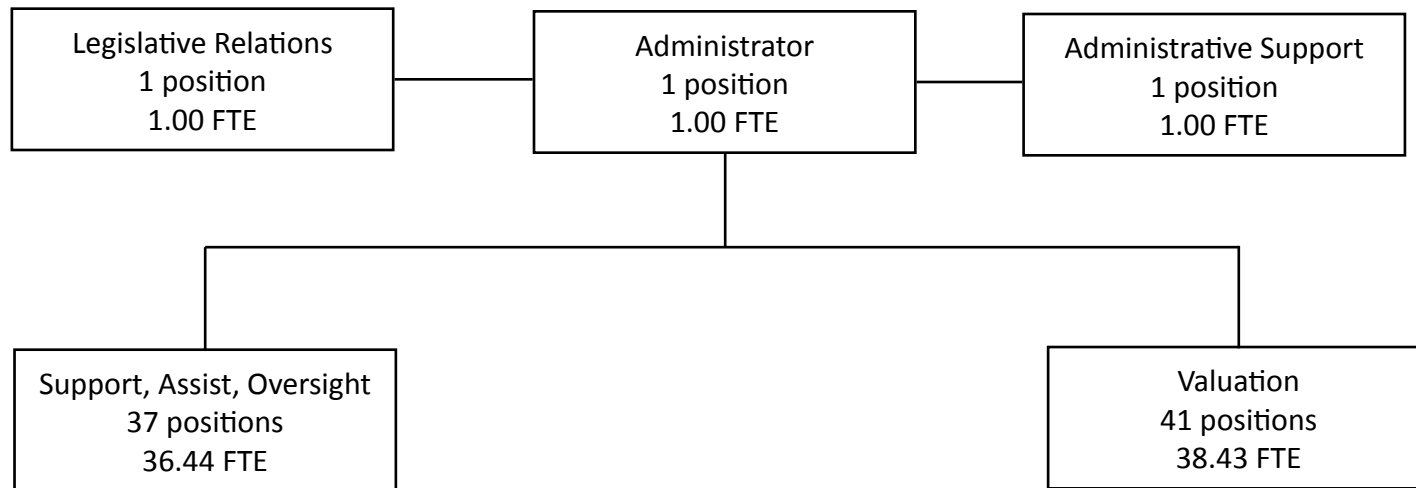
Property Tax Division

Organizational chart

2017–19 Legislatively Adopted Budget

81 positions

77.87 FTE



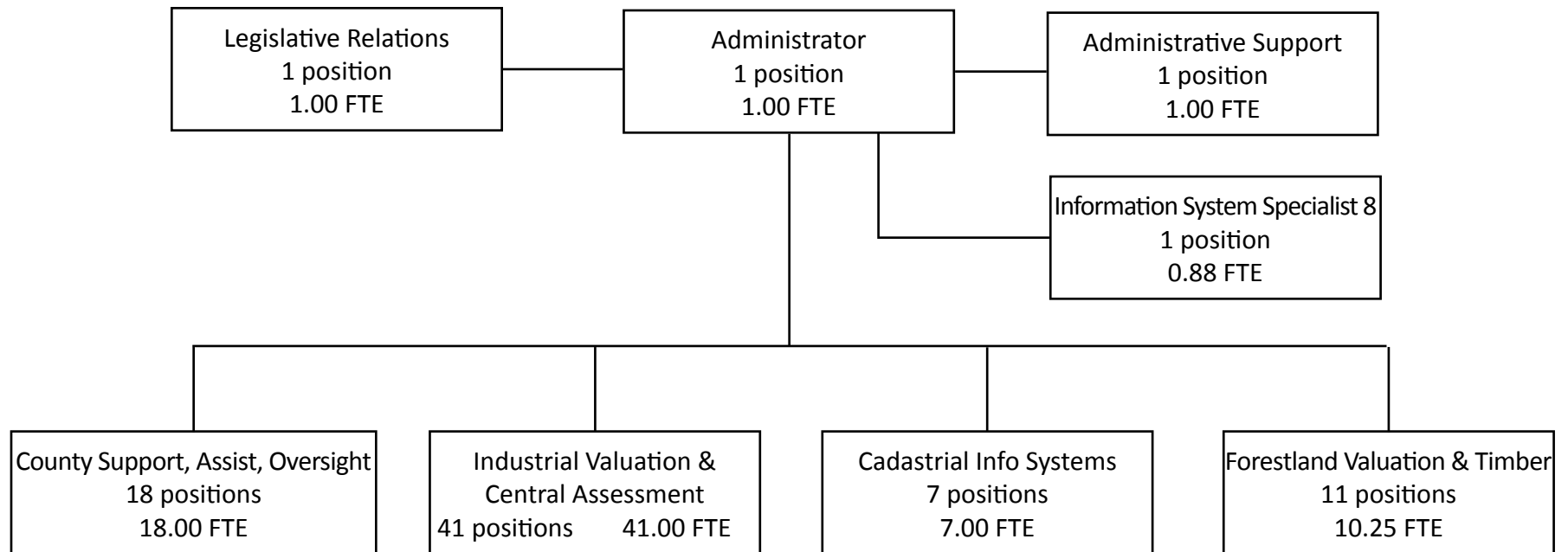
Property Tax Division

Organizational chart

2019–21 Legislatively Adopted Budget

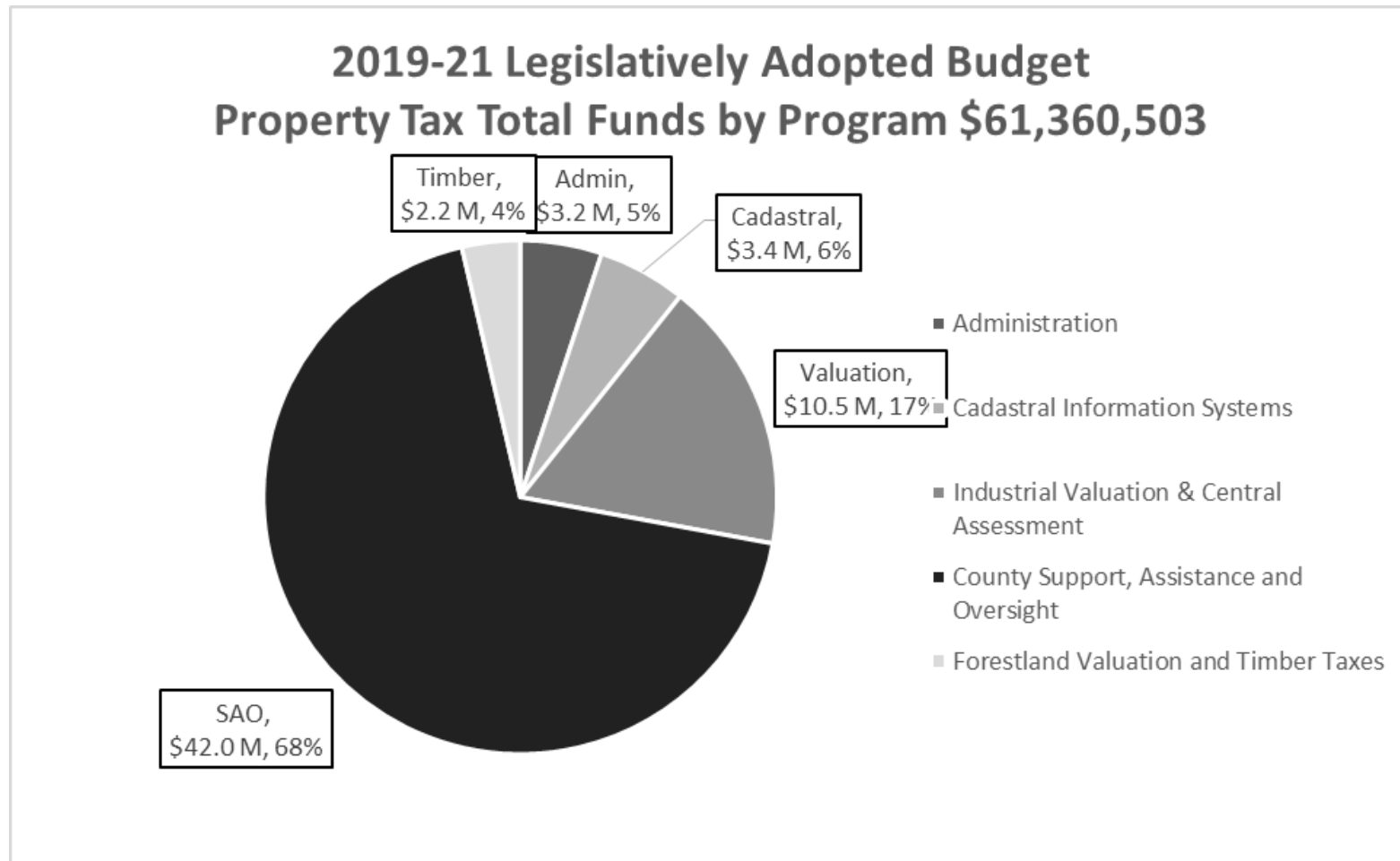
81 positions

80.13 FTE



BUDGET NARRATIVE

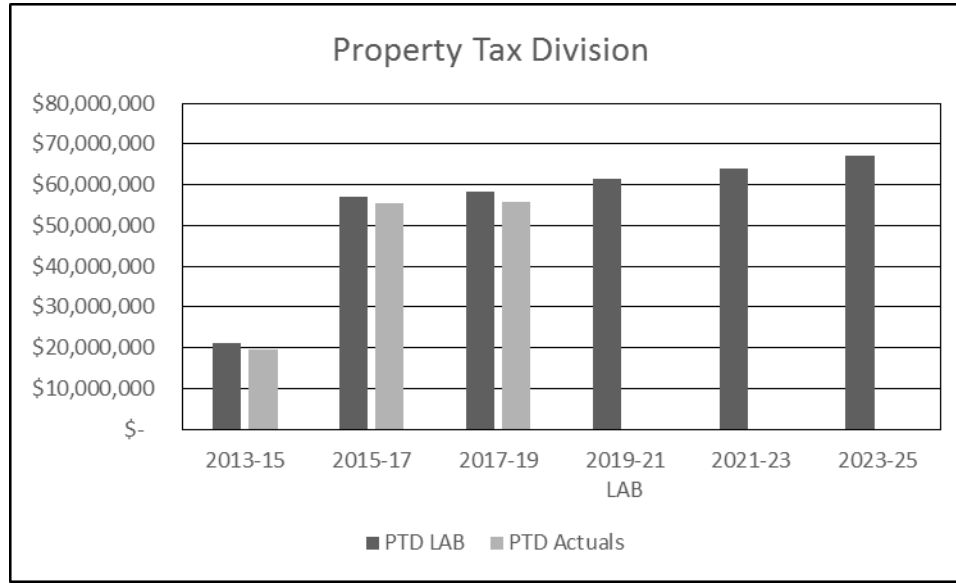
Property Tax Division



Long-term Focus Area: Excellence in state government

Primary Program Contact: Bram Ekstrand, Property Tax Division Administrator

BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
PTD	LAB	\$ 21,260,278	\$ 57,118,377	\$ 58,329,530	\$ 61,360,503	\$ 64,112,583	\$ 67,006,440
	Actuals	\$ 19,481,436	\$ 55,387,284	\$ 55,820,598			

Program Overview

Property tax is one of the most important sources of revenue for the public sector in Oregon, raising over \$12 billion per biennium for local governments to fund services to citizens. Only state personal income taxes bring in more revenue to fund public services.

BUDGET NARRATIVE

Program Funding Request

Property Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 14,856,849	\$ 42,780,662	\$ 57,637,511	81	77.87
CSL 19-21	\$ 16,486,789	\$ 44,587,367	\$ 61,074,156	81	77.93
ARB 19-21	\$ 17,584,672	\$ 6,507,835	\$ 24,092,507	81	80.50
GB 19-21	\$ 16,682,740	\$ 8,241,481	\$ 24,924,221	87	80.72
LAB 19-21	\$ 17,608,206	\$ 43,752,297	\$ 61,360,503	81	80.13
Difference	\$ 2,751,357	\$ 971,635	\$ 3,722,992	-	2.26
% change	18.5%	2.3%	6.5%	0.0%	2.9%

Program Description

At a high level, the Property Tax Division (PTD) provides oversight of the property tax system for Oregon's 36 counties and provides property valuations for state-appraised industrial properties and for centrally assessed companies.

To make for a more equitable and uniform system, the division sets appraisal standards through uniform methods of assessment, monitoring of programs, providing training to county and agency staff, evaluating county performance, and offering direct assistance to counties.

The Valuation program determines the real market value (RMV) for two main property types: state-appraised industrial properties (processing or manufacturing activities), and companies operating in this and other states, including airlines, utilities, railroads, and telecommunications—these are referred to as centrally assessed companies. Between the two property types, there is a combined property value of nearly \$60 billion, equating to over \$700 million in potential property taxes imposed by Oregon's 36 counties.

The division's Timber Unit is involved with three functions directly related to property taxes on forestland:

- Establishing the specially assessed value for approximately 7.9 million acres of forestland.
- Determining the productivity classes of western Oregon forestlands used for property tax values.
- Providing assistance to the counties identifying owners with 5,000 or more acres of forestland, and providing general forestland program guidance.

The division administers the Small Tract Forestland (STF) Severance Tax and Forest Products Harvest Tax (FPHT) programs. The STF program generates nearly \$800,000 per biennium statewide for the State School Fund, community colleges, and counties. The FPHT raises approximately \$33.7 million per biennium for various state programs and the Oregon Forest Resources Institute.

BUDGET NARRATIVE

The senior and disabled citizen property tax deferral programs pay the property taxes for qualified senior and disabled citizens in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold. The state paid more than \$13 million in property taxes to counties for nearly 5,000 program participants in the 2017–18 tax year. The program is funded by the repayment of the tax paid by the state when the property is sold or ownership becomes ineligible to remain on the program. The revolving account is stable and the balance has been growing the past few years.

The division sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary changes. The division also administers the Oregon Map (ORMAP) program which supports developing a seamless statewide digital tax lot base map.

Program justification and link to long-term outcomes

The Oregon constitution (Article 1, Section 32 and Articles 9, Section 1) requires uniformity in property assessment and taxation in the state. It also requires property taxes to be levied and collected under general laws that operate uniformly throughout the state. The legislature is the body with the authority to adopt uniform rules of assessment and taxation. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). In carrying out these responsibilities the division is focused on improving the services we provide to counties and property owners along with achieving an outcome of equity and uniformity in property taxation throughout the state.

Division staff works closely with county staff to identify best practices and develop the most efficient procedures in uniform methods of assessment and tax administration. Training and implementation of best practices is provided to counties in accordance with nationally recognized assessment standards for mass appraisal programs and foundational competencies. Staff collaborates with stakeholders to improve assessment methods by providing instruction on best practices and making progress toward delivering solutions using current technologies.

For valuation of state-appraised industrial properties and centrally assessed companies, the best way to ensure equitable values is through appraisals. The department is a member of the Western States Association of Tax Administrators (WSATA) Committee on Centrally Assessed Properties (CCAP) and the Committee for Valuing Industrial Property (CVIP). Both committees include representatives from several western states and work towards defining best practices in the appraisal field. Staff regularly collaborates with other states to ensure our appraisal methodology and application meets those of other states.

The Timber Unit continues to embrace new technology and pursue cost effective solutions to emerging issues. Administrative rules have been updated to streamline the forestland valuation process. Additionally, the unit has embraced the new software solutions provided by the agency's Core System Replacement project and has realized efficiency gains in return processing and administration.

BUDGET NARRATIVE

The senior and disabled citizens deferral program provides a benefit to thousands of individuals statewide who are unable to afford payment of their property taxes. Efficient administration of this program maximizes funds available to program participants.

Accurate cartographic maps are essential to ensure accurate real property taxation. Statewide mapping standards are necessary to maintain accuracy and consistency across Oregon's 36 counties.

Program Performance

We have made improvements through technology in many areas.

The division has completed the modernization of its training program. All materials are sent/received electronically and offer online self-service options for customers. Thirty-three classes were held with 1,116 participants last year. The Appraiser Continuing Education Database was also created which allows registered appraisers to comply with reporting and verifying required continuing education training. Last year, 922 appraisers were served for a total of 8,648 hours of training.

The CAFFA grant program including deposits, distributions, and grant applications has moved to Revenue Online and GenTax. This is an all-electronic process reducing requests for assistance by over 90 percent and creating self-sufficiency for the counties.

Other measures of uniformity within the assessment programs for ensuring public trust in the assessment of properties is the coefficient of dispersion from annual ratio studies. The computation is important in measuring uniformity of real market value and the mass appraisal program for the 36 counties. The lower the percentage of deviation, the greater the uniformity. The results of these ratio studies comprise a Key Performance Measure.

After the 2016 season, the Valuation Section changed the way it conducted business in order to appraise more sites and achieve its goal of an 8-year appraisal cycle for state-appraised industrial property. In 2017, that goal was met. However, an increase in sites to appraise with less available resource has resulted in a reduction of quality. The reduction in quality was twofold. Most sites were partially appraised (referred to as a partial site appraisal). Each site has multiple accounts and the appraiser had discretion to decide how many accounts they could appraise of a site given their workload and time to conduct the appraisal. Also, some of the appraisal work for each site was reduced to a site visit, rather than a site appraisal (or partial site appraisal). Site appraisals are preferred because the appraiser is appraising the entire site in arriving at a value. Site visits are more limited and specific to a particular portion of the overall site. Going forward, the number of site visits must increase and the number of sites appraised must decrease if we are unable to fill all of our current appraiser positions.

The timber tax programs have taken advantage of technology to lower suspense rates and decrease manual return processing. This allows staff more time to perform compliance work related to filing of returns and validating accuracy of returns filed.

BUDGET NARRATIVE

The state paid more than \$13 million in property taxes to counties for nearly 5,000 senior and disabled citizen program participants in the 2017–18 tax year. We have been able to process applications for deferral participants with fewer seasonal staff due to automation with our new system. The number of program participants is remaining relatively constant with the number of new participants each year nearly matching the number of participants leaving the program. The balance in the revolving account is growing and was approximately \$35 million at the beginning of the 2017–19 biennium.

The Cadastral Unit uses a cycle time measurement to evaluate performance. ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. An internal standard has been set to return map maintenance items to counties within 14 days of receipt. We are meeting this goal with few exceptions.

Enabling Legislation/Program Authorization.

The Oregon constitution referred to in section “g” provides the high level authorization for the property tax program. ORS Chapters 285C, 294, 306, 307, 308, 308A, 309, 310, 311, and 321 provide authority for the various programs administered by the division. The specific functions and statutory authority are identified more clearly in the program narratives.

Describe the various funding streams that support the program.

Funding for oversight, training, and assessment standards comes from the General Fund with the exception of one position that is used to administer the County Assessment Function Funding Assistance (CAFFA) grant program and funded by CAFFA revenues.

Approximately 69 percent of the funding for positions in the Valuation program comes from the General Fund, and the balance by the CAFFA revenues. Established under ORS 294.184, CAFFA provides an Other Funds stream that supports the appraisal of state-appraised industrial property and centrally assessed companies. This funding stream supports 41 FTE, almost entirely in the industrial valuation and centrally assessed areas. Monies from the CAFFA account are from delinquent property tax interest and document recording fees collected by Oregon’s 36 counties.

Expenses related to administration of the senior and disabled citizen property tax deferral program are reimbursed from the program’s Other Funds revolving account.

Timber and Forestland programs are almost entirely General Fund. ORS 321 allows for administrative expenses related to Small Tract Forestland to be charged prior to distribution of receipts.

Cadastral and mapping work is split funded between the General Fund and Other Funds, including \$1 per document recorded which is used to fund the ORMAP project. Map maintenance provided to nine counties accounts for approximately 10 percent of the funding for cadastral and mapping functions.

BUDGET NARRATIVE

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

CAFFA Funding—Policy Option Package 107

All of the appraisal positions in the Valuation program are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Fund source. Since personal services and other expenditures are expected to continually increase, CAFFA receipts are covering a smaller percentage of the operating costs for the Valuation program each biennium. To address this funding issue in the 2019–21 biennium, the package seeks funding to maintain the current service level in the program. If this package is not funded, the agency’s ability to value properties at 100 percent of real market value (RMV) as mandated by ORS 308.232 will be adversely impacted.

Agency Request Budget

Staff Impact

Positions	0
FTE	2.57

Revenue Source

General Fund	\$1,097,883
Other Funds	(\$398,369)

Governor’s Budget

Staff Impact

Positions	0
FTE	2.57

Revenue Source

General Fund	\$1,097,883
Other Funds	\$0

Legislatively Adopted Budget

Package 070 and 107 were incorporated in Package 805. See Package 805.

BUDGET NARRATIVE

Revenue Shift—Policy Option Package 114

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency’s budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a “revenue transfer,” reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds		(\$37,681,163)

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds		(\$37,681,163)

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

BUDGET NARRATIVE

Property Tax Division Administration

Program overview

Property Tax Division Administration is responsible for leadership and coordination of the functions within the division. This includes providing leadership in the areas of budget development and execution, policy development, representation of the division at the legislature, and interactions with county assessors and tax collectors. The administration area also participates in committees responsible for agency leadership in the areas of budget development and execution, policy development, and strategic direction.

Program funding request

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,150,074	\$ 389,085	\$ 2,539,159	3	3.00
CSL 19-21	\$ 2,551,265	\$ 461,729	\$ 3,012,994	3	3.00
ARB 19-21	\$ 2,551,265	\$ 461,729	\$ 3,012,994	3	3.00
GB 19-21	\$ 2,393,679	\$ 706,929	\$ 3,100,608	3	3.00
LAB 19-21	\$ 2,824,063	\$ 326,172	\$ 3,150,235	4	3.88
Difference	\$ 673,989	\$ (62,913)	\$ 611,076	1	0.88
% change	31.3%	-16.2%	24.1%	33.3%	29.3%

Program description

Property Tax Division Administration consists of three positions: the division administrator, property tax policy liaison and division executive assistant. The administrator participates on the department's executive leadership team to contribute toward the management of the agency and establishes broad division policy and strategic plans to align the Property Tax Division's programs with the agency's desired outcomes. Program administration work conducted by the Property Tax Division includes overseeing the statewide property tax system, prescribing technical standards for appraisal, providing assistance to counties, administering the County Assessment Function Funding Assistance(CAFFA) grant program, administering the Senior and Disabled Citizen Property Tax Deferral program, administering the (Oregon Map Project) ORMAP grant program, distributing funds for the Nonprofit Homes for the Elderly program, providing cadastral services to counties, administering timber tax programs, and appraising high-value properties for the state's property tax system. The statewide property tax system generates more than \$6 billion a year to fund public schools, police and fire departments, and other local government services.

BUDGET NARRATIVE

The division administrator leads the development of Property Tax Division strategic plans, strategies, resource and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements and reports progress on multiple facets of operations, including outcomes related to voluntary compliance, enforcement, customer experience, equity and uniformity, and employee engagement. Core functions include tax administration, training, grant administration, oversight, policy development, and budget management, which all require coordination within the division and with key business partners, both internal and external.

Two sections within the division, each lead by a section manager, manage these programs and functions. They join the administrator on the division's leadership team representing the Support, Assistance, and Oversight and Valuation sections. The division executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and organization charts updated, and providing clerical support for division management. The property tax policy liaison provides a leadership role in coordinating legislation impacting property tax related programs and the administrative rules process and serves as an advisor to the division leadership team on property tax issues. This person also works with a variety of stakeholders in planning the implementation of new and revised tax policies and providing training to DOR staff and counties.

Program justification and link to long-term outcome

The property tax system generates over \$6 billion in revenue each year that supports many of the programs the local governments in Oregon depend upon for education, public safety, and health. The Department of Revenue is responsible for providing general supervision and control over the property tax system throughout the state (ORS 306.115). In carrying out these responsibilities the division is focused on the long term outcome of equity and uniformity in property taxation throughout the state.

Program Performance

There are no specific program performance indicators for the division administration area. Please reference the sections of this budget document that contain the program performance details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP).
- Timber tax programs.
- Senior and Disabled Citizens Property Tax Deferral program.
- Support, assistance, and oversight of county assessment and taxation responsibilities.
- Valuation of state-appraised industrial properties and centrally assessed companies. These valuations typically involve the largest and most complex businesses operating in Oregon.

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 reference the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Cadastral Information Systems and the Oregon Map Project (ORMAP).
- Timber tax Programs.
- Senior and Disabled Citizens Property Tax Deferral program.
- Support, assistance, and oversight of county assessment and taxation responsibilities.
- Valuation of state-appraised industrial properties and centrally assessed companies.

Funding Streams

Property Tax Division administration is primarily funded by General Fund.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Cadastral Information Systems Unit

Program overview

The Cadastral Information Systems Unit (CISU) unit sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary changes. This unit also administers the Oregon Map (ORMAP) program, which supports digital mapping activities statewide. Accurate mapping of a county's real property is essential to ensure complete and accurate property assessment.

The department has decided to restructure Cadastral Information Systems section into two additional sections creating the large decrease from Legislatively Approved Budget to Current Service Level.

Program funding request

Cadastral Information Systems	GF	OF	TF	POS	FTE
LAB 17-19	\$ 6,748,708	\$ 2,576,399	\$ 9,325,107	37	36.44
CSL 19-21	\$ 1,817,226	\$ 1,835,682	\$ 3,652,908	8	8.00
ARB 19-21	\$ 1,817,226	\$ 1,835,682	\$ 3,652,908	8	8.00
GB 19-21	\$ 1,781,314	\$ 1,835,682	\$ 3,616,996	8	8.00
LAB 19-21	\$ 1,929,995	\$ 1,488,493	\$ 3,418,488	7	7.00
Difference	\$ (4,818,713)	\$ (1,087,906)	\$ (5,906,619)	(30)	(29.44)
% change	-71.4%	-42.2%	-63.3%	-81.1%	-80.8%

Program description

Cadastral Mapping and ORMAP

CISU sets mapping standards for county assessment maps, maintains and updates maps for nine counties, and reviews and approves taxing district boundary changes. The unit also administers the Oregon Map (ORMAP) program, which supports the development of a seamless, statewide, digital tax lot base map that will facilitate and improve administration of the property tax system. CISU also participates in statewide committees to maintain awareness and utilization of industry best practices and efficiencies.

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.
- Performing contractual map maintenance work and providing expertise to solve mapping issues for county cartography offices.
- Approving boundary change data submitted by local taxing districts, as required under ORS 308.225.
- Setting statewide mapping criteria and reviewing county maps for uniformity and adherence to standards to ensure accuracy for map users.

Services are provided upon request or as needed throughout the year. PCMs, map maintenance, and boundary changes must be completed before property tax assessments can be made. Setting mapping standards and reviewing compliance occurs as time allows.

Cost drivers for this unit are mainly related to personnel expenses, with a small component for software related to producing the actual digital maps.

Program justification and link to long-term outcome

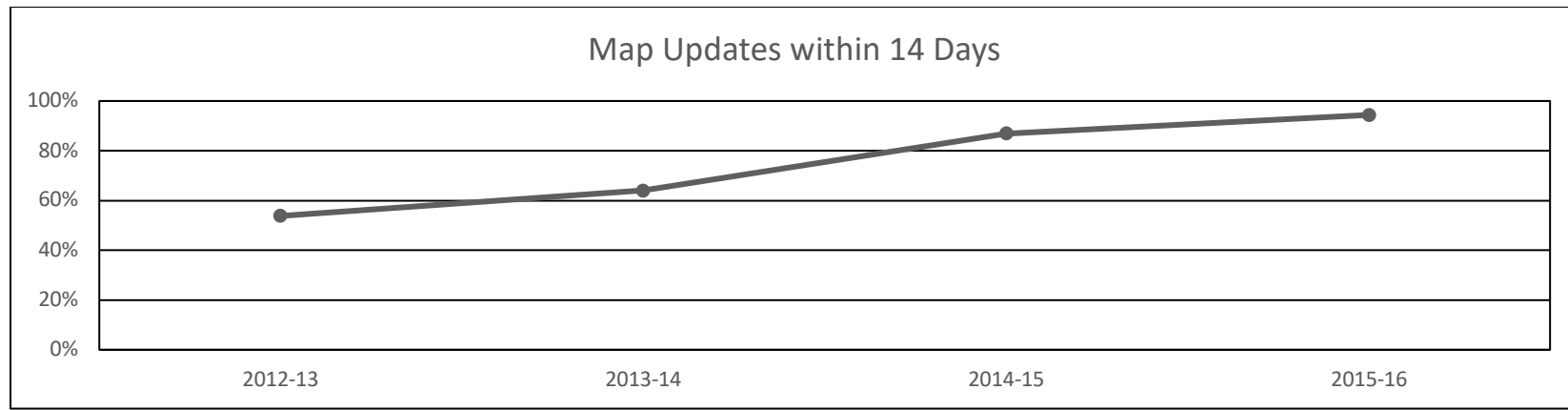
Accurate cartographic maps are essential to ensure accurate real property taxation. The cartography unit was established by the agency in the 1950s after a legislative inquiry found county mapping standards were inaccurate and inconsistent. Although maps have mostly moved from paper to digital, maintaining accurate and consistent mapping standards are still essential.

Some of the services this unit provides—map maintenance, for example—are also available from other providers, such as county cartography units. When demand for our services decreases, we reduce our FTE as needed. This competitive environment is unique to CISU and helps assure we produce high-quality work at a reasonable price. CISU and ORMAP both convene stakeholder feedback groups and advisory committees to help align efforts to provide timely services that meet our customers' expectations.

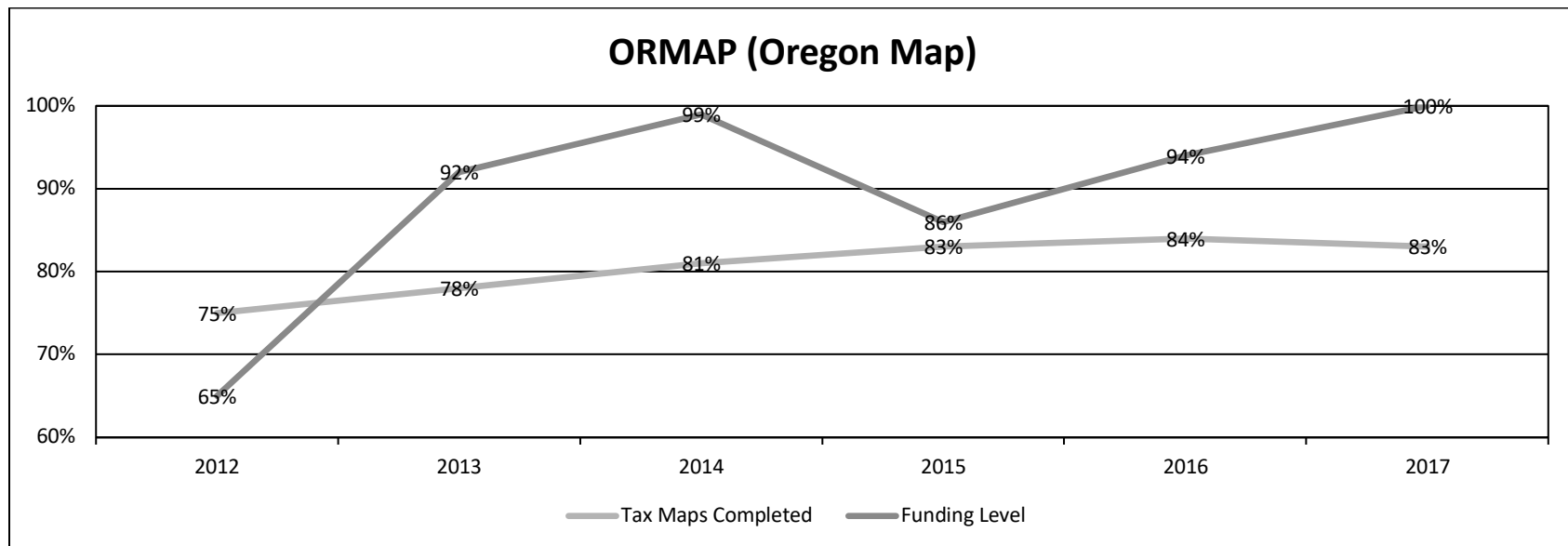
Program Performance

The unit uses a cycle time measurement to evaluate performance. For example, ORS 308.225 requires the agency to approve or disapprove boundary change submissions within 30 days. The cartography unit's internal target for returning map maintenance items to the counties is within 14 days of receipt.

BUDGET NARRATIVE



The graphic below illustrates two things: The percentage of maps statewide that have been converted to a digital format that meets ORMAP standards, and the funding percentage level for all grant requests.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The work CISU does is mandated by state laws or agency rules:

- County map maintenance—ORS 306.125.
- Approving boundary changes—ORS 308.225.
- Property classification memos—ORS 308.517 and OAR 150-308-0540.
- Prescribe mapping standards for Oregon’s 36 counties—ORS 306.125(1).
- Review county maps for uniformity—ORS 306.125 and 305.115.
- Administer the ORMAP program – O RS 306.132.
- Secure uniformity in the system of assessment and taxation – O RS 306.120.
- Appraise industrial property – O RS 306.126.

Funding Streams

CISU funding is split between General Fund and Other Funds. Expenses related to maintaining cadastral assessment maps for nine counties, as provided under ORS 306.125, are reimbursed under contract. The department charges \$60 per hour for this work. This Other Funds stream partially supports seven FTE. During the 2017–19 biennium, this work provided 10 percent of the program’s funding.

ORMAP is funded entirely with Other Funds generated from a \$1 document recording fee. Administrative expenses are paid from the account as provided under ORS 306.132 prior to distributing grant funds to the counties. The fee is expected to generate approximately \$630,000 annually. An advisory committee develops policy guidance for issuing grants from the fund to the counties.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Industrial Valuation and Central Assessment Section

Program overview

The Industrial Valuation and Central Assessment Section is responsible for determining real market value (RMV) for two main property types:

1. State-appraised industrial properties engaged in processing or manufacturing activities.
2. Companies operating in this and other states, including airlines, utilities, railroads, and telecommunications. These are referred to as centrally-assessed companies.

The values we determine are transmitted to Oregon's 36 counties where property taxes are imposed. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

Program funding request

Industrial Valuation & Central Assessment	GF	OF	TF	POS	FTE
LAB 17-19	\$ 5,958,067	\$ 3,513,480	\$ 9,471,547	41	38.43
CSL 19-21	\$ 6,376,945	\$ 3,710,169	\$ 10,087,114	41	38.43
ARB 19-21	\$ 7,474,828	\$ 3,311,800	\$ 10,786,628	41	41.00
GB 19-21	\$ 6,900,867	\$ 4,392,098	\$ 11,292,965	43	39.22
LAB 19-21	\$ 6,461,864	\$ 4,084,921	\$ 10,546,785	41	41.00
Difference	\$ 503,797	\$ 571,441	\$ 1,075,238	-	2.57
% change	8.5%	16.3%	11.4%	0.0%	6.7%

DOR is requesting funding for 21 positions to become fully funded rather than partial funded adding 2.57 FTE. If funded, the Industrial Valuation and Central Assessment Section can continue to provide our current service level of work, including working toward our goal to appraise all of our state-appraised industrial properties on an eight-year cycle. A physical inspection of state-appraised industrial properties is instrumental in determining the assets to be valued and their condition so an equitable value can be determined. The section will also continue to appraise all of our centrally assessed companies every year.

Program description

The Industrial Valuation and Central Assessment Section is responsible for determining real market value (RMV) for two main property types:

1. State-appraised industrial properties engaged in processing or manufacturing activities.

BUDGET NARRATIVE

2. Companies operating in this and other states, including airlines, utilities, railroads, and telecommunications. These are referred to as centrally-assessed companies.

For state-appraised industrial properties, there are currently 850 sites with 4,645 accounts. There are over 522 centrally assessed companies in the state. Between the two property types, there is a combined property value of over \$60 billion, which equates to over \$700 million in property tax assessments for Oregon's 36 counties. The property tax collected is then distributed to taxing districts to fund taxpayer services such as schools, law enforcement, fire safety, and other public programs. For example, about 41 percent of property tax in 2017–18 was for K–12 school districts and Education Service Districts. In the 2017–19 biennium, the Industrial Valuation and Central Assessment section appraisal and assessment work will be responsible for valuing property that will result in almost \$450 million of property taxes imposed that will go towards K–12 schools. Success of this system is dependent on our ability to have the proper resources to determine RMV, and therefore, the property taxes will be imposed. Other clients include taxpayers, taxpayer representatives, and the Oregon Tax Court; most of whom we serve on a daily basis in some capacity.

The section's appraisers determine RMV by applying commonly accepted appraisal methods and principles to properties and companies; however, the appraisal processes are materially different for state-appraised industrial property and centrally assessed companies.

State-appraised industrial properties have two main seasons each year: industrial property return (IPR) processing season and appraisal season. IPR processing season generally starts in March and ends June 30. This process is heavily driven by information provided by taxpayers on their IPRs. An assigned appraiser uses the taxpayer-provided information and applies appraisal methodology to determine a value. Trending and depreciating is applied, between appraisals completed in the 8-year appraisal cycle described below, to update RMV for the current year. The longer the appraisal cycle is, the less reliable roll values determined by the IPR process become. Because of the volume of information and time constraints, very little can be done to verify the accuracy of the taxpayer-provided information during the IPR season. Verification is done during the appraisal season, which generally starts July 1 and lasts until the end of February. Verification consists of a physical site inspection—or site visit—and an appraisal of the site, which typically includes buildings, structures, machinery, and equipment.

Historically, we have struggled to visit all of our sites on a regular basis. In 2012, the section reorganized its industrial valuation appraisers with the goal of appraising all sites within a six-year cycle (discussed above, the longer an appraisal cycle, the less reliable roll values become). Achieving a six year appraisal cycle is dependent on the number of appraisers we have and the number of sites to appraise. We weren't able to achieve the 6-year goal with the number of appraisers and number of sites we were responsible for. In 2016, we reset our goal to appraise all of our sites within an 8-year cycle to reflect current staffing levels and the number of sites to appraise. We met our appraisal cycle goal in 2017, but it was achieved by reducing our scope of work and conducting partial site appraisals. On average, we appraised approximately 49 percent of each site in 2017. This total is more than we have appraised in recent years; however, we are still leaving some portions of sites untouched, which may compromise the accuracy and reliability of our real market values.

BUDGET NARRATIVE

One last function for state-appraised industrial property is property tax appeals. It is impossible to forecast how many appeals we will get in any given year or how complex the appeals will be. But working through the appeal process requires appraisal analysis on the appealed property and ultimately helps us to determine RMV.

The central assessment (CA) program has two main seasons: appraisal season and infrastructure support season. The appraisal season, from January through mid-August, starts with all of the CA companies (522 in 2018) receiving a full appraisal every year. The appraisal season includes the director's review process, which is the initial level of appeal. If a CA company wants to appeal the outcome of the Director's Review decision, they may file an appeal with the Oregon Tax Court. With the current budget request, the CA team has enough staff to appraise all the CA companies, with an average of 50-100 hours of required overtime per year, and with personnel working outside their job classification. For example, the manager as currently conducting review work typically done by appraisal team leads. However, CA companies recently added to the CA roll, plus others anticipated to break ground in the next year or two, may require additional CA FTE in order to treat these companies fairly and equitably in the appraisal process.

The CA infrastructure support season starts mid-August and goes until December 31. The work accomplished during this time of the year supports the appraisal season and supports our purpose of determining RMV. Examples of necessary CA infrastructure activities include the following: updating county tax code areas, reviewing and refining appraisal methodology and templates, updating reporting requirements, Tax Court appeal work (year round task), discovery of new CA companies, and staff training with statutorily required continuing appraisal education.

There are several drivers of costs for the section listed below.

Program diversity and complexity:

- There are dozens of special assessment programs, more than one hundred different types of exemptions, and more than 1,600 taxing districts that receive property tax revenues, all of which have different operational and administrative requirements.
- Past property tax limitation measures (Measures 5 and 50), and complex programs, significantly increase the work connected with calculating RMV.

Cost to maintain obsolete business processes and impact of inadequate technology:

- The Core System Replacement (CSR) project automated a very small piece of our appraisal work, such as small private railcars and oil and gas. While these improvements help, we are still reliant on a patchwork of labor-intensive business processes that don't take advantage of available technology to lower costs using best practice processes.
- Reliance on manual processes increases the risk of error and extends response times for customers. Automation of some processes would likely help decrease response times, and the cost of purchasing and maintaining automated solutions would replace much of the cost of manual processes.

BUDGET NARRATIVE

- Most of the applications the Valuation section uses for industrial valuation and central assessment were designed years ago by DOR IT staff, and by appraisal staff, in software that has limited adaptability. Maintenance is cumbersome and imposes both direct and indirect costs. The 2015 Legislature approved funding to purchase a commercial, off-the-shelf product to automate many of the processes currently used in our valuation work. However, the chosen solution cost more than anticipated and we no longer have dedicated funding to work on this project. In addition, we no longer have the internal resource capability to move the project forward without compromising our core and statutorily mandated work.

Inadequate customer and stakeholder support:

Taxpayers and counties have come to expect web-based services to view or exchange information electronically. Since we don't have web-based self-service options for customers, they can generally only get information about their accounts during office hours or when staff is available. Staff must then be redirected toward hands-on customer and stakeholder support activities, taking time and resource away from other necessary appraisal-related work. Technology-based solutions to account management would likely prove less costly and more valuable to customers and stakeholders.

Program justification and link to long-term outcome

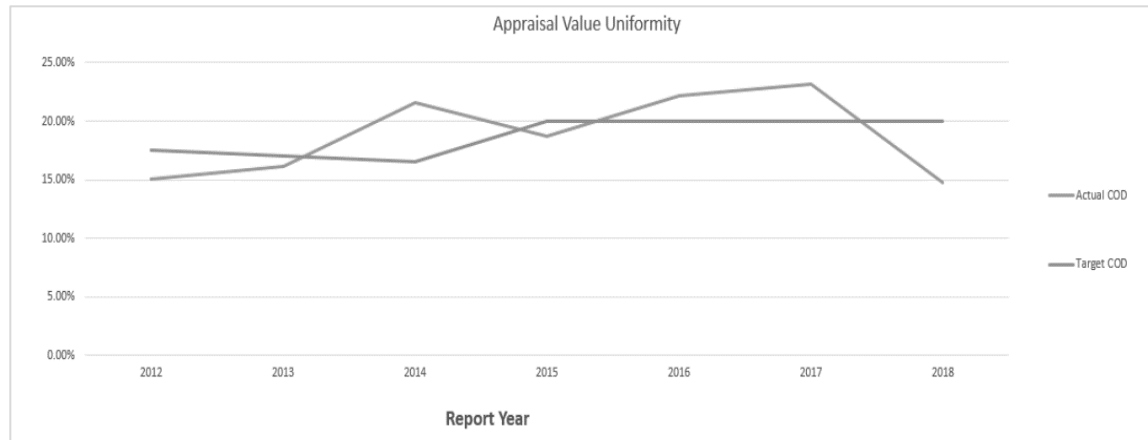
Program performance for the valuation programs can be analyzed using Oregon's long-term outcome of equity and uniformity and our appraised values. The best way for us to ensure equitable values are determined is through frequent appraisals of our industrial sites and centrally assessed companies, which ensures our accounts represent real market value. By doing this, we conform to ORS 308.232—Property to be valued at 100 percent market value.

DOR is a member of the WSATA CCAP (Committee for Centrally Assessed Property) and WSATA CVIP (Committee for Valuing Industrial Property). Both committees include representatives from several western states and work towards defining best practices in the appraisal field. We regularly collaborate with other states to ensure our appraisal methodology and application meets those of our peers across the nation.

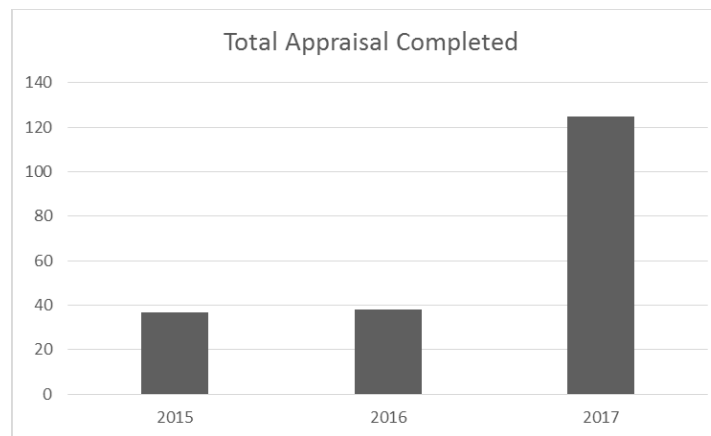
BUDGET NARRATIVE

Program Performance

The graph below is DOR's KPM #7, Appraisal Value Uniformity, which demonstrates our ability to deliver high quality business results by measuring appraisal equity and uniformity for state-appraised industrial properties.



The next graph shows the number of appraisals of state-appraised industrial sites conducted each year. After the 2016 season, we changed the way we conducted our business in order to touch more sites and achieve our goal of an eight-year appraisal cycle. In 2017, we met our appraisal cycle goal by reducing the scope of our appraisals. Instead of appraising the entire site, appraisers had discretion to appraise as much of the site as possible in order to meet their appraisal quota for the year.



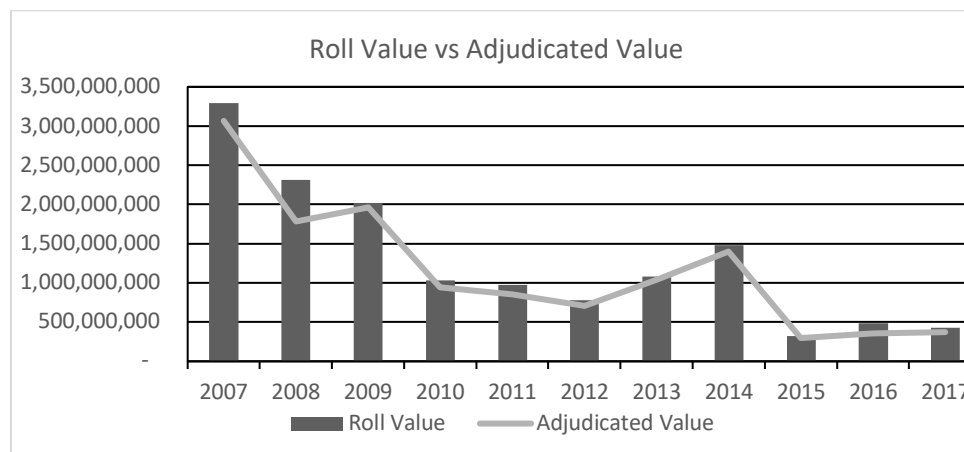
BUDGET NARRATIVE

One positive outcome from the increase in industrial sites appraised in 2017 was our ability to identify \$64.5 million in omitted property, which equates to approximately \$970,000 in property tax potentially imposed by our county partners. In addition, the future benefits of the omitted property are immense since that omitted property will be taxed into perpetuity, or until retired. 2017 was the first year we tracked omitted property and we will continue to track it going forward. The more site visits and appraisals we are able to complete, the more omitted property we can potentially capture.

In an attempt to quantify the quality of appraisal work completed, in 2017 we started to keep track of how much of each site visited is appraised. Our industrial sites have multiple accounts consisting of buildings, structures, machinery, and equipment. The following points are what one year's worth of data has revealed:

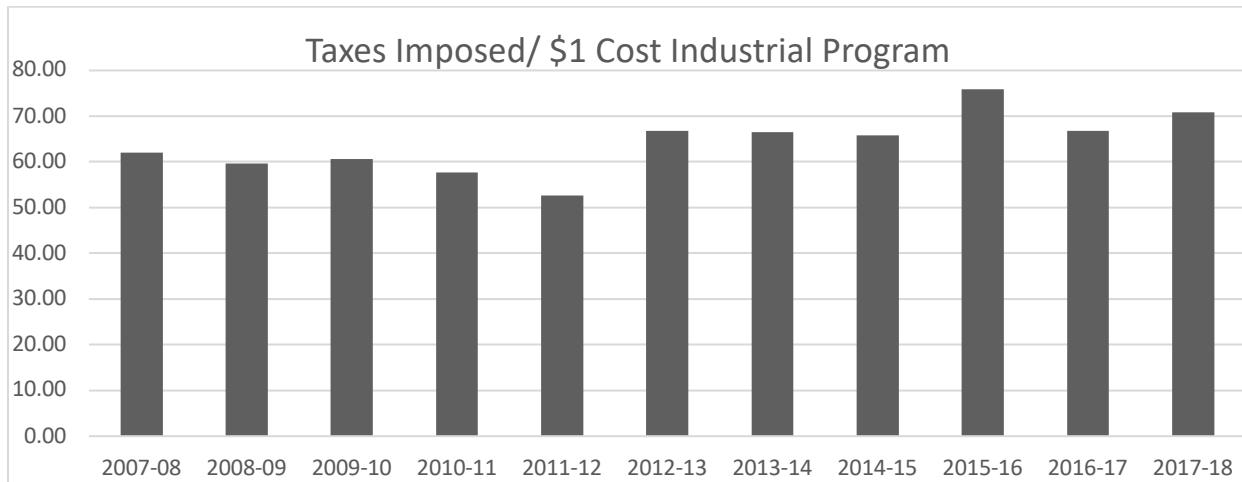
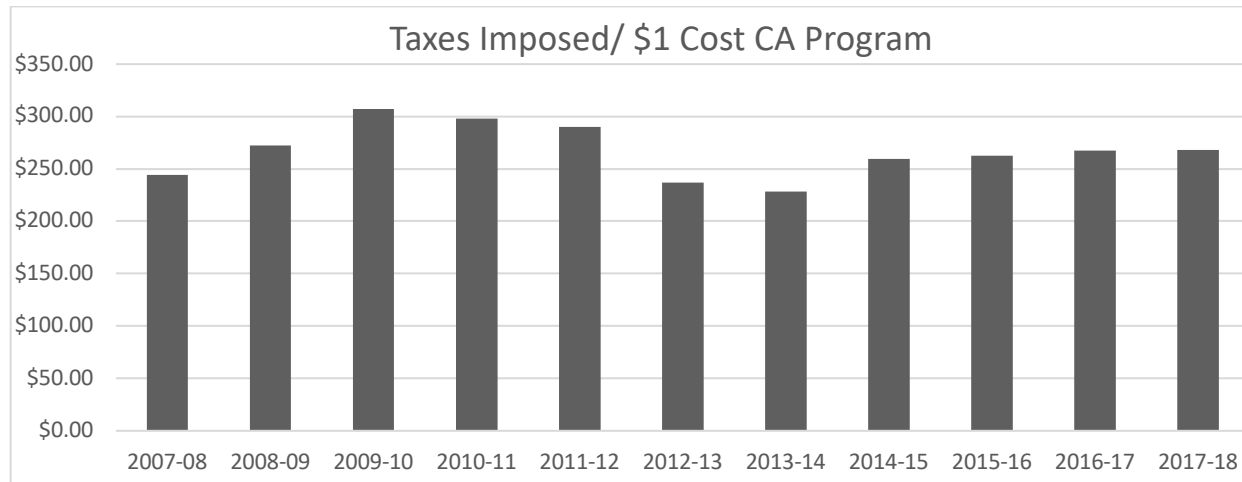
- We appraised approximately 49 percent of each site we visited. If our resources are reduced, we would appraise less of each site going forward. For example, for the 2018 appraisal season, we have eliminated the appraisal team (due to budget issues) whose function it was to appraise entire sites. Without this team, we anticipate the percent of each site appraised to drop below the 2017 level of 49 percent. Other options we would consider with less resource include increasing the timeframe of our cycle or simply abandoning the goal of appraising our sites on a regular basis.
- Although we appraised only 49 percent of each site, we focused on high value assets and created efficiencies in our appraisal work. Due to this, we appraised approximately 76 percent of each site's RMV, or \$985 million, leaving approximately \$334 million unchecked.
- We corrected over \$200 million in value in 2017, bringing our accounts more in line with RMV.

The next graph measures the quality of the services we provide for the state-appraised industrial accounts that are appealed each year. Our purpose is to determine RMV. The graph shows the amount of RMV that was appealed in each respective year and then the eventual value after the appeal process was complete. The data indicates, of the total value that is appealed each year, there is only a small reduction in value after the appeal process is complete. This can be attributed, in part, to the expertise of our appraisal staff valuing appealed industrial properties.



BUDGET NARRATIVE

The two graphs below show the amount of property taxes imposed by the counties for both the industrial properties and CA companies we appraise, compared to the personnel cost of the appraisal work. The data indicates for every \$1 of CA appraiser cost, between \$228 and \$307 in property taxes were imposed by the counties each year since 2007–08. Concerning state-appraised industrial property, for every \$1 of industrial appraiser cost, between \$52 and \$75 in property taxes were imposed each year since 2007–08. The ratio between the cost of industrial appraisers and taxes imposed is significantly lower than the ratio of CA appraisers and taxes imposed due to the high amount of exemption programs for state-appraised industrial properties, which decreased the potential of taxes imposed by over 50 percent in 2017–18.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

In ORS Chapter 306, the department is granted authority for securing uniformity in the system of assessment and taxation (ORS 306.120) and appraising industrial property (ORS 306.126). ORS Chapter 308 spells out additional roles for the department in the assessment of property for taxation, including centrally-assessed property.

One of our most important statutes is ORS 308.232—Property to be valued at 100 percent RMV. In order for us to adhere to this law, we need to appraise every site in its entirety on a regular basis. In 2017, we appraised approximately 49 percent of the sites we visited, which is less than what the law requires.

Funding Streams

Approximately 69 percent of the funding for the section’s positions comes from the General Fund. The remaining funding comes from the County Assessment Function Funding Assistance (CAFFA) account. CAFFA, established under ORS 294.184, provides an Other Funds stream that supports the appraisal of state-appraised industrial property and centrally-assessed companies. This funding stream supports 41 FTE, almost entirely in the industrial valuation and central assessment areas. Monies from the CAFFA account are from interest on delinquent property taxes and document recording fees.

Significant Proposed Program Changes from 2017–19

The program is requesting an additional 2.57 FTE to make 21 partially funded FTE into full time. Policy Option Package 107 requests an additional \$1,097,883 General Fund with a reduction of \$398,369 Other Funds. Governor’s Budget did not take the reduction of the \$398,369 Other Funds and accepted all other proposals of Policy Option Package 107 in Agency Request Budget. Package 070 and 107 were incorporated into legislatively approved Package 805.

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency’s budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a “revenue transfer,” reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as POP 114 to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

BUDGET NARRATIVE

County Support, Assistance, and Oversight Section

Program overview

The Property Tax Division is responsible for the overall supervision and support of the statewide property tax system. To make for a more equitable and uniform system, the division sets appraisal standards through uniform methods of assessment, monitors programs, provides training to county and department staff, evaluates county performance, and offers direct assistance to counties.

This section is one of the additional sections that came about during the departments restructuring. The amounts in LAB are the distributions to counties for CAFFA, which is being restructured to a new program for a clearinghouse of pass-through revenues.

Program funding request

County Support, Assistance and Oversight	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 36,301,698	\$ 36,301,698	0	-
CSL 19-21	\$ 4,072,203	\$ 37,947,041	\$ 42,019,244	18	18.00
ARB 19-21	\$ 4,072,203	\$ 265,878	\$ 4,338,081	18	18.00
GB 19-21	\$ 3,975,977	\$ 674,026	\$ 4,650,003	22	20.00
LAB 19-21	\$ 4,208,730	\$ 37,788,082	\$ 41,996,812	18	18.00
Difference	\$ 4,208,730	\$ 1,486,384	\$ 5,695,114	18	18.00
% change	0.0%	4.1%	15.7%	0.0%	0.0%

Program description

The Oregon Constitution requires uniformity in the application and administration of property tax law. To aid in the achievement of uniformity in the property tax system, the Legislature granted the department supervisory authority over the assessment and taxation programs in Oregon's 36 counties. The goal is to promote and ensure uniformity and equity in taxation, and, in general, to strive for an equitable system. This is primarily accomplished by setting uniform assessment methods and standards, monitoring programs, providing training to county and department staff, and directing assistance to individual counties on a variety of special programs.

The Support, Assistance, and Oversight (SAO) Section provides assistance and support to assessors, tax collectors, and county staff. Finance, taxation, and exemption analysts work with local taxing districts and counties on a variety of budget, tax calculation, tax collection, and exemption issues. Staff provide assistance on appraisal and complex assessment issues involving mass appraisal ratio studies, indexing studies and uniform

BUDGET NARRATIVE

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 outcome

The section works closely with counties to identify best practices and develop the most efficient procedures in uniform methods of assessment and tax administration. This unit evaluates county performance to determine equity and uniformity in property tax assessment statewide. This helps make sure all property is taxed or exempted according to statutory provisions. This is a cornerstone of the property tax system and imperative to maintaining the public's trust.

Program Performance

This program has strived to embrace efficiency gains through technology in many areas:

We completed the modernization of our training program. All materials are provided electronically and we offer online self-service options for customers. We are using two delivery methods for training: web-based and live training. Both methods have produced savings in the areas of printing and delivering training manuals and allowed us to reach rural Oregon counties. In 2017, we delivered 33 classes reaching over 1,100 students. Our training records are now able to be accessed by students anytime to update information or add classes to their record.

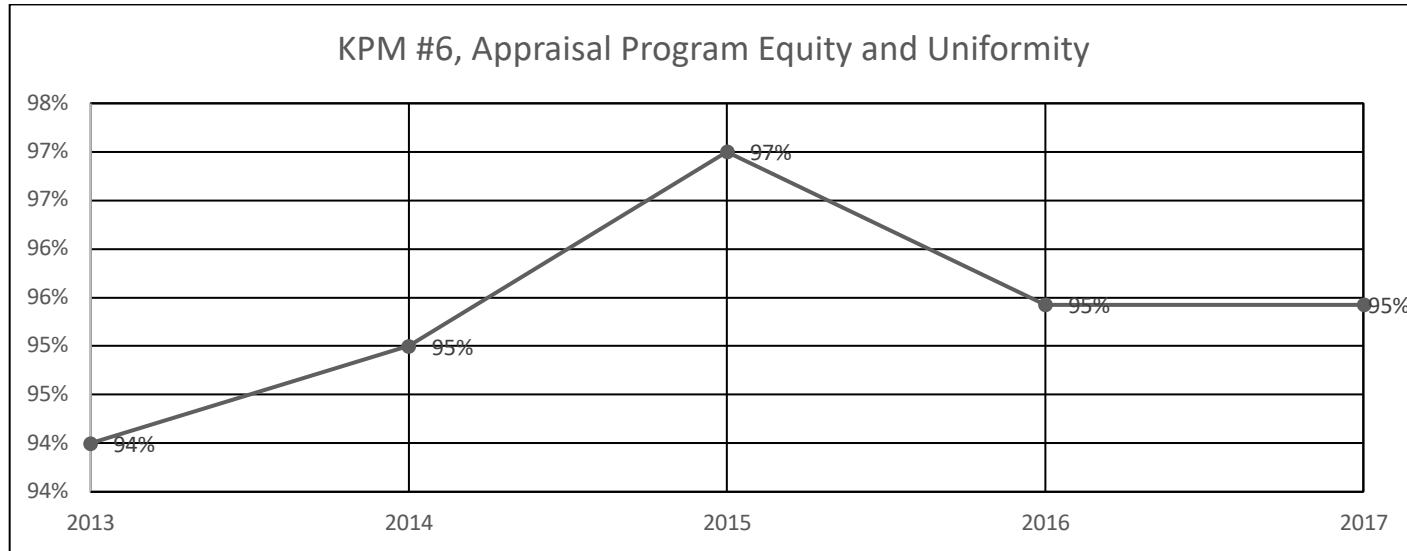
Our CAFFA grant program, including deposits, distributions, and grant applications have moved online with GenTax. The new, all-electronic process has reduced requests for assistance by more than 90 percent and allows counties to better manage their applications and grants. Additionally, the time saving from automation allows staff to visit counties to review property tax processes for adequacy and compliance with statute and rule. These visits are to examine core functions using a combination of data review, office policy and procedure review and field testing. The intended goal of county visits are as follows:

- Determine if the County's A&T functions and systems meet statutory obligations.
- Make the governing body aware of any deficiencies found.
- Recognize strengths of the county A&T system that may exist.
- Suggest more efficient and effective procedures for completing the statutorily required work, if appropriate.

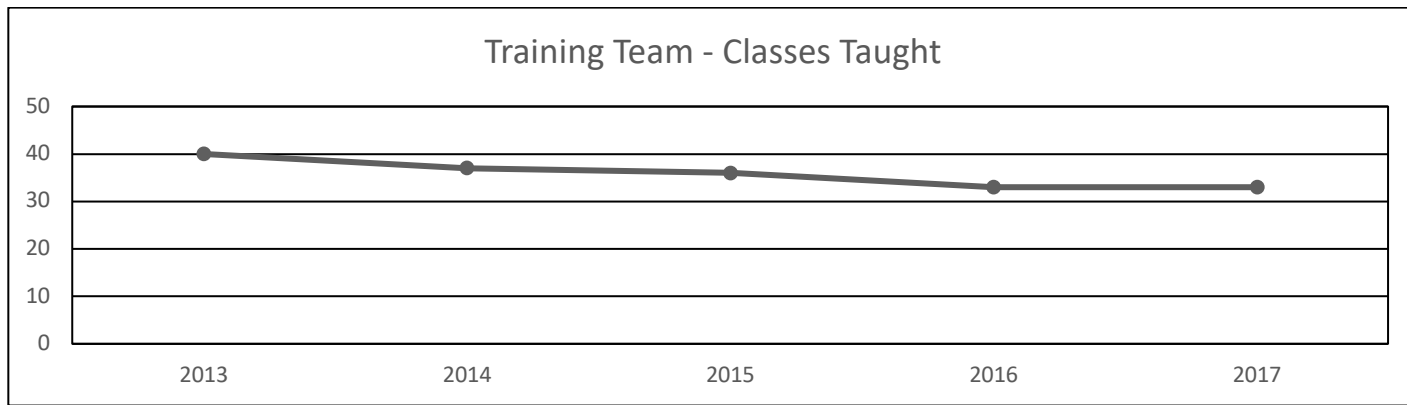
County assessors are responsible for managing estimates of property values and annually developing new assessment and tax rolls. Law mandates that assessors track and measure the real estate market in order to maintain 100 percent of real market value. To demonstrate compliance has been achieved, assessors are required to annually complete ratio studies and publish the Assessor's Certified Ratio Study report. The report assists the Department of Revenue (DOR) in fulfilling the role of general supervision and control over the statewide system of property taxation. The department reviews the counties' valuation programs to verify standards are met and to measure the health of the statewide valuation system. The departments Key Performance Measure (KPM) #6, reports out the findings of its ratio study review.

BUDGET NARRATIVE

One of the key functions of the SAO Section is to measure equity and uniformity of the assessments being done in county assessor's offices. To do this, we measure the number of geographic areas that are meeting industry performance standards. The chart below illustrates statewide performance.

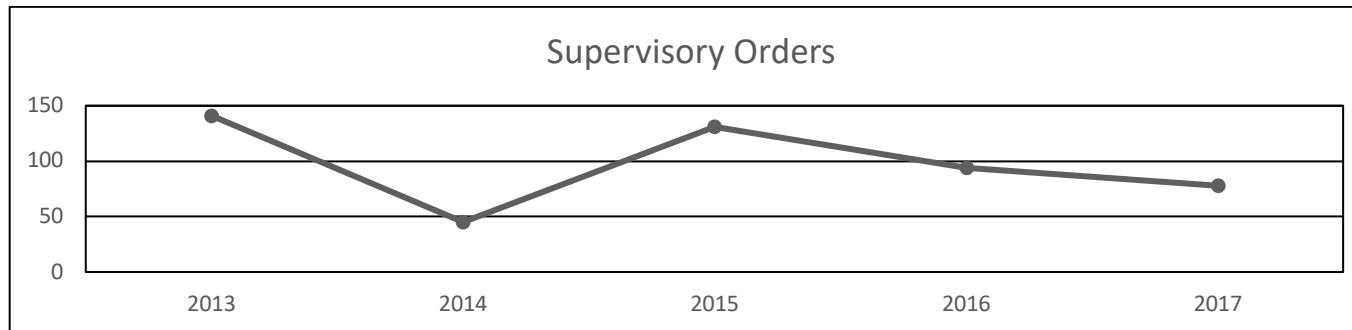


To assist the counties in maintaining equitable and uniform assessment and taxation practices, we provide classes and instruction throughout the state to appraisers and assessors. The graph below shows the number of classes offered each year since 2013. Offerings fluctuate based on availability of resources.



BUDGET NARRATIVE

SAO has a supervisory conference officer who hears testimony and issues orders in situations where facts indicate a likely error on the tax roll.



Enabling Legislation/Program Authorization

The County Support, Assistance, and Oversight Section administers many different programs and functions. Below are the sections major duties and corresponding statutes.

- Provide training to county staff and assessors—ORS 308.010, 306.150.
- Review and certify tax rolls—ORS 294.461 and 294.510.
- Produce annual tax forms and statements for counties- ORS 306.245, 310.060, and 311.250.
- Administer enterprise zone exemptions—ORS 285C.125.
- Administer the CAFFA grant program, including reviewing and approving grants and collecting and distributing funds—ORS 294.175.
- Review and approve counties' ratio reports to ensure uniformity in assessment and that counties meet 100 percent of real market value—ORS 309.200 and ORS 309.203.
- Review county assessment programs for equity and uniformity—ORS 306.115.
- Set statewide appraisal standards—ORS 306.115.
- Oversee Board of Property Tax Appeals and provide training to members—ORS 306.120 and 306.152.
- Administer statewide appraiser registration and education program—ORS 308.010.
- Administer supervisory appeal process; make decisions and issue orders—ORS 306.115.
- Administers the oil and gas production tax program—ORS 324.070.

Funding Streams

These are all General Fund positions with the exception of one that is used to administer the CAFFA grant program.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Forestland Valuation and Timber Taxes

Program overview

The Timber/Farm/Forest Unit administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs, which generate approximately \$34 million per biennium for state and county programs. It also establishes the specially-assessed value for more than 7.9 million acres of private forestland and farmland.

Program funding request

Forestland Valuation and Timber Taxes	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	0	-
CSL 19-21	\$ 1,669,150	\$ 632,746	\$ 2,301,896	11	10.50
ARB 19-21	\$ 1,669,150	\$ 632,746	\$ 2,301,896	11	10.50
GB 19-21	\$ 1,630,903	\$ 632,746	\$ 2,263,649	11	10.50
LAB 19-21	\$ 2,183,554	\$ 64,629	\$ 2,248,183	11	10.25
Difference	\$ 2,183,554	\$ 64,629	\$ 2,248,183	11	10.25
% change	0.0%	0.0%	0.0%	0.0%	0.0%

Program description

The department's work related to forestland property taxes is done by the Forestland Valuation and Timber Taxes section. The section establishes the specially-assessed value of forestland. This process uses a market sales analysis of the highest and best use of forestland to create the specially-assessed value for approximately 7.9 million acres of forestland. In western Oregon, the unit is responsible for the establishment and review of the productivity classes of western Oregon forestlands. This classification process is used to assign the property tax values based on productivity. In addition, the unit provides assistance to the counties by identifying owners with 5,000 or more acres of forestland and providing general forestland program guidance.

The section also administers the Small Tract Forestland Severance Tax and Forest Products Harvest Tax programs. The Small Tract Forestland Severance Tax generates nearly \$800,000 per biennium statewide for the State School Fund, community colleges, and counties. The Forest Products Harvest Tax generates about \$33.7 million per biennium for fire suppression, forest research, and the Oregon Forest Resources Institute. The unit's activities relating to these tax programs include processing and auditing tax returns, educating the public and taxpayers, collecting and distributing timber tax revenues, maintaining tax database, and advising the counties regarding laws and processes relating to forestland special assessments.

BUDGET NARRATIVE

This unit also provides assistance to counties in the administration of the following special assessment programs: exclusive farm use, home site special assessment, open space, wildlife habitat, conservation easement, and riparian.

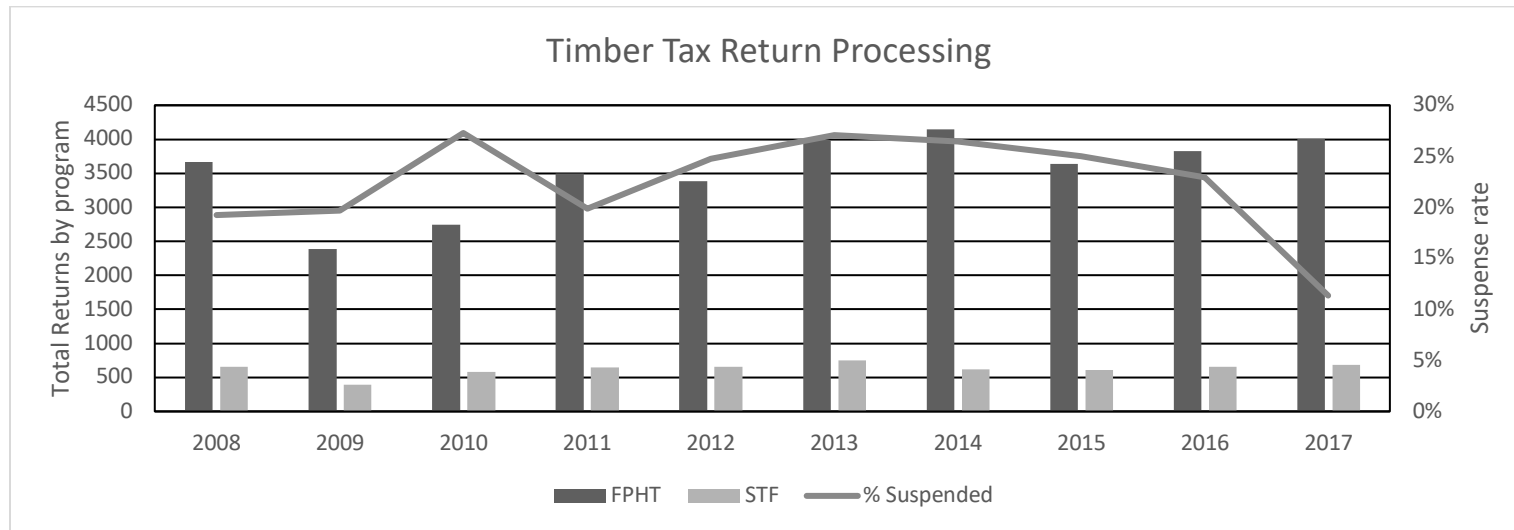
Program justification and link to long-term outcome

The Forestland Valuation and Timber Taxes sections revenues provide critical funding to fight forest fires, schools, and back into the timber industry to promote education and sustainable forestry practices. The Legislature finds it of interest of the state for the public to share in these costs which are paid in part from timber tax revenues. The Forestland Valuation and Timber Taxes programs function efficiently to provide this funding that aligns with public policy.

Program Performance

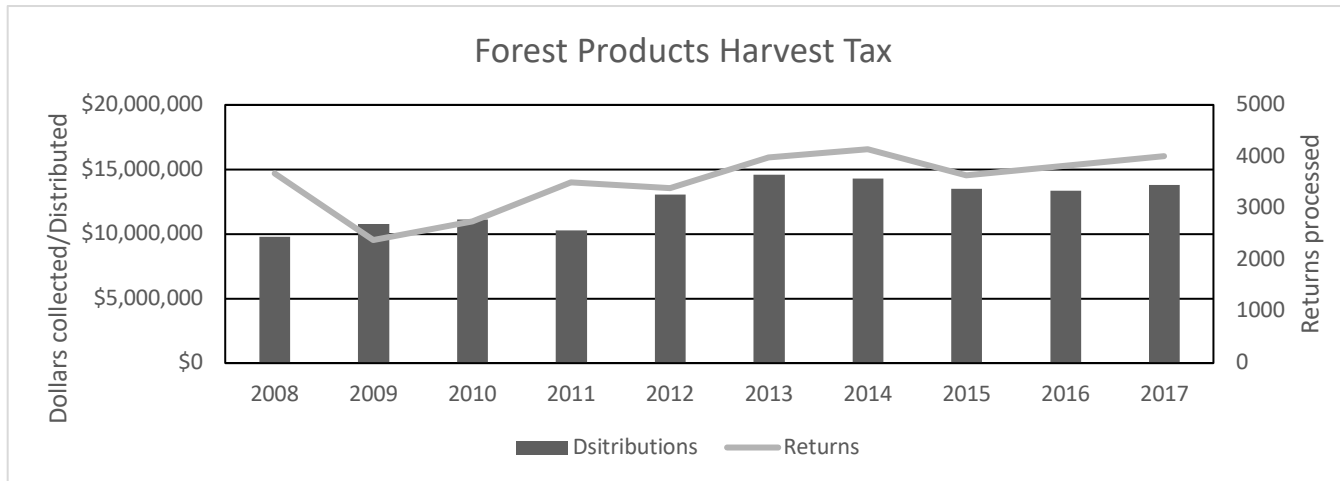
The graphs below provide information about return processing for the unit's tax programs. By taking advantage of technology we have been able to lower our suspense rate and decrease manual return processing.

This graphic shows the number of returns for both the Forest Products Harvest Tax and Small Tract Forestland Severance Tax and each year's suspense rate. Returns suspend when the information provided by the taxpayer doesn't match what is anticipated. Resolution requires manual intervention. Our new software solution, GenTax, has enhanced our ability to provide electronic solutions to suspended returns as reflected by the decrease in 2017.

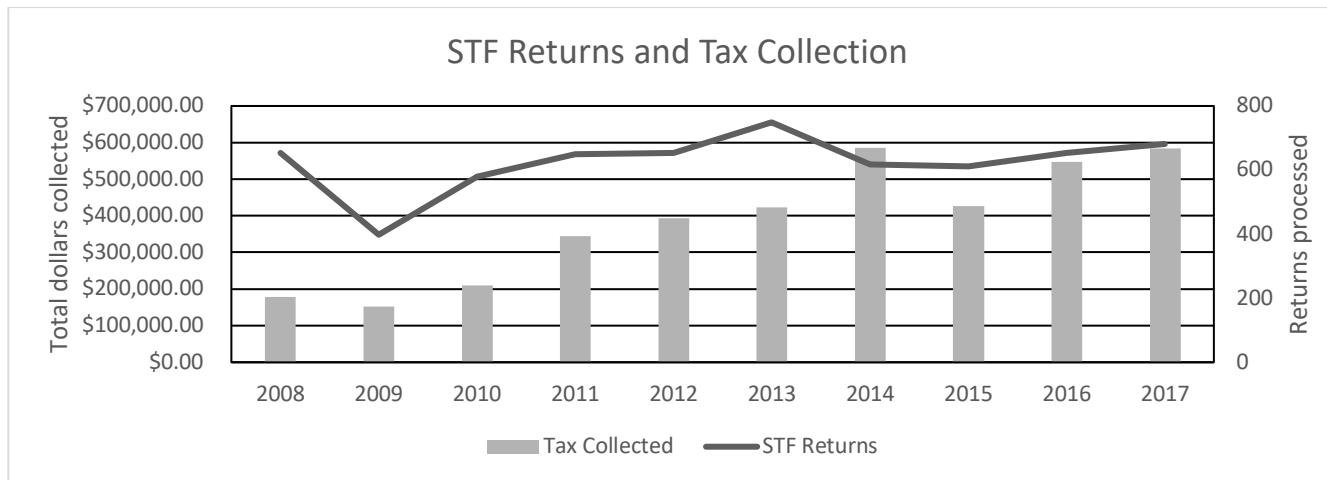


BUDGET NARRATIVE

Forest collections and distribution—This graph illustrates the revenue for the FPHT program and number of returns processed each year.



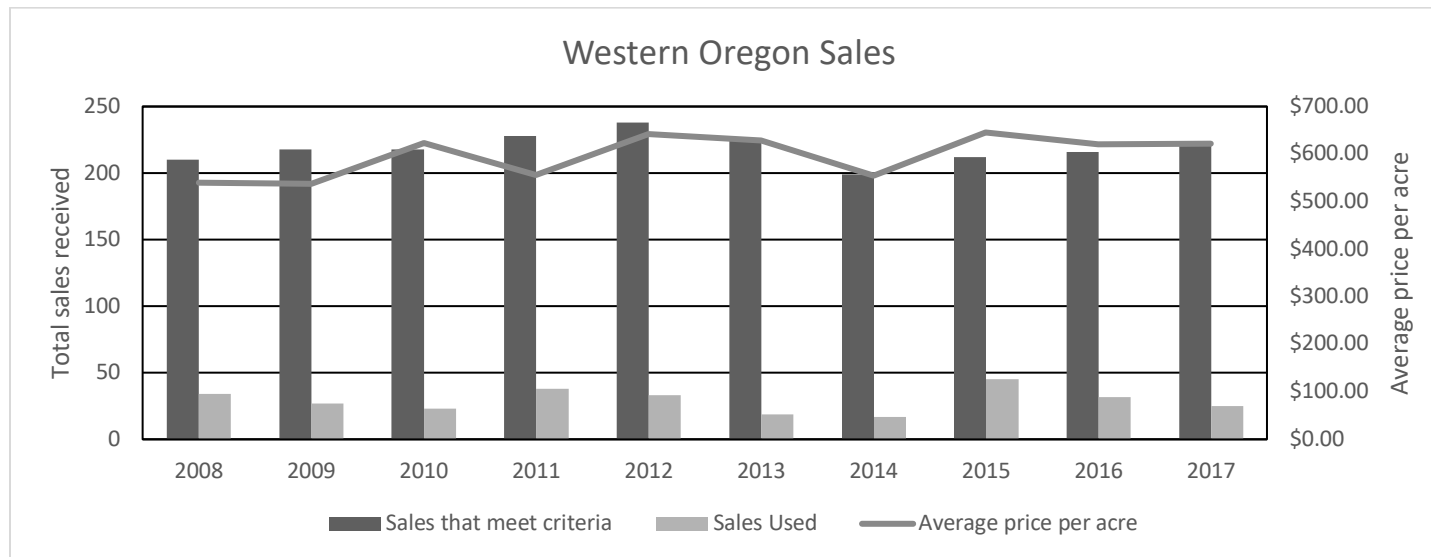
STF Tax collections and distribution—This graph shows the number of returns per year and total revenues for the STF program.



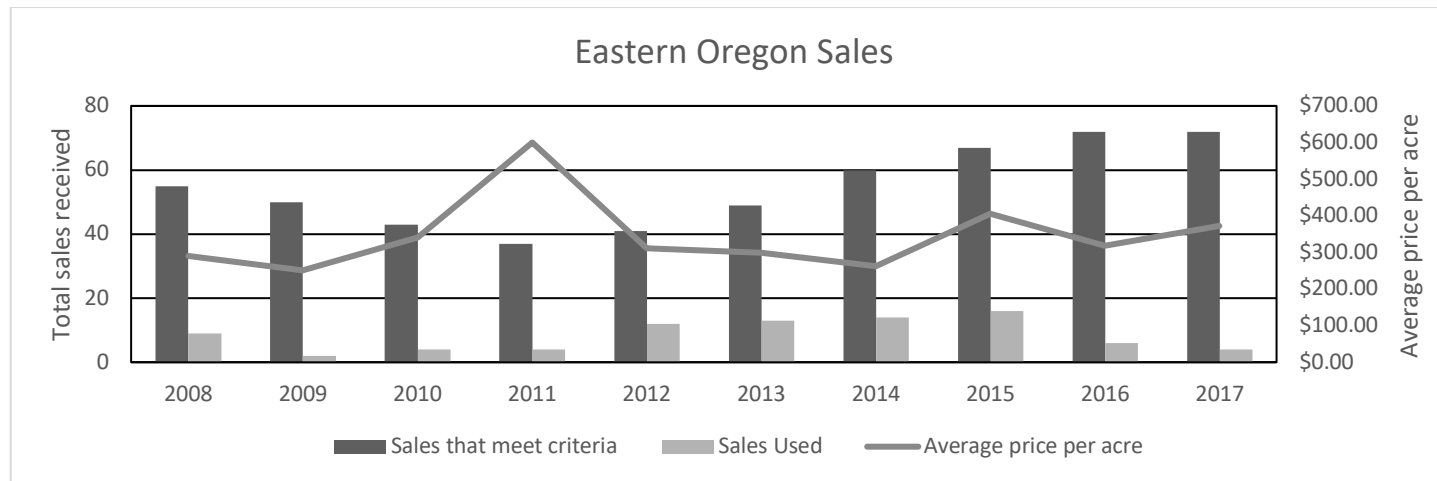
BUDGET NARRATIVE

The unit establishes the value per acre of forestland statewide on an annual basis. To accomplish this, staff gather all sales information available and analyzes it to determine market trends and calculate a value per acre that is distributed to all counties.

Forestland Sales Analysis and resulting Value per Acre—The following two graphs illustrate the number of sales analyzed each year, the number of usable sales, and the resulting value per acre of forestland. It's important to remember this value represents the land value only and excludes the timber value. Not all sales are usable in the study due to lack of information or lack of details on what was included in the sales price.



BUDGET NARRATIVE



Enabling Legislation/Program Authorization

- Administer Forest Products Harvest Tax program—ORS 321.005.
- Administer small tract forestland program—ORS 321.700.
- Establish annual forestland values—ORS 321.210.
- Administer farm special assessment program, set rates—ORS 308A.092.
- Designated forestland special assessment— ORS 321.257, ORS 321.805
- Produce 5000-acre report—ORS 321.833.

Funding Streams

The Forestland Valuation and Timber Taxes section is funded almost entirely by the General Fund; however, ORS 321.751 and 321.754 allows the department to subtract administrative expenses related to the small tract forestland program from total receipts prior to distribution.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Property Tax Division

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$510,740
Other Funds	\$7,202

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$510,740
Other Funds	\$7,202

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$510,740
Other Funds	\$7,202

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Property Tax Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 333,314
Other Funds	\$1,481,406

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 333,314
Other Funds	\$1,481,406

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 333,314
Other Funds	\$1,481,406

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

BUDGET NARRATIVE

Property Tax Division

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

How Achieved

The department eliminated the Executive and General Services Divisions. One structure, the Property Valuation Systems, was combined with the Property Tax Division. In addition, services and supplies were realigned between structures.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$68,283
Other Funds	\$22,761

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$68,283
Other Funds	\$22,761

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$68,283
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Other Funds	\$22,761
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2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Property Tax Division

Essential Package 070—Revenue Shortfalls

Package Description

Purpose

This package reduces Other Funds expenditure limitation by \$969,223 and 1 position (3.78 FTE) to account for a revenue shortfall in the Property Tax Division. Revenues for the County Assessment Funding Function Account are not maintaining pace with inflation, and the department erroneously used ORMAP revenues and beginning balances restricted to maintaining property tax maps to balance the Other Funds component of their Current Service Level. The analyst also reduced expenditures to include an Other Funds salary pot estimated at 3.0 percent of Personal Services.

The agency did attempt to recognize some of the Other Funds revenue shortfall in Package 107 (not recommended at this time). This reduction is intended to replace the reductions envisioned in that package.

The package eliminates one position and the Other Funds portion of 9 other positions that are split between General Fund and Other Funds. The General Fund component of 4 of those positions is reduced in Package 090 – Analyst Adjustments.

The elements of this package and Package 107 were incorporated into the legislatively adopted Package 805.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

Positions	(1)
FTE	(3.78)

Revenue Source

General Fund	\$0
Other Funds	(\$969,223)

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Property Tax Division

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

This package reduces \$792,661 in General Fund and 4 positions (2.38 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, and eliminating four long-term vacant positions. The Other Funds component of these 4 positions was reduced in Package 070—Revenue Shortfalls.

This package also increases revenues and expenditure limitation to recognize the inclusion of Legislative Concept 576 in the Governor's Budget. LC 576 reduces the early filing discount for commercial and industrial properties from 3.0 to 2.0 percent on July 1, 2020. The revenue generated by this proposal is estimated at \$15 million in 2019–21, increasing to an estimated \$33.2 million in 2021–23. The package increases Other Funds expenditure limitation by \$11,800,000 for a number of county grant programs: \$4.5 million will be used to make grants to counties based on their staffing needs, \$1.0 million will be for discretionary grants to counties to improve their property tax administration, and \$6.3 million will flow to counties through the departments current County Assessment Function Funding Account (CAFFA) funding formula. The remaining revenue, estimated at \$3.2 million, will be used to fund enhancements to the Property Tax Division. This package increases Other Funds expenditure limitation by \$914,300 and 7 positions (3.50 FTE) starting in July 2020 to reduce the state's appraisal cycle for industrial properties from 8 years to 6 years under current appraisal standards, find property that is currently escaping taxation, and improve the accuracy of appraised values. This package also increases Other Funds expenditure limitation by \$440,955 and 3 positions (1.5 FTE) starting July 1, 2020 to provide intensive assistance to counties in administering their property tax systems in order to reappraise areas with known issues, identify new accounts, and improve standards of practice for county appraisers. Finally, the package increases Other Funds expenditure limitation by \$969,223 to backfill a shortfall in administrative CAFFA revenues in the agency's Current Service Level budget. The package leaves an estimated ending balance of \$1,077,250 Other Funds to account for negotiated salary adjustments and other unexpected expenditures during the 2019–21 biennium, and to ensure that programs started in the 2019–21 biennium have adequate funding into the future.

BUDGET NARRATIVE

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor’s Budget

Staff Impact

Positions	7
FTE	4.00

Revenue Source

General Fund	(\$792,661)
Other Funds	\$2,324,478

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Property Tax Division

Essential Package 091—Statewide Adjustment DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$5,451)
Other Funds	(\$7,673)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Property Tax Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package incorporates changes to the Statewide Attorney General rates.

How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes from the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$103,820)
Other Funds	(\$12,305)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$0

Other Funds \$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Property Tax Division

Policy Option Package 107—CAFFA Funding

Purpose

All of the appraisal positions in the valuation program are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Funds source. Since personal services and other expenditures are expected to continually increase, CAFFA receipts are covering a smaller percentage of the operating costs for the valuation program each biennium. To address this funding issue in the 2019–21 biennium, the package seeks funding to maintain the current service level in the program. If this package is not funded, the agency's ability to value properties at 100 percent of real market value (RMV) as mandated by ORS 308.232 will be adversely impacted.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The valuation program is responsible for determining real market value (RMV) for two main property types: state-appraised industrial properties engaged in processing or manufacturing activities, and companies operating in this and other states, including airlines, utilities, railroads, and telecommunications—referred to as centrally assessed (CA) companies. The values we determine are transmitted to Oregon's 36 counties and property tax is imposed by each county. Property taxes represent the primary source of revenue to fund services provided by local governments in Oregon.

For state-appraised industrial accounts, our goal is to appraise each site (850 sites) on an eight-year cycle (or approximately 106 site visits per year). Appraising each site on a cyclical basis is necessary to ensure equity and uniformity in the values we send to the counties (ORS 308.232 requires that property be valued at 100 percent of real market value). Each of the 850 sites have multiple accounts (4,645 total accounts). Planning for our industrial accounts to be appraised on a regular cycle started in 2013. In 2017, we hit our goal for the first time and appraised about one-eighth of our sites, meaning we accomplished year one of our eight-year appraisal cycle. However, of the year-one sites in our eight-year appraisal cycle, we were only able to conduct appraisal work on approximately 49 percent of each site, on average. This data was collected in our baseline year (year one of our eight-year appraisal cycle). In the next seven years, as we complete the full appraisal cycle, we will have more data to determine whether 49 percent is a high, low, or reasonable percentage. At this point we feel it is a reasonable percentage and maintaining current service levels will bring similar results.

BUDGET NARRATIVE

Outcomes of our appraisal work in 2017 include correcting double-assessed property, finding omitted property, and identifying inequities in values and adjusting those values. In total, we corrected over \$200 million in deviated real market value, plus we added over \$64.5 million in omitted property to counties' property tax rolls. The potential property tax collected from omitted property (approximately \$1 million) goes onto future rolls until the property is retired. This value would not have been added without our site appraisals.

All of the appraisal positions in the Valuation program are partially funded by the County Assessment Function Funding Assistance (CAFFA) program, an Other Fund source. CAFFA revenues fluctuate from year to year depending on the number of document recording fees and amount of delinquent property tax interest collected at the county level. The 2019–21 forecast for CAFFA revenue is projected to remain at a similar level to prior years. Since personal services and other expenditures have increased each year, and are expected to continually increase, CAFFA receipts are covering a smaller percentage of the operating costs for the Valuation program each biennium. Essentially, expenses have been increasing while CAFFA revenue has remained stagnant creating a shortfall in funding the Valuation program appraisers. This results in increased funding from other sources, historically the General Fund. The positions in the Valuation program are critical in providing valuation work on both state-appraised industrial properties and centrally assessed companies. To address this funding issue in the 2019–21 biennium, we are asking for gap funding. For a long-term solution, we will be presenting options for relieving increased reliance on the General Fund.

2. WHY DOES DOR PROPOSE THIS POP?

The agency is responsible for valuing state-appraised industrial properties and centrally assessed companies. The number of accounts and companies we are responsible to appraise is increasing every year and we rely heavily on people resources to do the appraisal work. This package would provide General Fund dollars to maintain the Valuation program's current service level during the 2019–21 biennium.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This package furthers the agency's mission, two of the agency's outcome areas (voluntary compliance and equity and uniformity), and the strategic priority to optimize collections. The program supports ensuring effective voluntary compliance by continuing to conduct field appraisal work and site visits, the agency's presence and visibility will encourage taxpayers to properly report required information to the agency.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

This POP is tied to KPM #7—Appraisal Value Uniformity.

BUDGET NARRATIVE

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

Not applicable.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Status Quo. Continuously holding positions vacant to manage the budget. In 2017, we had a specialized industrial appraisal team conducting full site appraisals (appraising 100 percent of the site). In June 2018, we reorganized due to the budget issues for the program and eliminated the specialized industrial appraisal team. If we continue with the status quo, we will most likely appraise less than 42 percent of each site in an eight-year cycle, or need to increase the cycle to more than eight years. This was rejected because this action limits our ability to meet our obligations under ORS 308.232 to appraise properties at 100 percent of RMV.

Vacate positions. These positions provide critical services within the Valuation program and are a critical component of the assessment and valuation process. Leaving positions vacant will reduce the accuracy of values placed on the tax roll and reduce the percentage of sites we appraise and visit. This was rejected because this action limits our ability to meet our obligations under ORS 308.232 to appraise properties at 100 percent of RMV.

Program reorganization. We continuously look at more efficient ways to conduct our work. In 2013, we reorganized the program with new teams and functions and a goal to appraise all of our sites on a cyclical basis. Recently, we again have looked at ways to reorganize teams to increase efficiencies and we have eliminated a specialized appraisal team. No other viable reorganization options have surfaced that would create an increase in productivity.

Shift resources. In the past, we have shifted resources during industrial property return season and have considered shifting resources recently. However, due to our diminished staffing numbers over the last 10–15 years, we no longer have the same flexibility to shift resources.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Adverse effects include:

- Reduction in the quality of our work in order to keep up with volume. This will impact our ability to value properties at 100 percent of RMV. In addition, the integrity of our work would be compromised.
- We would not be able to maintain an eight-year appraisal cycle. Decisions would need to be made on which state-responsible industrial properties would not receive site appraisals.

BUDGET NARRATIVE

- We would appraise less than 49 percent of sites on a cyclical basis, potentially leaving taxpayers with property tax inequities and millions of dollars in property not appraised at 100 percent of real market value. For example, for the 2018 appraisal season, we have eliminated the appraisal team (due to budget issues) whose function it was to appraise entire sites. Without this team, we anticipate the percent of each site appraised to drop below the 2017 level of 49 percent. In addition, omitted property would not be found.
- Mandated overtime. In 2017, 215 hours of overtime (OT) was required to complete core work. This consisted of 112 hours of OT for industrial appraisers and 103 hours of OT for CA appraisers.
- We would potentially miss out on opportunities that maintain our proficiency levels such as continuing education, gathering market data, cross-training appraisal staff, exploring process improvements, exploring technology improvements, and conducting market studies.
- A continued decline in staff morale tied to having more work with less resources.
- Less interaction with our county partners including the elimination of technical group meetings, which have historically been valuable yearly meetings with county appraisers to discuss, instruct, and collaborate on appraisal current/emerging appraisal issues. This could leave us in a constant state of reacting to issues instead of being proactive.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

Counties and other local governments are impacted by the revenue generated as a result of the values we determine for state-appraised industrial properties and centrally assessed companies. In addition, this package would help us assure taxpayers are treated fairly by bringing values more in line with real market value.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

Not applicable.

10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known racial or ethnic inequities associated with the program/problem the POP addresses.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Implementation Date(s): July 1, 2018

End Date (if applicable): Not applicable

BUDGET NARRATIVE

- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

None at this time.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

None at this time.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

None at this time.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Existing positions will be used and their FTE will be modified. There are 21 positions effected with an accumulative total of an additional 2.57 FTE increasing each to one full FTE.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None at this time.

- f. **What are the ongoing costs?**

This revenue shortfall will continue until a permanent solution is identified.

- g. **What are the potential savings?**

None at this time.

BUDGET NARRATIVE

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

Yes.

Agency Request Budget

Staff Impact

Positions	0
FTE	2.57

Revenue Source

General Fund	\$1,097,883
Other Funds	(\$398,369)

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

Positions	0
FTE	2.57

Revenue Source

General Fund	\$1,097,883
<i>Other Funds</i>	<i>\$0</i>

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Legislatively Adopted Budget

Elements of this package and package 070 were adopted in Package 805. See Package 805.

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Property Tax Division

Policy Option Package 114—Revenue Shift

Purpose

The agency is making improvements to more consistently and effectively manage the agency budget and oversight functions. This package makes a technical adjustment that moves funds from the expenditure category to the revenue category of the agency's budget. The result is a \$37.6 million reduction in expenditures. These funds will be transferred to the recipients as a "revenue transfer," versus being paid as a special payment expenditure. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency's budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a "revenue transfer," reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

Programs impacted will make the following adjustments:

- County Assessment Function Funding Assistance (CAFFA) program will make a revenue transfer of \$37,681,163 and reduce special payments expenditures by the same amount.
- Senior Citizens Property Tax Deferral program will make a revenue transfer of \$32,292,180 and a reduction in special payments expenditures by the same amount.

This change brings the agency's budget management process into alignment with the standards applied in other programs.

2. WHY DOES DOR PROPOSE THIS POP?

The agency is advancing this POP to implement an improvement opportunity identified during the development of the department's Agency Request Budget. This request is budget neutral.

BUDGET NARRATIVE

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The request aligns with the agency's strategic priority to cultivate operation excellence.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

None at this time.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

None at this time.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

None except for doing nothing which is discussed below.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not approving this adjustment will continue inconsistent practices in the agency's budget development and oversight process. It will not impact funding to the recipients, however, it will overstate agency expenditures.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None at this time.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None at this time.

BUDGET NARRATIVE

10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known racial or ethnic inequities associated with the program/problem the POP addresses.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

None—this is a budget neutral, technical adjustment.

Implementation Date(s): July 1, 2019

End Date (if applicable): Not applicable

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

None at this time.

b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

None at this time.

c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

None at this time.

d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

None at this time.

BUDGET NARRATIVE

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None at this time.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	(\$37,681,163)

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	(\$37,681,163)

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Legislatively Adopted Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Property Tax Division

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Property Tax Division

Package 804—Property Valuation System Business Case Update

Package Description

Purpose

This package begins the process to re-initiate the Property Valuation System (PVS) information technology project, including a thorough review and updating of the foundational documentation used in the stage gate approval process for informational technology projects.

How Achieved

This package provides funding for a Senior IT Project Manager (ISS8) for the PVS project. This position will re-initiate the PVS project by reviewing lessons learned, researching options, developing a business case, and coordinating the stage gate approval process by working with OSCIO and DOR stakeholders.

Legislatively Adopted Budget

Staff Impact

Positions	1
FTE	0.88

Revenue Source

General Fund	\$210,500
Other Funds	\$0

2021–23 Fiscal Impact

No impact to 2021–23. Position and associated costs will be phased-out in the 2021–23 budget.

BUDGET NARRATIVE

Property Tax Division

Package 805—Comprehensive Reconciliation of Position Funding

Package Description

Purpose

This package resolves the long-standing issues within the Property Tax Division (PTD). This package replaces packages 070 and 107, which failed to meet the necessary adjustments to align PTD revenues, expenditures, and position/FTE authority.

How Achieved

This package replaces Other Fund dollars received from the County Assessment Function Funding Assistance (CAFFA) program with General Fund dollars to resolve a long-standing funding shortfall that has been impacting the PTD for the last several biennia. CAFFA is an annual process whereby funds collected through various mechanisms (mainly interest on repayment of late property taxes and fees on the Clerk's recording of certain documents) are redistributed to pay for county assessment functions. PTD keeps 10 percent of the program deposits to fund a portion of its valuation work and the remaining 90 percent is distributed to counties through an annual distribution formula. Collections from the CAFFA program peaked in 2003 and have since been in steady decline with the long-term outlook diminishing in the ability of this funding source to be as useful as it has been historically.

In order to ensure that PTD has sufficient funding for critical positions, package 805 has substituted general fund dollars for insufficient Other Fund dollars received through the CAFFA program which has allowed the division to fully fund several underfunded positions.

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	2.57

Revenue Source

General Fund	\$1,219,490
Other Funds	(\$ 724,252)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Property Tax Division

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$127,017)
Other Funds	(\$ 20,725)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Property Tax Divisions

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(1)
FTE	(1.25)

Revenue Source

General Fund	(\$181,556)
Other Funds	(\$ 90,093)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: 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	510,740	-	-	-	-	-	510,740
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$510,740	-	-	-	-	-	\$510,740
Personal Services							
Temporary Appointments	761	-	-	-	-	-	761
Overtime Payments	419	-	-	-	-	-	419
Shift Differential	57	-	-	-	-	-	57
All Other Differential	1,247	-	-	-	-	-	1,247
Public Employees' Retire Cont	292	-	-	-	-	-	292
Pension Obligation Bond	28,369	-	(888)	-	-	-	27,481
Social Security Taxes	190	-	-	-	-	-	190
Unemployment Assessments	692	-	50	-	-	-	742
Mass Transit Tax	(169)	-	183	-	-	-	14
Vacancy Savings	478,882	-	7,857	-	-	-	486,739
Total Personal Services	\$510,740	-	\$7,202	-	-	-	\$517,942
Total Expenditures							
Total Expenditures	510,740	-	7,202	-	-	-	517,942
Total Expenditures	\$510,740	-	\$7,202	-	-	-	\$517,942

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(7,202)	-	-	-	(7,202)
Total Ending Balance	-	-	(\$7,202)	-	-	-	(\$7,202)

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	333,314	-	-	-	-	-	333,314
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$333,314	-	-	-	-	-	\$333,314
Services & Supplies							
Instate Travel	3,391	-	1,268	-	-	-	4,659
Out of State Travel	1,881	-	296	-	-	-	2,177
Employee Training	5,304	-	2,393	-	-	-	7,697
Office Expenses	4,240	-	1,326	-	-	-	5,566
Telecommunications	3,896	-	432	-	-	-	4,328
Data Processing	119	-	40	-	-	-	159
Publicity and Publications	3,175	-	1,244	-	-	-	4,419
Professional Services	12,422	-	53,471	-	-	-	65,893
Attorney General	292,508	-	34,670	-	-	-	327,178
Employee Recruitment and Develop	953	-	391	-	-	-	1,344
Dues and Subscriptions	2,945	-	3,287	-	-	-	6,232
Facilities Rental and Taxes	153	-	1,843	-	-	-	1,996
Facilities Maintenance	364	-	-	-	-	-	364
Other Services and Supplies	1,129	-	371	-	-	-	1,500
Expendable Prop 250 - 5000	685	-	324	-	-	-	1,009
Total Services & Supplies	\$333,165	-	\$101,356	-	-	-	\$434,521
Capital Outlay							
Office Furniture and Fixtures	-	-	451	-	-	-	451

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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							
Telecommunications Equipment	149	-	134	-	-	-	283
Total Capital Outlay	\$149	-	\$585	-	-	-	\$734
Special Payments							
Dist to Counties	-	-	1,379,465	-	-	-	1,379,465
Total Special Payments	-	-	\$1,379,465	-	-	-	\$1,379,465
Total Expenditures							
Total Expenditures	333,314	-	1,481,406	-	-	-	1,814,720
Total Expenditures	\$333,314	-	\$1,481,406	-	-	-	\$1,814,720
Ending Balance							
Ending Balance	-	-	(1,481,406)	-	-	-	(1,481,406)
Total Ending Balance	-	-	(\$1,481,406)	-	-	-	(\$1,481,406)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: 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	68,283	-	-	-	-	-	68,283
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$68,283	-	-	-	-	-	\$68,283
Services & Supplies							
Other Services and Supplies	68,283	-	22,761	-	-	-	91,044
Total Services & Supplies	\$68,283	-	\$22,761	-	-	-	\$91,044
Total Expenditures							
Total Expenditures	68,283	-	22,761	-	-	-	91,044
Total Expenditures	\$68,283	-	\$22,761	-	-	-	\$91,044
Ending Balance							
Ending Balance	-	-	(22,761)	-	-	-	(22,761)
Total Ending Balance	-	-	(\$22,761)	-	-	-	(\$22,761)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Telecommunications Equipment	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 070 - Revenue Shortfalls

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Transfers Out							
Transfer to Counties	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Telecommunications Equipment	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
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: 090 - Analyst Adjustments

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
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: 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	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
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: 107 - Position Funding - CAFFA

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 107 - Position Funding - CAFFA

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 114 - Revenue Shift

Cross Reference Name: Property Tax Division
Cross Reference Number: 15000-004-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Transfers Out							
Transfer to Counties	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Special Payments							
Dist to Counties	-	-	-	-	-	-	-
Total Special Payments	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue 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							
Other Severance Taxes	-	-	(28,779)	-	-	-	(28,779)
Other Taxes	-	-	(5,816,905)	-	-	-	(5,816,905)
Admin and Service Charges	-	-	(33,393)	-	-	-	(33,393)
Transfer In - Intrafund	-	-	43,752,297	-	-	-	43,752,297
Total Revenues	-	-	\$37,873,220	-	-	-	\$37,873,220
Ending Balance							
Ending Balance	-	-	37,873,220	-	-	-	37,873,220
Total Ending Balance	-	-	\$37,873,220	-	-	-	\$37,873,220

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 804 - Property Valuation System Business Case Update

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	210,500	-	-	-	-	-	210,500
Total Revenues	\$210,500	-	-	-	-	-	\$210,500
Personal Services							
Class/Unclass Sal. and Per Diem	135,576	-	-	-	-	-	135,576
Empl. Rel. Bd. Assessments	53	-	-	-	-	-	53
Public Employees' Retire Cont	23,007	-	-	-	-	-	23,007
Social Security Taxes	10,371	-	-	-	-	-	10,371
Worker's Comp. Assess. (WCD)	51	-	-	-	-	-	51
Flexible Benefits	30,786	-	-	-	-	-	30,786
Reconciliation Adjustment	1	-	-	-	-	-	1
Total Personal Services	\$199,845	-	-	-	-	-	\$199,845
Services & Supplies							
Office Expenses	10,655	-	-	-	-	-	10,655
Total Services & Supplies	\$10,655	-	-	-	-	-	\$10,655
Total Expenditures							
Total Expenditures	210,500	-	-	-	-	-	210,500
Total Expenditures	\$210,500	-	-	-	-	-	\$210,500

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Revenue, Dept of
Pkg: 804 - Property Valuation System Business Case Update

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	-	-	-	-	-	-	-
Total Positions							
Total Positions							1
Total Positions	-	-	-	-	-	-	1
Total FTE							
Total FTE							0.88
Total FTE	-	-	-	-	-	-	0.88

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 805 - Comprehensive Reconciliation of Position Funding

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	1,219,490	-	-	-	-	-	1,219,490
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$1,219,490	-	-	-	-	-	\$1,219,490
Personal Services							
Class/Unclass Sal. and Per Diem	865,716	-	(474,795)	-	-	-	390,921
Empl. Rel. Bd. Assessments	296	-	(296)	-	-	-	-
Public Employees' Retire Cont	146,904	-	(80,562)	-	-	-	66,342
Social Security Taxes	66,214	-	(36,307)	-	-	-	29,907
Worker's Comp. Assess. (WCD)	280	-	(280)	-	-	-	-
Flexible Benefits	164,955	-	(164,955)	-	-	-	-
Reconciliation Adjustment	(24,875)	-	32,943	-	-	-	8,068
Total Personal Services	\$1,219,490	-	(\$724,252)	-	-	-	\$495,238
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	1,219,490	-	(724,252)	-	-	-	495,238
Total Expenditures	\$1,219,490	-	(\$724,252)	-	-	-	\$495,238

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 805 - Comprehensive Reconciliation of Position Funding

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	-	-	724,252	-	-	-	724,252
Total Ending Balance	-	-	\$724,252	-	-	-	\$724,252
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							2.57
Total FTE	-	-	-	-	-	-	2.57

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	(127,017)	-	-	-	-	-	(127,017)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$127,017)	-	-	-	-	-	(\$127,017)
Personal Services							
Reconciliation Adjustment	(51,506)	-	(18,757)	-	-	-	(70,263)
Total Personal Services	(\$51,506)	-	(\$18,757)	-	-	-	(\$70,263)
Services & Supplies							
Office Expenses	-	-	11,622	-	-	-	11,622
Attorney General	(70,493)	-	(11,789)	-	-	-	(82,282)
Other Services and Supplies	(5,018)	-	(1,801)	-	-	-	(6,819)
Total Services & Supplies	(\$75,511)	-	(\$1,968)	-	-	-	(\$77,479)
Total Expenditures							
Total Expenditures	(127,017)	-	(20,725)	-	-	-	(147,742)
Total Expenditures	(\$127,017)	-	(\$20,725)	-	-	-	(\$147,742)
Ending Balance							
Ending Balance	-	-	20,725	-	-	-	20,725
Total Ending Balance	-	-	\$20,725	-	-	-	\$20,725

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	(181,556)	-	-	-	-	-	(181,556)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$181,556)	-	-	-	-	-	(\$181,556)
Personal Services							
Class/Unclass Sal. and Per Diem	(109,344)	-	(55,698)	-	-	-	(165,042)
Empl. Rel. Bd. Assessments	(49)	-	(27)	-	-	-	(76)
Public Employees' Retire Cont	(18,556)	-	(9,452)	-	-	-	(28,008)
Social Security Taxes	(8,365)	-	(4,261)	-	-	-	(12,626)
Worker's Comp. Assess. (WCD)	(46)	-	(27)	-	-	-	(73)
Flexible Benefits	(28,147)	-	(15,833)	-	-	-	(43,980)
Reconciliation Adjustment	(8,525)	-	-	-	-	-	(8,525)
Total Personal Services	(\$173,032)	-	(\$85,298)	-	-	-	(\$258,330)
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Publicity and Publications	(8,524)	-	(4,795)	-	-	-	(13,319)
Total Services & Supplies	(\$8,524)	-	(\$4,795)	-	-	-	(\$13,319)
Total Expenditures							
Total Expenditures	(181,556)	-	(90,093)	-	-	-	(271,649)
Total Expenditures	(\$181,556)	-	(\$90,093)	-	-	-	(\$271,649)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	-	-	90,093	-	-	-	90,093
Total Ending Balance	-	-	\$90,093	-	-	-	\$90,093
Total Positions							
Total Positions							(1)
Total Positions	-	-	-	-	-	-	(1)
Total FTE							
Total FTE							(1.25)
Total FTE	-	-	-	-	-	-	(1.25)

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4361000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.88	21.00	02	6,456.00	135,576 64,268				135,576 64,268
TOTAL PICS SALARY									135,576				135,576
TOTAL PICS OPE									64,268				64,268
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1	.88	21.00			199,844				199,844

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4029000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,727.00	113,448- 63,234-				113,448- 63,234-
4029000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	09	4,727.00	111,179 61,969	2,269 1,265			113,448 63,234
4032000	OAS	C0860	AP PROGRAM ANALYST 1	1-	1.00-	24.00-	06	4,727.00	113,448- 63,234-				113,448- 63,234-
4032000	OAS	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	06	4,727.00	111,179 61,969	2,269 1,265			113,448 63,234
4049000	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1-	1.00-	24.00-	09	6,590.00	158,160- 74,242-				158,160- 74,242-
4049000	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	09	6,590.00	154,997 72,757	3,163 1,485			158,160 74,242
4051000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4051000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4073000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	07	6,280.00	93,899- 45,111-	56,821- 27,299-			150,720- 72,410-
4073000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	91,186 43,808	59,534 28,602			150,720 72,410
4075000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	08	7,600.00	182,400- 80,210-				182,400- 80,210-
4075000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	08	7,600.00	178,752 78,606	3,648 1,604			182,400 80,210
4079000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	165,720- 76,104-				165,720- 76,104-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4079000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	162,406 74,582	3,314 1,522			165,720 76,104
4080000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4080000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4082000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	165,720- 76,104-				165,720- 76,104-
4082000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	162,406 74,582	3,314 1,522			165,720 76,104
4085000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	165,720- 76,104-				165,720- 76,104-
4085000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	162,406 74,582	3,314 1,522			165,720 76,104
4086000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	118,800- 64,551-				118,800- 64,551-
4086000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	116,424 63,260	2,376 1,291			118,800 64,551
4103000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	124,580- 52,667-	75,388- 31,869-			199,968- 84,536-
4103000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	120,981 51,144	78,987 33,392			199,968 84,536
4110000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	07	6,280.00	150,720- 72,410-				150,720- 72,410-
4110000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	147,706 70,961	3,014 1,449			150,720 72,410

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	.50-	12.00-	05	6,862.00	69,992- 32,235-	12,352- 5,689-			82,344- 37,924-
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	.50	12.00	05	6,862.00	80,697 37,165	1,647 759			82,344 37,924
4121000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00	220,248- 89,528-				220,248- 89,528-
4121000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00	215,843 87,737	4,405 1,791			220,248 89,528
4127000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	169,973- 71,855-	29,995- 12,681-			199,968- 84,536-
4127000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	195,969 82,845	3,999 1,691			199,968 84,536
4128000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4128000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4129000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4129000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4130000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	04	5,442.00	71,198- 39,522-	43,084- 23,917-			114,282- 63,439-
4130000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	79,018 40,812	51,590 26,646			130,608 67,458
4131000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	118,800- 64,551-				118,800- 64,551-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4131000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	116,424 63,260	2,376 1,291			118,800 64,551
4133000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	04	5,442.00	130,608- 67,458-				130,608- 67,458-
4133000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	127,996 66,109	2,612 1,349			130,608 67,458
4135000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4135000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4136000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,750- 37,931-	39,200- 22,964-			103,950- 60,895-
4136000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	73,656 40,022	45,144 24,529			118,800 64,551
4137000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,324- 44,228-	54,681- 26,775-			145,005- 71,003-
4137000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4138000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4138000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4139000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	191,448- 82,438-				191,448- 82,438-
4139000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	187,619 80,789	3,829 1,649			191,448 82,438

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4145000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,737.00	89,688- 57,384-				89,688- 57,384-
4145000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	07	3,737.00	87,894 56,237	1,794 1,147			89,688 57,384
4147000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
4147000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	06	3,565.00	83,849 55,241	1,711 1,127			85,560 56,368
4159000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4159000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4161000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4161000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4164000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4164000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4165000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4165000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4189000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	03	5,711.00	137,064- 69,048-				137,064- 69,048-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4189000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	03	5,711.00	134,323 67,667	2,741 1,381			137,064 69,048
4196000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4196000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4197000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	02	5,711.00	85,391- 43,017-	51,673- 26,031-			137,064- 69,048-
4197000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	02	5,711.00	82,924 41,773	54,140 27,275			137,064 69,048
4198000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,280.00	82,148- 42,215-	49,732- 25,557-			131,880- 67,772-
4198000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	91,186 43,808	59,534 28,602			150,720 72,410
4199000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	05	5,711.00	74,717- 40,389-	45,214- 24,441-			119,931- 64,830-
4199000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	05	5,711.00	82,924 41,773	54,140 27,275			137,064 69,048
4200000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4200000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4201000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4201000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4202000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	124,580- 52,667-	75,388- 31,869-			199,968- 84,536-
4202000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	120,981 51,144	78,987 33,392			199,968 84,536
4204000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4204000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4205000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4205000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4206000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	03	5,189.00	67,888- 38,708-	41,081- 23,423-			108,969- 62,131-
4206000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	03	5,189.00	75,344 39,908	49,192 26,056			124,536 65,964
4207000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4207000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	.75-	18.00-	09	7,600.00	136,800- 60,158-				136,800- 60,158-
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.75	18.00	09	7,600.00	134,064 58,955	2,736 1,203			136,800 60,158
4211000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4211000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4212000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4212000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4214000	OAS	C0726	AP APPRAISER ANALYST 2	1-	1.00-	24.00-	03	4,514.00	67,493- 38,611-	40,843- 23,365-			108,336- 61,976-
4214000	OAS	C0726	AP APPRAISER ANALYST 2	1	1.00	24.00	03	4,514.00	65,543 37,495	42,793 24,481			108,336 61,976
4218000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4218000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4223000	OAS	C0726	AP APPRAISER ANALYST 2	1-	.83-	19.81-	04	4,727.00	58,339- 36,357-	35,303- 22,001-			93,642- 58,358-
4223000	OAS	C0726	AP APPRAISER ANALYST 2	1	1.00	24.00	04	4,727.00	68,636 38,256	44,812 24,978			113,448 63,234
4235000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	06	6,590.00	158,160- 74,242-				158,160- 74,242-
4235000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	06	6,590.00	154,997 72,757	3,163 1,485			158,160 74,242
4237000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1-	1.00-	24.00-	04	3,486.00	61,577- 41,143-	22,087- 14,758-			83,664- 55,901-
4237000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	04	3,486.00	75,298 50,311	8,366 5,590			83,664 55,901

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4239000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	09	7,390.00	141,888- 63,174-	35,472- 15,795-			177,360- 78,969-
4239000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	1.00	24.00	09	7,390.00	173,813 77,390	3,547 1,579			177,360 78,969
4240000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	02	5,711.00	137,064- 69,048-				137,064- 69,048-
4240000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	02	5,711.00	134,323 67,667	2,741 1,381			137,064 69,048
4241000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	07	7,246.00	173,904- 78,119-				173,904- 78,119-
4241000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	07	7,246.00	170,426 76,557	3,478 1,562			173,904 78,119
4242000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	118,800- 64,551-				118,800- 64,551-
4242000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	116,424 63,260	2,376 1,291			118,800 64,551
4243000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	08	7,600.00	113,635- 49,971-	68,765- 30,239-			182,400- 80,210-
4243000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	08	7,600.00	110,352 48,527	72,048 31,683			182,400 80,210
4244000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	08	6,590.00	158,160- 74,242-				158,160- 74,242-
4244000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	08	6,590.00	154,997 72,757	3,163 1,485			158,160 74,242
4245000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	74,012- 40,216-	44,788- 24,335-			118,800- 64,551-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4245000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4246000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4246000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4252000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,442.00	130,608- 67,458-				130,608- 67,458-
4252000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	02	5,442.00	127,996 66,109	2,612 1,349			130,608 67,458
4261000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4261000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4262000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4262000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4267000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4267000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4268000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	08	6,590.00	98,534- 46,253-	59,626- 27,989-			158,160- 74,242-
4268000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	08	6,590.00	95,687 44,916	62,473 29,326			158,160 74,242

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4270000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	03	5,189.00		124,536- 65,964-			124,536- 65,964-
4270000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	03	5,189.00	122,045 64,644	2,491 1,320			124,536 65,964
4281000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4281000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4325000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	05	6,280.00	150,720- 72,410-				150,720- 72,410-
4325000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	05	6,280.00	147,706 70,961	3,014 1,449			150,720 72,410
4328000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	09	6,902.00	132,518- 60,868-	33,130- 15,217-			165,648- 76,085-
4328000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1	1.00	24.00	09	6,902.00	162,335 74,564	3,313 1,521			165,648 76,085
4329000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	124,580- 52,667-	75,388- 31,869-			199,968- 84,536-
4329000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	120,981 51,144	78,987 33,392			199,968 84,536
4332000	MMN	X0873	AP OPERATIONS & POLICY ANALYST 4	1-	1.00-	24.00-	08	8,740.00	154,383- 63,993-	55,377- 22,953-			209,760- 86,946-
4332000	MMN	X0873	AP OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	08	8,740.00	188,784 78,251	20,976 8,695			209,760 86,946
4334000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	04	5,442.00	81,369- 42,026-	49,239- 25,432-			130,608- 67,458-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4334000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	79,018 40,812	51,590 26,646			130,608 67,458
4337000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4337000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4338000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4338000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4340000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	159,974- 67,628-	39,994- 16,908-			199,968- 84,536-
4340000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	195,969 82,845	3,999 1,691			199,968 84,536
4341000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,600.00		182,400- 80,210-			182,400- 80,210-
4341000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	09	7,600.00	178,752 78,606	3,648 1,604			182,400 80,210
4342000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	08	3,565.00		85,560- 56,368-			85,560- 56,368-
4342000	OAS	C0104	AP OFFICE SPECIALIST 2	1	1.00	24.00	08	3,565.00	83,849 55,241	1,711 1,127			85,560 56,368
5147000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	74,012- 40,216-	44,788- 24,335-			118,800- 64,551-
5147000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5194000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00	137,215- 55,776-	83,033- 33,752-			220,248- 89,528-
5194000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00	133,250 54,164	86,998 35,364			220,248 89,528
6403000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	09	11,696.00	206,598- 76,792-	74,106- 27,546-			280,704- 104,338-
6403000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	09	11,696.00	252,634 93,904	28,070 10,434			280,704 104,338
TOTAL PICS SALARY									865,716	474,795-			390,921
TOTAL PICS OPE									378,649	282,400-			96,249
TOTAL PICS PERSONAL SERVICES =					2.57	64.19			1,244,365	757,195-			487,170

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
4155000	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	09	5,695.00	109,344- 55,163-	27,336- 13,791-			136,680- 68,954-
4286000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2		.25-	6.00-	02	4,727.00		28,362- 15,809-			28,362- 15,809-
TOTAL PICS SALARY									109,344-	55,698-			165,042-
TOTAL PICS OPE									55,163-	29,600-			84,763-
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1-	1.25-	30.00-			164,507-	85,298-			249,805-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Other Employer -Employee Taxes	-	-	-	409,120	-	-
Other Severance Taxes	-	-	-	28,779	28,779	-
Other Taxes	-	-	-	5,798,884	20,816,905	-
Admin and Service Charges	42,544,723	42,780,662	42,927,925	33,393	25,720	-
Transfer In - Intrafund	-	-	-	-	-	43,752,297
Transfer to Counties	-	-	-	-	(11,800,000)	-
Total Other Funds	\$42,544,723	\$42,780,662	\$42,927,925	\$6,270,176	\$9,071,404	\$43,752,297

____ Agency Request
2019-21 Biennium

____ Governor's Budget
Page _____

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

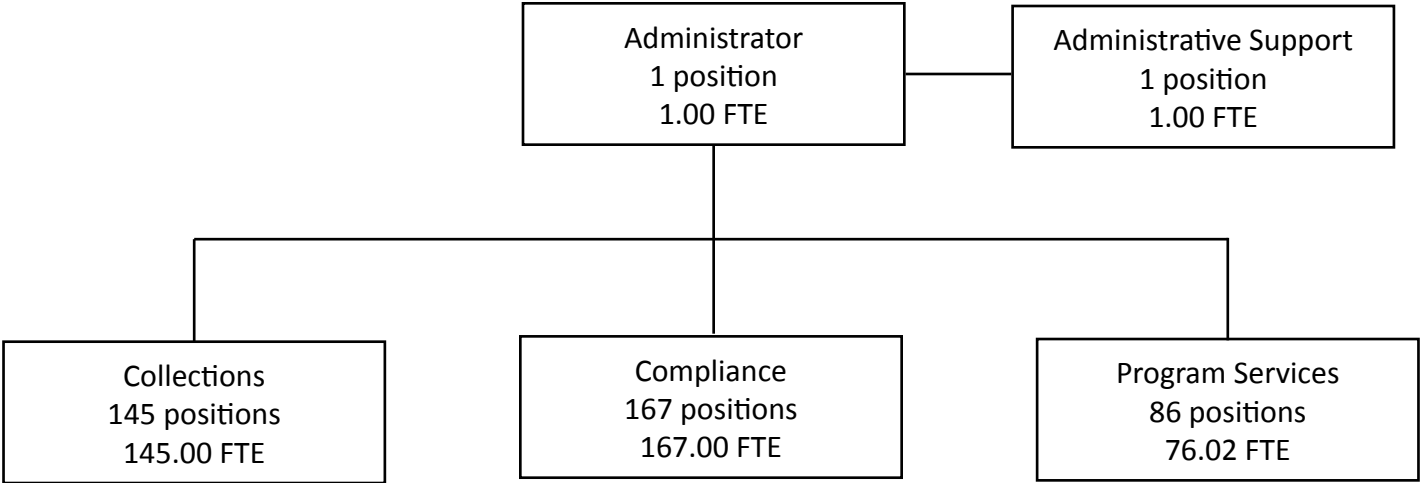
Personal Tax and Compliance Division

Organizational chart

2017–19 Legislatively Adopted Budget

400 positions

390.02 FTE



District Offices
Bend
Eugene
Gresham
Medford
Portland

Satellite Office
Coos Bay

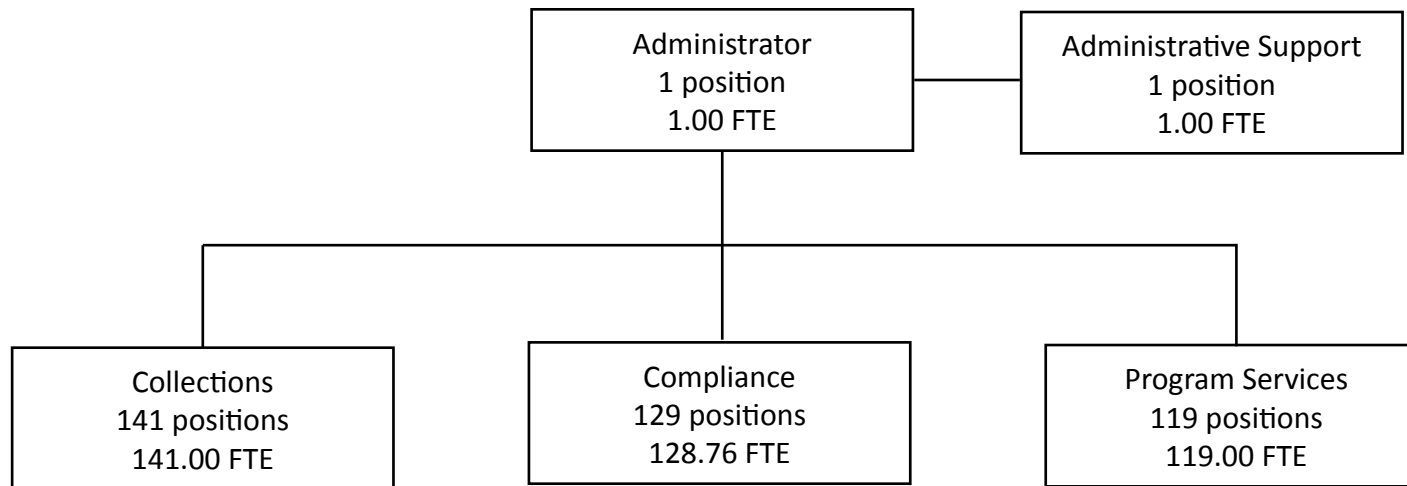
Personal Tax and Compliance Division

Organizational chart

2019–21 Legislatively Adopted Budget

391 positions

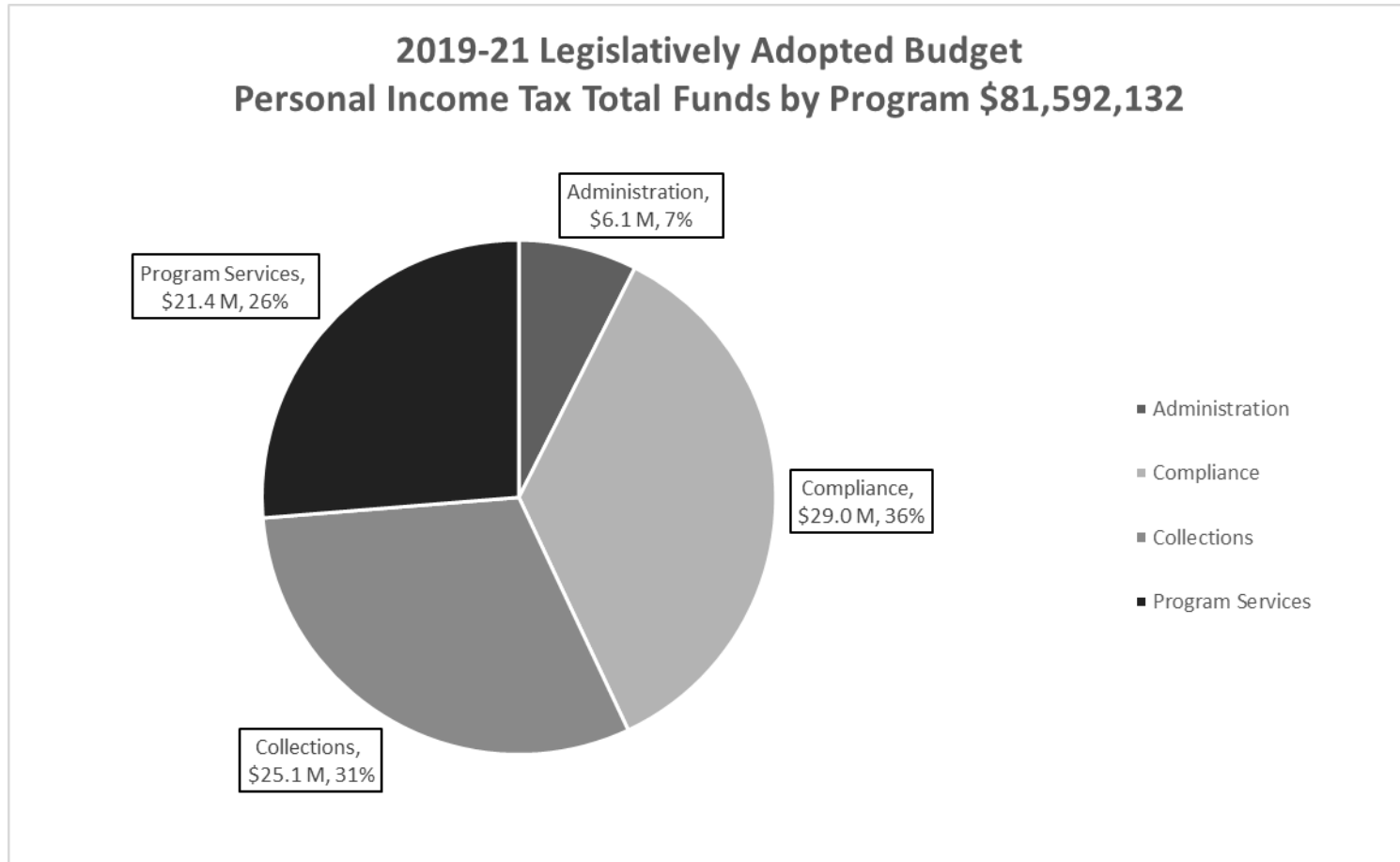
390.76 FTE



District Offices
Bend
Eugene
Gresham
Medford
Portland

BUDGET NARRATIVE

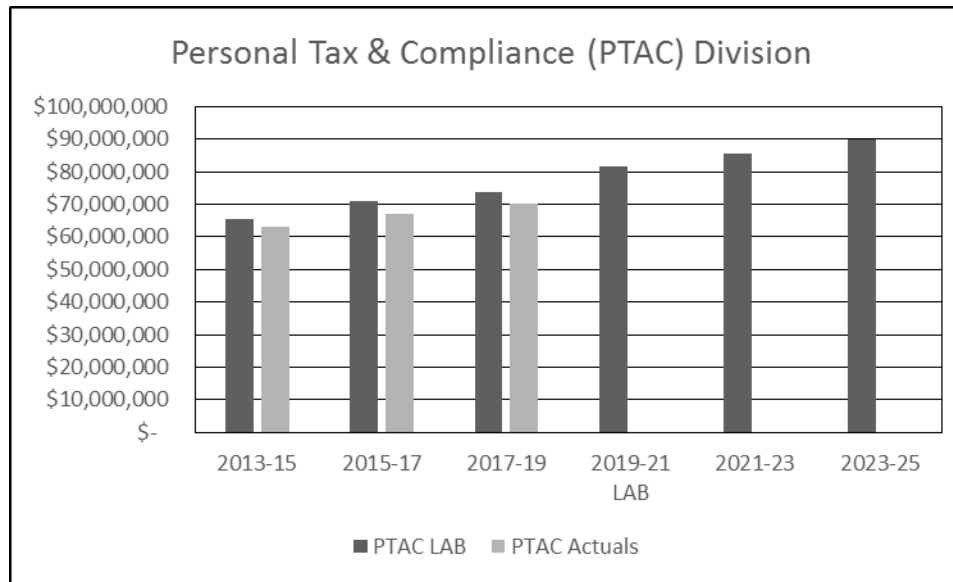
Personal Tax and Compliance Division



Long-term Focus areas: Excellence in state government.

Primary Program Contact: JoAnn Martin, Personal Tax and Compliance Division Administrator

BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
PTAC	LAB	\$ 65,408,917	\$ 71,018,838	\$ 73,916,627	\$ 81,592,132	\$ 85,519,350	\$ 89,701,849
	Actuals	\$ 62,935,253	\$ 67,005,907	\$ 70,249,204			

Program Overview

The Personal Tax and Compliance (PTAC) Division is responsible for managing the state's personal income tax program responsible for \$19 billion dollars per biennium in revenue for the General Fund. The division focuses on improving and sustaining the voluntary tax system through policy development, forms, return processing, enforcement, and collection efforts.

The personal income tax is the state's largest single source of revenue accounting for approximately 92 percent of the General Fund. The program serves over two million taxpayers required to file an annual tax return. Over 2.1 million returns were received and processed in 2018. Some taxpayers are subject to more frequent contact through quarterly payments or amended returns.

Administration of the program is handled by the PTAC Division, which comprises about 32 percent of the Department of Revenue's operating budget. The division is headed by an administrator with oversight of approximately 400 staff through 30 subordinate managers.

BUDGET NARRATIVE

Program Funding Request

Personal Income Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 72,951,663	\$ 1,652,483	\$ 74,604,146	400	390.02
CSL 19-21	\$ 80,053,791	\$ 1,829,203	\$ 81,882,994	393	392.17
ARB 19-21	\$ 83,218,213	\$ 2,384,373	\$ 85,602,586	402	401.17
GB 19-21	\$ 77,134,762	\$ 1,811,468	\$ 78,946,230	384	383.17
LAB 19-21	\$ 79,740,978	\$ 1,851,154	\$ 81,592,132	391	390.76
Difference	\$ 6,789,315	\$ 198,671	\$ 6,987,986	(9)	0.74
% change	9.3%	12.0%	9.4%	-2.3%	0.2%

Program Description

The Personal Tax and Compliance (PTAC) Division manages the state's personal income tax program. It is divided into three sections, each with varying functions. Overall, the three programs advance the goals and strategy of the program.

Program Services provides support to the program. The work in the section is diverse as it houses several functions including a return processing function (manual review), policy development, form and instruction development, appeals, and general clerical support.

Compliance enforces Oregon personal income tax laws through auditing and filing-enforcement activities. Enforcement actions affect individuals who understate income, overstate expenses or deductions, fail-to-file required returns, or fail to pay timely. This section also manages the agency's five district offices. The offices provide information and assistance to individuals so they can correctly file and pay tax. Offices also act as an enforcement presence in those communities.

Collections has responsibility to address and collect delinquent taxes from individuals. The collection activity centers around unpaid taxes for returns filed without full payment, assessments based on processing or audit adjustments, and estimated assessments resulting from filing-enforcement activity.

Collectively, the division attempts to improve voluntary compliance by a variety of activities, including providing:

- Assistance through direct contact with taxpayers over the phone or in person.
- Education that includes training practitioners on new law changes.
- Forms and publications.
- Education during enforcement activities.
- Staff updates on the latest changes to the program's policies, laws, and rules.

BUDGET NARRATIVE

Program Justification and Link to Long-term Outcomes

The Personal Tax and Compliance Division exists to provide tax revenue necessary to fund services for citizens and businesses in Oregon. The activities of the Personal Tax and Compliance Division are linked to all of the agency's long-term outcome areas and the governor's long-term focus area of excellence in state government.

Voluntary compliance is the cornerstone of the program since most taxpayers voluntarily file and pay. A main program goal is to make filing easy and accessible so taxpayers can meet their filing obligations. A variety of services are provided to assist taxpayers, including providing forms and instructions, website updates, in-person help, assistance by telephone, and access to online accounts.

Enforcement activities that ensure taxpayers file and pay the correct amount of tax timely safeguards the health of the personal income tax system. Enforcement activities include auditing returns to ensure compliance with tax laws and pursuing filing enforcement when taxpayers fail to file a required return. Returns are reviewed and adjusted as they are filed to ensure the correct tax is reported and paid. The final enforcement activity undertaken is collection action. When taxpayers file and remit less than full payment, Collections pursues payment. The goal of enforcement is to ensure that all taxes owed are collected which in turn supports voluntary compliance. Taxpayers are aware of compliance activities which encourages them to timely file correct returns with full payment.

Providing timely and effective assistance is a focus for the Personal Income Tax program and a priority for the agency. The customer's experience is supported through a variety of activities and actions. Education and assistance is provided to practitioners and tax professionals through new law update trainings and website updates. Additional assistance is provided through several call centers.

PTAC Division's call center provides phone support for all tax programs the department administers, although the Personal Income Tax program is the largest program supported. Assistance is provided for walk-in customers, emailed questions, and phone calls. Additional walk-in support is provided in our five field offices located throughout the state so taxpayers receive the same level of assistance regardless of location.

Employee engagement is another outcome area where the division focuses activity. Employees receive annual training in a variety of areas that are designed to enhance understanding of tax laws, the area in which they work, and soft-skill training such as communication or working with customers. Each program holds an annual workshop where employees can learn, engage with one another, and address issues within their work area.

The last outcome area of focus for the division is equity and uniformity. The division aims to treat taxpayers fairly and consistently. This is completed through providing needed forms and instructions, information through administrative rule that helps the public understand how decisions will be made and how those decisions may impact taxpayers. Additionally, having policies and procedures for staff to follow helps us ensure that taxpayers with similar tax situations are treated similarly.

BUDGET NARRATIVE

Program Performance

Revenue to Cost Ratio—Personal Income Tax

Biennium	Revenue*	Cost*	Ratio
2009–11	\$ 11,545	\$ 51.38	225 : 1
2011–13	12,216	52.49	233 : 1
2013–15	13,958	62.94	222 : 1
2015–17	16,055	67.01	240 : 1
2017–19 (projected)	17,694	70.33	252 : 1

*shown in millions

Enabling Legislation/Program Authorization

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

ORS chapters 305, 314, and 316 are the administrative statutes for the income tax program. These statutes require the department to provide forms and instructions for filing returns and paying tax; preparing withholding tables for use by employers; auditing and examining returns; and collecting taxes due.

Funding Streams

The Personal Tax Program is funded almost entirely through the General Fund. The Other Funds revenues represent expenses charged to various programs for the department’s administrative costs. PTAC Other Fund expenditures are primarily for the administration of Tri-Met and Lane County transit self-employment tax programs.

BUDGET NARRATIVE

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

SB 245 (2018) Financial Institution Data Match (FIDM)—Policy Option Package 101

This Policy Package funds the ongoing expenses of the financial institution data matching (FIDM) program established under SB 254 (2017). The legislature previously funded the start-up of this program, however, there are reimbursements that are required in statute to participating financial institutions and a third party for ongoing, quarterly matches. The program improves the effectiveness of the agency’s garnishment activities. While data isn’t available on savings, the agency anticipates that the increase in collections revenues from this program will offset costs.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

BUDGET NARRATIVE

Fraud Unit—Policy Option Package 103

As of June 2018, the agency has processed over 1.9 million annual individual returns; 75 percent were refund returns. Successful tax administration requires that our systems and staff correctly distinguish refund returns that need additional fraud review from legitimate tax returns. The agency's new business system, GenTax, adds functionality to support more complex fraud reviews. Unfortunately, effective use of this tool requires a learning curve and it can, initially, adversely impact fraud workload and overall tax processing timeliness. The agency is working to fine tune fraud search parameters over time so they better align with flags that are most indicative of fraudulent activity. This POP provides the resources and analytic capability to leverage automated fraud detection capabilities. It also creates capacity to better leverage partnerships with the IRS and other states in their efforts to stop fraudulent refunds.

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$746,081
Other Funds	\$15,226

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Agency Customer Service Coordinator—Policy Option Package 104

The agency is requesting a position, OPA 4, to serve as the agency's customer service coordinator. This position would be responsible for developing, implementing, and maintaining a long-term customer service plan based on customer input and best practices. The agency relies on voluntary compliance to make the system work, and voluntary compliance is dependent upon taxpayers understanding their obligations and being able to easily fulfill them. Our goal is to create a customer service model that encourages voluntary compliance, clearly communicates complicated tax information, and meets the expectations of today's customer. A comprehensive plan on how we provide and deliver customer service across the agency aligns with the strategic priority to enhance taxpayer assistance by helping to promote voluntary compliance in all of the tax programs administered by the agency.

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

General Fund	\$244,880
Other Funds	\$4,997

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Marijuana Program/Income Tax Audits—Policy Option Package 105

The package creates an auditing unit focused on the marijuana industry. Legalization and new taxation of the marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission has provided educational programs, however, little auditing is being accomplished at this time. The operations for this industry is primarily cash-based, therefore the risk of unreported income is higher. The agency believes that it is imperative that we do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and marijuana tax audit issues throughout the state.

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$474,361
Other Funds	\$474,361

Governor's Budget

Analyst Recommendation: Not Recommended—This request was approved as all Other Funds in the Marijuana Program

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	2
FTE	1.76

Revenue Source

General Fund	\$408,276
Other Funds	\$ 8,332

BUDGET NARRATIVE

Printing and Postage—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification of non-filers. Also, automated reminder billings, called “Statement of Account” generate increased payments which are significantly greater than the costs of printing and postage. The department’s ability to fully utilize its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

Agency Request Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$1,533,071
Other Funds	\$31,287

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Personal Tax and Compliance Division Administration

Program Overview

The Personal Tax and Compliance Division Administration Section directs and manages the state's personal income tax program, including policy development, audit, and collection functions. The overall goal of the division is to sustain and improve voluntary compliance among taxpayers through a three-pronged approach of assistance, education, and enforcement.

Program Funding Request

The Administration Section is requesting \$5,903,949 in General Fund and \$117,745 in Other Fund limitation. This will be used to fund the section's work in personal income tax enforcement activities and to fund the five district offices that provide agency services throughout the state.

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,539,223	\$ 69,009	\$ 3,608,232	2	2.00
CSL 19-21	\$ 6,124,630	\$ 117,991	\$ 6,242,621	2	2.00
ARB 19-21	\$ 7,657,701	\$ 149,278	\$ 7,806,979	2	2.00
GB 19-21	\$ 5,903,949	\$ 117,745	\$ 6,021,694	2	2.00
LAB 19-21	\$ 5,966,802	\$ 116,972	\$ 6,083,774	2	2.00
Difference	\$ 2,427,579	\$ 47,963	\$ 2,475,542	-	-
% change	68.6%	69.5%	68.6%	0.0%	0.0%

Program Description

The personal income tax program is the major source of revenue for the state. The program is expected to account for 92 percent of the state's General Fund revenue for the 2017–2019 biennium.

The program serves all Oregonians however not everyone has a requirement to file a tax return. The program also serves nonresidents that are required to file in Oregon. Of those taxpayers who are required to file an annual tax return, we will receive and process 2.1 million returns in 2018. Most taxpayers only interact with the program when they file their personal income tax return each year, but other taxpayers have more frequent contact if they make quarterly payments or file amended returns.

PTAC comprises about 32 percent of the Department of Revenue's operating budget. The division is headed by an administrator with oversight of its three sections: Program Services, Compliance, and Collections.

BUDGET NARRATIVE

The purpose of the administrator is to establish broad division policy and lead strategic planning for the division. The administrator with the assistance of the three section managers develops objectives, creates resource and organization plans for the effective delivery of services, and leads staff toward meeting the organization's mission, vision, and values.

The division's executive assistant supports the division administrator and leadership team by organizing meetings, processing personnel action forms, keeping documentation and organization charts updated, and providing clerical support.

The Program Services Section provides support to the Personal Income Tax program. The work in the section is diverse, as it houses several different functions:

- Return processing: includes review of tax returns where staff are required to manually work returns that cannot be processed through the automated processing system. This occurs because there are errors or issues that must be reviewed to complete the return processing. There are a variety of issues that would cause a return to go through manual processing during any season.
- Fraud team that reviews returns that are identified as potentially fraudulent and assists taxpayers that are victims of identity theft. The team also coordinates with the IRS and other states to stay abreast of fraud trends to preserve the general fund.
- Systems Unit that coordinates the electronic filing and return processing systems and works with industry partners to ensure the accuracy and speedy processing of returns.
- Refund review and account maintenance, which includes penalty waiver processing, refund apportionment, and other account adjustments, primarily for accounts in collections.
- Adjustments to Oregon returns based on income data matching adjustments and federal audit results received from the Internal Revenue Service.
- The personal income tax policy group provides policy direction for the program, coordinates administrative rule processes, authors the program's forms and publications, monitors and implements legislation, develops fiscals for new legislation, develops legislative concepts to address issues in program administration, responds to letters from taxpayers, and provides annual new law training to staff and practitioners.
- The Conference Unit handles conference requests, which occur when the taxpayer does not agree with the action the agency has taken on a tax return. A conference request can come after either audit or processing adjustments. In response to conference requests, this staff researches the laws governing the action and provides an objective written response to the disagreement. They also coordinate and conduct in-person or phone conferences, and issue the final determination following the conference.
- General administrative support for the program, which includes ordering supplies, entering power of attorney forms for the division, and processing garnishment responses for accounts in collections.

BUDGET NARRATIVE

The Compliance Section enforces Oregon's personal income tax laws through auditing and filing enforcement activities. The section also manages the agency's five district offices. The district offices provide agency presence in the state outside of the Salem area. The offices provide information and assistance to individuals so they can correctly file and pay their tax and serve as an enforcement presence in those communities.

Enforcement activities are employed when people do not voluntarily comply with Oregon's personal income tax laws. Noncompliance includes understating income, overstating expenses or deductions, failing to file required returns, and failing to pay taxes due. The section also provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these entities pass income that is eventually reported and flow through the entity to the individual owner's tax returns.

The Compliance Section focuses their enforcement efforts on high-risk areas for tax compliance. The section focuses on audits of cash-based businesses, partnerships and pass through entities, and areas where there is little third-party verification of income earned or received by businesses. The section also focuses on Oregon-specific issues, such as residency determinations, credits, and deductions.

Filing enforcement is another area of focus for compliance. The division reaches out to taxpayers that have not filed, reminds them of their tax obligations, and informs them that the agency can work with them. The division implemented a more systematic, strategic approach to addressing non-filers when GenTax was implemented for the personal income tax program in 2016. This approach includes prioritizing non-filer leads, streamlining processes, and taking a more timely approach to contacting non-filers. GenTax allowed the agency to automate the issuance of request to file letters and create estimated returns when non-filers do not respond. This automation allows the agency to contact non-filers sooner, and frees up staff to answer phone calls and provide personalized assistance to non-filers who contact the agency after receiving notice that they are not in compliance.

The Tax Services Unit is the agency's main call center and supports all tax programs, not just the personal income tax program. This unit also staffs the front desk at the agency's main building in Salem, where they field questions and processes documents received from walk-in visitors.

The division's Collections Section is responsible for addressing and collecting delinquent taxes. Collection activity occurs when there are unpaid taxes resulting from filing a return without full payment, assessments based on processing or audit adjustments, and filing enforcement activity. The section's revenue agents also provide collection support for other divisions' tax programs, including payroll withholding, Lane and Tri-Met transit district, property tax deferral, timber, cigarette and other tobacco products, and marijuana tax programs.

All revenue agents work on a daily basis with taxpayers to resolve unpaid tax issues. Our revenue agents offer a multitude of repayment options including but not limited to: ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible, and suspended collection status in order to fit taxpayer's needs. When taxpayers are not on an approved repayment option our revenue agents locate assets through garnishments and advanced collection action. Agents make it a priority to work with taxpayers to promote future compliance and self-efficiency by educating taxpayer by providing information and service so taxpayers understand how in the future they can use self-service tools to resolve their

BUDGET NARRATIVE

debt issue or how they can work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Our Revenue Agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences.

In addition, the section's Collection Agency Program (CAP) contracts with private collection firms (PCFs) to collect tax debt. The section also has a Bankruptcy Unit that protects the interest of the state in bankruptcy situations. The unit is responsible for the administration of the bankruptcy program, which includes receiving, processing, and monitoring bankruptcy cases; performing filing enforcement actions; and applying bankruptcy payments.

Program Justification and Link to Long-term Outcome

Long term, the goal is to have 100 percent voluntary compliance in Oregon. A secondary goal is to maintain the current voluntary compliance levels to ensure that revenue streams remain stable.

To that end, PTAC commits its resources to providing taxpayers with information about their obligations and avenues to easily file a return and pay their personal income tax. To identify noncompliance and promote future voluntary compliance, the division also uses resources for auditing, filing enforcement, and the collection of debt.

The Program Services Section promotes voluntary compliance by providing education and assistance to taxpayers and practitioners prior to and during the return processing season. This is accomplished through legislative support, policy and rules development, annual updates to forms and publications and the processing system, working with vendors to update tax preparation software, and presenting new law updates to staff and tax practitioners. As returns are being processed, the section impacts the accuracy of outcomes through fraud detection, correcting errors on returns and refund review to address issues upfront rather than through back-end enforcement activity.

To increase voluntary compliance, the Compliance Section acts as “the cop on the street” by having a presence across the state. By doing so, taxpayers realize that the state is actively enforcing compliance with its tax laws. The objective is to change the taxpayer's behavior in the future to create an environment where taxpayers stay in compliance voluntarily. Without a strong enforcement component, there would be no motivation for taxpayers to comply with tax laws, which would weaken Oregon's voluntary-compliance-based system and the largest revenue stream for the personal income tax program impacted. Additionally, the Compliance Section oversees the agency phone units that answer filing questions from taxpayers.

The Collections Section strives to assist taxpayers in resolving their tax debt by taking payments and establishing payment plans. It also ensures taxpayers understand the importance of proper income tax withholding or estimated tax payments to avoid the need for collection action in future tax filing years. The section supports this goal through letters, education, face-to-face contact, online interactions through Revenue Online, and the collection call center. Section staff also enforce payment of tax debt through involuntary methods, such as garnishments. All of these actions have a direct impact on voluntary compliance and guide the taxpayer toward future self-sufficiency.

BUDGET NARRATIVE

Program Performance

The number of returns received (customers served) grows steadily each year.

Processing Year (Calendar)	2012	2013	2014	2015	2016	2017
Returns	1,824,788	1,846,257	1,886,438	1,942,678	1,993,570	2,040,738

The division has an agency Key Performance Measure (KPM) for electronically filed returns. E-filing is a less costly way to process returns and typically gives a faster turnaround for refunds. Accuracy in filing also increases with electronically filed return as taxpayers make less math and other errors when taking part in e-filing.

Calendar Year	2012	2013	2014	2015	2016	2017
Percent of Personal Income Tax Returns Filed Electronically						
Actual	79.0%	81.1%	82.5%	84.2%	85.6%	86.0%
Target	71%	80%	80%	82%	82%	84%

A second KPM for the division is the number of days to refund. This measure is impacted by the necessary balance between ensuring return accuracy and expediently issuing refunds.

Calendar Year	2012	2013	2014	2015	2016	2017
Average Days to Process Personal Income Tax Refund						
Actual	10	7	8	5	16	17
Target	12	12	12	12	12	12

PTAC houses the agency's general call center. The center is staffed by 37 phone representatives. For the last two tax seasons (January—June), there have been 5–7 additional seasonal staff. In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve using pre-recorded messages.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Calls to IVR	371,605	395,570	402,466	720,834	643,181	560,937
Calls answered by staff	143,715	156,963	124,576	139,237	146,030	125,667

*Fiscal year through April 2018.

BUDGET NARRATIVE

Fiscal Year	2013	2014	2015	2016	2017	2018
Busy**	*	*	*	121,220	62,646	41,822
Abandoned***	*	*	*	54,723	41,239	33,083

* Numbers not available

** Busy = the numbers of callers that tried to move from IVR to a representative but couldn't because the queue was full.

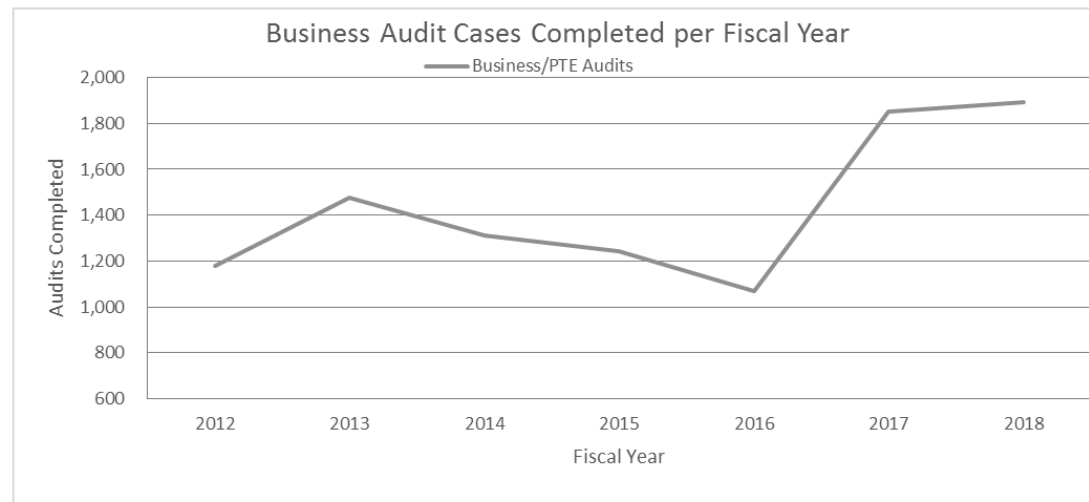
***Abandoned = number of callers that successfully transferred from the IVR to the representative queue, but hung up before their call was answered (presumably because of wait time).

The call center has an agency KPM to answer calls in less than five minutes. This KPM is designed to measure wait time, a factor that has a direct correlation to customer satisfaction.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Average Wait Time	7:02	3:52	6:45	11:26	12:59	5:28

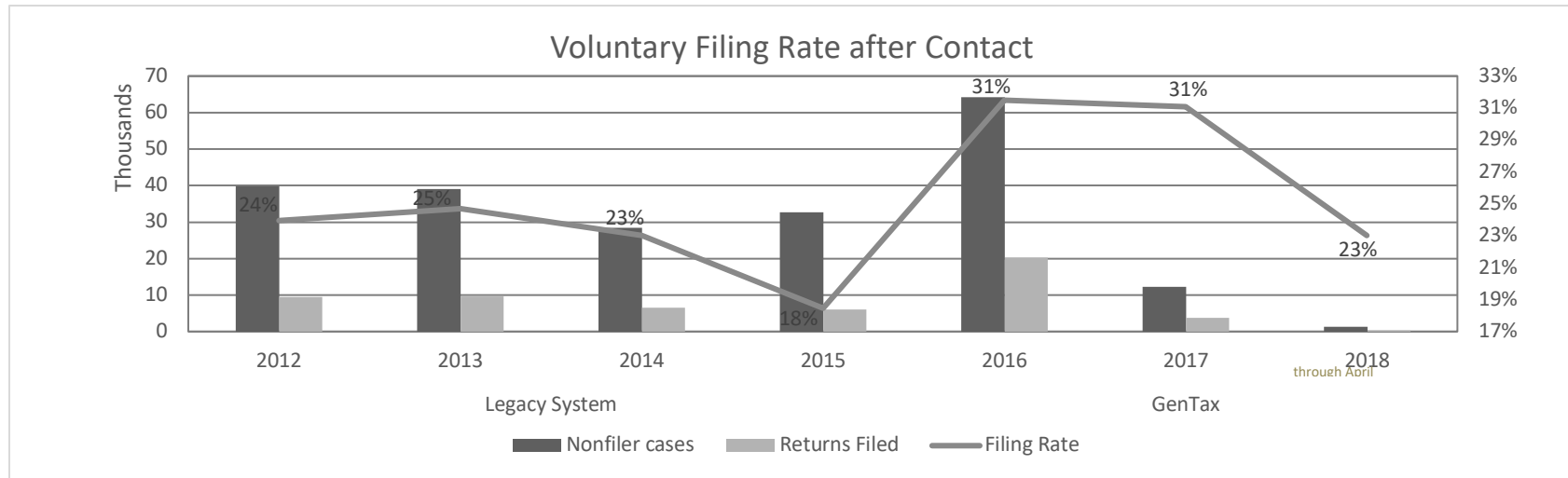
*Fiscal year through April 2018.

The following graph shows the business audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance.



BUDGET NARRATIVE

The following graph represents the number of request to file notices issued and the number of tax returns filed in response to the notices. In 2016, we moved to the new tax system where we are able to prioritize the non-filer leads and automate the process. Since moving to GenTax, the response rate has increased, and we anticipate 2018's number to increase as tax professionals complete their tax season and turn their attention to non-filer cases.

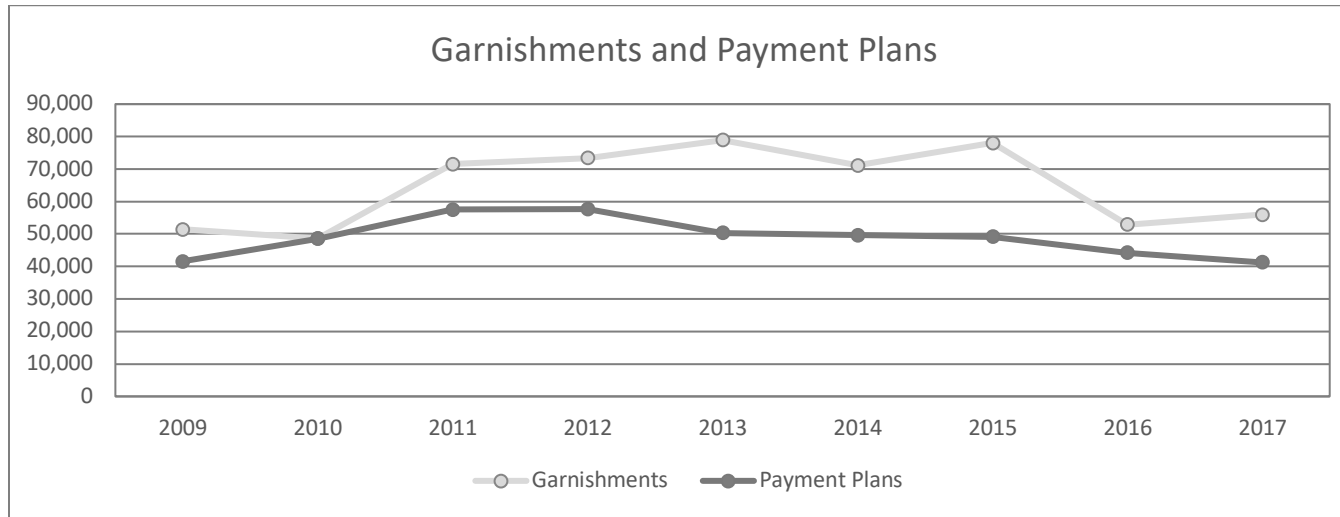


The following chart shows the Department of Revenue's accounts receivable (A/R) compared to the total state A/R for the prior six years. The personal income tax program is the largest contributor to the General Fund. Please note that the Department of Revenue collects upwards of \$300 million per biennium and is continually churning through A/R.

Year	2012	2013	2014	2015	2016	2017
Total State A/R	\$ 2,672,257,978	\$ 3,009,945,023	\$ 3,191,576,187	\$ 3,096,124,032	\$ 3,295,365,995	\$ 3,416,432,989
DOR A/R	\$ 653,216,470	\$ 738,268,621	\$ 757,698,383	\$ 646,947,559	\$ 628,541,807	\$ 801,186,203
DOR's % of A/R	24%	25%	24%	21%	19%	23%

BUDGET NARRATIVE

The following graphs shows the garnishments and payment plans issued by the agency over the past nine years. The Collection Section makes every effort to setup a payment plan prior to garnishment in order to help taxpayers understand their obligations and encourage future voluntary compliance.



Enabling Legislation/Program Authorization

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

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams

The program is funded almost entirely through the General Fund. PTAC’s Other Fund expenditures are primarily for the administration of the Tri-Met and Lane transit district self-employment tax programs. In most cases, Other Fund revenue equals the department’s cost.

Significant Proposed Program Changes from 2017–19

The largest change for the division was the shifting of 44 filing enforcement positions and the majority of the division’s filing enforcement activities from Compliance to the Program Services Section during the 2017–19 biennium. This shift in personnel accounted for about \$7.5 million dollars in funds.

BUDGET NARRATIVE

The division asked for the following policy packages in the 2019–21 budget cycle to address specific needs.

Fraud—POP 103. The level and sophistication of tax refund fraud has grown to a point where the division feels it needs a dedicated manager to properly manage the agency’s fraud prevention and detection efforts. The division’s fraud team also requires an additional operational and policy analyst to help with fraud analytics and two administrative specialists to review and process potentially fraudulent tax returns.

Taxpayer assistance—POP 104. The agency is committed to improving its taxpayer assistance and increasing customer satisfaction with that assistance. The division is requesting a customer service coordinator position to manage and drive long-term taxpayer assistance improvement initiatives.

Enforcement—POP 105. The Compliance Section has identified marijuana-related businesses as an emerging area of risk. Adding this category of taxpayers would increase the section’s audit plan by approximately 200 audits, which would require the addition of four senior tax auditors.

Printing and Postage—POP 115. Addresses shortfall in printing and postage budgets related to increased mailing available with programmatic changes due to core system opportunities.

BUDGET NARRATIVE

Compliance Section

Program Overview

The Compliance Section house the audit program for the personal income tax program and also audits domestic corporations and pass-through entities. Auditors in this section may audit the entire federal and Oregon returns—from single tax credits/deduction to the audit of an entire business - including gross receipts and expenses. This section also manages the agency’s five field offices, which are located in Portland, Gresham, Eugene, Bend, and Medford. In Salem, there are two units: a field audit unit and an administration unit. The primary call centers for the agency is housed in Compliance with one unit in Salem and the other in Fossil.

Key external partners:

- Internal Revenue Service.
- Federation of Tax Administrators.
- Tax practitioner community.

Program Funding Request

The Compliance Section is requesting \$26,387,267 in General Fund and \$653,957 in Other Funds limitation. This will be used to fund the section’s work in personal income tax enforcement activities and to fund the five district offices that provide agency services throughout the state. The 2019–21 section audit plan includes over 8,000 audits.

Compliance	GF	OF	TF	POS	FTE
LAB 17-19	\$ 33,440,382	\$ 796,375	\$ 34,236,757	167	167.00
CSL 19-21	\$ 27,982,819	\$ 685,093	\$ 28,667,912	127	127.00
ARB 19-21	\$ 28,457,180	\$ 1,159,454	\$ 29,616,634	131	131.00
GB 19-21	\$ 26,387,267	\$ 653,957	\$ 27,041,224	121	121.00
LAB 19-21	\$ 28,310,829	\$ 691,859	\$ 29,002,688	129	128.76
Difference	\$ (5,129,553)	\$ (104,516)	\$ (5,234,069)	(38)	(38.24)
% change	-15.3%	-13.1%	-15.3%	-22.8%	-22.9%

Program Description

The Compliance Section is the enforcement arm of the Personal Tax and Compliance Program. The section enforces Oregon’s personal income tax laws through auditing and filing enforcement activities. Included within the section is the management of the agency’s five district offices. The district offices provide an agency presence in the state outside of the Salem area. The offices provide information and assistance to individuals so they can correctly file and pay their taxes and an enforcement presence in communities.

BUDGET NARRATIVE

The major cost for the Compliance Section is personnel. The section continually looks for ways to increase staff productivity through the use of more efficient processes, technological solutions, and enhancing audit selection and management processes.

Program Justification and Link to Long-term Outcome

The goal of the Compliance Section is to support and improve voluntary compliance within the personal income tax program through enforcement activities, taxpayer assistance, and education. Voluntary compliance is the biggest revenue stream for the personal income tax program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process healthy, we protect a major funding source for the state of Oregon.

The section's strategy to increase voluntary compliance is to act as "the cop on the street," by maintaining a presence across the state. By doing so, taxpayers will realize that the state is actively enforcing compliance with its tax laws. The objective is to change the taxpayer's behavior in the future and stay in compliance voluntarily.

The Compliance Section focuses its enforcement efforts on high-risk areas for noncompliance as identified in the *2009 Report on Personal Income Tax Compliance in Oregon*. The main focus areas are: lack of third-party verification, cash-based businesses, partnerships, and pass through entities. The Compliance Section also focuses on Oregon-specific issues, such as residency determinations, credits and deductions.

Enforcement activities are employed when people do not voluntarily comply with Oregon's personal income tax laws. Noncompliance includes understating income, overstating expenses or deductions, and failing to file required returns. The Compliance Section partners with the Attorney General's office to conduct additional investigation for situations where there may be potential criminal prosecution. The section also provides enforcement resources to ensure compliance on partnership, corporation, and transit tax returns because these enforcement actions have a direct impact at the entity level and may flow through to the individual owner's personal tax returns.

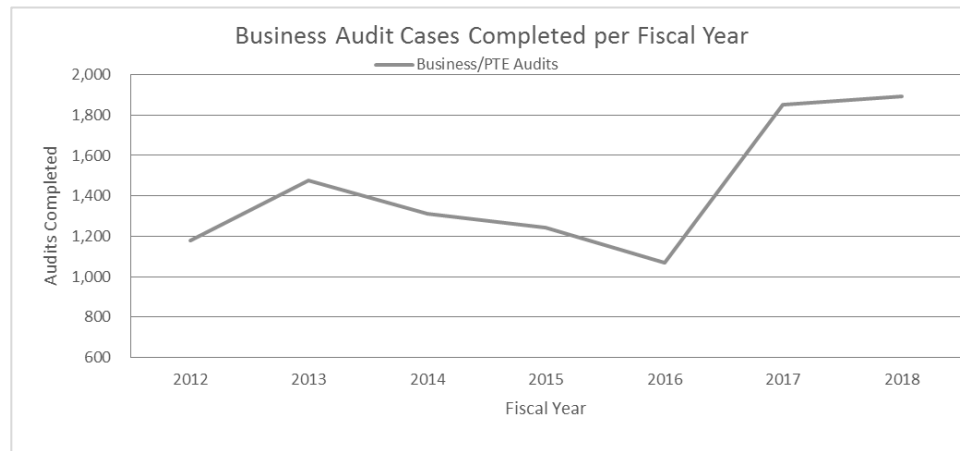
The section also supports voluntary compliance by providing exemplary taxpayer assistance in the district offices located across the state and providing thorough, professional responses to tax-related questions. The section also strives to support voluntary compliance by providing education to taxpayers at every opportunity, whether during an audit, an interaction at a district office, or an interaction with the tax professional community. By understanding how to comply with personal income tax laws, taxpayers are more likely to remain in voluntary compliance.

Without a strong enforcement component, there would be no motivation for taxpayers to comply with tax laws, which would weaken Oregon's voluntary-compliance-based system and the largest revenue stream for the personal income tax program impacted.

BUDGET NARRATIVE

Program Performance

The following graph shows the business audits completed in the Compliance Section on a fiscal year basis. This represents the core work of the section and targets the higher risk cases that have a high impact on strengthening voluntary compliance.



Enabling Legislation/Program Authorization

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

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams

The section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the Tri-Met and Lane transit district self-employment tax programs.

BUDGET NARRATIVE

Significant Proposed Program Changes from 2017–19

The largest change for the Compliance Section was the shifting of 44 filing enforcement positions and the majority of the division's filing enforcement activities to the Program Services Section during the 2017–19 biennium. This shift in personnel accounted for about \$7.5 million dollars in funds.

Enforcement—POP 105. The Compliance Section has identified marijuana-related businesses as an emerging area of risk. Adding this category of taxpayers would increase the section's audit plan by approximately 200 audits, which would require the addition of four senior tax auditors.

BUDGET NARRATIVE

Collections Section

Program Overview

The PTAC Collections Section supports the goals of the PTAC Division through 5 strategies. These strategies are; Voluntary compliance, Enforcement, Employee Engagement, Customer Experience, and Equity & Uniformity. We achieve these strategies by; making payment easy and convenient, simplify billings, be available for phone calls, focus on greatest areas of risk, value employee participation and develop clear and consistent processes.

Key external partners:

- Private collection firms.
- Employment Department.
- Licensing agencies (DMV, Construction Contractors' Board, etc.).
- Counties.
- Federal government.

Program Funding Request

Collections is requesting \$24,240,599 in General Fund and \$533,317 in Other Funds limitation to administer the state's personal income tax program for the 2019–21 biennium. This will be used to fund the section's work addressing and collecting delinquent taxes.

Collections	GF	OF	TF	POS	FTE
LAB 17-19	\$ 23,427,947	\$ 469,619	\$ 23,897,566	145	145.00
CSL 19-21	\$ 24,918,378	\$ 515,065	\$ 25,433,443	144	144.00
ARB 19-21	\$ 25,084,407	\$ 544,364	\$ 25,628,771	144	144.00
GB 19-21	\$ 24,240,599	\$ 533,317	\$ 24,773,916	141	141.00
LAB 19-21	\$ 24,531,962	\$ 533,172	\$ 25,065,134	141	141.00
Difference	\$ 1,104,015	\$ 63,553	\$ 1,167,568	(4)	(4.00)
% change	4.7%	13.5%	4.9%	-2.8%	-2.8%

Program Description

The Collections Section is responsible for addressing and collecting delinquent taxes. Collection activity occurs when there are unpaid taxes resulting from a return being filed without full payment, assessments based on processing or audit adjustments, and filing enforcement activity. The section's revenue agents also provide collection support for other divisions' tax programs, including payroll withholding, Lane and Tri-Met transit district, property tax deferral, timber, cigarette and other tobacco products, and marijuana tax programs.

BUDGET NARRATIVE

All revenue agents work on a daily basis with taxpayers to resolve unpaid tax issues. Our revenue agents offer a multitude of repayment options including but not limited to: ACH payment plans, manual payment plans, temporary payment plans, temporarily uncollectible, and suspended collection status in order to fit taxpayer's needs. When taxpayers are not on an approved repayment option our revenue agents locate assets through garnishments and advanced collection action. Agents make it a priority to work with taxpayers to promote future compliance and self-efficiency by educating taxpayer by providing information and service so taxpayers understand how in the future they can use self-service tools to resolve their debt issue or how they can work with an agent who is ready to assist in a helpful, pleasant, and professional manner. Our Revenue Agent 2s and 3s provide presence throughout the state by making in-person visits to businesses and personal residences.

In addition, the Collection Agency Program (CAP) contracts with private collection firms (PCFs) to collect tax debt. The section also has a Bankruptcy Unit that protects the interest of the state in bankruptcy situations including receiving, processing, and monitoring bankruptcy cases; performing filing enforcement actions; and applying bankruptcy payments.

Program Justification and Link to Long-term Outcome

The Collections Section strives for 100 percent voluntary compliance by assisting taxpayers in resolving their tax debt by taking payments and establishing payment plans. It also ensures taxpayers understand the importance of proper income tax withholding or estimated tax payments to avoid the need for collection action in future tax filing years. The section supports this goal through letters, education, face-to-face contact, online interactions through Revenue Online, our collections call center, as well as establishing voluntary payment plans and involuntary payment plans (garnishments). Each of these actions have a direct impact on voluntary compliancy and direct the taxpayer to future self-sufficiency.

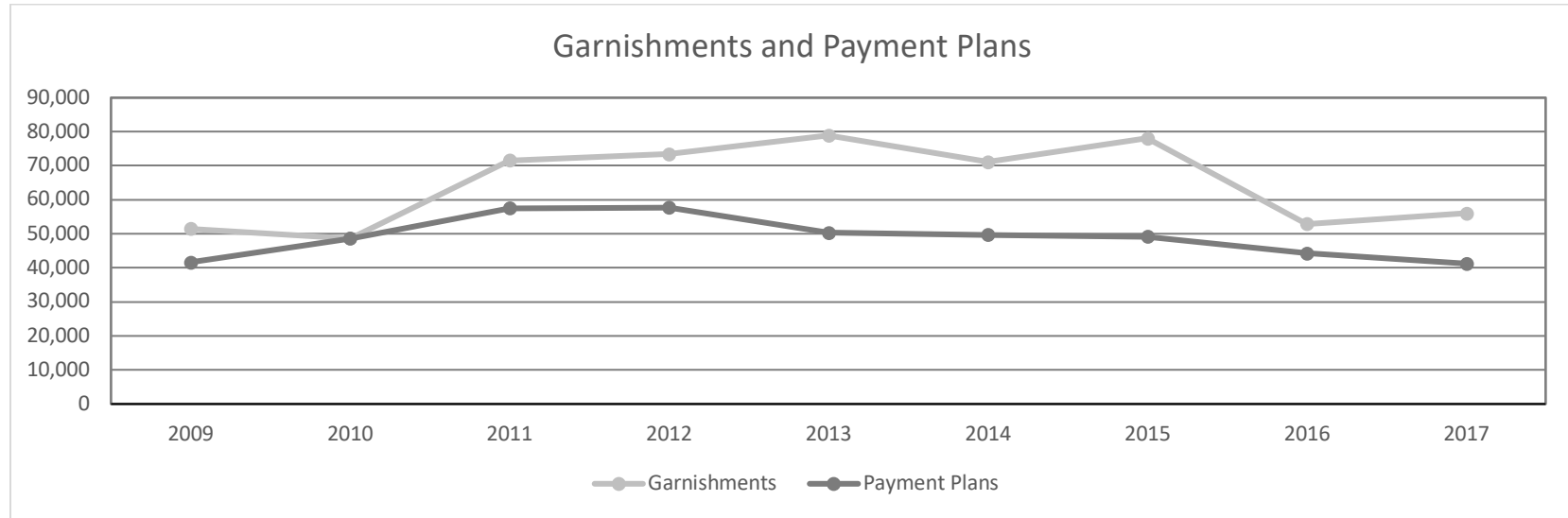
Program Performance

The following chart shows the Department of Revenue's accounts receivable (A/R) compared to the total state A/R for the prior six years. The personal income tax program is the largest contributor to the General Fund. Please note that the Department of Revenue collects upwards of \$300 million per biennium and is continually churning through A/R.

Year	2012	2013	2014	2015	2016	2017
Total State A/R	\$ 2,672,257,978	\$ 3,009,945,023	\$ 3,191,576,187	\$ 3,096,124,032	\$ 3,295,365,995	\$ 3,416,432,989
DOR A/R	\$ 653,216,470	\$ 738,268,621	\$ 757,698,383	\$ 646,947,559	\$ 628,541,807	\$ 801,186,203
DOR's % of A/R	24%	25%	24%	21%	19%	23%

BUDGET NARRATIVE

The following graph shows the garnishments and payment plans issued by the agency over the past nine years. Collections makes every effort to setup a payment plan prior to garnishment in order to help taxpayers understand their obligations and promote future voluntary compliance.



Enabling Legislation/Program Authorization

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

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the department to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding Streams

The section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the Tri-Met and Lane transit self-employment tax programs.

Significant Proposed Changes from 2017–19

Financial Institution Data Matching Funding (FIDM)—Policy Option Package 101.

BUDGET NARRATIVE

Program Services Section

Program Overview

Program Services provides support for the personal income tax program. This support include return adjustment and processing, fraud detection, refund processing, filing enforcement, policy development and appeals.

Key external partners:

- Tax practitioners.
- Oregon Board of Tax Practitioners (licensing agency).
- Oregon Board of Accountancy (licensing agency)
- Oregon State Bar
- Federation of Tax Administrators.
- National Association of Computerized Tax Processors.
- Oregon Legislature, Legislative Counsel, and Legislative Revenue Office.
- Internal Revenue Service.

Program Funding Request

Program Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 12,544,111	\$ 317,480	\$ 12,861,591	86	76.02
CSL 19-21	\$ 21,027,964	\$ 511,054	\$ 21,539,018	120	119.17
ARB 19-21	\$ 22,018,925	\$ 531,277	\$ 22,550,202	125	124.17
GB 19-21	\$ 20,602,947	\$ 506,449	\$ 21,109,396	120	119.17
LAB 19-21	\$ 20,931,385	\$ 509,151	\$ 21,440,536	119	119.00
Difference	\$ 8,387,274	\$ 191,671	\$ 8,578,945	33	42.98
% change	66.9%	60.4%	66.7%	38.4%	56.5%

BUDGET NARRATIVE

Program Description

The Program Services Section provides support to the personal income tax program. The work in the section is diverse, as it houses several different functions:

- Return processing: includes review of tax returns where staff are required to manually work returns that cannot be processed through the automated processing system. This occurs because there are errors or issues that must be reviewed to complete the return processing. There are a variety of issues that would cause a return to go through manual processing during any season.
- Fraud Team that reviews returns that are identified as potentially fraudulent and assists taxpayers that are victims of identity theft. The team also coordinates with the IRS and other states to stay abreast of fraud trends to preserve the general fund.
- Systems Unit that coordinates the electronic filing and return processing systems and works with industry partners to ensure the accuracy and speedy processing of returns.
- Refund review and account maintenance, which includes penalty waiver processing, refund apportionment, and other account adjustments.
- Adjustments to Oregon returns based on income data matching adjustments and federal audit results received from the Internal Revenue Service.
- The personal income tax policy group provides policy direction for the program, coordinates administrative rule processes, authors the program's forms and publications, monitors and implements legislation, develops fiscals for new legislation, develops legislative concepts to address issues in program administration, responds to letters from taxpayers, and provides annual new law training to staff and practitioners.
- The Conference Unit handles conference requests, which occur when the taxpayer does not agree with the action the agency has taken on a tax return. A conference request can come after either audit or processing adjustments. In response to conference requests, this staff researches the laws governing the action and provides an objective written response to the disagreement. They also coordinate and conduct in-person or phone conferences, and issue the final determination following the conference.
- Filing enforcement is an area of focus for compliance, but recent agency restructuring moved this function to Program Services from Compliance. The division reaches out to taxpayers that have not filed, reminds them of their tax obligations, and informs them that the agency can work with them. The division implemented a more systematic, strategic approach to addressing non-filers when GenTax was implemented for the personal income tax program in 2016. This approach includes prioritizing non-filer leads, streamlining processes, and taking a more timely approach to contacting non-filers. GenTax allowed the agency to automate the issuance of request to file letters and create estimated returns when non-filers do not respond. This automation allows the agency to contact non-filers sooner, and frees up staff to answer phone calls and provide personalized assistance to non-filers who contact the agency after receiving notice that they are not in compliance.
- General administrative support for the program, which includes ordering supplies, entering power of attorney forms for the division, and processing garnishment responses for accounts in collections.

BUDGET NARRATIVE

Program Justification and Link to Long-term Outcome

The Program Services Section supports the division's goal to improve voluntary compliance within the personal income tax program through taxpayer assistance, education, and enforcement activities. Voluntary compliance is the biggest revenue stream for the personal income tax program. Activities to support this goal are designed to connect with all taxpayer segments. By keeping that process healthy, we protect a major funding source for the state of Oregon.

The Program Services Section promotes voluntary compliance by providing education and assistance to taxpayers and practitioners prior to and during the return processing season. This is accomplished through legislative support, policy and rules development, annual updates to forms and publications and the processing system, working with vendors to update tax preparation software, and presenting new law updates to staff and tax practitioners. As returns are being processed, the section impacts the accuracy of results through fraud detection, correcting errors on returns and refund review to address issues upfront rather than through back-end enforcement activity.

Program performance

The Program Services Section's scope of impact increases as the number of returns received grows steadily each year. In addition to the existing filers and non-filers we are working with, the people new to the workforce or moving into Oregon will need assistance and education in understanding their Oregon tax obligations and filing their return.

Processing Year (Calendar)	2012	2013	2014	2015	2016	2017
Returns	1,824,788	1,846,257	1,886,438	1,942,678	1,993,570	2,040,738

The division has an agency Key Performance Measure (KPM) for electronically filed returns. E-filing is a less costly way to process returns and typically gives a faster turnaround for refunds. Accuracy in filing also increases with electronically filed return as taxpayers make less math and other errors when taking part in e-filing.

Calendar Year	2012	2013	2014	2015	2016	2017
Percent of Personal Income Tax Returns Filed Electronically						
Actual	79.0%	81.1%	82.5%	84.2%	85.6%	86.0%
Target	71%	80%	80%	82%	82%	84%

BUDGET NARRATIVE

A second KPM for the division is the number of days to refund. This measure is impacted by the necessary balance between ensuring return accuracy and expediently issuing refunds.

Calendar Year	2012	2013	2014	2015	2016	2017
Average Days to Process Personal Income Tax Refund						
Actual	10	7	8	5	16	17
Target	12	12	12	12	12	12

PTAC houses the agency's general call center. The center is staffed by 37 phone representatives. For the last two tax seasons (January–June), there have been 5–7 additional seasonal staff. In addition, the call center has an interactive voice response (IVR) system that allows many callers to find answers and self-resolve using pre-recorded messages.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Calls to IVR	371,605	395,570	402,466	720,834	643,181	560,937
Calls answered by staff	143,715	156,963	124,576	139,237	146,030	125,667

*Fiscal year through April 2018.

Calendar Year	2013	2014	2015	2016	2017	2018
Busy**	*	*	*	121,220	62,646	41,822
Abandoned***	*	*	*	54,723	41,239	33,083

* Numbers not available

** Busy = the numbers of callers that tried to move from IVR to a representative but couldn't because the queue was full.

*** Abandoned = number of callers that successfully transferred from the IVR to the representative queue, but hung up before their call was answered (presumably because of wait time).

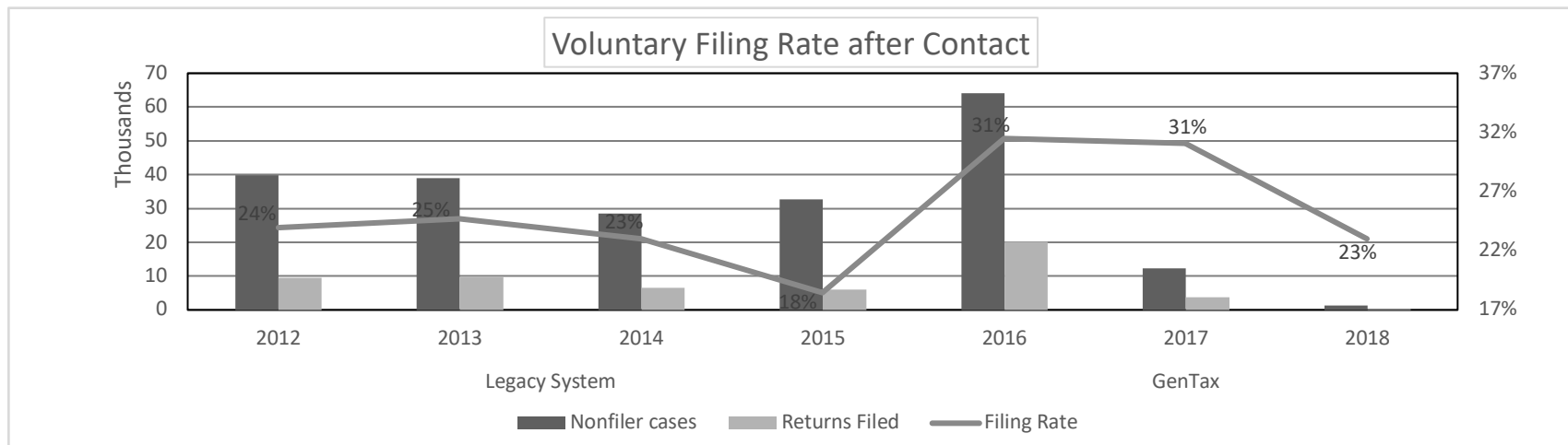
The call center has an agency KPM to answer calls in less than five minutes. This KPM is designed to measure wait time, a factor that has a direct correlation to customer service satisfaction.

Fiscal Year	2013	2014	2015	2016	2017	2018*
Average Wait Time	7:02	3:52	6:45	11:26	12:59	5:28

*Fiscal year through April 2018.

BUDGET NARRATIVE

The following chart represents the number of request to file notices issued and the number of tax returns filed in response to the notices. In 2016, we moved to the new tax system where we are able to prioritize the non-filer leads and automate the process. Since moving to GenTax, the response rate has increased, and we anticipate 2018's number to increase as tax professionals complete their tax season and turn their attention to non-filer cases.



Note: 2018's information is through April. These numbers will change as tax professionals complete their normal filing season and begin addressing non-filers.

Enabling legislation/program authorization

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

ORS chapters 305, 314, 316, and 317 are the administrative statutes for the income tax program. These statutes require the agency to provide forms and instructions for filing returns and paying taxes, prepare withholding tables for use by employers, audit and examine returns, and collect taxes due.

Funding streams

The section is funded almost entirely through the General Fund. The Other Funds expenditures are primarily for the administration of the Tri-Met and Lane transit district self-employment tax programs.

BUDGET NARRATIVE

Significant proposed changes from 2017–19

In the 2017, the division restructured, combining its suspended-return-processing unit with the filing enforcement unit. This restructure moved 44 filing enforcement positions and activities from Compliance. This shift in personnel accounted for about \$7.5 million dollars in funds. We also repurposed several positions and moved three vacancies to the Tax Services Unit to address the need for more telephone representatives. This budget effect of this restructure is illustrated the agency's 2019–21 budget documents.

Fraud—POP 103. The level and sophistication of tax refund fraud has grown to a point where the division feels it needs a dedicated manager to properly manage the agency's fraud prevention and detection efforts. The division's fraud team also requires an additional operational and policy analyst to help with fraud analytics and two administrative specialists to review and process potentially fraudulent tax returns.

Taxpayer assistance—POP 104. The agency is committed to improving its taxpayer assistance and increasing customer satisfaction with that assistance. The division is requesting a customer service coordinator position to manage and drive long-term taxpayer assistance improvement initiatives.

BUDGET NARRATIVE

Personal Tax and Compliance Division

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$1,411,290
Other Funds	\$45,478

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$1,411,290
Other Funds	\$45,478

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$1,411,290
Other Funds	\$45,478

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Personal Tax and Compliance Division

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

Package Description

Purpose

This package includes the phasing-out of services and supplies dollars associated with position activity during the 2017–19 biennium.

How Achieved

This package includes a total fund reduction of \$93,097 in services and supplies which is the result of 2017–19 position-related activity.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$91,235)
Other Funds	(\$1,862)

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$91,235)
Other Funds	(\$1,862)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$91,235)
Other Funds	(\$1,862)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Personal Tax and Compliance Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial amounts for phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 658,215
Other Funds	\$ 13,554

2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 658,215
Other Funds	\$ 13,554

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 658,215
Other Funds	\$ 13,554

2021–23 Fiscal Impact

Standard inflation actions, approved in this package, will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

How Achieved

This package redistributes a portion of the department's postage, and associated costs, to the Personal Tax and Compliance Division.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$2,094,282
Other Funds	\$45,251

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$2,094,282
Other Funds	\$45,251

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$2,094,282
Other Funds	\$45,251

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Personal Tax and Compliance Division

Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

This Package reduces \$3,720,842 in General Fund, \$49,341 in Other Funds expenditure limitation and 16 positions (9.00 FTE) by eliminating inflation on most services and supplies, increasing the vacancy rate of 5.0 percent, eliminating 6 positions involved in filing enforcement and tax return processing and eliminating three long-term vacant positions.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	(\$2,684,123)
Other Funds	(\$28,183)

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Personal Tax and Compliance Division

Package 091—Statewide Adjustment DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

This Package represents changes to State Government Service Charges and DAS pricelist changes for services made for the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$257,717)
Other Funds	(\$18,605)

2021–23 Fiscal Impact

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

2019–21 Legislatively Adopted Budget

107BF02

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Personal Tax and Compliance Division

Package 092—Statewide AG Adjustment

Package Description

Purpose

This package incorporates changes to the Statewide Attorney General rates.

How Achieved

This Package reduces Attorney General rates by 5.95 percent to reflect changes from the Governor’s Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	(\$143,218)
Other Funds	(\$246)

2021–23 Fiscal Impact

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

2019–21 Legislatively Adopted Budget

107BF02

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Personal Tax and Compliance Division

Policy Option Package 101—Financial Institution Data Matching Funding

Purpose

This policy package funds the ongoing expenses of the financial institution data-matching (FIDM) program established under SB 245 (2017). The legislature previously funded the start-up of this program, however, there are reimbursements that are required in statute to participating financial institutions and a third party for ongoing, quarterly matches. The program improves the effectiveness of the agency's garnishment activities. While data isn't available on savings, the agency anticipates that the increase in collections revenues from this program will offset costs.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

This package will cover the reimbursement, required by statute, to financial institutions who participate in a quarterly data matching process that compares the department's delinquent debtor list to the financial institution's account holder list. The financial institution will report the matched list to the department through a third-party data aggregator. The department will use the matched list to issue garnishments to banks holding accounts with delinquent debtors. Without this process the department spends significant resources to try to determine where a delinquent debtor may or may not have an account and may issue garnishments to several financial institutions hoping to find one where the delinquent debtor holds an account. The package will also provide for payment to the third-party data aggregator for the costs of their services in the data-matching process on an ongoing quarterly basis.

The department anticipates an ongoing total quarterly expense of \$24,416. The median delinquent debt payment received by a successful bank garnishment calculated from 2017 collections is \$459. Using this figure, the agency would need to increase successful garnishments by approximately 53 per quarter to cover these additional costs, which represents a one percent increase in the success rate of garnishments sent to financial institutions per quarter. The department anticipates that this level of growth will result from the continued investment in data matching, making the package cost neutral.

A simple increase in successful garnishments is not the only potential cost savings of revenue increase that will result from this program. The department also anticipates savings from having a more efficient garnishment process as this will minimize research time. Locating delinquent debt holders in this way will also likely encourage more voluntary compliance.

BUDGET NARRATIVE

2. WHY DOES DOR PROPOSE THIS PACKAGE?

Senate Bill 254 requires the department to reimburse financial institutions for quarterly data matching. The 2017 Legislative Ways and Means Committee approved the funding for the start-up costs for a third-party aggregator and the initial fees for financial institutions. Both the financial institutions and the third-party aggregator have ongoing quarterly costs associated with the data matching process. The department has never been allocated funding for these ongoing costs.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The package is linked to the agency's strategic priority to optimize collections efforts. By knowing which financial institution has an account for a delinquent debtor, the department will more effectively collect delinquent debt. It will save hours of research in trying to determine potential account locations. It will also reduce the number of multiple garnishments sent for an individual delinquent debtor.

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

This package is tied to the following performance measure: Collection Dollars Cost of Funds—"We will demonstrate our efficiency and effectiveness at funding services that preserve and enhance the quality of life for all citizens by measuring the cost of funds (COF) for every dollar collected by our agency." The ongoing use of the FIDM program will enhance the department's ability to control collection dollars cost of funds. The FIDM program will require fewer dollars being spent on garnishments sent to financial institutions that have no matching accounts. It will save research resources determining where to send a garnishment. These effects will lower the collection dollars cost of funds.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

BUDGET NARRATIVE

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Charging debtors a fee. Several alternatives were considered by the legislature to fund these costs. Originally Senate Bill 254 included a provision allowing the agency to collect a fee to offset the costs of the program. Once the administrative costs for including and collecting an additional fee were expressed to the legislature, the statute was modified to remove this provision.

Not hiring an aggregator. The department also considered a matching method other than the use of an external aggregator by using in-house programming and maintenance of a program. The constraint of resources made this option less cost effective and less likely to be implemented timely.

Eliminate data matching. The department considered not proceeding with the data match program. When the potential benefits were weighted against the cost, the department decided that going forward with data matching was a cost effective solution that should be supported.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

The department would have to absorb the costs as the reimbursements are statutorily required and the use of the third-party aggregator is essential for effectiveness of the program. This would require that the department divert funds from other activities which would have consequences.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

None.

BUDGET NARRATIVE

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

The pricing is calculated on the current number of financial institutions conducting business in Oregon and that all of those institutions will request to be reimbursed for the quarterly match. The price for the third-party aggregator has been established contractually.

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

No. This package is for ongoing expense for a program established in 2017–19 biennium.

b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

No.

c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

No.

d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

Not applicable.

e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

Not applicable.

BUDGET NARRATIVE

f. What are the ongoing costs?

Ongoing costs include payments to financial institutions of \$150 per quarter per financial institution to perform data matching. This amount is statutorily provided. There are additional costs of \$68 per quarter per financial institution to use the third-party aggregator. Currently there are 112 financial institutions. This number fluctuates through closing, mergers, acquisitions and openings. However, using the current number, quarterly costs are $150 \times 112 = \$16,800$ to financial institutions, and $68 \times 112 = \$7,616$ for the third-party aggregator, for a total quarterly expense of \$24,416.

g. What are the potential savings?

The potential saving are quite difficult to quantify, yet there are several areas the department anticipates savings:

- More targeted garnishment process. The department will already know if a delinquent debtor has an account at a certain financial institution. It will no longer need to send out multiple garnishments to multiple financial institutions. This should save on resources necessary to track denied garnishments and save on postage.
- More efficient garnishment research. It will no longer be necessary to perform time consuming research to determine where a bank garnishment should be sent. This should also provide a secondary benefit in the time that was spent performing this research can now be spent on other delinquent debtor cases.
- Encourage more voluntary compliance. The ability to identify a specific financial institution for bank garnishment may have the additional benefit of encouraging more delinquent debtors to work with the department to resolve their outstanding debt. This may increase payment plans and other revenue opportunities.

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

Yes, however, biennial costs are anticipated to be less than the revenue impact from increased collection and increases in voluntary compliance.

BUDGET NARRATIVE

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$166,029
Other Funds	\$29,299

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Personal Tax and Compliance

Policy Option Package 103—Fraud Detection Enhancements

Purpose

As of June 2018, the agency has processed over 1.9 million annual individual income tax returns; 75 percent were refund returns. Successful tax administration requires that our systems and staff correctly distinguish refund returns that need additional fraud review from legitimate tax returns. The agency's new business system, GenTax, adds functionality to support more complex fraud review. Unfortunately, effective use of this tool requires a learning curve and it can, initially, adversely impact fraud workload and overall tax processing timeliness. The agency is working to fine tune fraud search parameters over time so they better align with flags that are most indicative of fraudulent activity. This package provides the resources and analytic capability to leverage automated fraud detection capabilities. It also creates capacity to better leverage partnerships with the IRS and other states in their efforts to stop fraudulent refunds.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

Income tax refund fraud has become a national concern, both for states and the federal government. The fraudsters have become increasingly sophisticated in their attempts to steal from the government. In response to the onslaught of fraud, the agency has taken the following steps to mitigate losses due to fraudulent refunds:

- Oregon became a member of a national security summit in an effort to be more united with the IRS and other states' efforts to streamline information sharing.
- The agency purchased a fraud module in the new business system (GenTax). The module is proprietary (Fast Enterprises) and uses algorithms, public data, and Oregon/other states' information to validate the identity of every return filer. It is a complicated system with business rules designed to recognize the fraudulent returns and separate them from legitimate returns.
- The agency created an internal fraud team focused on tax refund fraud.

In committing to the purchase of a fraud model, the agency invested in an important tool for mitigating fraud. This tool comes with an unanticipated cost, the need to build in the parameters that ensure effective use of this tool. This process takes time and requires additional resources. This package requests new resources to:

- Establish dedicated leadership to improve the system's fraud detection capabilities by adding a PEMD position. The current manager is responsible for one unit (19 staff) consisting of three teams (Policy, Systems, and Fraud). Given the diversity of work and high staff ratio, it has become overwhelming and impossible to focus on one particular area. Adding a fraud manager would provide necessary focused support for fraud system alignment.

BUDGET NARRATIVE

- Gather, evaluate, and define system adjustments to improve fraud detection performance by adding an OPA3. The fraud world is ever changing—evolving as the fraudsters attempt to evade our fraud filters. Data breaches and employer phishing scams mean there is more personal information available for criminal activity than ever before. This person would focus on the fraud analytics, refining business rules and filters, and coordinating with return processing edits/review.
- Increase capacity to review/audit returns by adding two reviewers (AS2). Even with improved analytics, there will always be returns that need manual review. We need to keep up with workload impacts that result from changes to system parameters. These positions would assist with workload, do investigative work, and allow more focused attention to be placed on information we receive from the IRS/other states/industry. These efforts are all designed to ensure that timeliness and efficiency are preserved as the fraud module is tailored to ever-changing fraud dynamics.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

The package adds capacity to enable the agency to fully use the fraud module capabilities that are part of the new core business system. Use of this module requires that the agency adopt an adaptive approach to managing fraud that uses data, analytics, and information about emerging fraudsters' tactics to isolate fraudulent refund returns from legitimate returns. The goal is to stop state money from going to individuals that neither earned nor deserve a refund. The package adds the staff necessary to manage towards this important goal.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The package focuses on fraud mitigation advancing the agency's strategic priority relating to operational excellence. Fraudulent refunds have the potential to cost the state millions of dollars if not stopped. The package provides resources to enhance the agency's use of automated fraud detection tools that can be adapted over time to emerging fraud tactics. The package also impacts customer service as it contributes to issuing legitimate refunds in a timelier manner.

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

This package is directly tied to Agency KPM#1—days to issue a tax refund. Since moving to the fraud module, the program has averaged over 21 days to issue a refund. Prior to the new module, the agency was consistently at 8 days or less. Some of the slowdown has been deliberate. But, the program needs more staff to:

- Better use the analytics so there are less 'false positives', and
- Work through returns the system has flagged for manual review more timely.

BUDGET NARRATIVE

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Bring on fewer staff. We can keep the staffing levels the same and continue to struggle with the balancing act of issuing timely legitimate refunds and stopping fraudulent refunds. Though we stop fraud now, the process is slow and many legitimate refunds get hung up for long periods of time. Though doable, this option isn't ideal as we want to stop fraudulent refunds without a big slowdown in issuing legitimate refunds.

Turn off the fraud module. This will reduce workload and processing timeliness, however, it may enable millions of dollars of fraudulent refunds to be improperly issued. Therefore, this option was rejected.

We have adjusted (and will continue to adjust) the business rules that evaluate tax returns. Getting these rules dialed in will help mitigate workload. However, fraud workload is also generally increasing because of increased fraud activity and the sophistication of fraudsters. It has become increasingly difficult to detect fraud.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

Not funding the package would mean that the agency would need to decide between two undesirable options:

(1) Simplify the screening parameters so fewer returns are identified as potentially fraudulent refunds. While this would improve return processing timeliness, it also increases the agency's fraud exposure risk.

(2) Maintain the status quo, which means the agency continues to sacrifice return processing timeliness for increase mitigation of fraud risk. This option may adversely impact customer evaluations of services report on the Customer Service KPM.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

Not applicable.

BUDGET NARRATIVE

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

To date, no collaboration with other agencies. It's likely this will spread to other tax programs, though. We are seeing other states starting fraud work in their business programs (Corporation, Withholding, etc.).

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

Implementation Date(s): July 1, 2019

End Date (if applicable): Not applicable

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

Not applicable.

b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

Not applicable.

c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

Not applicable.

d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

BUDGET NARRATIVE

Classification	No. of Positions	Focus	Months	Status
Principal Executive Manager D	1	Supervisor	24	Permanent
Operations and Policy Analyst 3	1	Fraud analytics	24	Permanent
Administrative Specialist 2	2	Reviewing returns	24	Permanent

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Normal costs for adding staff—computers, phones, etc.

- f. **What are the ongoing costs?**

Staffing and related costs.

- g. **What are the potential savings?**

This is a cost avoidance proposal as stopping fraudulent refunds saves the state money. Fraudulent refunds are paid with General Fund money that wasn't paid in by the taxpayer or employer. Stopping them keeps the refund from being issued twice as the legitimate taxpayer will still get their refund.

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

Yes.

BUDGET NARRATIVE

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$746,081
Other Funds	\$15,226

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Policy Option Package 104—Enhanced Customer Service

Purpose

The agency is requesting one permanent full-time Operations and Policy Analyst 4 position to serve as the agency's customer service coordinator. This position would be responsible for developing, implementing, and maintaining a long-term customer service plan based on customer input and best practices. The agency relies on voluntary compliance to make the system work, and voluntary compliance is dependent upon taxpayers understanding their obligations and being able to easily fulfill them. Our goal is to create a customer service model that encourages voluntary compliance, clearly communicates complicated tax information, and meets the expectations of today's customer. A comprehensive plan on how we provide and deliver customer service across the agency aligns with the strategic priority to enhance taxpayer assistance by helping to promote voluntary compliance in all of the tax programs administered by the agency.

1. WHAT WOULD THIS POLICY OPTION PACKAGE DO AND HOW WOULD IT BE IMPLEMENTED?

This package would allow the agency to establish a customer service coordinator position that would be responsible for developing, implementing, and maintaining an agency-wide customer service improvement plan that considers performance gaps, customer expectations, and industry best practices. This position would reside in the Personal Tax and Compliance Division because it supports the agency's largest customer base, however; the position would coordinate customer improvement actions agency-wide.

Early in the 2017–19 biennium, the agency hired a consultant to help the agency improve its data collection methods, reporting, and usage related to customer service to support more consistent and reliable reporting on the agency's customer service key performance measure (KPM). This intervention lead to enhancements in the agency's data collection processes and lead to over 30 recommendations to improve. The goal is to bring more information about customer experience and expectations into agency service delivery processes. The work will also help expand the focus of customer service to the agency's other tax programs not previously represented in the agency's customer service data collection processes.

In addition to the customer service activities, the 2017 Legislature asked the department to report on a related budget note:

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

BUDGET NARRATIVE

Taxpayer assistance and customer service are closely linked within the agency. Taxpayer assistance seeks to encourage voluntary compliance by clearly communicating complicated tax information and meeting customer expectations. Most people would prefer not to file annual tax returns that establish one's tax obligation. However, the agency believes that if this process is managed well, taxpayers will be satisfied with their experience and willingly make appropriate filings and payments. This is the most efficient approach to tax collections that the agency can employ.

While this package seeks to enhance customer service results, it also provides support for enhancements in taxpayer assistance activities. An Operations & Policy Analyst 4 position is being requested to coordinate the following activities:

- Manage the agency's improved data collection process and prepare quarterly reports for senior leadership on customer experiences and opportunities for improvement.
- Lead a cross-functional agency workgroup formed to analyze survey results and develop recommendations for improvement. Track progress on implementation of approved recommendations and report this as part of the quarterly report to senior leadership.
- Support section and division efforts to implement agency recommendations and ensure that improvements are monitored and that anticipated results are achieved. This also includes looking for opportunities to leverage good work being performed in one area across the agency.
- Develop and coordinate a process to develop an agency-wide customer service improvement plan that identifies actions to increase customer satisfaction levels with the agency. This plan should effectively identify how it supports the agency's progress towards enhancing taxpayer assistance, an agency strategic priority.
- Research best practices of other state revenue agencies to identify strategies and opportunities for continuous improvement.

The work of this position also helps build more capacity in the agency to have data/information to inform critical decision making processes. It also helps ensure that the agency is consistently working to bring customer needs and expectations into continuous improvement processes and practices.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

The agency is advancing this package to maintain gains and advance opportunities to improve customer service that were identified through a consultant's report and agency's analysis prepared under a legislative budget note. During the 2017 Legislative budget review, concerns were raised about the agency's KPM results related to customer service. The agency temporarily redeployed existing staff to support a consultant's analysis of customer service data collection and usage. Improvements were made and potential opportunities for further improvement have been identified. While this initial work was directed by the legislature, the ongoing impacts have not been considered or resourced. To continue supporting improvements made and to advance opportunities identified, the agency needs dedicated customer service coordination across the agency. This package address this gap.

BUDGET NARRATIVE

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The agency's mission is to make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. We rely on voluntary compliance to make the system work, and voluntary compliance is dependent upon taxpayers understanding their obligations and being able to easily fulfill them. Our goal is to create a customer service model that encourages voluntary compliance, clearly communicates complicated tax information, and meets the expectations of today's customer.

The agency has also identified a strategic priority to enhance taxpayer assistance. This is accomplished by providing clear, accurate, and timely information and services that support voluntary compliance and yields an appropriate customer experience. This package advances this priority.

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

Yes, this package is directly related to the agency's KPM #4 (Customer Service) which measures the percent of customers rating their satisfaction with the agency's customer service as "good" or "excellent." Additionally, it directly relates to KPM 5 (Effective Taxpayer Assistance) which measures providing effective taxpayer assistance through a combination of direct assistance and electronic self-help services.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Do nothing. The agency could continue to operate with a decentralized approach to customer service where each division establishes their own strategies on how to achieve a good/excellent customer service rating. This approach, however, is not consistent with the agency's core value of continuous improvement. We brought on a customer service consultant to assist the agency in improving overall customer service and one of their key recommendations was to create a customer service coordinator position to develop, implement, and continually monitor a true customer service program for the entire agency. As a result, the option of maintaining status quo was rejected.

BUDGET NARRATIVE

Redeploy existing staff. Reassigning a current position at the level required is not feasible. This would mean taking an existing position that is dedicated to other work, which would mean other important work would not be completed. The agency is committed to using existing resources for legislatively funded work. Additionally, the department lacks expertise in the customer service field. Shifting existing staff would fill the coordinator position, but it would not bring customer service skills needed to move us forward. Given this, this option was rejected and this package is being advanced to gain funding for this important work.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

Not funding this package would impact the agency's ability to maintain gains and advance opportunities to improve customer service that were identified through a consultant's report and agency's analysis prepared under a legislative budget note. These were critical investments made to identify and address customer service deficiencies reported on related KPMs. The agency would like to take a centralized, coordinated approach to improving customer service and taxpayer assistance across all tax program as this will be the most efficient and effective way to pursue continued progress. Without this position, it will be difficult for the agency to methodically focus on improving customer and taxpayer assistance across the agency. Gains may be made within individual units and sections, however, there will not be the coordination support to ensure that lessons learned in one area might be applied to another.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

No direct impacts.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

No impacts outside the agency, however, this POP would impact other programs across the agency.

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

It is anticipated that it may require six months to get the new staff ready for this work.

BUDGET NARRATIVE

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

- a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

This position will be assigned to the Personal Tax and Compliance (PTAC) Division because the personal income tax program represents the largest customer base for the agency. Currently, 84 percent of survey comments received from taxpayers relate to the work performed in PTAC. This position, however, will develop a cross-agency plan and approach for customer service.

- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

Just standard services and supplies associated with a new position.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

This position will be an Operations and Policy Analyst 4. No new staff or specific staff will be assigned to directly report to this position. This position will work with an interagency team represented by staff within the divisions.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

Depending on the direction of the customer service plan and the outcomes determined, there could be impacts that require modification of letters, forms, website, Revenue Online, etc.

BUDGET NARRATIVE

f. What are the ongoing costs?

Personal services costs for one customer service coordinator position (Operations and Policy Analyst 4). There would be training costs, which would likely be covered by existing training budgets.

g. What are the potential savings?

It may not be possible to measure benefits in cost savings. But increased customer satisfaction with faster resolution (or avoidance of issues) are possible outcomes of a customer service coordinator.

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

General Fund	\$244,880
Other Funds	\$4,997

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Personal Income Tax and Compliance Division

Policy Option Package 105—Marijuana Program Audits

The package creates an auditing unit consisting of four permanent full-time Tax Auditor 2 positions focused on the marijuana industry. Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor Control Commission, has provided educational programs, however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and recreational marijuana tax audit issues throughout the state.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

In November of 2014, Oregon voters passed Measure 91 legalizing the production, processing, delivery, and sale of recreational marijuana products. Medical marijuana was already legal in Oregon. October 1, 2015, legal sales of recreational marijuana were allowed at medical marijuana dispensaries regulated by the Oregon Health Authority. In January 2016, state retail tax was imposed on sales of recreational marijuana at a rate of 25 percent of the retail sales price for dispensaries selling medical marijuana. In October 2016, the Oregon Liquor Control Commission (OLCC) began issuing licenses to retailers of recreational marijuana. Sales of marijuana made under an OLCC license were taxed by the state at 17 percent of the retail sales price. OHA regulated dispensaries were to stop selling recreational marijuana December 31, 2016. Starting January 2017, all recreational marijuana retailers must have been registered with the OLCC in order to sell marijuana taxed by the state at 17 percent. Retailers must report sales to the Oregon Department of Revenue on a quarterly basis.

The marijuana industry has rapidly expanded since 2016. In the first quarter of 2016, 253 businesses filed marijuana tax returns with the department. As of April 2018, 543 businesses have registered licenses with the OLCC. This represents a 115-percent increase in registered filers in the state. The department expects the industry to continue growing; requiring increased oversight and enforcement. In addition, this presents an opportunity to educate business owners in the early stages of their operations to help them understand and comply with tax obligations. Best practices reveal that changing taxpayer behavior as early as possible leads to the best outcomes in terms of continuous compliance with tax law. Early income tax audits of some marijuana businesses have revealed that business owners in this industry are prone to mistakes in calculating income.

This package will allow the department to perform audit and filing enforcement functions to ensure the state is receiving the proper amount of revenue. The marijuana industry has a high risk of noncompliance due to the cash intensive nature of the business. Historically, cash-based

BUDGET NARRATIVE

businesses are the largest contributor to the expanding tax gap because there is no third-party reporting of money received. These businesses require higher scrutiny in order to uncover unreported income.

The majority of businesses selling marijuana are set up as pass-through entities. These entities require audits by senior tax auditors due to the complexity of the work. In addition, auditors need to compare tax law differences between deductions allowed by the IRS against those allowed by Oregon. Since marijuana is still illegal for federal purposes, deductions allowed will vary between state and federal taxes. This also increases the complexity of the audit. While the department believes there is potential for underreporting in the marijuana industry, if the audits reveal a high level of compliance, these positions will be used to increase our overall audit efforts focusing on pass-through entities.

This policy option package will add four full-time Tax Auditor 2 positions located throughout the state focusing on the marijuana industry. With these positions, we anticipate completion of approximately 200 marijuana business audits per biennium. These auditors will also provide education and assistance to marijuana industry filers and will collaborate with other state agencies including OLCC to identify best practices and share information. These auditors will focus on both income and marijuana tax audit issues. Audits will focus on cash-based businesses using indirect audit methods. In addition, auditors will pursue businesses that have failed to file and report tax. Auditors will be located in existing field offices based on business population.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission, has provided educational programs; however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The agency has defined a strategic priority to optimize collections efforts. The marijuana industry poses a high risk to the tax system because it is largely made up of cash transactions. In addition, this industry is fairly new and businesses may not be familiar with all the rules and regulations regarding their tax obligations. This package will focus on both audit and filing enforcement to ensure all businesses are paying the correct amount of both income and marijuana tax.

BUDGET NARRATIVE

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

This policy option package is not linked to a specific performance measure. We will measure success by examining the total increase in marijuana audits and filing enforcement as a percentage of the total population of marijuana-related businesses. Success will be increasing that percentage over time.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Redeploy existing audit resources. This option would divert resources from our current work to the marijuana industry. This would decrease the number of audits in other areas. The department feels there is heightened compliance risk in this area. Given this, the agency would likely shift existing resources to enforce the marijuana industry if this package is not funded. However, shifting resources are expected to result in a 16-percent reduction in other auditing activity. This means the number of audits conducted on non-marijuana pass-through entities will decrease. The agency is committed to continuing current service level auditing of our long-standing tax programs, so, this option was rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

As the marijuana industry continues to grow, the lack of enforcement will adversely affect long-term compliance and the revenue stream. The department will be forced to reduce compliance activity in other areas in order to create adequate coverage in the marijuana industry. We will not be able to deploy as many resources to education and assistance for new marijuana filers, which could lead to confusion and noncompliance. The lack of third-party reporting in this industry will allow taxpayers to avoid taxation without a consistent enforcement effort by the department. Because the number of marijuana businesses and filers will continue to grow, these problems will be compounded exponentially.

BUDGET NARRATIVE

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

Local governments may impose a tax of three percent of the retail sales price of marijuana products. Funding this package may increase the amount of money that flows to these localities. If the department performs audits on these businesses and increases the amount of marijuana tax due, a portion of that tax may be paid to the locality in which the business operates.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

The marijuana tax program will be a stakeholder in this package. The personal income tax and marijuana tax programs will coordinate efforts which should decrease total audit time for the department. This will help both the department close more audits and taxpayers will require less time to deal with the audit. In addition, there will be the opportunity to interact with the OLCC and share information to better effect compliance in the marijuana industry.

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

Implementation Date(s): July 1, 2019

End Date (if applicable): None

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

This would introduce audits and filing enforcement for the recreational marijuana tax program. Auditing personal income is already a department responsibility.

BUDGET NARRATIVE

- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We will have increased facilities and computer service to accommodate four additional auditor positions. Also, Human Resource costs will increase due to hiring and recruiting new employees.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

New positions, four Tax Auditor 2s. These will be permanent full-time positions.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

The new auditors will need additional training for dealing with the marijuana industry and will take approximately six months to become proficient at these audits. The new auditors will also require additional telephone and computer equipment for their work.

- f. What are the ongoing costs?**

Cost of the audit positions, services and supplies, additional travel costs for audits.

- g. What are the potential savings?**

No savings are anticipated. Adding enforcement positions in the marijuana industry will likely result in increased income for the state. The timing and amount of increased revenues is not known at this time.

BUDGET NARRATIVE

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

Yes.

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$474,361
Other Funds	\$474,361

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Not recommended for PTAC but recommended for Marijuana Program by CFO in Governor’s Budget.

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

Positions	2
FTE	1.76

BUDGET NARRATIVE

Revenue Source

General Fund	\$408,276
Other Funds	\$ 8,332

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Policy Option Package 115—Printing and Postage

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings (statements of account) generate increased payments, which are significantly greater than the costs of printing and postage. The department's ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

This package would address the projected shortfall in printing, postage, and metering the department faces for the 19–21 biennium and beyond. With the implementation of our new core system, GenTax, the department has the capability to do more compliance and customer service work resulting in more correspondence being sent to taxpayers, businesses, and tax professionals. The majority of the additional mailing costs are due to policy and operational choices now available within GenTax but some of the costs are due to program decisions made to improve operations independent of GenTax. This package would provide ongoing funding for the additional postage, printing and metering costs associated with the increased mailings not currently funded in our budget.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

The department recognized that there would be an increase in the volume of mailings due to the implementation of GenTax. Besides the new capabilities of the system, we converted several programs into GenTax that weren't previously part of the processing system (state lodging, 911, timber, etc.). We have also been asked to administer (through GenTax) several new taxes (marijuana, vehicle and bicycle excise tax, transportation tax on wages, etc.). We've also made operational choices to send notices where we didn't have that ability in the legacy system.

We waited until all programs were migrated and functioning in the new system to determine the full impact of its capabilities and associated mailing costs. The department has completed its analysis on the impact based on current and projected service levels and is requesting an increase to the budget to cover these costs.

BUDGET NARRATIVE

Some examples from the analysis of differences between our old legacy system and GenTax include:

- The ability to send statement of account notices to taxpayers with a balance owing. Over 3 million of these notices have been sent to taxpayers, resulting in at least \$19 million in payments since implementing GenTax that we can track directly to the statement of account notice.
- The ability for tax professionals to sign up for account access to their client's tax records online. We send a notice to the taxpayer to ensure they agree to allow the access. This did not occur previously, and approximately 84,000 such notices have been sent.

The department proposes this package to ensure sufficient funding to give tax collectors the resources necessary to maximize collection efforts.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

Two of the Department of Revenue's Key Performance Measures address collections efficiency. To effectively use the tools provided, collections efforts must be supported by regular and consistent mailings and notifications. Regular mailings result in more taxpayer calls and contacts and more efficient collections efforts from PTAC, Business, and the new Collections divisions.

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

KPM #8—Direct Enforcement Dollars—Cost of Funds and KPM #9—Collection Dollars—Cost of Funds results will both be impacted by sufficient funds for regular mailings. Full funding of mailing costs support program functions, legislative mandates and initiatives that are tied to performance measures.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

The department introduced a legislative concept during the 2013 Legislative Session that would allow us to give notice by methods other than by regular mail in anticipation that GenTax would allow us to post notices to a secure area of our website or send automatic e-mails to taxpayers. Senate Bill 183 passed and is now in statute under ORS 305.127.

BUDGET NARRATIVE

The department is pursuing other alternatives to mailing out notices and letters. We have been encouraging customers to use Revenue Online to access notices but this is still a fairly new tool that people are learning to use. To date, there approximately 245,000 registrants in Revenue Online, split roughly 60 percent/40 percent between individuals and businesses.

Also, we are looking at ways customers can opt out of receiving notices by mail and instead receive notices or a notification to access notices through Revenue Online by email. Though simple in concept, this option will take some time to vet and implement. It is complex to program our system and requires public buy-in to be successful. We also need time to evaluate the efficacy of alternative forms of notification to assure there would be no impact on revenue streams.

For now, mailing notices and letters is our primary method of communicating with customers. Through time, we believe mailing costs will decrease as alternative methods are enhanced and taxpayers, businesses, and tax professionals choose these alternatives as their preferred method of communication. This also relies on more taxpayers and tax professionals registering for Revenue Online services.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

Not funding this package would hamper the department's ability to comply with statutory requirements, continue enforcement efforts such as auditing and filing enforcement, and make operational adjustments in performing its administrative duties and responsibilities. Failure to fund this package could also require PTAC, Business, and Collections divisions to internally fund the shortfall with an increase in vacancies or savings in other S&S areas. Unfortunately, this would result in diminished capacity to provide taxpayers with the level of service required by statute and reduce collection revenue.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

Any state agency dependent on General Fund revenue could be adversely affected by diminished collections efforts. Also, customer service to all external stakeholders, including other state and local agencies and tribal governments, that currently receive correspondence from department will be impacted if we need to reduce the volume of mailings.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

The entire agency and all related programs are affected, however, the Personal Tax and Compliance Division, Business Division, and the new Collections Division are taking the lead on this request since the majority of mailing costs are associated with programs administered in these three divisions.

BUDGET NARRATIVE

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

The department assumes a year-to-year increase in Printing, Postage, and Metering of 1.9 percent (3.83 percent per biennium), which is consistent with standard inflation rates.

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$1,533,071
Other Funds	\$31,287

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

2021–23 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$404,910)
Other Funds	(\$5,839)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Personal Tax and Compliance Division

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(4)
FTE	(3.17)

Revenue Source

General Fund	(\$482,208)
Other Funds	(\$ 9,841)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: 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	1,411,290	-	-	-	-	-	1,411,290
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$1,411,290	-	-	-	-	-	\$1,411,290
Personal Services							
Temporary Appointments	536	-	3,058	-	-	-	3,594
Overtime Payments	140	-	-	-	-	-	140
All Other Differential	142	-	-	-	-	-	142
Public Employees' Retire Cont	47	-	-	-	-	-	47
Pension Obligation Bond	135,810	-	2,650	-	-	-	138,460
Social Security Taxes	63	-	234	-	-	-	297
Unemployment Assessments	1,737	-	-	-	-	-	1,737
Mass Transit Tax	(2,853)	-	22	-	-	-	(2,831)
Vacancy Savings	1,275,668	-	39,514	-	-	-	1,315,182
Total Personal Services	\$1,411,290	-	\$45,478	-	-	-	\$1,456,768
Total Expenditures							
Total Expenditures	1,411,290	-	45,478	-	-	-	1,456,768
Total Expenditures	\$1,411,290	-	\$45,478	-	-	-	\$1,456,768
Ending Balance							
Ending Balance	-	-	(45,478)	-	-	-	(45,478)
Total Ending Balance	-	-	(\$45,478)	-	-	-	(\$45,478)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-

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	(91,235)	-	-	-	-	-	(91,235)
Total Revenues	(\$91,235)	-	-	-	-	-	(\$91,235)
Services & Supplies							
Instate Travel	(15,345)	-	(376)	-	-	-	(15,721)
Employee Training	(9,220)	-	(377)	-	-	-	(9,597)
Telecommunications	(12,330)	-	-	-	-	-	(12,330)
Agency Program Related S and S	-	-	(755)	-	-	-	(755)
Other Services and Supplies	(3,813)	-	-	-	-	-	(3,813)
Expendable Prop 250 - 5000	(50,527)	-	(77)	-	-	-	(50,604)
IT Expendable Property	-	-	(277)	-	-	-	(277)
Total Services & Supplies	(\$91,235)	-	(\$1,862)	-	-	-	(\$93,097)
Total Expenditures							
Total Expenditures	(91,235)	-	(1,862)	-	-	-	(93,097)
Total Expenditures	(\$91,235)	-	(\$1,862)	-	-	-	(\$93,097)
Ending Balance							
Ending Balance	-	-	1,862	-	-	-	1,862
Total Ending Balance	-	-	\$1,862	-	-	-	\$1,862

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	658,215	-	-	-	-	-	658,215
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$658,215	-	-	-	-	-	\$658,215

Services & Supplies

Instate Travel	8,785	-	123	-	-	-	8,908
Out of State Travel	968	-	-	-	-	-	968
Employee Training	10,766	-	136	-	-	-	10,902
Office Expenses	18,365	-	3,397	-	-	-	21,762
Telecommunications	40,020	-	1,826	-	-	-	41,846
Data Processing	1,734	-	172	-	-	-	1,906
Publicity and Publications	950	-	-	-	-	-	950
Professional Services	31,583	-	479	-	-	-	32,062
IT Professional Services	31,665	-	3	-	-	-	31,668
Attorney General	403,510	-	694	-	-	-	404,204
Employee Recruitment and Develop	608	-	12	-	-	-	620
Dues and Subscriptions	570	-	-	-	-	-	570
Facilities Rental and Taxes	66,962	-	4,850	-	-	-	71,812
Facilities Maintenance	1,102	-	-	-	-	-	1,102
Agency Program Related S and S	20,900	-	1,424	-	-	-	22,324
Other Services and Supplies	1,153	-	19	-	-	-	1,172
Expendable Prop 250 - 5000	53	-	101	-	-	-	154

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	876	-	7	-	-	-	883
Total Services & Supplies	\$640,570	-	\$13,243	-	-	-	\$653,813
Capital Outlay							
Office Furniture and Fixtures	10,663	-	276	-	-	-	10,939
Telecommunications Equipment	6,756	-	35	-	-	-	6,791
Data Processing Hardware	226	-	-	-	-	-	226
Total Capital Outlay	\$17,645	-	\$311	-	-	-	\$17,956
Total Expenditures							
Total Expenditures	658,215	-	13,554	-	-	-	671,769
Total Expenditures	\$658,215	-	\$13,554	-	-	-	\$671,769
Ending Balance							
Ending Balance	-	-	(13,554)	-	-	-	(13,554)
Total Ending Balance	-	-	(\$13,554)	-	-	-	(\$13,554)

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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
Revenues							
General Fund Appropriation	2,094,282	-	-	-	-	-	2,094,282
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$2,094,282	-	-	-	-	-	\$2,094,282
Services & Supplies							
Office Expenses	1,612,598	-	34,844	-	-	-	1,647,442
Other Services and Supplies	481,684	-	10,407	-	-	-	492,091
Total Services & Supplies	\$2,094,282	-	\$45,251	-	-	-	\$2,139,533
Total Expenditures							
Total Expenditures	2,094,282	-	45,251	-	-	-	2,139,533
Total Expenditures	\$2,094,282	-	\$45,251	-	-	-	\$2,139,533
Ending Balance							
Ending Balance	-	-	(45,251)	-	-	-	(45,251)
Total Ending Balance	-	-	(\$45,251)	-	-	-	(\$45,251)

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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

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Publicity and Publications	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-

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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							
Facilities Maintenance	-	-	-	-	-	-	-
Agency Program Related S and S	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
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: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Telecommunications	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Agency Program Related S and S	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 092 - Statewide AG Adjustment

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 101 - SB 254 (2018)

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	166,029	-	-	-	-	-	166,029
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$166,029	-	-	-	-	-	\$166,029
Services & Supplies							
Professional Services	166,029	-	29,299	-	-	-	195,328
Total Services & Supplies	\$166,029	-	\$29,299	-	-	-	\$195,328
Total Expenditures							
Total Expenditures	166,029	-	29,299	-	-	-	195,328
Total Expenditures	\$166,029	-	\$29,299	-	-	-	\$195,328
Ending Balance							
Ending Balance	-	-	(29,299)	-	-	-	(29,299)
Total Ending Balance	-	-	(\$29,299)	-	-	-	(\$29,299)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 103 - Fraud Unit

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State 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

Revenue, Dept of
Pkg: 103 - Fraud Unit

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Agency Customer Service Coordinator

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 104 - Agency Customer Service Coordinator

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	408,276	-	-	-	-	-	408,276
Marijuana Taxes	-	-	8,332	-	-	-	8,332
Total Revenues	\$408,276	-	\$8,332	-	-	-	\$416,608
Personal Services							
Class/Unclass Sal. and Per Diem	203,742	-	4,158	-	-	-	207,900
Empl. Rel. Bd. Assessments	104	-	2	-	-	-	106
Public Employees' Retire Cont	34,574	-	706	-	-	-	35,280
Social Security Taxes	15,586	-	318	-	-	-	15,904
Worker's Comp. Assess. (WCD)	100	-	2	-	-	-	102
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	60,340	-	1,232	-	-	-	61,572
Reconciliation Adjustment	1	-	(1)	-	-	-	-
Total Personal Services	\$314,447	-	\$6,417	-	-	-	\$320,864
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	79,494	-	1,622	-	-	-	81,116
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	\$79,494	-	\$1,622	-	-	-	\$81,116
Capital Outlay							
Office Furniture and Fixtures	14,335	-	293	-	-	-	14,628
Total Capital Outlay	\$14,335	-	\$293	-	-	-	\$14,628
Total Expenditures							
Total Expenditures	408,276	-	8,332	-	-	-	416,608
Total Expenditures	\$408,276	-	\$8,332	-	-	-	\$416,608
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							2
Total Positions	-	-	-	-	-	-	2
Total FTE							
Total FTE							1.76
Total FTE	-	-	-	-	-	-	1.76

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 115 - Printing and Postage

Cross Reference Name: Personal Tax and Compliance Division
Cross Reference Number: 15000-005-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
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: 803 - Revenue 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							
Admin and Service Charges	-	-	(1,800,774)	-	-	-	(1,800,774)
Transfer In - Intrafund	-	-	1,842,822	-	-	-	1,842,822
Total Revenues	-	-	\$42,048	-	-	-	\$42,048
Ending Balance							
Ending Balance	-	-	42,048	-	-	-	42,048
Total Ending Balance	-	-	\$42,048	-	-	-	\$42,048

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	(404,910)	-	-	-	-	-	(404,910)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$404,910)	-	-	-	-	-	(\$404,910)
Personal Services							
Reconciliation Adjustment	(248,349)	-	(4,844)	-	-	-	(253,193)
Total Personal Services	(\$248,349)	-	(\$4,844)	-	-	-	(\$253,193)
Services & Supplies							
Office Expenses	(59,317)	-	(995)	-	-	-	(60,312)
Attorney General	(97,244)	-	(167)	-	-	-	(97,411)
Other Services and Supplies	-	-	167	-	-	-	167
Total Services & Supplies	(\$156,561)	-	(\$995)	-	-	-	(\$157,556)
Total Expenditures							
Total Expenditures	(404,910)	-	(5,839)	-	-	-	(410,749)
Total Expenditures	(\$404,910)	-	(\$5,839)	-	-	-	(\$410,749)
Ending Balance							
Ending Balance	-	-	5,839	-	-	-	5,839
Total Ending Balance	-	-	\$5,839	-	-	-	\$5,839

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	(482,208)	-	-	-	-	-	(482,208)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$482,208)	-	-	-	-	-	(\$482,208)
Personal Services							
Class/Unclass Sal. and Per Diem	(271,310)	-	(5,537)	-	-	-	(276,847)
Empl. Rel. Bd. Assessments	(193)	-	(3)	-	-	-	(196)
Public Employees' Retire Cont	(46,042)	-	(940)	-	-	-	(46,982)
Social Security Taxes	(20,755)	-	(424)	-	-	-	(21,179)
Worker's Comp. Assess. (WCD)	(183)	-	(3)	-	-	-	(186)
Flexible Benefits	(110,623)	-	(2,259)	-	-	-	(112,882)
Reconciliation Adjustment	(1)	-	-	-	-	-	(1)
Total Personal Services	(\$449,107)	-	(\$9,166)	-	-	-	(\$458,273)
Services & Supplies							
Office Expenses	(33,101)	-	-	-	-	-	(33,101)
Agency Program Related S and S	-	-	(675)	-	-	-	(675)
Total Services & Supplies	(\$33,101)	-	(\$675)	-	-	-	(\$33,776)
Total Expenditures							
Total Expenditures	(482,208)	-	(9,841)	-	-	-	(492,049)
Total Expenditures	(\$482,208)	-	(\$9,841)	-	-	-	(\$492,049)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	-	-	9,841	-	-	-	9,841
Total Ending Balance	-	-	\$9,841	-	-	-	\$9,841
Total Positions							
Total Positions							(4)
Total Positions	-	-	-	-	-	-	(4)
Total FTE							
Total FTE							(3.17)
Total FTE	-	-	-	-	-	-	(3.17)

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
5693000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00	101,871 55,352	2,079 1,130			103,950 56,482
5694000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00	101,871 55,352	2,079 1,130			103,950 56,482
TOTAL PICS SALARY									203,742	4,158			207,900
TOTAL PICS OPE									110,704	2,260			112,964
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				2	1.76	42.00			314,446	6,418			320,864

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0006233	OAS	C0100	AP STUDENT OFFICE WORKER	1-	.17-	4.14-	09	2,680.00	10,873- 9,885-	222- 202-			11,095- 10,087-
6035000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00	70,419- 51,934-	1,437- 1,060-			71,856- 52,994-
6071000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	07	4,514.00	106,169- 60,736-	2,167- 1,240-			108,336- 61,976-
6276000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	02	3,565.00	83,849- 55,241-	1,711- 1,127-			85,560- 56,368-
TOTAL PICS SALARY									271,310-	5,537-			276,847-
TOTAL PICS OPE									177,796-	3,629-			181,425-
TOTAL PICS PERSONAL SERVICES =				4-	3.17-	76.14-			449,106-	9,166-			458,272-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Other Employer -Employee Taxes	-	-	-	1,000	-	-
Marijuana Taxes	-	-	-	243,450	-	8,332
Other Severance Taxes	-	-	-	350	-	-
Privilege Taxes	-	-	-	5,500	-	-
Other Taxes	-	-	-	16,961	-	-
Business Lic and Fees	-	-	-	3,116	-	-
Admin and Service Charges	522,405	1,602,195	1,658,141	1,776,278	1,811,468	-
Fines and Forfeitures	-	-	-	940	-	-
Donations	-	-	-	220,000	-	-
Sr Citizen Prop Tax Repayments	-	-	-	116,778	-	-
Transfer In - Intrafund	-	-	-	-	-	1,842,822
Total Other Funds	\$522,405	\$1,602,195	\$1,658,141	\$2,384,373	\$1,811,468	\$1,851,154

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Detail of LF, OF, and FF Revenues - BPR012

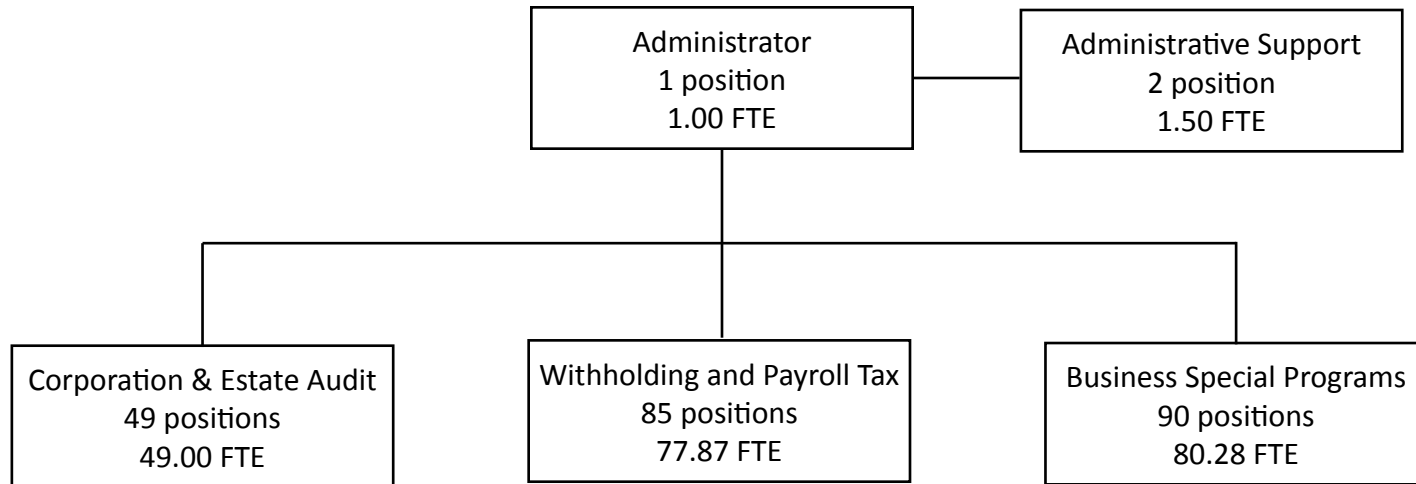
Business Division

Organizational chart

2017–19 Legislatively Adopted Budget

227 positions

209.65 FTE



District Offices

Eugene
Portland

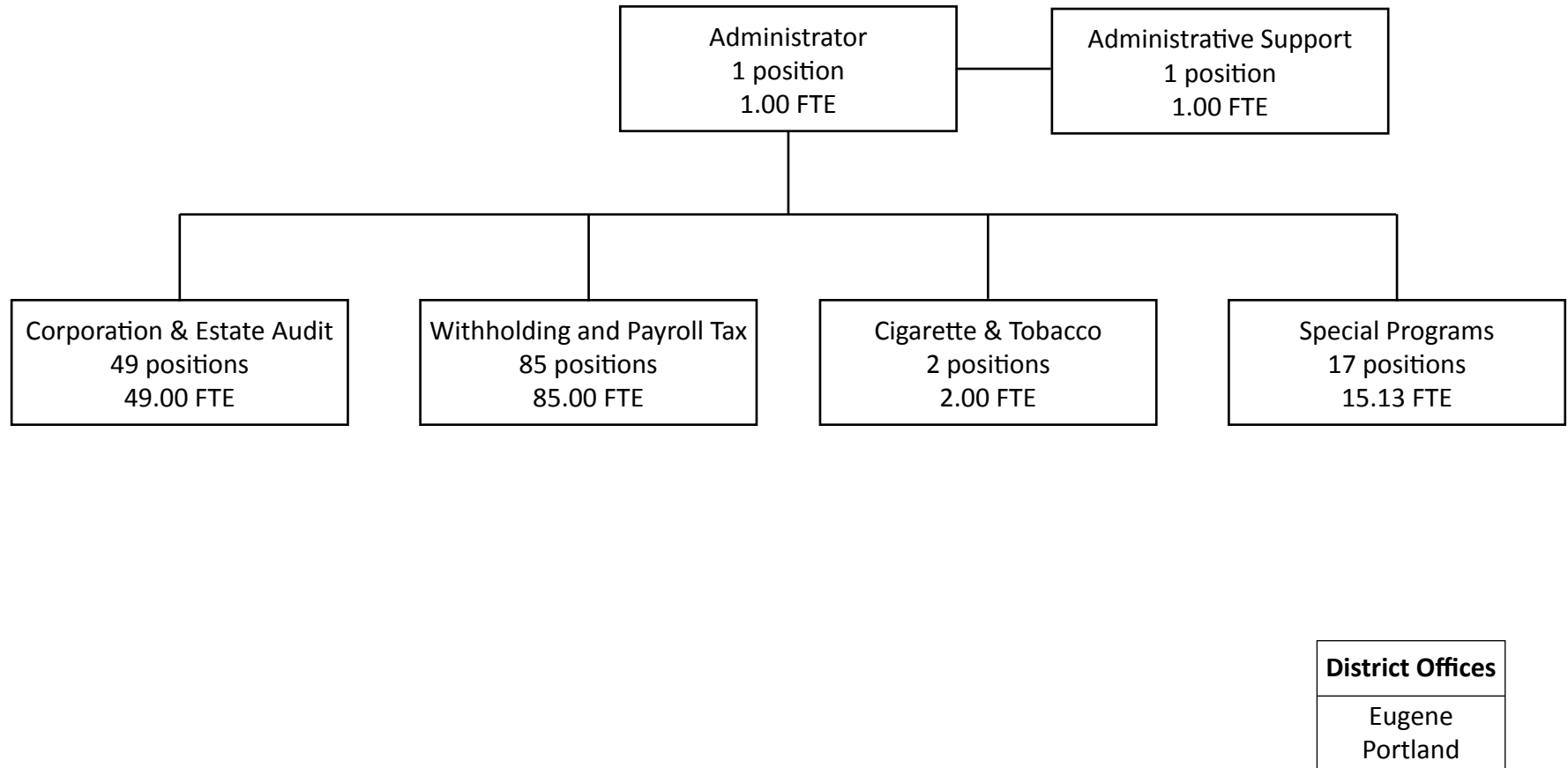
Business Division

Organizational chart

2019–21 Legislatively Adopted Budget

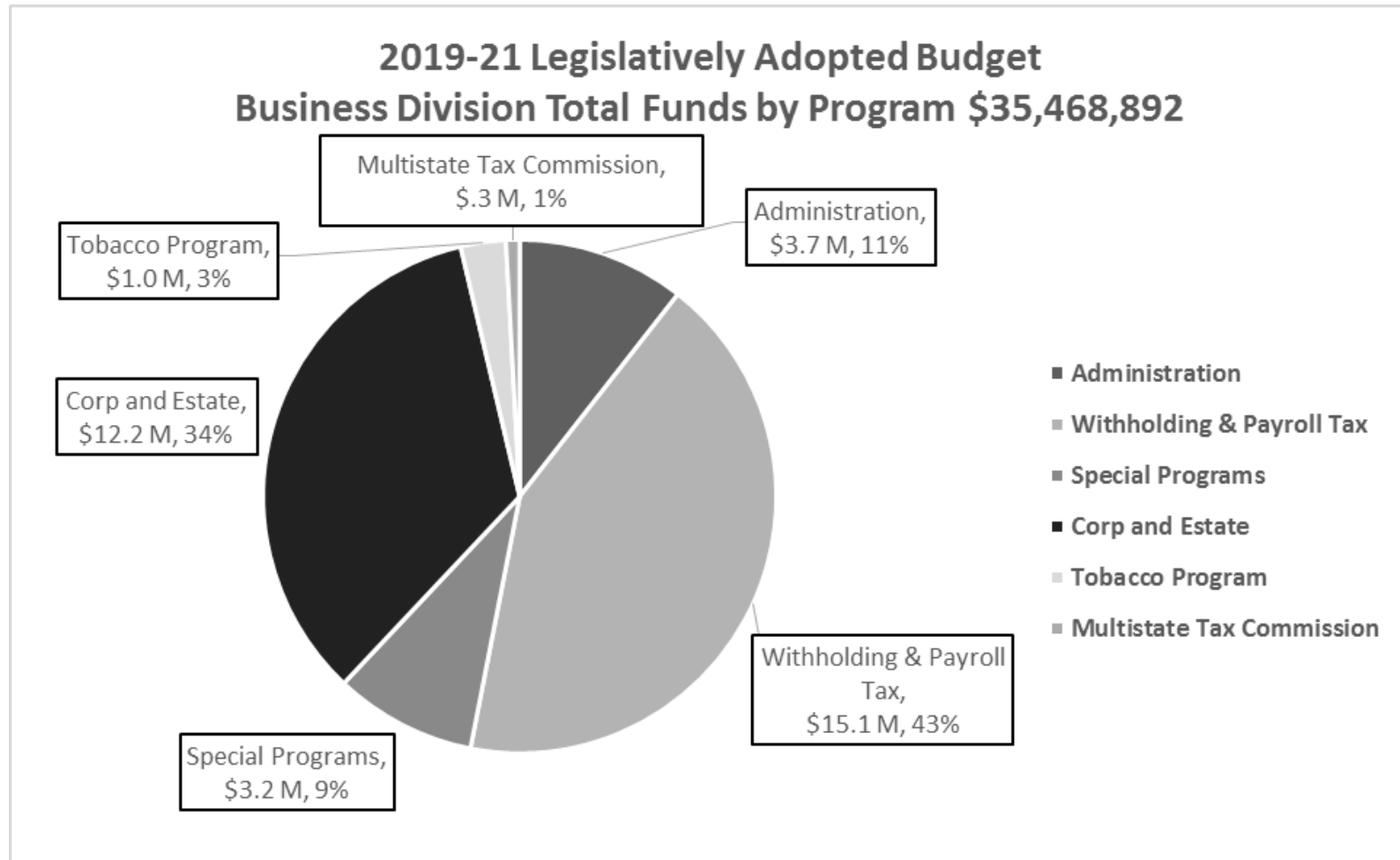
155 positions

153.13 FTE



BUDGET NARRATIVE

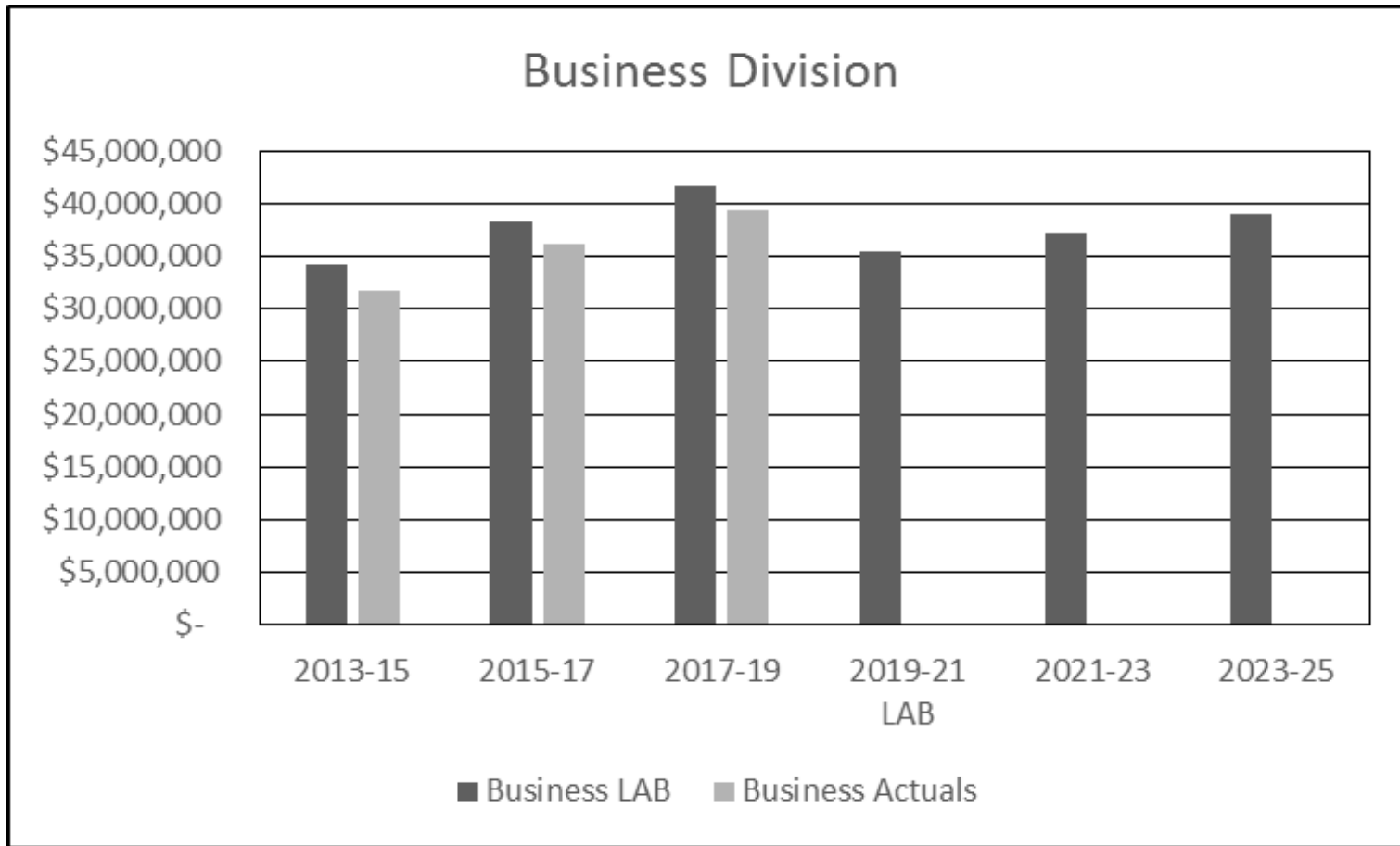
Business Division



Long-term Focus Areas: Excellence in state government.

Primary Program Contact: Katie Lolley, Business Division Administrator

BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
Business	LAB	\$ 34,142,766	\$ 38,191,294	\$ 41,708,742	\$ 35,468,892	\$ 37,170,541	\$ 38,981,779
	Actuals	\$ 31,759,893	\$ 36,167,747	\$ 39,341,926			

BUDGET NARRATIVE

Program Overview

The Business Division generates over \$16 billion in revenue each biennium supporting many of the programs on which the State of Oregon depend. The division administers many programs and processes in a manner that most efficiently and effectively uses the resources allocated to align with the long-term focus area of excellence in state government.

The Business Division is responsible for the administration of taxes imposed on large and small businesses. Division staff work with taxpayers to ensure they can easily report and pay the correct amount of tax for each program. Tax programs administered by the division include: withholding tax, corporate excise and income taxes, cigarette and tobacco taxes, recreational marijuana tax, estate and fiduciary taxes, emergency communication tax, State Lodging tax, Petroleum Load fee, Amusement Device tax, and Hazardous Substance fee. The division also now administers new tax programs enacted by the 2017 Legislature, including vehicle privilege and use taxes, bicycle excise tax, statewide transit tax, and heavy equipment rental tax. The taxes and fees administered by the division support the General Fund and dedicated Other Funds supporting specific state and local programs.

Program Funding Request

Business Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ 21,350,670	\$ 20,248,850	\$ 41,599,520	227	209.65
CSL 19-21	\$ 23,775,091	\$ 11,621,735	\$ 35,396,826	154	152.75
ARB 19-21	\$ 24,229,958	\$ 11,893,147	\$ 36,123,105	155	153.75
GB 19-21	\$ 23,296,473	\$ 12,361,552	\$ 35,658,025	154	152.65
LAB 19-21	\$ 23,431,030	\$ 12,037,862	\$ 35,468,892	155	153.13
Difference	\$ 2,080,360	\$ (8,210,988)	\$ (6,130,628)	(72)	(56.52)
% change	9.7%	-40.6%	-14.7%	-31.7%	-27.0%

2019–21 amounts reflect the removal of Other Agency Accounts from the Business Division and its move to the Collections Division.

Program Description

Over \$16 billion in revenue reaches the General Fund and local districts through the tax and fee programs administered by the Business Division. This amount includes personal income tax withholding submitted by employers, which is also included in the Personal Tax and Compliance Division narrative. Resources granted in this request are used to efficiently and effectively administer the various programs for which the division is responsible.

BUDGET NARRATIVE

The clients served by the division are primarily businesses operating in Oregon who have responsibility to pay taxes administered by the division. Clients also include tax professionals, local jurisdictions, and other state agencies. Partnerships are maintained with other state agencies, the Internal Revenue Service, the Federation of Tax Administrators, the Multistate Tax Commission, and the Western States Association of Tax Administrators in our administration of these taxes. These partnerships provide a diverse backdrop of other tax administration agencies with whom we can share best practices, compliance leads, and ideas for new ways to serve taxpayer demands.

Depending on the size of the business and the tax program involved taxpayers must pay and file monthly, quarterly, or annually. Program staff regularly interact with taxpayers or their representatives for account maintenance, to answer tax related questions, provide education, and various compliance activities including collection, audit, and filing enforcement. Each of the programs has a different amount of resource assigned to it. Smaller programs have few resources and can offer only basic services such as return processing, taxpayer assistance, and education. Larger programs have the most resources and thus offer a broader variety of services including outreach and advanced compliance activities such as audit and filing enforcement.

Program Justification and Link to Long-term Outcomes

The activities of the Business Division are linked to all of the agency's long-term outcome areas (voluntary compliance, enforcement, customer experience, employee engagement, and equity and uniformity) and the governor's long-term focus area of excellence in state government.

Voluntary compliance is the backbone of any tax program since most taxpayers voluntarily file and pay. Taxpayers use services and materials provided by the division to understand and meet their obligations. These include forms and instructions, administrative rules, website updates, education and assistance, and online access to accounts. These activities and others ensure the health of tax systems by making it easy for taxpayers to comply with tax program requirements. Making services accessible and understandable not only supports voluntary compliance but also the taxpayer's customer experience.

Improving customer experience is a priority for the agency. The division supports that in many ways. Staff educates taxpayers by attending outreach events for new businesses; provides one-on-one assistance through phone calls and email when taxpayers have questions; and partners with tax professionals and stakeholders while developing policies that will impact them. All of these activities ensure that taxpayers feel supported and have the information they need to comply with tax laws. Feedback is important to improvement so division staff partners with others in the agency to use a customer service survey allowing customers to provide meaningful feedback on services and suggest improvements.

For a smaller set of taxpayers enforcement activities ensure that they are filing and paying correctly and on time. These activities include collecting past due amounts, auditing returns to ensure compliance with tax laws, filing enforcement for those who haven't filed, and business inspections designed to check compliance for a variety of taxes and fees. These activities support voluntary compliance as well. Taxpayers are aware of compliance activities, which encourages them to be accurate in their reporting.

BUDGET NARRATIVE

Employee engagement is also important to the agency and the division supports this by providing training, recognizing achievements, and listening to feedback about how operations can improve. Employees are consulted when making many strategic decisions in program areas as they are performing work tasks and interacting with taxpayers. It is imperative that they have a voice in how work is accomplished in the division. This leads to staff empowerment and greater buy-in which leads to better individual and team performance.

The final long-term outcome area is equity and uniformity, which the division supports by treating taxpayers and representatives fairly and consistently. In many instances policy statements provided through administrative rule outline how decisions will be made. In other instances the same level of consistency is provided through employee training and desk procedures. The Business Division strives to be fair and balanced in administration of the tax programs for which the division is responsible.

Program Performance

Revenue to Cost Ratio—Corporation, Withholding, Tobacco, Transit, Estate, 911, and Lodging.

Biennium	Revenue*	Cost*	Ratio
2009–11	11,598	19.9	583 : 1
2011–13	12,872	21.6	595 : 1
2013–15	14,394	24.8	580 : 1
2015–17	16,938	27.2	622:1
2017–19 (projected)	18,096	30.6	591:1

**Shown in millions*

This chart shows the historical and projected revenues and costs for the major programs administered by the Business Division. The goal is to keep administrative costs low and maximize the revenue streams provided by these tax programs. The revenue figures are impacted by agency actions as well as external factors such as the overall economy and changes to tax laws. During the 2015–17 biennium, the division's budget was cut significantly, including cuts reflective of vacancy savings, which impacts the ratio shown above by lowering the expenditures while revenue growth remains steady. It is anticipated that expenditures will stabilize going forward, albeit with additions for new tax programs.

Enabling Legislation/Program Authorization

Oregon Revised Statute (ORS) chapters 305, 314, 316, 317, and 318 require the department to provide forms and instructions for filing returns and paying tax; preparing withholding tables for use by employers; auditing and examining returns; and collecting taxes due. ORS 293.250 gives us

BUDGET NARRATIVE

authority to collect debts on behalf of other state agencies and boards. ORS chapters 320 and 323 give the department authority to administer the tobacco, cigarette, and several other smaller tax programs. ORS chapter 475B gives the department authority to administer the marijuana tax program.

Funding Streams

Business Division operations are funded by a combination of General Funds and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the department. Sources of Other Funds revenue are transit district payments for administration, collection, and audit services provided by the department; and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax programs administered by the division.

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

The Business Division is requesting current service level funding for the 2017–19 biennium. This includes funding for personal services and services and supplies that are used to provide support to the agencies long-term outcome areas, and the governor’s focus area of excellence in state government.

Auditing for State Lodging Tax Program—Policy Option Package 106

The Special Programs Section (SPA) is requesting a position, a Tax Auditor 2 (TA2), to perform audits and related compliance activities primarily within the Statewide Lodging Tax (SLT) program. This additional resource will address a compliance deficiency within the program. This request is funded by Other Funds coming from collection of SLT.

Please note that \$205,883 Other Funds goes into the Special Programs section of Business Division, the remaining \$14,988 for Attorney General expense related to the new position goes to the Division Administration section, where the division’s Attorney General expenditures are centralized.

Postage & Printing—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings, called “Statement of Account” generate increased payments, which are significantly greater than the costs of printing and postage. The department’s ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

BUDGET NARRATIVE

Business Division Administration

Program Overview

Business Division Administration is responsible for the performance of all programs within the division, including the withholding, corporate, estate, cigarette and tobacco, marijuana, and eight special tax programs that include the vehicle, bicycle, state lodging, emergency communication, and heavy equipment rental taxes.

Program Funding Request

Administration	GF	OF	TF	POS	FTE
LAB 17-19	\$ 1,830,247	\$ 653,201	\$ 2,483,448	3	2.50
CSL 19-21	\$ 3,173,931	\$ 625,410	\$ 3,799,341	2	2.00
ARB 19-21	\$ 3,628,798	\$ 690,939	\$ 4,319,737	2	2.00
GB 19-21	\$ 3,075,837	\$ 632,511	\$ 3,708,348	2	2.00
LAB 19-21	\$ 3,109,156	\$ 640,798	\$ 3,749,954	2	2.00
Difference	\$ 1,278,909	\$ (12,403)	\$ 1,266,506	(1)	(0.50)
% change	69.9%	-1.9%	51.0%	-33.3%	-20.0%

Program Description

Business Division Administration consists of two positions, the division administrator and division executive assistant. The administrator participates on the department's executive leadership team to contribute toward the management of the agency, and establishes broad division policy and strategic plans to align the Business Division's programs with the agency's desired outcomes. Programs administered by the Business Division include the withholding, corporate, estate, cigarette and tobacco, marijuana, and eight special tax programs that include the vehicle, bicycle, and emergency communication taxes. These programs generate over \$16 billion per biennium.

The division administrator leads the development of Business Division strategic plans, strategies, resource, and organization plans for the effective delivery of services by developing teams that work toward meeting the department's mission, vision, and goals. The administrator plans, coordinates, monitors, implements, and reports progress on multiple facets of operations, including voluntary compliance, enforcement, customer experience, and employee engagement. Core functions include tax administration, audit, filing enforcement, collection, policy development, and budget management, which all require coordination within the division and with key business partners, both internal and external.

Three sections within the division, each lead by a section manager, manage these programs and functions. They join the administrator on the division's leadership team representing the Corporation and Estate, Special Programs, and Withholding sections. The division executive assistant

BUDGET NARRATIVE

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 Attorney General (AG) budget for the division is also included in the administration budget. These funds cover situations when attorney advice or representation is required. This ranges from representation at Tax Court to advice on policies, statutes, and administrative rules.

Program Justification and Link to Long-term Outcome

The Business Division generates over \$16 billion in revenue each biennium that supports many of the programs the state of Oregon depends upon for education, public safety, and health. Revenue is generated in a way that efficiently and effectively uses the resources assigned to the division and is in direct alignment with the long-term outcome of excellence in state government.

Program Performance

The Business Division administers multiple programs. Please reference the sections of this budget document that contain the program performance details for the following programs:

- Withholding and payroll taxes.
- Special programs.
- Corporation and estate taxes.
- Cigarette and tobacco taxes.
- Multistate Tax Commission.
- Marijuana tax program.

Enabling Legislation/Program Authorization

The Business Division administers multiple programs. Please reference the sections of this budget document that contain enabling legislation/program authorization details for the following programs:

- Withholding and payroll taxes.
- Special programs.
- Corporation and estate taxes.
- Cigarette and tobacco taxes.
- Multistate Tax Commission.
- Marijuana tax.

BUDGET NARRATIVE

Funding Streams

Business Division administration is primarily funded by General Fund, but some of its funding comes from Other Funds associated with the following programs:

- Withholding and payroll taxes.
- Special programs.
- Corporation and estate taxes.
- Cigarette and tobacco taxes.

Significant Proposed Program Changes from 2017–19

The one significant change in this section's budget for 2019–21 is the addition of postage related expenses. It is proposed to move postage budget from being centralized in the Administrative Services Division to the various divisions whose programs are actually incurring the expense. The Business Division portion of this expenditure added to this biennium's budget is \$1,047,007 All Funds.

The department is looking into the feasibility of centralizing collections, which may result in future changes in the Business Division.

Auditing for State Lodging Tax Program—Policy Option Package 106

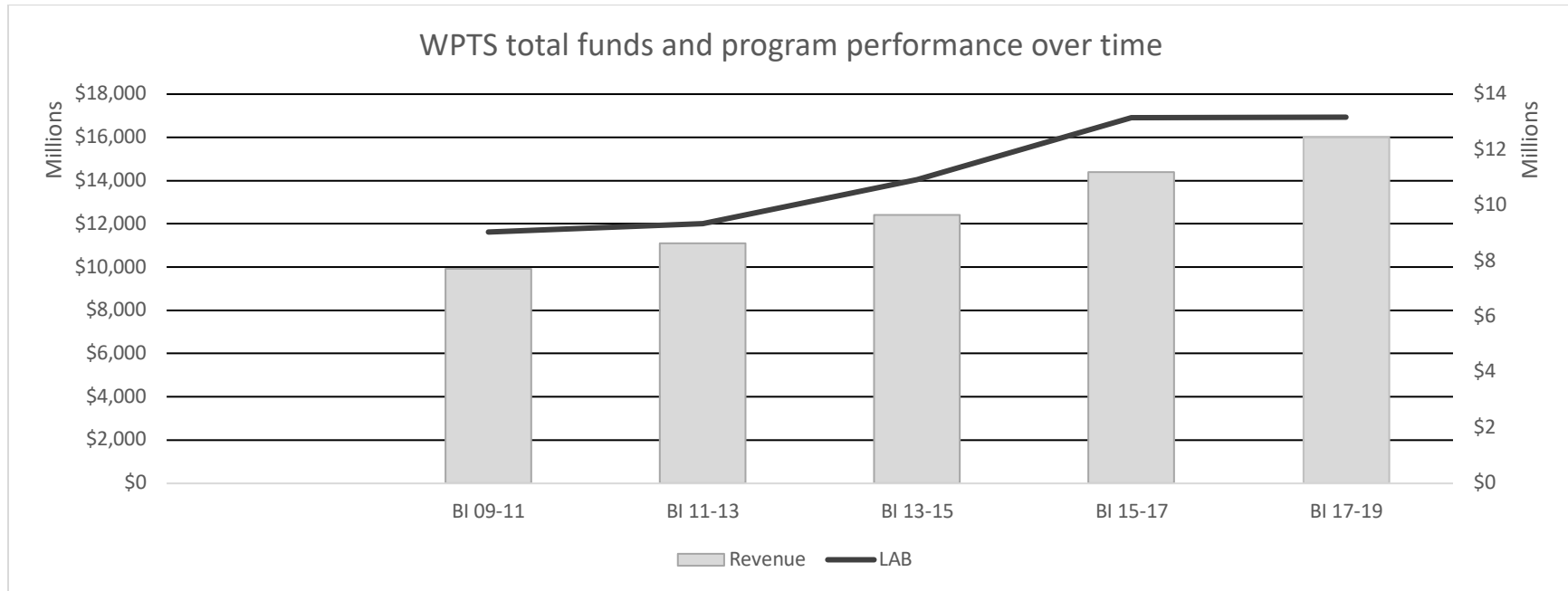
\$14,988 for Attorney General expense related to the new position in this package goes to the Division Administration section in both the Agency Request Budget and in the Governor's Budget.

Postage and Printing—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage, and metering. This package was part of the Agency Request Budget and was not included in the Governor's Budget.

BUDGET NARRATIVE

Withholding & Payroll Tax Section



Program Overview

Withholding and Payroll Tax Section (WPTS) administers the withholding program as part of a multi-agency effort to administer combined payroll tax programs. WPTS secures approximately \$8 billion in revenue to the state annually (this includes personal income tax withholding that employers remit to us and are then claimed on individual income tax returns.)

In addition to direct responsibility for the withholding program, the section is under contract to administer the Lane and Tri-Met transit districts' payroll taxes and is preparing to administer the statewide transit tax. The section also collects delinquent debts for all tax programs administered by the Business Division.

BUDGET NARRATIVE

Program Funding Request

Withholding & Payroll Tax	GF	OF	TF	POS	FTE
LAB 17-19	\$ 7,770,147	\$ 5,401,916	\$ 13,172,063	85	77.87
CSL 19-21	\$ 8,597,210	\$ 6,535,885	\$ 15,133,095	85	85.00
ARB 19-21	\$ 8,597,210	\$ 6,535,885	\$ 15,133,095	85	85.00
GB 19-21	\$ 8,664,146	\$ 6,535,885	\$ 15,200,031	85	85.00
LAB 19-21	\$ 8,562,372	\$ 6,515,885	\$ 15,078,257	85	85.00
Difference	\$ 792,225	\$ 1,113,969	\$ 1,906,194	-	7.13
% change	10.2%	20.6%	14.5%	0.0%	9.2%

Program Description

The primary responsibility of the WPTS is to provide the means for employers to report and remit employee income tax withholding. Our goal is to make registering, filing, and paying as easy as possible for employers. When voluntary compliance is easy it reduces the need for enforcement efforts. We partner with the Department of Employment, Department of Consumer and Business Services and two transit districts to provide streamlined payroll reporting for employers using a combined return. We provide education for businesses to improve their ability to comply with the state's various business tax laws. During the current biennium we have attended 108 outreach events with over 4,500 attendees. We have an additional 46 events planned in 2018. The most common topics we are asked about at these events are worker classification (independent contractor vs. employee), filing iWire returns, and the new statewide transit tax.

WPTS programs have a far-reaching impact as they affect the payroll reporting of more than 163,000 employers in Oregon and many outside of Oregon. The section's budget for these programs is over \$13 million for the 2017–19 biennium. Employers are required to report quarterly (annually for agricultural and some domestic employers), and then again annually to provide a reconciliation for the year. Depending on the amount of tax withholding, employers have varying requirements to pay the tax. Employers with a large number of employees pay as frequently as the next business day. WPTS regularly interacts with employers to provide information and education to help them comply with regulations. The section also conducts enforcement activities such as filing enforcement to ensure those who have a filing requirement file, audit to verify that the correct amount of tax has been reported and paid, and collections on past-due debt.

Withholding, transit tax, and marijuana compliance projects continue to be conducted throughout the state. The section also works with community partners to educate business owners about their responsibilities under the tax programs administered by WPTS. WPTS is also responsible for the collection of other delinquent business taxes. In addition to income taxes withheld by employers, the section collects past-due debts on corporate income and excise taxes, local transit district taxes, retail marijuana tax, and the statewide transit tax. As of May 2018, delinquent accounts totaled

BUDGET NARRATIVE

\$141.76 million in unpaid payroll, Lane Transit District (LTD), Tri-Met, corporation, marijuana, and statewide transit taxes. During the 2015–2017 biennium, the Withholding section generated approximately \$84 million from collection activities.

The units that make up the Withholding and Payroll Tax Section and the work they are responsible for include:

Program Coordination Unit: This unit's function is to provide legal, technical, educational, and operational assistance and direction for the WPTS tax programs. This unit processes appeals, coordinates with the Attorney General's office, and ensures accurate information to support Finance/Accounting's payment transfers for other agencies and internal programs. They are responsible for creating forms, publications, and filing and payment methods to facilitate tax compliance.

Business, Compliance & Investigation Unit: Compliance specialists in this unit investigate employers that are not accurately reporting their payroll. They spend a great deal of time in the field working directly with Oregon employers and investigating businesses who don't accurately classify their employees or pay withholding taxes. This unit also participates in the Interagency Compliance Network formed under House Bill 2815 in 2009. They participate in joint audits with multiple state agencies to establish consistency in agency determinations of worker classification. This effort creates a coordinated enforcement process that benefits participating agencies and taxpayers by streamlining processes and sharing information.

Business Tax Collections: The revenue agents in this unit collect all tax liabilities of the programs that WPTS administers as well as collecting for the corporate income and excise taxes, marijuana taxes, tobacco taxes and other small programs. The agent's primary function is to pursue collection actions that most effectively and timely resolve delinquent tax accounts. In the course of their work, agents also secure delinquent tax returns and resolve account maintenance issues such as mismatched payments.

Account Resolution Unit: This unit provides education and assistance to ensure that new employers and the more than 160,000 current employers comply with their obligations. The unit is responsible for processing returns, waiver requests, payments, refunds, and assisting businesses in complying. This unit reconciles the annual reconciliation returns to quarterly reports and performs other duties to assist employers in their efforts to accurately report and pay their payroll taxes.

Registrations & Support: The staff in this unit register employers for combined payroll reporting, resolve registration issues, and act as the first level of investigation for employers. They also provide general clerical support such as ordering supplies, forms, and handling mail for the section. Work in this section has grown substantially due to our improved business processes and new integrated tax system. When registration work is not complete or finished timely it creates a variety of problems for staff and taxpayers including, not knowing where to apply payments or direct returns, sending mail to the wrong place, issuing inaccurate assessments, issuing garnishments when debt is not owed, and creating additional and unnecessary expense for the agency.

BUDGET NARRATIVE

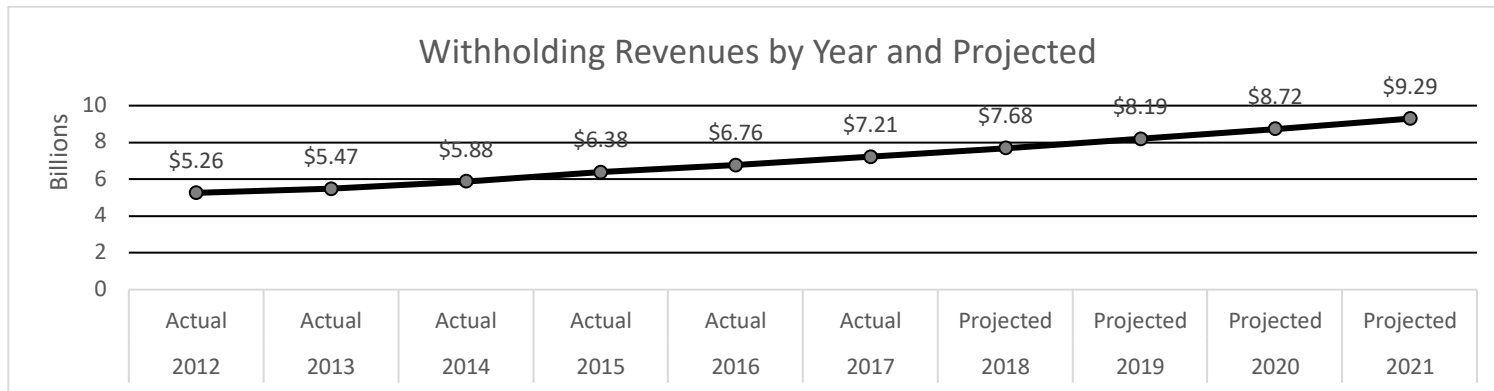
WPTS cooperates with other state and federal agencies to simplify the tax programs affecting Oregon employers. For example, we continue to participate in the Oregon Business Registry, which provides a single starting point for Oregon businesses to register with state agencies. We partner with two other agencies for the combined payroll tax reporting of five different programs. The department has also partnered with seven other state agencies and boards to comprise the Interagency Compliance Network (ICN). These seven agencies and boards work together to achieve better compliance with independent contractor laws. The ICN provides an information website, outreach activities, and joint audit and enforcement efforts to establish a level playing field for all businesses whether they hire employees or independent contractors.

Program Justification and Link to Long-term Outcome

Confidence in the department's administration of tax programs is impacted by how fair people view the current system and enforcement of tax laws. To fulfill our mission we focus on making the tax systems we administer work so funding for public services is preserved; achieving the long-term outcome of excellence in state government. We partner with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and the tax professional community to accomplish our mission. We provide the tools needed by businesses to comply with tax reporting and payment regulations. A healthy revenue system is essential to creating the fertile environment needed by the private sector to build the vibrant and innovative economy that is central to the long-term outcomes and goals. The withholding and payroll tax is one of the state's largest revenue streams and is instrumental in funding the public services that preserve and enhance the quality of life for all citizens.

Program Performance

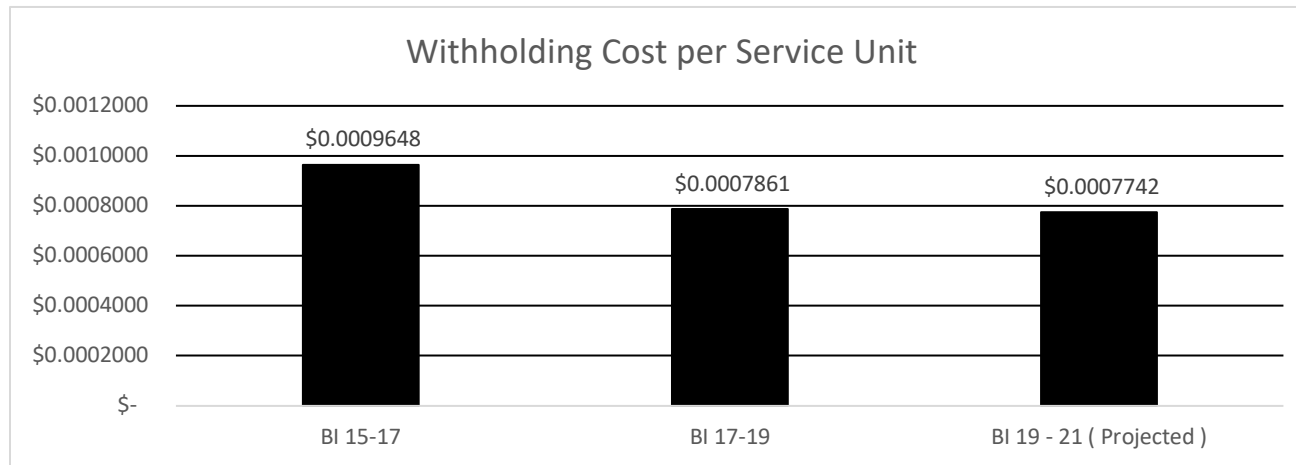
The work of WPTS impacts nearly every single wage earning Oregonian. The program continually adapts to the business needs of taxpayers and has transitioned to using GenTax to perform much of the work previously done through legacy systems. As the economy has stabilized after the great recession and we have continued to see wage growth, the program has had to scale up to keep pace with the increased revenue and bring new businesses in compliance with filing and payment requirements.



BUDGET NARRATIVE

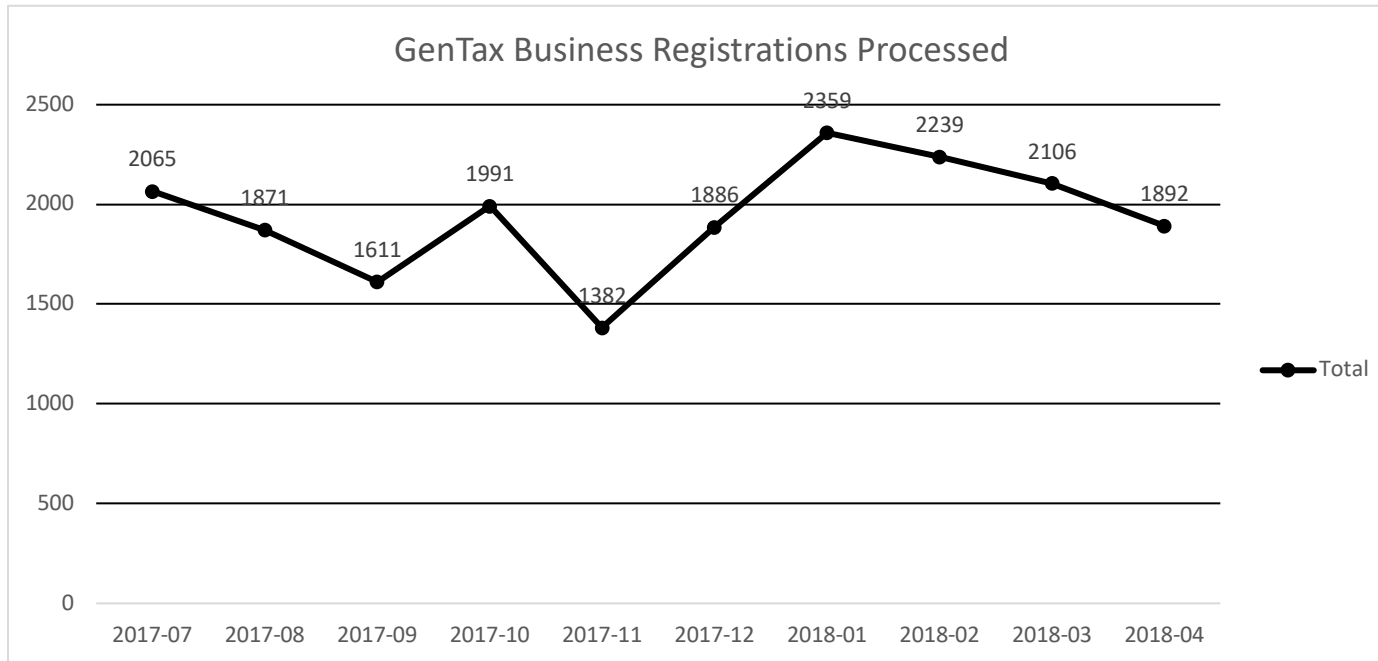
This chart reflects revenues received by the program since 2012 and projected through 2021 by the Office of Economic Analysis. Revenue for withholding taxes has increased annually and is projected to continue to increase. In 2017, revenues exceeded \$7.2 billion. The increased withholding revenues are in part attributed to an increase in the number of Oregon taxpayers and businesses, as well as new revenue streams such as the new statewide transportation tax beginning July 1, 2018.

This chart demonstrates the cost to the agency per dollar collected by the program. WPTS spending per dollar collected is expected to be less than 8 hundredths of a cent for 2017–19. The cost has decreased from the previous biennium and is projected to continue to decrease due to program efforts and increased revenues attributed to economic growth.



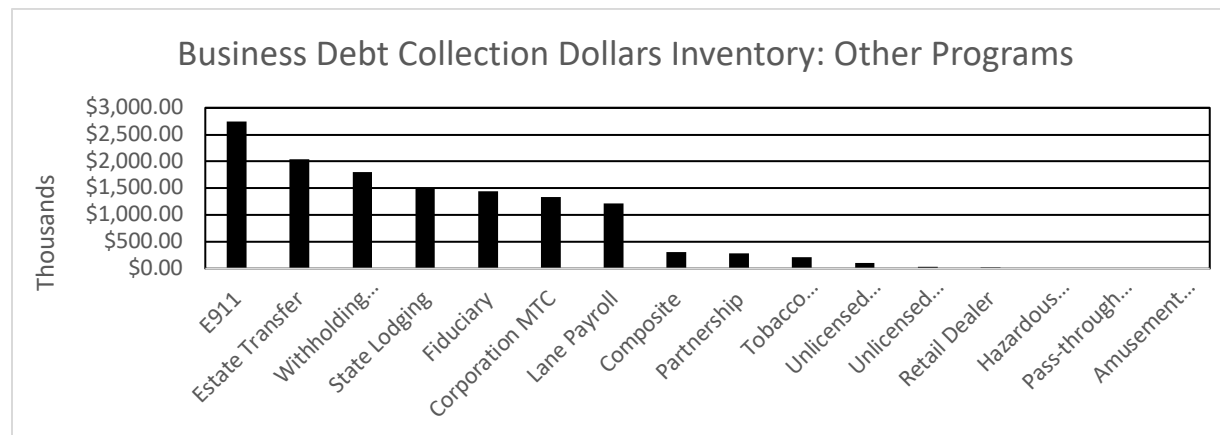
BUDGET NARRATIVE

This measure helps to identify the rate at which businesses register with the department and provides insight to potential changes in numbers of returns suspended, refunds requiring review, and collections. New accounts are created relatively consistently and may require associated outdated accounts to be closed. New accounts often require additional education and outreach when they are registering. This may identify fraudulent activity and unpaid amounts.



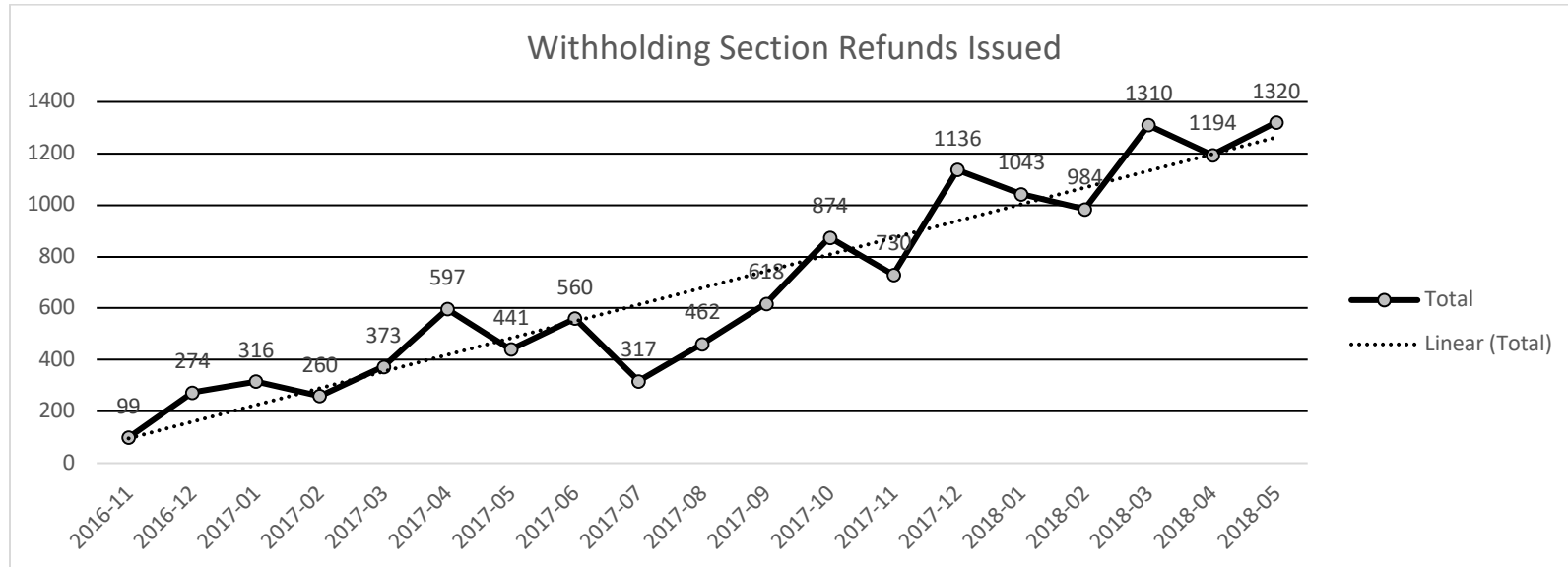
BUDGET NARRATIVE

This chart represents the amount of debt assigned to collections across the section. Withholding and associated payroll taxes administered by WPTS represent the largest unpaid tax amounts. This debt can be reported but unpaid tax, or an estimated tax assessment where there is a filing requirement, but no return has been filed. Employers may also provide employees with different information than what is filed or remitted. For reference, programs with smaller amounts of assigned debt are listed in the second business debt collection dollars inventory chart.

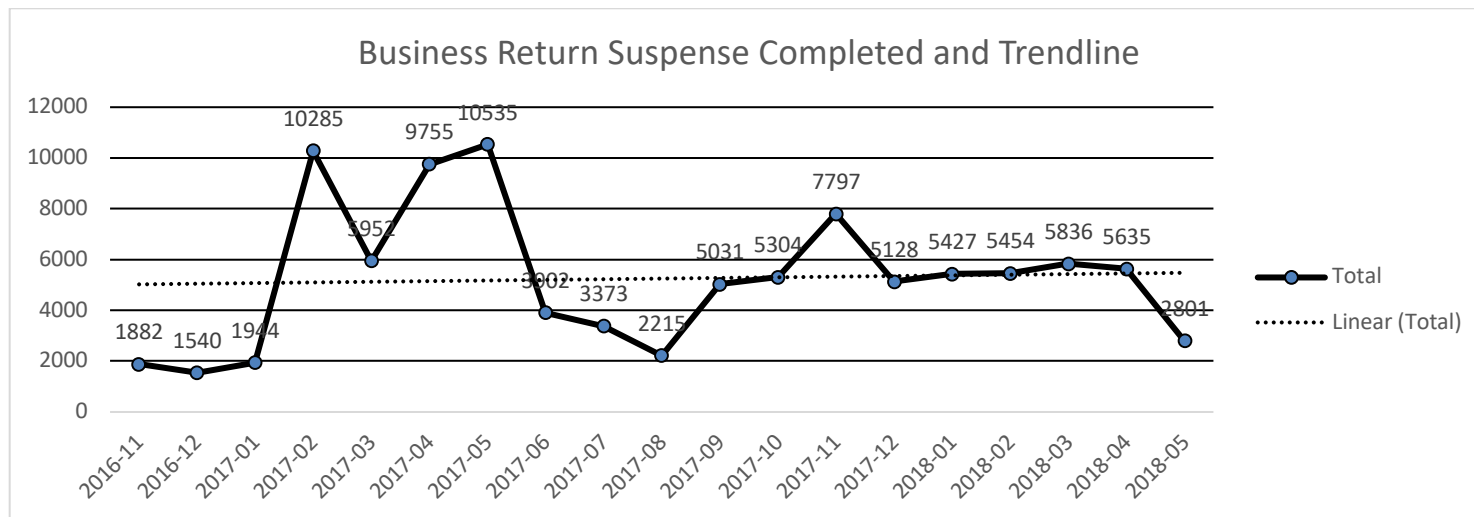


This chart shows the amount, in millions, of unpaid tax debt collected by the withholding program. Collections have increased in line with overall receipts from current tax payments. The new statewide transit tax may create an unexpected spike in additional collection as taxpayers begin complying with the new withholding requirement.

BUDGET NARRATIVE



WPTS provided over 6,600 refunds in the calendar year 2017 and over 10,500 in the past 12 months. Issuing a refund is the result of an existing payment with conflicting filings of the same liability.

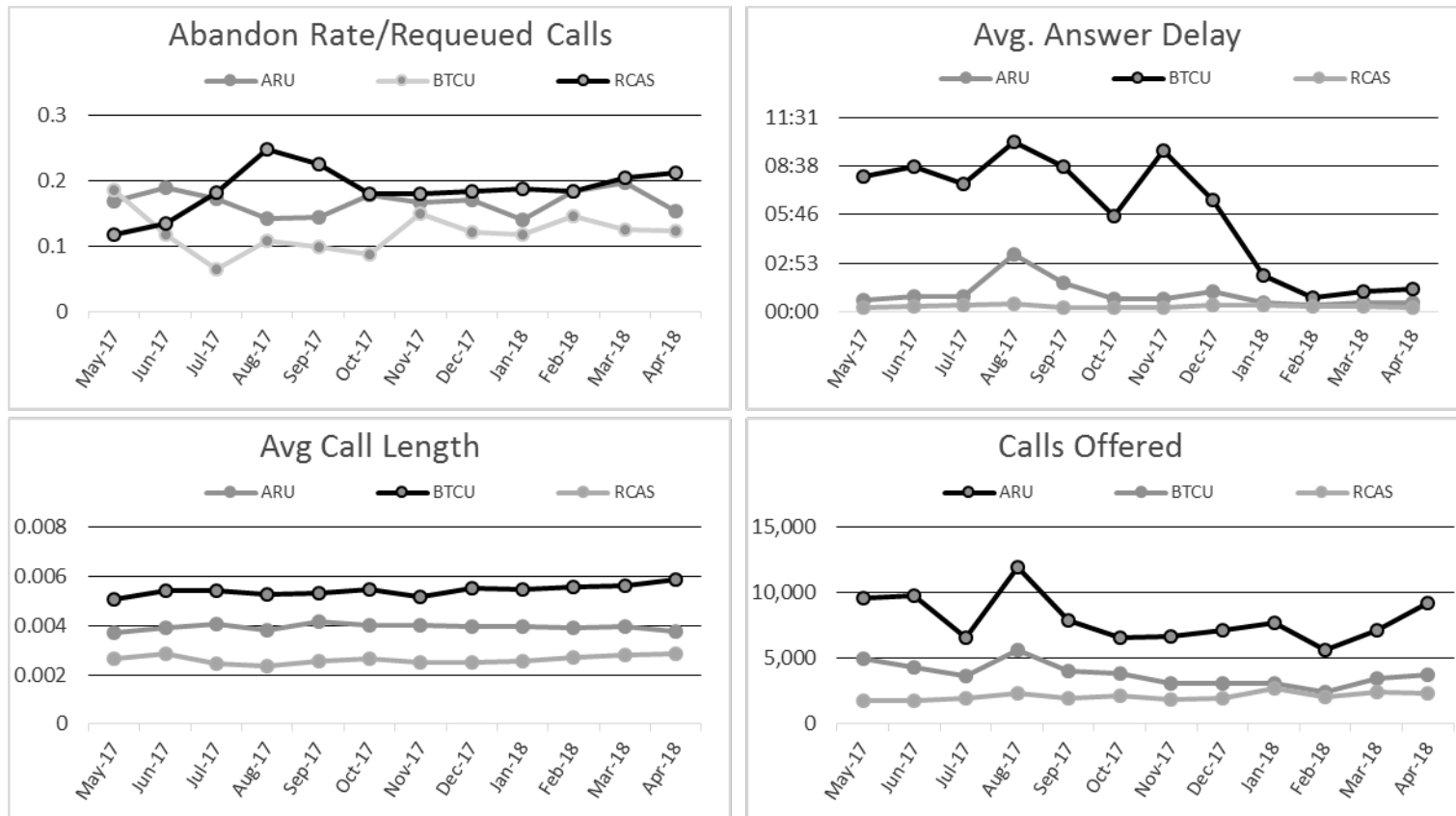


BUDGET NARRATIVE

This chart measures the number of suspended returns resolved on a monthly basis. Returns are suspended for many reasons including incorrect or mismatching information. This requires an investigation into the cause of the suspended return and may require substantial two-way communication with taxpayers.

Customer experience

These measures all focus on ensuring that our customers are not having abnormally long wait times or unpleasant experiences. If one unit appears overwhelmed over a given period of time, we use these measures to anticipate where to direct resources from other units to address the issue.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

Article I, Section 32 of the Oregon Constitution establishes that no tax or duty shall be imposed without the consent of the people (via the vote) or their representatives in the Legislative Assembly. As such, the legislature enacted a general policy under Oregon Revised Statute (ORS) 316.007 which states that “It is the intent of the Legislative Assembly, by the adoption of this chapter...to...Make the Oregon personal income tax law identical in effect to the provisions of the Internal Revenue Code relating to the measurement of taxable income of individuals, estates and trusts, modified as necessary by the state’s jurisdiction to tax and the revenue needs of the state...” To mirror federal income tax withholding, the Oregon legislature enacted laws in ORS chapter 316, which requires employers to withhold state income taxes from employee wages at the time of the payment of such wages (specifically ORS 316.167).

Funding Streams

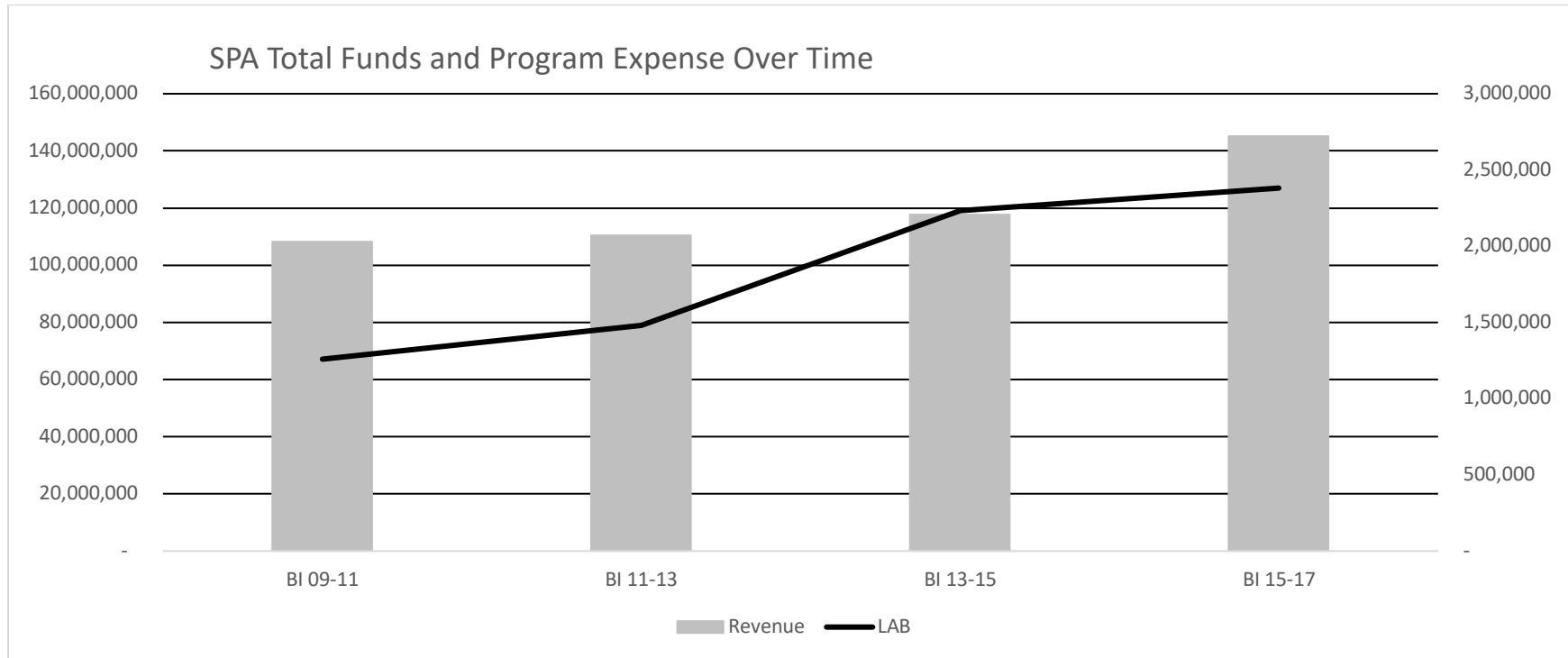
WPTS is funded by a combination of General Funds and Other Funds. General Fund revenue primarily comes from the income tax programs administered by the Department of Revenue. Sources of Other Funds revenue are the transit district payments for administration, collection, and audit services provided by the department; and directly from the revenue streams of programs such as tobacco tax, marijuana tax, and other smaller tax programs administered by the department.

Significant proposed program changes from 2017–19

None.

BUDGET NARRATIVE

Special Programs



Program Overview

Special Programs (SPA) administers nine tax programs in addition to the cigarette and other tobacco products tax program, which is described in its own budget narrative. The nine SPA programs' revenues fund emergency response activities, environmental protection, road maintenance, and other critical government services. Although an initial projection suggests continued revenue collection of approximately \$145 million per biennium, activities beyond program control may impact final biennium revenues. To support this revenue generation, SPA conducts activities mostly supporting voluntary compliance including producing forms and instructions, electronic processing and verifying returns, payment processing, education, and customer assistance. Enforcement activities are focused on filing enforcement, limited audits for certain programs, and the collection of past due debts. The collection activities are performed with the Withholding and Payroll Tax Section.

BUDGET NARRATIVE

Program funding request

Special Programs	GF	OF	TF	POS	FTE
LAB 17-19	\$ 434,412	\$ 13,508,356	\$ 13,942,768	90	80.28
CSL 19-21	\$ 185,927	\$ 2,737,050	\$ 2,922,977	16	14.75
ARB 19-21	\$ 185,927	\$ 2,942,933	\$ 3,128,860	17	15.75
GB 19-21	\$ 34,667	\$ 3,469,766	\$ 3,504,433	16	14.65
LAB 19-21	\$ 15,978	\$ 3,157,789	\$ 3,173,767	17	15.13
Difference	\$ (418,434)	\$ (10,350,567)	\$ (10,769,001)	(73)	(65.15)
% change	-96.3%	-76.6%	-77.2%	-81.1%	-81.2%

2019–21 amounts reflect the removal of Other Agency Accounts from the Business Division and its move to the Collections Division.

If current service level is approved, the program will continue to administer its nine individual tax programs. As noted above, SPA revenues may be estimated by the Office of Economic Analysis at \$145 million per biennium. More specifically, to facilitate revenues at this level, SPA will conduct the tax return processing and other activities associated with revenue collection. SPA will also perform compliance activities consistent with budgeted position authority within specific tax programs.

Program description

The nine programs administered by SPA possess their own unique characteristics, some of which are represented in the program description below. The administration of the programs, however, requires common administrative processes. Tax rate and revenue information specific to each of these tax and fee programs are represented below.

State Lodging Tax:

- Tax Rate: 1.8 percent of lodging accommodation charges (administrative expenses capped at 2 percent of revenue).
- Revenue Recipients: Travel Oregon, for administrative expenses and distribution to location tourism organizations.

Emergency Communications (E-911) Tax:

- Tax Rate: 75 cents per month for telecommunications service; 75 cents per sales transaction for pre-paid telecommunications services (administrative expenses capped at 1 percent of revenue).
- Revenue Recipient: Office of Emergency Management, for E911 call centers.

BUDGET NARRATIVE

Petroleum Load Fee:

- Tax Rate: \$8 per load.
- Revenue Recipient: State Fire Marshall.

Amusement Device Tax:

- Tax Rate: \$135 per Lottery issued video lottery terminal per year (base rate; additional fees dependent upon per-device revenues).
- Revenue Recipients: General Fund, Oregon Youth Conservation Corp., and county governments.

Hazardous Substance Fee:

- Tax Rate: Fee set by Fire Marshall.
- Revenue Recipients: Funds Community Right to Know and DEQ Toxic Use Reduction and Orphan Site activities.

Vehicle Privilege Tax:

- Tax Rate: 0.5 percent tax for privilege of selling taxable motor vehicles in Oregon.
- Revenue Recipients: First \$12 million funds the Zero-Emission Incentive Fund administered by the Department of Environmental Quality, with remainder to Connect Oregon, administered by the Oregon Department of Transportation.

Vehicle Use Tax:

- Tax Rate: 0.5 percent tax on purchase of taxable motor vehicles outside of Oregon.
- Revenue Recipient: State Highway Fund, administered by the Oregon Department of Transportation.

Bicycle Excise Tax:

- Tax Rate: \$15 per bicycle with retail sales price of \$200 or more.
- Revenue Recipient: Funds Connect Oregon, for pedestrian and bicycle transportation improvement activities.

Heavy Equipment Rental Tax:

- Tax Rate: 2 percent of rental amount collected by qualified heavy equipment provider (administrative expenses capped at 5 percent of revenue).
- Revenue Recipients: Local taxing districts.

BUDGET NARRATIVE

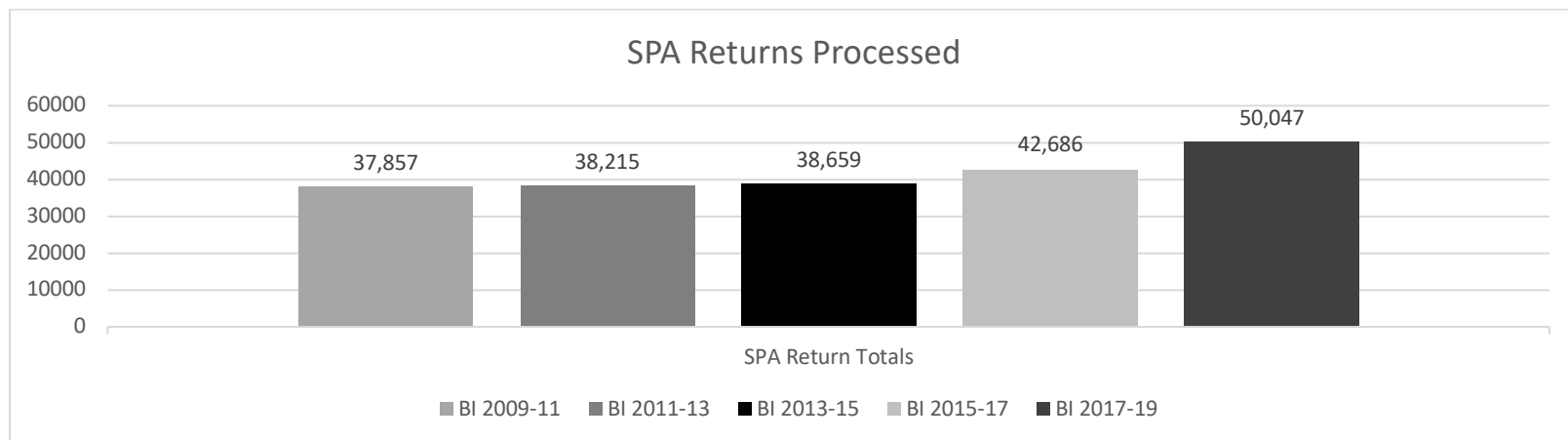
Key external partners:

- Tax collection partners (see above).
- Funding recipients (see above).
- Oregon Department of Justice (DOJ).
- Trade associations (e.g. Oregon Auto Dealers Association).

SPA administers each of the tax programs summarized above. This administration consists of three primary categories of activity: new program implementation, return processing and revenue collection, and filing enforcement and associated compliance consistent with budgeted position authority.

As an administration area responsible for a wide range of tax programs, SPA has recently been the area assigned most of the new dedicated-fund tax programs within the department. Therefore, the SPA team has recently expended significant resources in implementing new programs. This new program implementation work includes the development of fiscal requests and other planning documents associated with the appropriate resourcing of a new program. Additionally, the team is directly responsible for the establishment of the new program. This work includes the development of new tax forms and processes, the development and testing of updated technology systems, the drafting of new program rules and policies, the hiring and training of new staff, collaboration with key stakeholders throughout the implementation process and identification, communication, and education of taxpayers.

Once a new program is established, the SPA team is responsible for the collection of revenues through processing tax returns, or other tax collection processes specific to an individual program. The table below highlights the increase to return processing activities over recent biennia. These return statistics are generally representative of revenue collection and customer activities performed with the SPA team.



BUDGET NARRATIVE

Although the return processing information above is representative of a broader set of program administration activities, in GenTax return processing is largely automated. Program administration activities, particularly those directly associated with revenue collection and reconciliation via tax returns, has remained largely consistent or decreased slightly over the last biennia. Implementation of new tax programs; however, has required the deployment of significant SPA team resources, given the disproportionate amount of time associated with new tax program establishment and early-stage implementation. Therefore, collectively, SPA has performed program administrative services needed to secure the cited revenues, while also devoting significant time and resources to the development and implementation of new programs and initiatives.

Among the activities associated with return submission, the SPA team also fields associated customer inquiries about the various taxes. As many new programs require adjustments following initial implementation, the SPA staff regularly use customer feedback to modify forms, update technologies, revise policies, and to otherwise improve its core tax administration activities.

Although the SPA team expends significant effort to facilitate voluntary compliance, the enforcement of tax payment requirements is also an important component of SPA's tax administration work. Here, SPA conducts activities that support voluntary compliance, including the processing of returns, verification of correct amount paid, payment processing, education, assistance, and additional customer assistance.

Program Justification and Link to Long-term Outcome

The administration of the SPA Program includes services related to each of the tax programs discussed above. SPA directly benefits Oregonians with its program tax revenues funding the following programs and government services summarized above in the Program description section.

The continued funding at current service level will enable SPA to continue its wide-ranging tax program administration activities in direct alignment of the long-term focus area of excellence in state government. These activities will, in turn, fund its revenue recipients and support the activities described above. The activities funded by SPA program are critical to the health, safety and well-being of all Oregonians.

Program Performance

The effective performance of the SPA programs is reflected in the collection of more than \$145 million in revenues per biennium. This outcome is supported by program activities, including the processing of more than 50,000 returns per biennium. Also reflective of the SPA programs' successful launch and administration of its tax programs, are the revenue to expense ratios reflected below. The more recent reductions to the positive revenue to expense ratio is impacted significantly by the costs associated with new program implementation. The expenses associated with new program implementation are, in many cases, one-time expenses. Therefore, revenue to expense ratios are expected to improve over time.

BI 09-11	BI 11-13	BI 13-15	BI 15-17	BI 17-19
86.1 : 1	79.6 : 1	63.6 : 1	70.0 : 1	57.0 : 1

BUDGET NARRATIVE

Enabling Legislation/Program Authorization

The authorities for the SPA programs are as follows:

- State Lodging Tax: Oregon Revised Statutes (ORS) 320.300–320.350.
- Emergency Communications (E-911) Tax: ORS 403.200–403.250.
- Petroleum Load Fee: ORS 465.101–465.131.
- Amusement Device Tax: ORS 320.005–320.150.
- Hazardous Substance Fee: ORS 453.396–453.414.
- Vehicle Privilege Tax: ORS 320.400–320.490.
- Vehicle Use Tax: ORS 320.400–320.490.
- Bicycle Excise Tax: ORS 320.400–320.490.
- Heavy Equipment Rental Tax: Oregon Laws 2018, Chapter 64, to be codified.

Funding Streams

SPA is funded almost exclusively by Other Funds, with limited amount of General Fund.

Significant Proposed Program Changes from 2017–19

In relation to the administration of tax and fee programs described above, SPA has recently expended significant time and resources to implement four new tax programs, and has seen policy changes increasing SPA's workload for two other programs. The last two legislative sessions produced four new, including the Vehicle Privilege Tax, Vehicle Use Tax, Bicycle Excise Tax, and Heavy Equipment Rental Tax. There were also legislative changes to the existing State Lodging Tax program. Considering the relatively small number of staff in SPA (15.75 FTE), program activities are currently concentrated in new program implementation and legislative changes to existing programs.

The impact of this program work for SPA is that, over the next biennia, significant resources will continue to be devoted the development and launch of new programs. Ongoing administration and compliance activities will also continue during this time. Throughout the biennia, however, the program will gradually shift resources from new legislation implementations to improvement initiatives and increased compliance activities. This shifting of resources assumes that SPA does not receive significant additional new programs or legislative mandates over the next biennia. If additional programs or mandates are required during this time, the amount of resources for SPA programs may need to be enhanced in future biennia.

Alternatively, DOR is currently evaluating organizational structure changes that may result in increased support for SPA.

Auditing for State Lodging Tax Program—Policy Option Package 106

\$205,883 Other Funds goes into the SPA section of Business Division, the remaining \$14,988 for Attorney General expense related to the new position goes to the Division Administration section.

BUDGET NARRATIVE

Corporation & Estate Section

Program Overview

The Corporation and Estate section administers the corporate income and excise taxes, estate transfer tax (previously the Estate Inheritance tax), fiduciary income tax, and Tri-Met and Lane County self-employment transit taxes. Administration of these taxes provided \$1.8 billion in general funds and \$35 million in funding to the local transit districts. These outcomes are supported by voluntary compliance activities including return processing, taxpayer education and assistance, policy development, forms, and payment processing. The section also conducts enforcement efforts that include discovery of non-filers and audit.

Program Funding Request

Corp and Estate	GF	OF	TF	POS	FTE
LAB 17-19	\$ 11,315,864	\$ 389,889	\$ 11,705,753	49	49.00
CSL 19-21	\$ 11,818,023	\$ 408,548	\$ 12,226,571	49	49.00
ARB 19-21	\$ 11,818,023	\$ 408,548	\$ 12,226,571	49	49.00
GB 19-21	\$ 11,521,823	\$ 408,548	\$ 11,930,371	49	49.00
LAB 19-21	\$ 11,743,524	\$ 408,548	\$ 12,152,072	49	49.00
Difference	\$ 427,660	\$ 18,659	\$ 446,319	-	-
% change	3.8%	4.8%	3.8%	0.0%	0.0%

The Corporation and Estate Section is requesting the current service level funding. Current service level consists of 49 positions/FTE, \$11.8 million in General Funds, and \$0.4 million in Other Funds. This level of funding will allow the section to continue administering the six programs for which the section is responsible. This funding will allow continued assistance to taxpayers, updating forms and systems, processing returns, as well as enforcement activities. Performance in future biennia includes correctly processing over 200,000 returns, providing excellent customer assistance to taxpayers, auditing approximately 350 corporations, and identifying upwards of 1000 non-filing corporations.

Program Description

In tax year 2015, corporate income and excise taxpayers consisted of approximately 30,000 C corporations reporting \$465 million in tax and 64,000 S corporations reporting \$60 million in tax, who file returns on an annual basis. Oregon corporate returns closely follow federal tax law. Estate transfer tax returns are filed only once following death if the value of the estate is over \$1 million. In tax year 2016 there were 1,640 returns filed reporting \$153 million in tax. Fiduciary income tax returns are also filed annually, with approximately 35,000 returns per year. Receipts for fiduciary taxes are combined with personal income tax collections, and thus not restated here. Tri-met and Lane transit self-employment taxes are filed annually and account for over 54,000 returns filed and over \$17 million in taxes paid during fiscal year 2017.

BUDGET NARRATIVE

Most of the taxes we administer are reported and paid voluntarily by taxpayers. A critical role of our resources is to support voluntary compliance for this stream of revenue by developing forms, providing assistance to taxpayers and representatives, interpreting laws and rules, and correctly processing tax returns. A large part of this work involves getting forms and systems ready for filing season where we partner with others in the department for about 10 months each year. This includes making necessary changes to forms, the processing systems, programming that is used to identify returns that require manual processing, and testing both data capture and processing system changes. It also includes working with vendors who supply tax preparation software and e-file platforms to taxpayers to ensure they understand the changes and apply them correctly.

Administrative support staff manually process returns that cannot be processed by the system because there is incomplete or mismatched information. Many times the issue can be resolved quickly and without notifying the taxpayer. However, in some instances it is necessary to contact the taxpayer for additional information in order to complete processing of the return. One of the main reasons a corporate return will stop for manual processing is a mismatch in payments between the account and the return. This unit also provides account maintenance support as well as processing support for the other programs administered in the section.

Customer service is a key to supporting voluntary compliance, during the 2017 session the legislature passed House Bill 2156 which required the department to provide a separate means for corporations to contact the department by phone and email. In response to this, a new phone line was added that is staffed with existing employees in our administrative support unit who are familiar with basic corporate tax information and account maintenance. Since the beginning of 2018 the usage of this phone line has been averaging just under 70 calls per week. This is a new process for our agency, so as the department, taxpayers, and tax professionals become more accustomed to the new phone line we anticipate the usage will increase.

Our policy unit plays a vital role in administering tax programs by being a resource for the rest of the section, providing assistance to taxpayers, monitoring federal and state legislation for impacts on our programs, updating and promulgating administrative rules, and holding conference-level appeals that stem from our enforcement work. The amount of work in this unit has increased over the years due to annual legislative sessions, increased review of administrative rules, complex federal tax reform, and external requests related to interpreting Oregon tax statutes.

In order to ensure we are knowledgeable about best practices and uniformity initiatives and using the best data possible, we use partnerships with other states and the Internal Revenue Service as well as the Federation of Tax Administrators and Multi-State Tax Commission. These relationships provide us with leads for enforcement work, opportunities to learn from what other states are doing, and to participate in the development of uniform model statutes and rules. Overall these venues provide us the opportunity to share and learn from other taxing agencies.

These units general support voluntary compliance, which is imperative to the health of these tax programs by providing taxpayers with clear forms and instructions and assisting them with understanding the sometimes complex tax laws. Some of the work they do also touches on enforcement activities, however we also have staff dedicated to that work.

BUDGET NARRATIVE

Enforcement work to ensure compliance is another important aspect to administering the programs we are responsible for. This starts when the return is filed, we use the processing system to identify potential errors and correct them before the return is processed. Refund requests are also analyzed by risk score so that large or unusual refunds are reviewed for accuracy. Following this, we use federal tax information and our discovery system to identify returns for audit and also corporations who have not filed but are required to. As we continue to use the discovery system and generate results, we will refine and update our methods of selecting cases.

Filing enforcement leads are separated by domestic or instate corporations and out of state corporations. With domestic corporations, the obligation to file is automatic and these leads are somewhat easier to process. Out of state corporations are more complicated and thus require an auditor to determine if the activities of the company meet the constitutional requirement for Oregon to impose a tax on them. This is one of the areas we see the opportunity for growth as we gather and produce more data for the discovery system to use.

Oregon corporate tax audits generally focus on state level issues such as apportionment of income to Oregon and the unitary filing group. These issues and others are specific to Oregon and sometimes warrant further investigation to ensure correct application of Oregon statutes. Audits may take anywhere from one month to one year to complete depending on the complexity of the issues and the amount of documentation required. Many of our audits are conducted out of state at the corporation's headquarters to facilitate efficient review of books and records. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods.

The first path for appeal is an administrative appeal with the department and gives us the chance to take a second look at the application of the statutes to the individual facts and circumstances. Auditors and conference officers in our policy unit fill this role for our programs. They communicate with taxpayers to gather additional information and hold an informal hearing, if one is requested, before issuing a final decision. Following the first level of appeal, or if there is no administrative appeal, the taxes become assessed and may then be appealed to the Magistrate Division of Oregon Tax Court. At this stage, the department is very involved in the appeal, however representation by an Assistant Attorney General from Department of Justice is generally sought. Appeals at this level can take a year or more to resolve depending on the number and complexity of issues involved.

The predominant costs for the section are personal services that are needed to complete the work necessary to effectively and efficiently administer the six tax programs for which the section is responsible. Other costs include training, travel to educational conferences, and travel for out of state audits. One area we are currently evaluating for improved efficiency is determining which audits require a field visit to the taxpayer. Our goal is to find ways to reduce audit travel without impacting the revenue generated from tax assessments made by auditors.

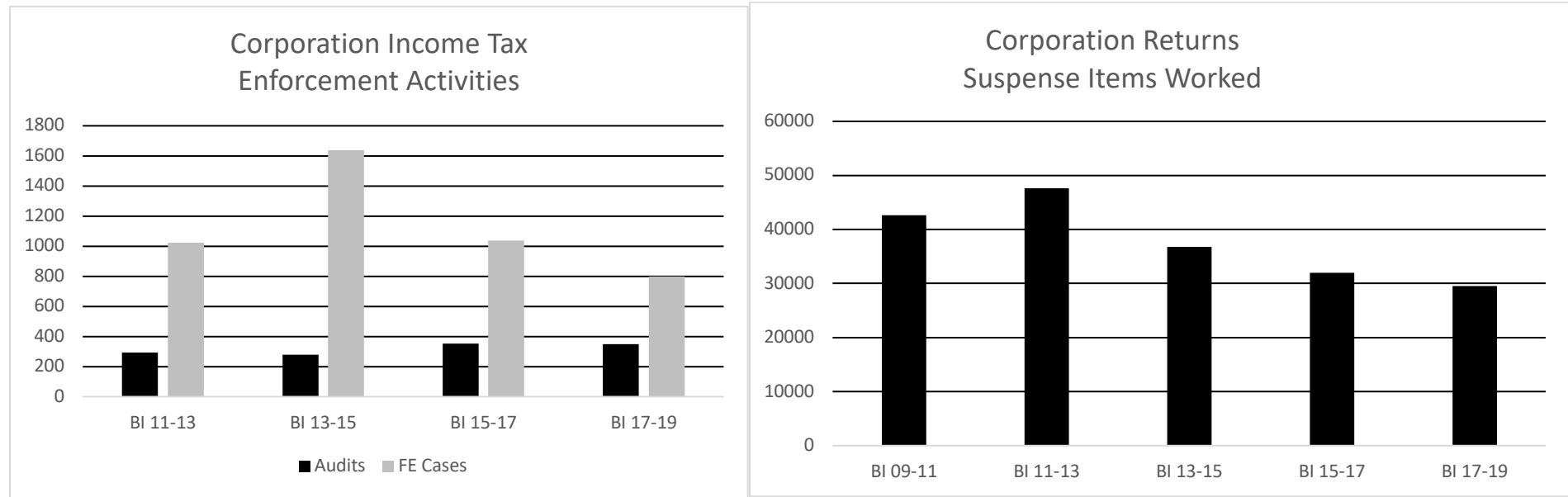
Program Justification and Link to Long-term Outcome

The Corporation and Estate Section supports the long-term focus area of excellence in state government by administering six different tax programs. Collectively, these programs recently provided \$1.8 billion to the General Fund for the biennium, while costing only a fraction of that, approximately \$12 million in General Funds. These funds support many public services that are vital to Oregonians. We continually assess our performance in order

BUDGET NARRATIVE

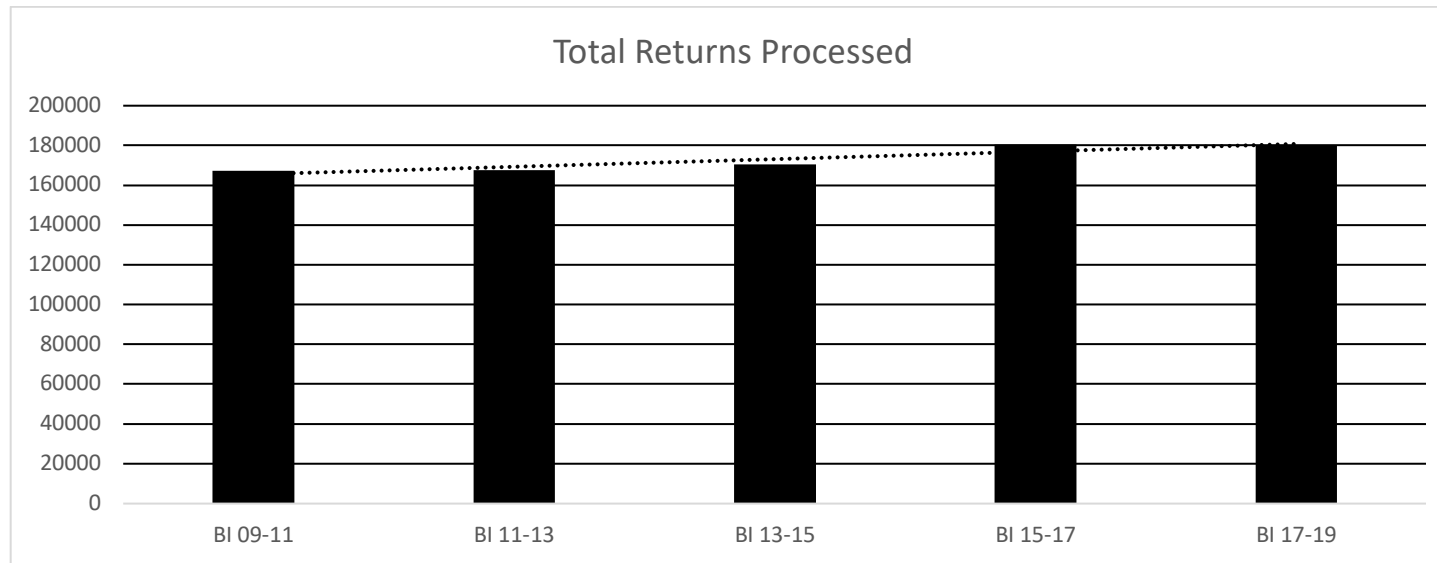
to find better ways of doing business. A couple of initiatives that we have recently undertaken are to improve the way we provide service to our taxpayers by providing more resources to staff who perform these duties and improved our workflows to ensure the correct work is reaching the correct person the first time.

Program Performance



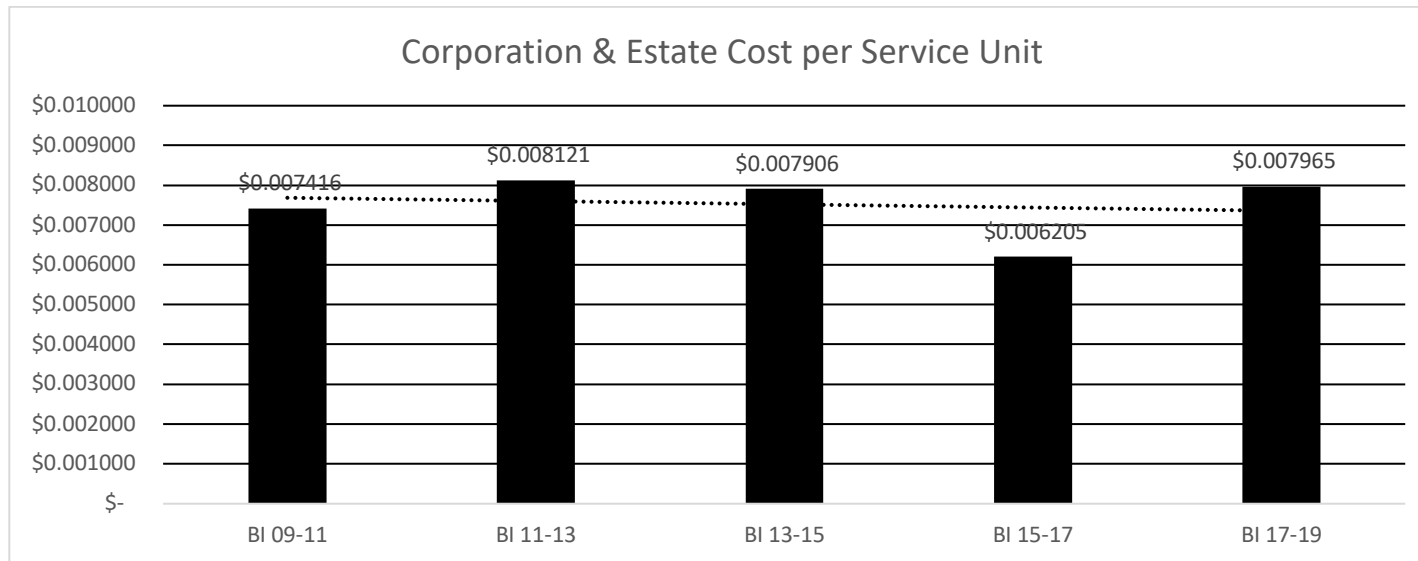
As previously described, the work of the section is abundant and varied. Enforcement activities are tracked by the number of audits performed and the number of filing enforcement cases worked. These activities are impacted directly by resource levels, including when staff are asked to work on special projects, such as implementation of a new system. The number of audit cases remains fairly consistent over the years and we anticipate that will continue. Filing enforcement cases are more volatile as we may shift resource away from that activity from time to time. The spike of cases in the 2013–15 biennium relates to activity immediately following implementation of GenTax in an effort to catch up after a period of shifted resources that was necessary to support the implementation. Since that time we have experienced periods when we needed to focus on other priorities such as taxpayer assistance and correctly processing returns. We are also evaluating better methods to accomplish this work, perhaps through greater information gathering, which may allow for a more automated system.

BUDGET NARRATIVE



For our smaller programs, performance is best described by the number of returns processed. Prior to GenTax implementation, these returns were processed manually mostly by resources in our section. Currently they are all processed through GenTax, and our resources only work those that cannot process automatically. The number of returns is trending upward for the most part and one of our goals is to minimize the number of returns that require manual intervention. In the future, when we have more experience with the new processing system, we will provide data related to those rates as well.

BUDGET NARRATIVE



The cost of program incorporates the revenues for five of the six programs administered in the section and overall expenses. Fiduciary revenues are tracked together with personal income tax revenues so those are not included here. The cost per service unit is trending down, which can be correlated to both increased revenues and reduced expenses. As previously described, most of these taxes are paid voluntarily, however without our administration and enforcement, these revenue streams would be in jeopardy. Corporate tax revenues are the largest stream of revenue and most of our resources are dedicated to this program. The dip in cost for the 2015–17 biennium relates to a larger than normal increase in corporate tax payments, which are impacted not only by our efforts but also the overall economy and law changes

Enabling legislation/program authorization

Oregon Revised Statutes (ORS) chapters 118, 305, 314, 316, 317, and 318 require the department to administer the taxes this section is responsible for. These chapters contain the requirements to provide forms for taxpayers to file, methods and due dates to pay taxes, and obligations to interpret statutes when requested or needed. These statutes also provide authority to examine and audit returns as well as assess tax when a return is not filed.

Funding streams

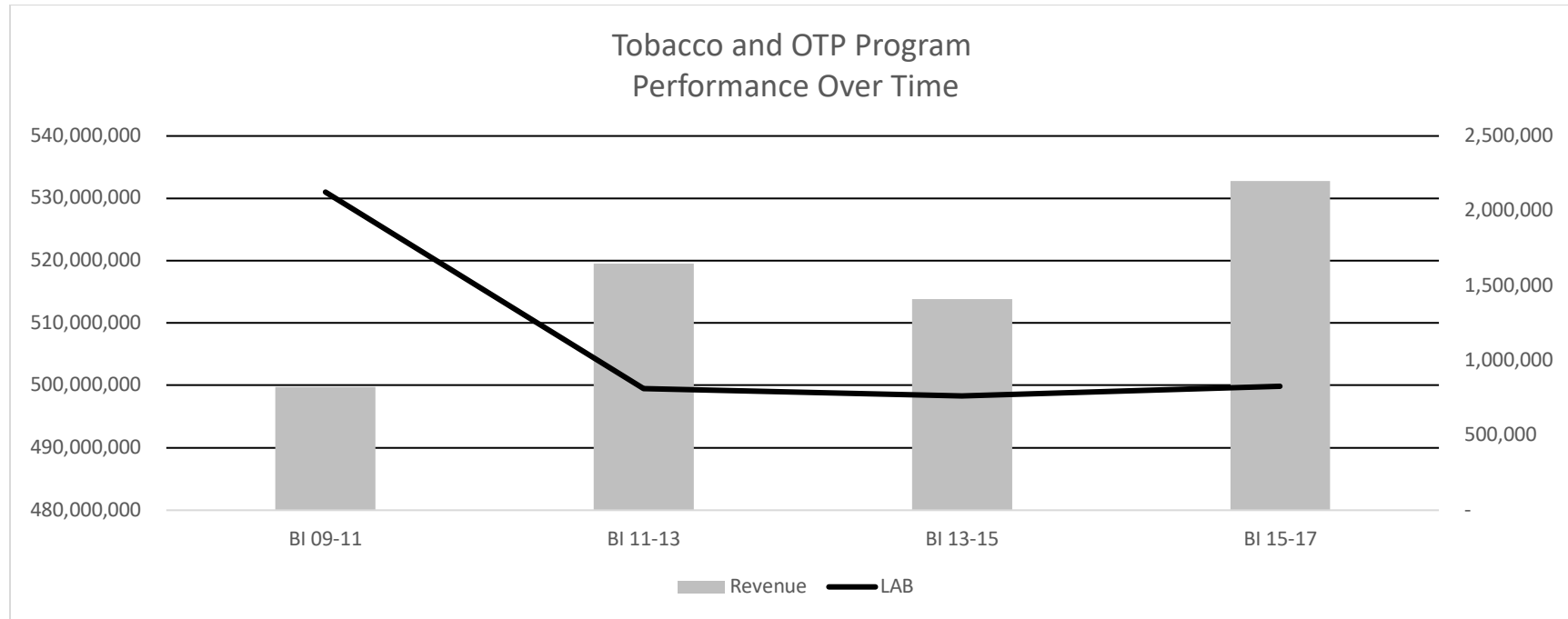
The Corporation and Estate Section is predominantly funded by General Funds for corporate, estate, and fiduciary taxes. A small portion of our budget for administration of transit self-employment taxes is Other Funds.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Cigarette and Other Tobacco Product Program



Program Overview

The Cigarette and Other Tobacco Product (OTP) program (jointly, Tobacco Program) area is included within the Special Program Administration (SPA) area in the Business Division. These two programs represent two of the eleven programs within SPA.

Although an initial Office of Economic Analysis projection suggests that the Tobacco Program could continue to produce as much as \$500 million in revenues in the 2017–19 biennium, activities beyond program control may impact final biennium revenues. To support this revenue generation, the Tobacco Program conducts activities that support voluntary compliance, including the management of stamp orders, processing of returns, verification of the correct amount paid, payment processing, education, and providing customer assistance. The Tobacco Program has limited enforcement resources dedicated to these programs and focuses its enforcement activities on filing enforcement, limited audits, and the collection of past due debts. Most Tobacco Program staff and associated work are performed within the SPA work unit. The retailer inspections performed by three Compliance Specialists 1 inspectors, and the Tobacco collection work, however, is performed within the Withholding and Payroll Tax Section (WPTS).

BUDGET NARRATIVE

Program Funding Request

The Tobacco Program is requesting the current service level funding. The program has budget authority for 2.0 FTE (Tax Auditor 2) directly funded by the program. The program has a total biennial budget of \$1,008,125.

If this funding request is approved, the program will continue to collect revenues within the Tobacco program areas. Although an initial projection suggests continued revenue collection of approximately \$534,000,000 per biennium, activities beyond program control may impact final biennium revenues. More specifically, the Tobacco Program will conduct the tax return processing and other activities associated with revenue collection. The Tobacco Program will also perform compliance activities, consistent with budgeted position authority within the Cigarette and OTP tax programs.

Tobacco Program	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	0	-
CSL 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
ARB 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
GB 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
LAB 19-21	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
Difference	\$ -	\$ 1,008,125	\$ 1,008,125	2	2.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

LAB 2017–19 has no budget as this program was part of the Special Programs Section. The Tobacco Program is now its own section.

Program Description

The cigarette taxation program began in 1966 and the taxation of OTP began in 1986. The combined Tobacco Program administers and enforces the cigarette and OTP programs. More specifically, the administration of the Tobacco Program consists of two primary categories of activity: 1) return processing and revenue collection, and 2) filing enforcement and associated compliance. This work is performed by staff within the program, and is performed in partnership with key stakeholders.

The cigarette program differs from most other tax programs in that revenue is pre-collected through the sale of more than 316,727,000 tax stamps to distributors, as opposed to payment being delivered along with self-reporting of the tax liability through the submission of returns. There are returns submitted to reconcile prior stamp purchases, and return information is useful in identifying potential audit leads and instances when failure-to-pay filing enforcement is warranted.

Currently, cigarettes are taxed at the rate of \$1.33 per pack of 20 cigarettes. Oregon uses a direct-to-distributor system for stamp orders. All distributor stamp orders are submitted electronically through Revenue Online. The cigarette program has a quarterly filing requirement due on the twentieth of the month following calendar quarter end. This report reconciles cigarettes imported into Oregon, those stamped for sale in Oregon, and

BUDGET NARRATIVE

those exported out of Oregon. In addition, there is a monthly Prevent All Contraband Tobacco (PACT) Act filing requirement for out-of-state distributors shipping cigarettes and roll your own products into Oregon, due by the tenth of every month to DOR and DOJ. The two agencies coordinate when PACT reports are filed with one agency and not the other.

With respect to the OTP program, Oregon imposes a tax on the sale, storage, use, consumption, handling, or distribution of tobacco products other than cigarettes. Generally, OTP taxes are paid quarterly by the distributor. Currently, the OTP tax is 65 percent of the wholesale price for certain other tobacco products, with cigars capped at \$0.50 per cigar. Other tobacco products are taxed by weight at \$1.78 per ounce with a minimum tax rate of \$2.14 per retail container or unit.

Although the tobacco team expends significant effort to facilitate voluntary compliance, the enforcement of tax payment requirements is also an important component of tax administration. Here, the Tobacco Program conducts activities that support voluntary compliance, including retailer inspections, filing enforcement, audits, licensing, and customer assistance. The program works with DOJ to ensure PACT Act compliance. A primary focus of program compliance activity and associated resources is maintaining diligent enforcement of the tobacco laws for the purposes of the tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and multiple states, including the State of Oregon under which Oregon receives approximately \$60–80 million per year. The MSA requires the state of Oregon to enact and diligently enforce a set of statutes regulating the sale of cigarettes. DOR and DOJ work together to enforce these statutes.

Finally, key stakeholders and compliance partners, in addition to those discussed above, include the following:

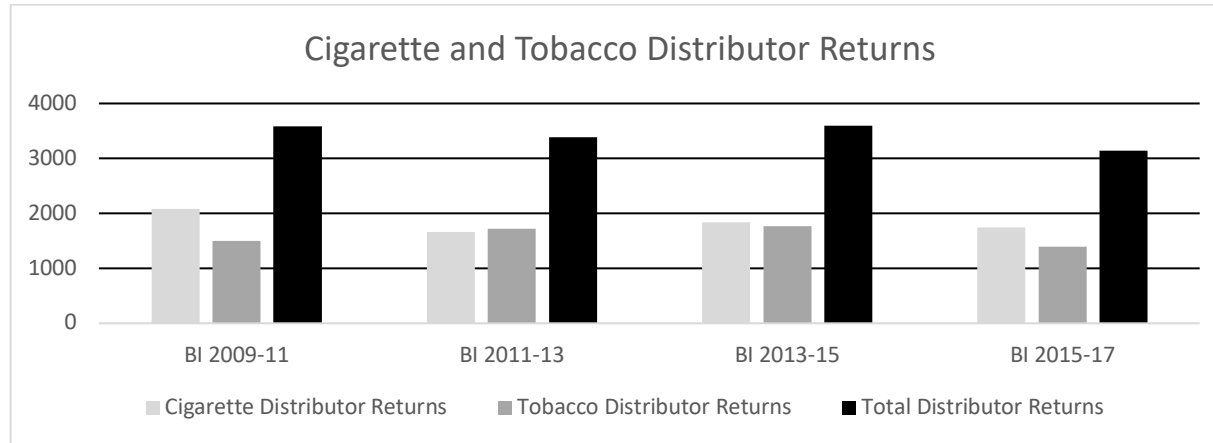
- DOJ—in addition to receiving legal advice and litigation representation from DOJ, the Tobacco Program partners with DOJ on a range of compliance issues. DOJ and the department each manage compliance issues under a variety of state and federal laws associated with tobacco regulation.
- Federally recognized tribal governments in Oregon—the department partners with federally recognized tribal governments to through tax refund agreements with these tribal governments related to tobacco sales on tribal land. Nine of Oregon’s ten federally recognized tribal governments have tax refund agreements with the department. The department has an OTP tax refund agreement with one tribe and is working toward agreements with two additional tribes.
- Oregon Health Authority (OHA)—the department partners with OHA on tobacco initiatives.
- Federation of Tax Administrators (FTA)—the department is working with FTA, other states, and industry to achieve uniformity in filing cigarette and tobacco forms for tax compliance and PACT Act enforcement.

BUDGET NARRATIVE

Program Justification and Link to Long-term Outcome

The administration of the cigarette and OTP tax programs includes the delivery of a diverse array of services, described above and relating to 200 distributors, 175 wholesalers, and more than 3,300 retailers.

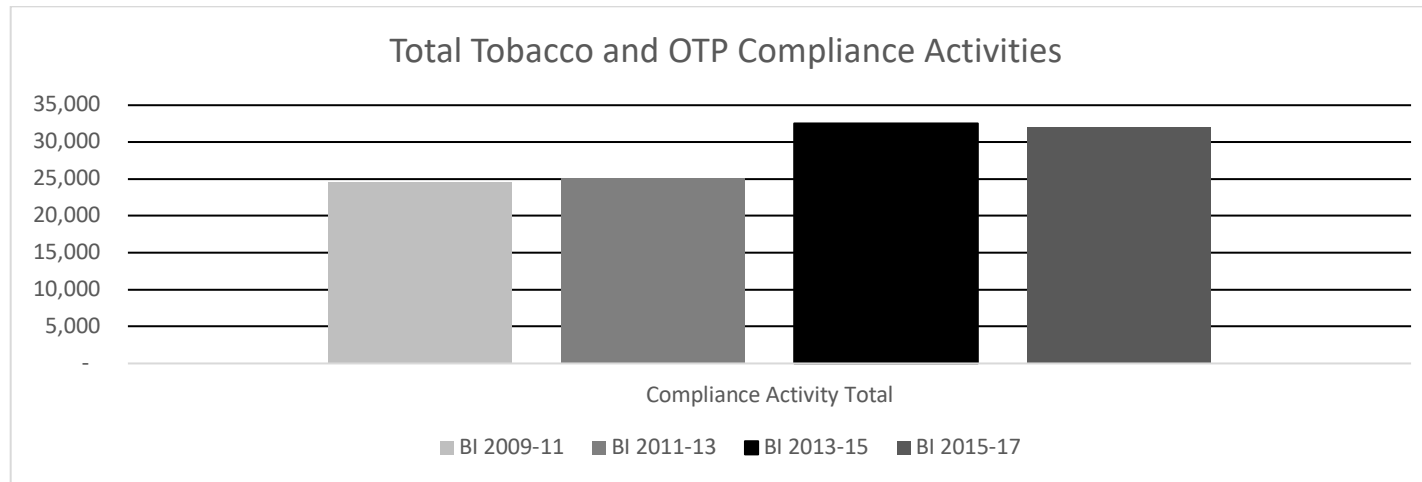
The table below summarizes program cigarette and OTP return processing over the last several biennia.



The above-referenced processing of as many as 3,500 returns per biennium is indicative of a broader set of administrative activities, discussed above. This activity has remained largely consistent over the last several biennia. Although program statistics reflect an approximate 14 percent decrease in returns between the 2013–15 biennium and the 2015–17 biennium, this is largely related to the GenTax conversion. During this time, there was a consolidation of tobacco distributor accounts associated with return submission, reducing the return submission statistics in the 2015–17 biennium.

BUDGET NARRATIVE

Also, the table below summarizes program compliance activities over the last several biennia.



The compliance activities in the above table consist of inspections, audits, demand-to-file letters, estimated return actions, and the assessment of civil payments. The increase in activities in the 2013–15 and 2015–17 biennia is in part the result of federal enforcement activities. During this time, a federal enforcement action produced information related to illegal tobacco distributions and resulted in various program-initiated compliance activities. Some of these activities would not have occurred but for the findings associated with federal enforcement activities. It is important to note, however, that the Tobacco Program actively maintains its relationships with its state and federal enforcement partners. The program also continues its own independent audit work. In this way, the program is positioned to fully utilize lead and other non-compliance information received from its partners.

Maintaining funding at the current service level is needed to maintain the above-described revenue generation and compliance activities. A decrease to compliance activities could reduce tax revenues. Additionally, distributions afforded the state under the MSA could be negatively impacted if compliance activities were not sustained.

Program Performance

The effective performance of the cigarette and OTP tax programs is reflected in the collection of more than \$500 million in revenues per biennium. This outcome is supported by program activities, including the return processing and compliance activities discussed above. Additionally, revenue-to-expense ratios are reflected below. The ratios here reflect the general increase in revenue over the last several biennia, and an increase to the LAB in the 2015–17 biennium.

BUDGET NARRATIVE

Tobacco Program Revenue to Expense Ratios			
BI 09-11	BI 11-13	BI 13-15	BI 15-17
614 : 1	575 : 1	746 : 1	700 : 1

Enabling Legislation/Program Authorization

Authority for administering the cigarette taxation program is Oregon Revised Statutes (ORS) 323.005-323.482 323.740, and 823.850-823.862 and MSA ORS 180.400-180.494. The OTP authority is located at ORS 323.500-323.645.

Funding Streams

The cigarette and OTP programs are funded by Other Funds.

Significant Proposed Program Changes from 2017–19

The program area is beginning to enter the second of three phases of the tobacco uniformity initiative. This initiative is designed to streamline and improve tobacco compliance through the conversion of PACT Act and related submissions from a paper format to an electronic format.

BUDGET NARRATIVE

Multistate Tax Commission (MTC)

Program Overview

Oregon is a member of the Multistate Tax Commission (MTC), an intergovernmental organization composed of 15 member states, plus the District of Columbia, that jointly work to promote uniformity in state taxation of corporate income. An additional 33 states participate in a variety of ways with the MTC, just not as full members. Our membership and continuing participation has resulted in many Oregon statutes and administrative rules that are uniform with other states, which can improve voluntary compliance. Voluntary compliance is impacted because uniform laws make it easier for corporations to understand and comply with laws when their business operates in multiple states. Oregon also participates in MTC's multistate non-filer and audit efforts that support corporate tax compliance while freeing up state resources to focus on other enforcement efforts.

Program Funding Request

Member states are assessed operational expenses by the MTC each year to fund the services they provide. Assessments are proportional to the total amount of all tax revenue received by each state. The department requests \$306,717 for the 2019–21 biennium to pay this assessment.

Multistate Tax Commission	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 295,488	\$ 295,488	-	-
CSL 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
ARB 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
GB 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
LAB 19-21	\$ -	\$ 306,717	\$ 306,717	-	-
Difference	\$ -	\$ 11,229	\$ 11,229	-	-
% change	0.0%	3.8%	3.8%	0.0%	0.0%

Program Description

As an MTC member state, Oregon adopted the Multistate Tax Compact to attempt to eliminate taxation of the same income by more than one state and reduce the risk of federal legislation restricting state taxation. This is important to Oregon because imposing taxes fairly and consistently improves voluntary compliance. It also decreases the chance that Congress will pass federal legislation further limiting any state's ability to tax interstate commerce, which would be detrimental to the General Fund.

The MTC accomplishes its objectives in several ways. The MTC:

- Develops and recommends uniform statutes and regulations for application to special industries and situations.
- Conducts joint audits of multistate corporations on behalf of the states in which the corporations operate.

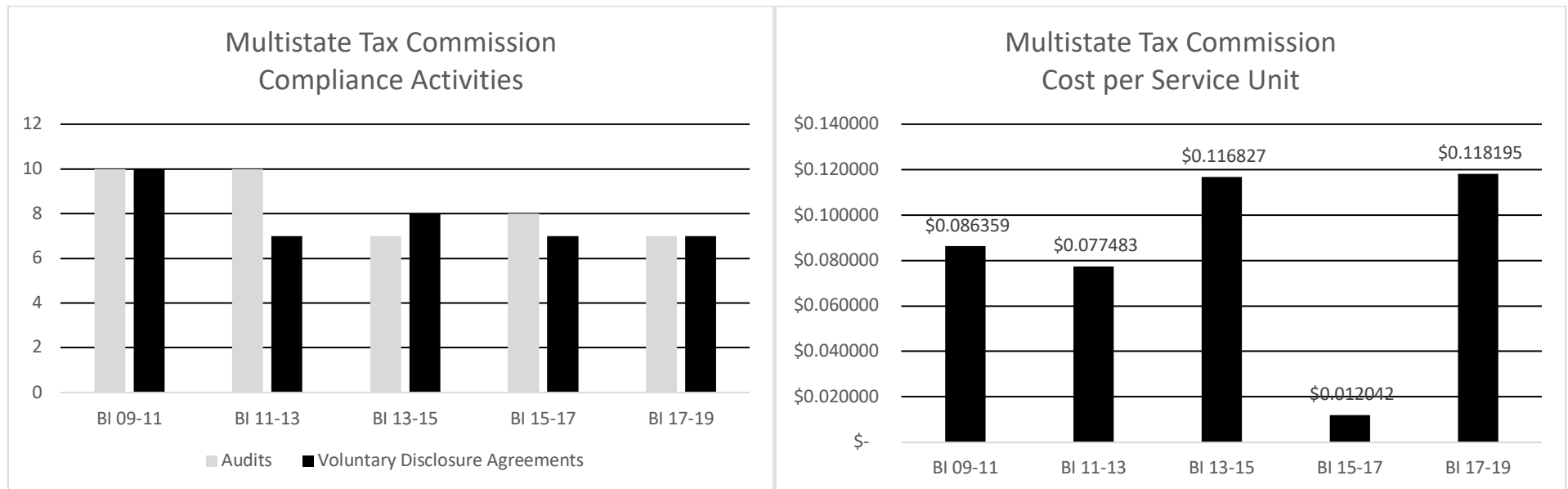
BUDGET NARRATIVE

- Runs a multistate voluntary disclosure program that allows companies with a filing obligation in more than one state to come forward anonymously and without penalty.
- Operates a unitary business information exchange program among member states and provides education to federal and state audiences through workshops and conferences.
- Offers legal support to member states.

Program Justification and Link to Long-term Outcome

The Multistate Tax Commission program supports the long-term outcome of excellence in state government, and supports the work of the department's corporate income and excise tax programs, which contribute more than \$1 billion to Oregon's General Fund each biennium. The MTC continually reviews model uniformity provisions from the past to identify updates that are necessary as the business environment changes. Oregon can then incorporate those updates into its laws and rules on corporate income taxation. By participating in the audit and voluntary disclosure programs, the state benefits from MTC enforcement resources, allowing the department to focus on other enforcement efforts and, overall, address more enforcement cases.

Program Performance



BUDGET NARRATIVE

The first chart above shows the enforcement activities the MTC undertakes on behalf of Oregon. There are relatively few enforcement cases in number; however, the revenue resulting from these cases is significant. The amount of resources the state uses to assess these taxes after MTC conducts its work is small compared to a case of our own undertaking.

The MTC completes seven to 10 audits and voluntary disclosure cases per biennium. Revenue from these cases are generally \$2-3 million; however, during the 2015–17 biennium, there was a large case that pushed revenue attributable to MTC actions over \$23 million for the biennium. This is reflected in a much lower cost per service unit, as illustrated by the second chart above. All corporate tax assessments, including those generated by the MTC, fluctuate greatly depending on the complexity of the issues and size of the company being audited. Even at the lowest level of revenue, there is still a very good return on investment in comparison to the overall corporate program where cost per service unit was \$.006205 during the 2015–17 biennium.

In addition, there are also non-monetary benefits to the MTC program as previously discussed. We anticipate the cost and revenue for the MTC program to grow slightly from year to year, although revenue can fluctuate more significantly.

Enabling Legislation/Program Authorization

The Multistate Tax Compact was originally adopted in 1967 as Oregon Revised Statute (ORS) 305.655, but was revised in 2013 to ORS 305.653. Other provisions relating to Multistate Tax Commission are contained in ORS 305.660 through 685.

Funding Streams

The MTC program is self-funded through Other Funds. Taxes paid as a result of MTC enforcement activities more than pay for the cost of these services. Revenues received from MTC enforcement activities are deposited into an MTC revolving account (ORS 305.685) and MTC assessment payments are withdrawn. Account balances in excess of \$150,000 are transferred to the General Fund on June 30 of each year.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Business Division

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$358,108
Other Funds	\$628,144

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$358,108
Other Funds	\$628,144

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$358,108
Other Funds	\$628,144

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Business Division

Essential Package 021—Cost of Phased-in Programs

Package Description

Purpose

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

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$50,969
Other Funds	\$34,465

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$50,969
Other Funds	\$34,465

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$50,969
Other Funds	\$34,465

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Business Division

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

Package Description

Purpose

This package includes the phasing-out of services and supplies as well as capital outlay dollars associated with position activity during the 2017–19 biennium.

How Achieved

This package includes a total fund reduction of \$225,022 in services and supplies and capital outlay which is a result of 2017–19 position-related activity.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 51,543)
Other Funds	(\$173,479)

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 51,543)
Other Funds	(\$173,479)

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 51,543)
Other Funds	(\$173,479)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Business Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$318,597
Other Funds	\$181,458

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$318,597
Other Funds	\$181,458

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$318,597
Other Funds	\$181,458

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the Statewide Price List.

BUDGET NARRATIVE

Business Division

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package moves positions and realigns services and supplies between the various structures.

How Achieved

The Other Agency Accounts portion of the Special Programs Section structure was moved from the Business Division to a newly created Collections Division. In addition, services and supplies were realigned between structures.

Agency Request Budget

Staff Impact

Positions:	(73)
FTE:	(73.00)

Revenue Source

General Fund	\$ 754,528
Other Funds	(\$12,449,749)

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

Positions:	(73)
FTE:	(73.00)

Revenue Source

General Fund	\$ 754,528
Other Funds	(\$12,449,749)

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

Positions:	(73)
FTE:	(73.00)

Revenue Source

General Fund	\$ 754,528
Other Funds	(\$12,449,749)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Business Division

Essential Package 081—September 2018 Emergency Board

Package Description

Purpose

This package increases Other Funds expenditure limitation for the agency to complete the rollout of its data matching portal for the state lodging tax.

How Achieved

This package has \$26,790 for professional services to cover data match expenditures.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

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

Government Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$26,790

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$26,790

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Business Division

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

This package reduces \$696,521 in General Fund, \$349,174 in Other Funds expenditure limitation and four positions (2.60 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, and eliminating four positions involved in customer service that are no longer needed by the agency due to program efficiencies. These reductions are offset by an increase in Other Funds revenue and expenditure limitation of \$876,361 and three positions (1.50 FTE) to administer the Heavy Equipment Rental Tax. This package also adds \$326,853 in General Fund and six positions (2.00 FTE) to implement the new Employer Responsibility Assessment created to fund the Oregon Health Authority.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

Positions:	(1)
FTE:	(1.10)

BUDGET NARRATIVE

Revenue Source

General Fund	(\$ 369,668)
Other Funds	\$ 527,187

2021–23 Fiscal Impact

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

Legislatively Adopted Budget**Staff Impact**

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Business Division

Essential Package 091—Statewide Adjustment DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

This package represents changes to Statewide Government Service Charges and DAS pricelist changes for services made for the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$13,551)
Other Funds	(\$ 9,612)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Business Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package incorporates changes to the Statewide Attorney General rates.

How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes in the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
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Other Funds	\$ 0
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2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 95,399)
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Other Funds	(\$ 25,815)
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2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Business Division

Policy Option Package 106—Auditing within State Lodging Tax Program

Purpose

The package creates one full-time Tax Auditor 2 position in the Special Programs Section (SPA) to perform audits and related compliance activities primarily within the State Lodging Tax (SLT) program. This additional resource will address a compliance deficiency. This request is funded by Other Funds from the collection of the State Lodging Tax.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The state lodging tax program supports collection of a tax of 1.8 percent of the total price charged for lodging. The tax is to be paid to the state by whoever collects payment for occupancy, including online intermediaries.

There is currently a gap in the department's enforcement activities for the administration of the SLT program. Since the inception of the program, the agency has relied heavily on voluntary compliance. The agency has performed limited filing enforcement, but now anticipates a level of non-compliance or under-reporting on SLT returns. Staff administering the program have identified potential compliance issues related to the tax rate applied and exemptions used, as well as potential non-filers. This POP would directly address this potential non-compliance by performing the appropriate audit work and ensure that taxpayers pay their fair share of taxes owed.

Authorized administrative expenses are limited to two percent of revenue leading the department to prioritize the work done to administer the program. Beginning July 1, 2016, the lodging tax rate increased from 1 percent to 1.8 percent. This increase in tax revenue resulted in an increase in the amount authorized within the two-percent administrative limitation. The program now has sufficient Other Fund revenues to support a dedicated auditing resource.

The auditor will perform approximately 48 to 72 audits per year, including both desk and on-site audits. This volume of audits is appropriate considering the size of the program. The program processes 12,000 annual tax payment transactions for approximately 3,000 separate SLT accounts.

In many cases, the audits to be performed are complex, multi-period audits. The auditor will review submissions to the agency, including detailed books and records related to lodging accommodations. For transient lodging intermediaries (TLIs), the audits will include a sampling of data for lodging bookings to ensure that tax is being collected and remitted correctly. TLIs include online travel companies each possessing a large volume of relevant lodging data. Additionally, the auditor will assess compliance among management companies that may oversee more than 1,000 separate short-term rental properties. Lastly, the auditor will also address tax compliance among hotel chains, individually held hotels, campgrounds, recreational vehicle (RV) parks, bed and breakfasts, vacation rentals, and other entities subject to SLT.

BUDGET NARRATIVE

The anticipated workload aligns with the Tax Auditor 2 classification consistent with similar positions within the department. This position, while focused almost exclusively on audits, will also provide opportunities for education within a taxpayer base that has a range of tax knowledge and sophistication.

The performance of audits by this new auditor position will become known within the lodging industry. This awareness is expected to further increase voluntary compliance within this industry sector.

2. WHY DOES DOR PROPOSE THIS POP?

The SLT program is requesting a TA2 to monitor and enforce compliance within the program. Changes to the tax rate now make it possible for the agency to fund a position to address this likely compliance gap. The goal is to ensure that taxpayers are informed of their obligations and that equity and uniformity among taxpayers is preserved.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This POP directly furthers the agency's mission; "we make revenue systems work to fund public services that preserve and enhance the quality of life for all citizens." This mission is realized only when adequate compliance resources are in place to maximize revenue streams. This POP addresses a gap in current compliance resource and enables the agency to deliver the full revenues available through the SLT program. More specifically, the audit work performed by this package would allow the SLT program to verify that the appropriate tax is being reported and remitted, and to address anticipated non-filers. The work is expected to directly support increased tax revenue collection through the detection of non-compliance. Also, this work would facilitate additional voluntary compliance among SLT taxpayers, and additional tax revenues.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

This POP is linked to KPM #10—Cost of Assessments. This KPM provides that the efficiency and effectiveness of agency compliance activities, including audits, are measured by the cost of every audit performed. Although this KPM does not directly apply to these program activities, consistent with this KPM, the SLT program will assess the costs of audits performed in relation to SLT program revenues generated by the proposed audit resource.

BUDGET NARRATIVE

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Use current SPA audit staff. This option was rejected because the current auditors in the unit are focused on the tobacco and emergency communications (E-911) tax programs. Diverting resources from these programs would decrease enforcement work. Decreased enforcement of the tobacco tax laws could impact the state's compliance with, and income from, the Tobacco Master Settlement Agreement (MSA). The MSA is a 1998 agreement between several cigarette manufacturers and the state of Oregon under which Oregon receives approximately \$120–\$160 million per biennium. The MSA requires that the state of Oregon enact and diligently enforce a set of statutes regulating the sale of cigarettes. Considering this, it was determined that audit resource could not be diverted from tobacco enforcement. Similarly, a second current TA2 position is funded by the emergency communications tax and dedicated resource is necessary for the E-911 program. As a result, there is no current capacity to take on new work with existing staff.

Maintain the status quo. The agency has historically focused the program on voluntary compliance because administrative resources were limited in statute to a level that was insufficient to fund auditing activities. Revenues resulting from the mid-2016 rate increase are expected to be sufficient to fund auditing work within the program. With Other Funds now available for this position, the agency finds that maintaining the status quo and operating without an auditor for SLT audits is undesirable. Also, the agency is concerned that not having an audit resource may discourage local governments from entering into agreements with the department for local lodging tax administration. Given the availability of funding and desire to provide effective service to local governments, the agency rejected the status quo.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

The status quo would remain and the potential for continued non-compliance and under-reporting on SLT returns remains. Additional adverse effects are mentioned above.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

Increased tax revenues would benefit Travel Oregon and, as noted above, the potential revenues generated from this work would also support local governments.

BUDGET NARRATIVE

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known racial or ethnic inequities.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

The following items would affect the pricing of this POP:

- Starting salary—The assumption is generally to start the new position at step 2, but because TA2s are rarely hired from outside the agency, the starting salary may well be higher than a step 2, which would increase costs.
- Start date—The goal is to have the TA2 on board as soon as possible following the beginning of the 2019–21 biennium. If that is delayed, the cost could decrease.
- Travel—The amount of travel necessary to complete the audits could increase the cost.
- Training costs—An internal hire would not have to be trained in how to use GenTax. An external hire would require training in GenTax and the program area. This training would be provided by internal resources.

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

This would add an auditing function to the SLT program.

BUDGET NARRATIVE

- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We do not anticipate any impacts to central services that would require additional funding beyond those associated with normal employment including computers and telephones.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

SLT taxpayers will see an increase in the number of audits. The number of audits depends on the complexity of the audit. We have no baseline for this work, but expect an audit caseload of 48 to 72 audits per year.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

One new staff position is needed. It is a permanent TA2 starting at the beginning of the 2019–21 biennium working 24 months of each biennium.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

We anticipate no additional start-up costs beyond those associated with standard training, creation of new accounts, and use of existing materials.

- f. What are the ongoing costs?**

We anticipate no additional ongoing costs beyond those associated with standard employment.

- g. What are the potential savings?**

We do not anticipate any certain savings with this new position.

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

Yes.

BUDGET NARRATIVE

Agency Request Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

General Fund	\$ 0
Other Funds	\$220,871

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

Positions	1
FTE	1.00

Revenue Source

General Fund	\$ 0
Other Funds	\$220,871

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Legislatively Adopted Budget

Staff Impact

Positions	1
FTE	0.88

Revenue Source

General Fund	\$ 0
Other Funds	\$309,403

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23

BUDGET NARRATIVE

Business Division

Policy Option Package 115—Printing and Postage

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings (statements of account) generate increased payments, which are significantly greater than the costs of printing and postage. The department's ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

This package would address the projected shortfall in printing, postage, and metering the department faces for the 19–21 biennium and beyond. With the implementation of our new core system, GenTax, the department has the capability to do more compliance and customer service work resulting in more correspondence being sent to taxpayers, businesses, and tax professionals. The majority of the additional mailing costs are due to policy and operational choices now available within GenTax but some of the costs are due to program decisions made to improve operations independent of GenTax. This package would provide ongoing funding for the additional postage, printing and metering costs associated with the increased mailings not currently funded in our budget.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

The department recognized that there would be an increase in the volume of mailings due to the implementation of GenTax. Besides the new capabilities of the system, we converted several programs into GenTax that weren't previously part of the processing system (state lodging, 911, timber, etc.). We have also been asked to administer (through GenTax) several new taxes (marijuana, vehicle and bicycle excise tax, transportation tax on wages, etc.). We've also made operational choices to send notices where we didn't have that ability in the legacy system.

We waited until all programs were migrated and functioning in the new system to determine the full impact of its capabilities and associated mailing costs. The department has completed its analysis on the impact based on current and projected service levels and is requesting an increase to the budget to cover these costs.

BUDGET NARRATIVE

Some examples from the analysis of differences between our old legacy system and GenTax include:

- The ability to send statement of account notices to taxpayers with a balance owing. Over 3 million of these notices have been sent to taxpayers, resulting in at least \$19 million in payments since implementing GenTax that we can track directly to the statement of account notice.
- The ability for tax professionals to sign up for account access to their client's tax records online. We send a notice to the taxpayer to ensure they agree to allow the access. This did not occur previously, and approximately 84,000 such notices have been sent.

The department proposes this package to ensure sufficient funding to give tax collectors the resources necessary to maximize collection efforts.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

Two of the Department of Revenue's Key Performance Measures address collections efficiency. To effectively use the tools provided, collections efforts must be supported by regular and consistent mailings and notifications. Regular mailings result in more taxpayer calls and contacts and more efficient collections efforts from PTAC, Business, and the new Collections divisions.

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

KPM #8—Direct Enforcement Dollars—Cost of Funds and KPM #9—Collection Dollars—Cost of Funds results will both be impacted by sufficient funds for regular mailings. Full funding of mailing costs support program functions, legislative mandates and initiatives that are tied to performance measures.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

The department introduced a legislative concept during the 2013 Legislative Session that would allow us to give notice by methods other than by regular mail in anticipation that GenTax would allow us to post notices to a secure area of our website or send automatic e-mails to taxpayers. Senate Bill 183 passed and is now in statute under ORS 305.127.

BUDGET NARRATIVE

The department is pursuing other alternatives to mailing out notices and letters. We have been encouraging customers to use Revenue Online to access notices but this is still a fairly new tool that people are learning to use. To date, there approximately 245,000 registrants in Revenue Online, split roughly 60 percent/40 percent between individuals and businesses.

Also, we are looking at ways customers can opt out of receiving notices by mail and instead receive notices or a notification to access notices through Revenue Online by email. Though simple in concept, this option will take some time to vet and implement. It is complex to program our system and requires public buy-in to be successful. We also need time to evaluate the efficacy of alternative forms of notification to assure there would be no impact on revenue streams.

For now, mailing notices and letters is our primary method of communicating with customers. Through time, we believe mailing costs will decrease as alternative methods are enhanced and taxpayers, businesses, and tax professionals choose these alternatives as their preferred method of communication. This also relies on more taxpayers and tax professionals registering for Revenue Online services.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

Not funding this package would hamper the department's ability to comply with statutory requirements, continue enforcement efforts such as auditing and filing enforcement, and make operational adjustments in performing its administrative duties and responsibilities. Failure to fund this package could also require PTAC, Business, and Collections divisions to internally fund the shortfall with an increase in vacancies or savings in other S&S areas. Unfortunately, this would result in diminished capacity to provide taxpayers with the level of service required by statute and reduce collection revenue.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

Any state agency dependent on General Fund revenue could be adversely affected by diminished collections efforts. Also, customer service to all external stakeholders, including other state and local agencies and tribal governments, that currently receive correspondence from department will be impacted if we need to reduce the volume of mailings.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

The entire agency and all related programs are affected, however, the Personal Tax and Compliance Division, Business Division, and the new Collections Division are taking the lead on this request since the majority of mailing costs are associated with programs administered in these three divisions.

BUDGET NARRATIVE

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

The department assumes a year-to-year increase in Printing, Postage, and Metering of 1.9 percent (3.83 percent per biennium), which is consistent with standard inflation rates.

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$454,867
Other Funds	\$50,541

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

BUDGET NARRATIVE

2021–23 Fiscal Impact

None

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Business Division

Essential Package 801—LFO Analyst Adjustments

Package Description

Purpose

This package incorporates the LFO Analyst adjustments.

How Achieved

This package makes a technical adjustment that nets to zero, but is needed to adjust two positions that previously were adjusted in Package 090-CFO Analyst adjustment.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Business Division

Essential Package 802—Heavy Equipment Rental Tax

Package Description

Purpose

This package is to complete the implementation of the Heavy Equipment Rental Tax (HERT).

How Achieved

This package increases Other Funds expenditure limitation by \$341,361 and authorize the establishment of three positions (1.50 FTE). The revenue to support this package is from the Heavy Equipment Rental Tax. The package provides for: one limited duration full-time Operations and Policy Analyst 2 for program administrative development; one permanent, part-time Administrative Support Specialist 2 to perform filing enforcement, clear return suspense and other Gen Tax tasks, and prepare billings/refunds for two true-up years; and one permanent full-time Tax Auditor 1 for this program to determine the baseline compliance and accuracy of returns. The Tax Auditor will develop an audit plan, perform two to three tax return audits per month and represent the department in any litigation related to audit adjustments.

Gen Tax system configuration and testing for the HERT tax is funded under the Core System Replacement project budget structure.

Legislatively Adopted Budget

Staff Impact

Position	3
FTE	1.50

Revenue Source

General Fund	\$ 0
Other Funds	\$ 341,361

2021–23 Fiscal Impact

The limited duration position will be phased-out in 2021–23. The permanent full-time position will be increased to a full FTE in 2021–23.

BUDGET NARRATIVE

Business Division

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Business Division

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$164,655)
Other Funds	(\$ 57,579)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Business Division

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(4)
FTE	(2.75)

Revenue Source

General Fund	(\$179,406)
Other Funds	(\$362,381)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Business Division

Package 813—Policy Bills

Package Description

Purpose

This package is from the passage of HB 3136 for Local Lodging tax enforcement efforts. HB 3136 fund the start-up costs to collect local transient lodging taxes on behalf of local governments.

How Achieved

This package funds one limited duration full-time Program Analyst 1. DOR will also incur an estimated \$416,000 contract to FAST Enterprises to reconfigure and test Gen Tax to collect the additional information from local transient lodging tax returns. DOR is required to purchase raw metadata and conduct the pilot for local governments in the 2019–21 biennium.

Legislatively Adopted Budget

Staff Impact

Positions	1
FTE	0.75

Revenue Source

General Fund	\$0
Other Funds	\$158,533

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: 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	358,108	-	-	-	-	-	358,108
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$358,108	-	-	-	-	-	\$358,108
Personal Services							
Temporary Appointments	-	-	1,262	-	-	-	1,262
Overtime Payments	1,713	-	-	-	-	-	1,713
All Other Differential	836	-	-	-	-	-	836
Public Employees' Retire Cont	433	-	-	-	-	-	433
Pension Obligation Bond	32,258	-	179,719	-	-	-	211,977
Social Security Taxes	195	-	97	-	-	-	292
Unemployment Assessments	919	-	408	-	-	-	1,327
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	(4,144)	-	12,050	-	-	-	7,906
Vacancy Savings	325,898	-	434,608	-	-	-	760,506
Total Personal Services	\$358,108	-	\$628,144	-	-	-	\$986,252
Total Expenditures							
Total Expenditures	358,108	-	628,144	-	-	-	986,252
Total Expenditures	\$358,108	-	\$628,144	-	-	-	\$986,252

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(628,144)	-	-	-	(628,144)
Total Ending Balance	-	-	(\$628,144)	-	-	-	(\$628,144)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase - In

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	50,969	-	-	-	-	-	50,969
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$50,969	-	-	-	-	-	\$50,969
Services & Supplies							
Instate Travel	1,000	-	6,000	-	-	-	7,000
Out of State Travel	1,000	-	-	-	-	-	1,000
Employee Training	5,000	-	3,200	-	-	-	8,200
Office Expenses	25,969	-	3,235	-	-	-	29,204
Telecommunications	13,000	-	5,800	-	-	-	18,800
Data Processing	-	-	1,216	-	-	-	1,216
Professional Services	5,000	-	-	-	-	-	5,000
Expendable Prop 250 - 5000	-	-	1,100	-	-	-	1,100
IT Expendable Property	-	-	6,600	-	-	-	6,600
Total Services & Supplies	\$50,969	-	\$27,151	-	-	-	\$78,120
Capital Outlay							
Office Furniture and Fixtures	-	-	7,314	-	-	-	7,314
Total Capital Outlay	-	-	\$7,314	-	-	-	\$7,314
Total Expenditures							
Total Expenditures	50,969	-	34,465	-	-	-	85,434
Total Expenditures	\$50,969	-	\$34,465	-	-	-	\$85,434

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase - In

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(34,465)	-	-	-	(34,465)
Total Ending Balance	-	-	(\$34,465)	-	-	-	(\$34,465)

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	(51,543)	-	-	-	-	-	(51,543)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$51,543)	-	-	-	-	-	(\$51,543)
Services & Supplies							
Employee Training	(10,540)	-	-	-	-	-	(10,540)
Professional Services	(16,453)	-	-	-	-	-	(16,453)
Expendable Prop 250 - 5000	(24,550)	-	-	-	-	-	(24,550)
IT Expendable Property	-	-	(29,844)	-	-	-	(29,844)
Total Services & Supplies	(\$51,543)	-	(\$29,844)	-	-	-	(\$81,387)
Capital Outlay							
Office Furniture and Fixtures	-	-	(141,624)	-	-	-	(141,624)
Telecommunications Equipment	-	-	(2,011)	-	-	-	(2,011)
Total Capital Outlay	-	-	(\$143,635)	-	-	-	(\$143,635)
Total Expenditures							
Total Expenditures	(51,543)	-	(173,479)	-	-	-	(225,022)
Total Expenditures	(\$51,543)	-	(\$173,479)	-	-	-	(\$225,022)
Ending Balance							
Ending Balance	-	-	173,479	-	-	-	173,479
Total Ending Balance	-	-	\$173,479	-	-	-	\$173,479

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	318,597	-	-	-	-	-	318,597
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$318,597	-	-	-	-	-	\$318,597
Services & Supplies							
Instate Travel	2,233	-	2,138	-	-	-	4,371
Out of State Travel	11,077	-	1,436	-	-	-	12,513
Employee Training	3,597	-	3,081	-	-	-	6,678
Office Expenses	6,118	-	2,998	-	-	-	9,116
Telecommunications	9,749	-	9,263	-	-	-	19,012
Data Processing	563	-	2,025	-	-	-	2,588
Publicity and Publications	1,271	-	788	-	-	-	2,059
Professional Services	11,671	-	6,253	-	-	-	17,924
Attorney General	268,780	-	97,879	-	-	-	366,659
Employee Recruitment and Develop	394	-	54	-	-	-	448
Dues and Subscriptions	285	-	38	-	-	-	323
Facilities Rental and Taxes	277	-	756	-	-	-	1,033
Fuels and Utilities	-	-	895	-	-	-	895
Facilities Maintenance	206	-	369	-	-	-	575
Other Services and Supplies	-	-	35,440	-	-	-	35,440
Expendable Prop 250 - 5000	908	-	1,051	-	-	-	1,959
IT Expendable Property	-	-	1,775	-	-	-	1,775
Total Services & Supplies	\$317,129	-	\$166,239	-	-	-	\$483,368

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	934	-	3,990	-	-	-	4,924
Telecommunications Equipment	534	-	-	-	-	-	534
Total Capital Outlay	\$1,468	-	\$3,990	-	-	-	\$5,458
Special Payments							
Dist to Non-Gov Units	-	-	11,229	-	-	-	11,229
Total Special Payments	-	-	\$11,229	-	-	-	\$11,229
Total Expenditures							
Total Expenditures	318,597	-	181,458	-	-	-	500,055
Total Expenditures	\$318,597	-	\$181,458	-	-	-	\$500,055
Ending Balance							
Ending Balance	-	-	(181,458)	-	-	-	(181,458)
Total Ending Balance	-	-	(\$181,458)	-	-	-	(\$181,458)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	754,528	-	-	-	-	-	754,528
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$754,528	-	-	-	-	-	\$754,528

Personal Services

Class/Unclass Sal. and Per Diem	-	-	(6,659,832)	-	-	-	(6,659,832)
Empl. Rel. Bd. Assessments	-	-	(4,331)	-	-	-	(4,331)
Public Employees' Retire Cont	-	-	(1,130,175)	-	-	-	(1,130,175)
Pension Obligation Bond	-	-	(458,509)	-	-	-	(458,509)
Social Security Taxes	-	-	(509,471)	-	-	-	(509,471)
Unemployment Assessments	-	-	(11,044)	-	-	-	(11,044)
Worker's Comp. Assess. (WCD)	-	-	(4,118)	-	-	-	(4,118)
Mass Transit Tax	(747)	-	(41,159)	-	-	-	(41,906)
Flexible Benefits	-	-	(2,498,064)	-	-	-	(2,498,064)
Vacancy Savings	1,093	-	64,740	-	-	-	65,833
Reconciliation Adjustment	(190,500)	-	(284,504)	-	-	-	(475,004)
Total Personal Services	(\$190,154)	-	(\$11,536,467)	-	-	-	(\$11,726,621)

Services & Supplies

Instate Travel	-	-	(6,929)	-	-	-	(6,929)
Out of State Travel	-	-	(26,965)	-	-	-	(26,965)
Employee Training	-	-	(38,540)	-	-	-	(38,540)
Office Expenses	-	-	(50,000)	-	-	-	(50,000)
Telecommunications	-	-	(196,000)	-	-	-	(196,000)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Data Processing	-	-	(45,009)	-	-	-	(45,009)
Attorney General	-	-	(150,000)	-	-	-	(150,000)
Employee Recruitment and Develop	-	-	(1,203)	-	-	-	(1,203)
Dues and Subscriptions	-	-	(852)	-	-	-	(852)
Facilities Rental and Taxes	-	-	(10,000)	-	-	-	(10,000)
Fuels and Utilities	-	-	(20,008)	-	-	-	(20,008)
Facilities Maintenance	-	-	(8,239)	-	-	-	(8,239)
Other Services and Supplies	944,682	-	(319,675)	-	-	-	625,007
Undistributed (S.S.)	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	(18,418)	-	-	-	(18,418)
IT Expendable Property	-	-	(14,130)	-	-	-	(14,130)
Total Services & Supplies	\$944,682	-	(\$905,968)	-	-	-	\$38,714
Capital Outlay							
Office Furniture and Fixtures	-	-	(7,314)	-	-	-	(7,314)
Data Processing Software	-	-	-	-	-	-	-
Total Capital Outlay	-	-	(\$7,314)	-	-	-	(\$7,314)
Total Expenditures							
Total Expenditures	754,528	-	(12,449,749)	-	-	-	(11,695,221)
Total Expenditures	\$754,528	-	(\$12,449,749)	-	-	-	(\$11,695,221)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	12,449,749	-	-	-	12,449,749
Total Ending Balance	-	-	\$12,449,749	-	-	-	\$12,449,749
Total Positions							
Total Positions							(73)
Total Positions	-	-	-	-	-	-	(73)
Total FTE							
Total FTE							(73.00)
Total FTE	-	-	-	-	-	-	(73.00)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 081 - September 2018 Emergency Board

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	26,790	-	-	-	26,790
Total Revenues	-	-	\$26,790	-	-	-	\$26,790
Services & Supplies							
Professional Services	-	-	26,790	-	-	-	26,790
Total Services & Supplies	-	-	\$26,790	-	-	-	\$26,790
Total Expenditures							
Total Expenditures	-	-	26,790	-	-	-	26,790
Total Expenditures	-	-	\$26,790	-	-	-	\$26,790
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-

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Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Publicity and Publications	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Attorney General	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-

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Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Data Processing	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 106 - Auditing

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	309,403	-	-	-	309,403
Total Revenues	-	-	\$309,403	-	-	-	\$309,403
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	103,950	-	-	-	103,950
Empl. Rel. Bd. Assessments	-	-	53	-	-	-	53
Public Employees' Retire Cont	-	-	17,640	-	-	-	17,640
Social Security Taxes	-	-	7,952	-	-	-	7,952
Worker's Comp. Assess. (WCD)	-	-	51	-	-	-	51
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	30,786	-	-	-	30,786
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	\$160,432	-	-	-	\$160,432
Services & Supplies							
Instate Travel	-	-	4,000	-	-	-	4,000
Employee Training	-	-	1,600	-	-	-	1,600
Office Expenses	-	-	1,547	-	-	-	1,547
Telecommunications	-	-	2,900	-	-	-	2,900
Data Processing	-	-	608	-	-	-	608
IT Professional Services	-	-	112,164	-	-	-	112,164
Attorney General	-	-	14,988	-	-	-	14,988
Expendable Prop 250 - 5000	-	-	550	-	-	-	550

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Revenue, Dept of
Pkg: 106 - Auditing

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	3,300	-	-	-	3,300
Total Services & Supplies	-	-	\$141,657	-	-	-	\$141,657
Capital Outlay							
Office Furniture and Fixtures	-	-	7,314	-	-	-	7,314
Total Capital Outlay	-	-	\$7,314	-	-	-	\$7,314
Total Expenditures							
Total Expenditures	-	-	309,403	-	-	-	309,403
Total Expenditures	-	-	\$309,403	-	-	-	\$309,403
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							1
Total Positions	-	-	-	-	-	-	1
Total FTE							
Total FTE							0.88
Total FTE	-	-	-	-	-	-	0.88

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Revenue, Dept of
Pkg: 115 - Printing and Postage

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
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: 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
Personal Services							
Class/Unclass Sal. and Per Diem	(124,536)	-	(199,968)	-	-	-	(324,504)
Empl. Rel. Bd. Assessments	(61)	-	(61)	-	-	-	(122)
Public Employees' Retire Cont	(21,134)	-	(33,935)	-	-	-	(55,069)
Social Security Taxes	(9,527)	-	(15,298)	-	-	-	(24,825)
Worker's Comp. Assess. (WCD)	(58)	-	(58)	-	-	-	(116)
Flexible Benefits	(35,184)	-	(35,184)	-	-	-	(70,368)
Reconciliation Adjustment	190,500	-	284,504	-	-	-	475,004
Total Personal Services	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-

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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
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Heavy Equipment Rental Tax

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							
Other Taxes	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	341,361	-	-	-	341,361
Total Revenues	-	-	\$341,361	-	-	-	\$341,361
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	146,580	-	-	-	146,580
Empl. Rel. Bd. Assessments	-	-	122	-	-	-	122
Public Employees' Retire Cont	-	-	24,874	-	-	-	24,874
Social Security Taxes	-	-	11,213	-	-	-	11,213
Worker's Comp. Assess. (WCD)	-	-	117	-	-	-	117
Mass Transit Tax	-	-	464	-	-	-	464
Flexible Benefits	-	-	70,368	-	-	-	70,368
Other OPE	-	-	13,509	-	-	-	13,509
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	\$267,247	-	-	-	\$267,247
Services & Supplies							
Instate Travel	-	-	7,210	-	-	-	7,210
Office Expenses	-	-	1,254	-	-	-	1,254
Telecommunications	-	-	1,954	-	-	-	1,954
Data Processing	-	-	626	-	-	-	626
Professional Services	-	-	41,200	-	-	-	41,200
IT Professional Services	-	-	-	-	-	-	-
Attorney General	-	-	17,928	-	-	-	17,928

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Heavy Equipment Rental Tax

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							
Expendable Prop 250 - 5000	-	-	563	-	-	-	563
IT Expendable Property	-	-	3,379	-	-	-	3,379
Total Services & Supplies	-	-	\$74,114	-	-	-	\$74,114
Total Expenditures							
Total Expenditures	-	-	341,361	-	-	-	341,361
Total Expenditures	-	-	\$341,361	-	-	-	\$341,361
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							3
Total Positions	-	-	-	-	-	-	3
Total FTE							
Total FTE							1.50
Total FTE	-	-	-	-	-	-	1.50

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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							
Admin and Service Charges	-	-	(12,370,768)	-	-	-	(12,370,768)
Transfer In - Intrafund	-	-	11,622,737	-	-	-	11,622,737
Total Revenues	-	-	(\$748,031)	-	-	-	(\$748,031)
Ending Balance							
Ending Balance	-	-	(748,031)	-	-	-	(748,031)
Total Ending Balance	-	-	(\$748,031)	-	-	-	(\$748,031)

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	(164,655)	-	-	-	-	-	(164,655)
Transfer In - Intrafund	-	-	(57,579)	-	-	-	(57,579)
Total Revenues	(\$164,655)	-	(\$57,579)	-	-	-	(\$222,234)
Personal Services							
Reconciliation Adjustment	(74,084)	-	(35,399)	-	-	-	(109,483)
Total Personal Services	(\$74,084)	-	(\$35,399)	-	-	-	(\$109,483)
Services & Supplies							
Data Processing	-	-	(4,652)	-	-	-	(4,652)
Professional Services	(15,042)	-	-	-	-	-	(15,042)
Attorney General	(64,775)	-	(17,528)	-	-	-	(82,303)
Employee Recruitment and Develop	(10,754)	-	-	-	-	-	(10,754)
Total Services & Supplies	(\$90,571)	-	(\$22,180)	-	-	-	(\$112,751)
Total Expenditures							
Total Expenditures	(164,655)	-	(57,579)	-	-	-	(222,234)
Total Expenditures	(\$164,655)	-	(\$57,579)	-	-	-	(\$222,234)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	(179,406)	-	-	-	-	-	(179,406)
Transfer In - Intrafund	-	-	(362,381)	-	-	-	(362,381)
Total Revenues	(\$179,406)	-	(\$362,381)	-	-	-	(\$541,787)
Personal Services							
Class/Unclass Sal. and Per Diem	(96,148)	-	(201,776)	-	-	-	(297,924)
Empl. Rel. Bd. Assessments	(86)	-	(158)	-	-	-	(244)
Public Employees' Retire Cont	(16,315)	-	(34,242)	-	-	-	(50,557)
Social Security Taxes	(7,355)	-	(15,437)	-	-	-	(22,792)
Worker's Comp. Assess. (WCD)	(82)	-	(150)	-	-	-	(232)
Flexible Benefits	(49,962)	-	(90,774)	-	-	-	(140,736)
Reconciliation Adjustment	(1)	-	1	-	-	-	-
Total Personal Services	(\$169,949)	-	(\$342,536)	-	-	-	(\$512,485)
Services & Supplies							
Instate Travel	(140)	-	(284)	-	-	-	(424)
Employee Training	(1,419)	-	(2,979)	-	-	-	(4,398)
Office Expenses	(1,372)	-	(2,881)	-	-	-	(4,253)
Telecommunications	(2,572)	-	(5,400)	-	-	-	(7,972)
Data Processing	-	-	(1,132)	-	-	-	(1,132)
Professional Services	(3,954)	-	-	-	-	-	(3,954)
Expendable Prop 250 - 5000	-	-	(1,024)	-	-	-	(1,024)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	-	-	(6,145)	-	-	-	(6,145)
Total Services & Supplies	(\$9,457)	-	(\$19,845)	-	-	-	(\$29,302)
Total Expenditures							
Total Expenditures	(179,406)	-	(362,381)	-	-	-	(541,787)
Total Expenditures	(\$179,406)	-	(\$362,381)	-	-	-	(\$541,787)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(4)
Total Positions	-	-	-	-	-	-	(4)
Total FTE							
Total FTE							(2.75)
Total FTE	-	-	-	-	-	-	(2.75)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Transfer In - Intrafund	-	-	158,533	-	-	-	158,533
Total Revenues	-	-	\$158,533	-	-	-	\$158,533
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	70,524	-	-	-	70,524
Empl. Rel. Bd. Assessments	-	-	46	-	-	-	46
Public Employees' Retire Cont	-	-	11,968	-	-	-	11,968
Social Security Taxes	-	-	5,395	-	-	-	5,395
Worker's Comp. Assess. (WCD)	-	-	44	-	-	-	44
Mass Transit Tax	-	-	423	-	-	-	423
Flexible Benefits	-	-	26,388	-	-	-	26,388
Total Personal Services	-	-	\$114,788	-	-	-	\$114,788
Services & Supplies							
Instate Travel	-	-	150	-	-	-	150
Employee Training	-	-	1,600	-	-	-	1,600
Office Expenses	-	-	1,547	-	-	-	1,547
Telecommunications	-	-	2,900	-	-	-	2,900
Data Processing	-	-	608	-	-	-	608
IT Professional Services	-	-	25,000	-	-	-	25,000
Expendable Prop 250 - 5000	-	-	8,640	-	-	-	8,640
IT Expendable Property	-	-	3,300	-	-	-	3,300
Total Services & Supplies	-	-	\$43,745	-	-	-	\$43,745

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

Cross Reference Name: Business Division
Cross Reference Number: 15000-006-00-00-00000

<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	-	-	158,533	-	-	-	158,533
Total Expenditures	-	-	\$158,533	-	-	-	\$158,533
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							1
Total Positions	-	-	-	-	-	-	1
Total FTE							
Total FTE							0.75
Total FTE	-	-	-	-	-	-	0.75

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
2413000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6022000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	08	4,295.00		103,080- 60,682-			103,080- 60,682-
6031000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6114000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6161000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6228000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6237000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6238000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	06	2,883.00		69,192- 52,338-			69,192- 52,338-
6239000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6240000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6285000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6286000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6287000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-

POSITION		POS		GF		OF		FF		LF		AF	
NUMBER	CLASS COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6354000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	07	2,994.00		71,856-52,994-			71,856-52,994-	
6356000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	09	3,264.00		78,336-54,590-			78,336-54,590-	
6383000	OAS C0103 AP	OFFICE SPECIALIST 1	1-	1.00-	24.00-	08	3,130.00		75,120-53,798-			75,120-53,798-	
6385000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6386000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032-58,454-			94,032-58,454-	
6387000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816-55,446-			81,816-55,446-	
6389000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6391000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6392000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6393000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	07	3,737.00		89,688-57,384-			89,688-57,384-	
6396000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6402000	OAS C0861 AP	PROGRAM ANALYST 2	1-	1.00-	24.00-	09	6,590.00		158,160-74,242-			158,160-74,242-	
6481000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6482000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6483000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6484000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6485000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6486000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6487000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6488000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	07	3,737.00		89,688- 57,384-			89,688- 57,384-
6489000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6490000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6491000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	09	5,937.00		142,488- 70,383-			142,488- 70,383-
6494000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6495000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6496000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6497000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6498000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6499000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6500000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6502000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6503000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6504000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6529000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6530000	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	07	6,542.00		157,008- 73,958-			157,008- 73,958-
6531000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	09	5,937.00		142,488- 70,383-			142,488- 70,383-
6551000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6552000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6553000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032- 58,454-			94,032- 58,454-

POSITION		POS		GF		OF		FF		LF		AF	
NUMBER	CLASS COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6554000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6555000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6556000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816-55,446-			81,816-55,446-	
6557000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6558000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856-52,994-			71,856-52,994-	
6559000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032-58,454-			94,032-58,454-	
6560000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816-55,446-			81,816-55,446-	
6562000	MMS X7000 AP	PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	06	5,127.00		123,048-65,597-			123,048-65,597-	
6572000	MMS X7008 AP	PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00		220,248-89,528-			220,248-89,528-	
6633000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856-52,994-			71,856-52,994-	
6634000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856-52,994-			71,856-52,994-	
6635000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00		71,856-52,994-			71,856-52,994-	
6636000	OAS C0107 AP	ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00		71,856-52,994-			71,856-52,994-	

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6637000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	05	2,766.00		66,384- 51,646-			66,384- 51,646-
6638000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	02	3,264.00		78,336- 54,590-			78,336- 54,590-
6639000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	02	3,264.00		78,336- 54,590-			78,336- 54,590-
6640000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1-	1.00-	24.00-	02	3,565.00		85,560- 56,368-			85,560- 56,368-
6641000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	02	4,727.00		113,448- 63,234-			113,448- 63,234-
6642000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	02	4,219.00		101,256- 60,232-			101,256- 60,232-
TOTAL PICS SALARY										6,659,832-			6,659,832-
TOTAL PICS OPE										4,146,159-			4,146,159-
				---	-----	-----			-----		-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				71-	71.00-	1704.00-				10,805,991-			10,805,991-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6644000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00		103,950 56,482			103,950 56,482
TOTAL PICS SALARY										103,950			103,950
TOTAL PICS OPE										56,482			56,482
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1	.88	21.00				160,432			160,432

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6307000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	04	5,189.00	124,536- 65,964-				124,536- 65,964-
6643000	MESNZ	7012	AP PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	02	8,332.00		199,968- 84,536-			199,968- 84,536-
TOTAL PICS SALARY									124,536-	199,968-			324,504-
TOTAL PICS OPE									65,964-	84,536-			150,500-
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				2-	2.00-	48.00-			190,500-	284,504-			475,004-

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6652000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.25	6.00	02	4,727.00		28,362 15,809			28,362 15,809
6653000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.50	12.00	02	3,409.00		40,908 45,374			40,908 45,374
6654000	OAS	C5631	AP TAX AUDITOR 1	1	.75	18.00	02	4,295.00		77,310 45,511			77,310 45,511
TOTAL PICS SALARY										146,580			146,580
TOTAL PICS OPE										106,694			106,694
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				3	1.50	36.00				253,274			253,274

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6313000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.50-	12.00-	09	4,514.00	38,459- 34,533-	15,709- 14,106-			54,168- 48,639-
6425000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.75-	18.00-	09	4,514.00	57,689- 39,267-	23,563- 16,040-			81,252- 55,307-
6492000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6590000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.50-	12.00-	09	4,514.00		54,168- 48,639-			54,168- 48,639-
TOTAL PICS SALARY									96,148-	201,776-			297,924-
TOTAL PICS OPE									73,800-	140,761-			214,561-
TOTAL PICS PERSONAL SERVICES =				4-	2.75-	66.00-			169,948-	342,537-			512,485-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6656000	OAS	C0860	AP PROGRAM ANALYST 1	1	.75	18.00	02	3,918.00		70,524 43,841			70,524 43,841
TOTAL PICS SALARY										70,524			70,524
TOTAL PICS OPE										43,841			43,841
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1	.75	18.00				114,365			114,365

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Other Employer -Employee Taxes	-	-	-	1,516,686	-	-
Marijuana Taxes	-	-	-	476,550	-	-
Other Severance Taxes	-	-	-	195	-	-
Privilege Taxes	-	-	-	799,039	-	-
Other Taxes	-	-	-	2,095,831	876,361	-
Business Lic and Fees	-	-	-	253,073	-	-
Admin and Service Charges	16,385,019	17,400,421	20,168,949	6,751,773	12,361,552	-
Transfer In - Intrafund	-	-	-	-	-	12,038,864
Total Other Funds	\$16,385,019	\$17,400,421	\$20,168,949	\$11,893,147	\$13,237,913	\$12,038,864

____ Agency Request
2019-21 Biennium

____ Governor's Budget
Page _____

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

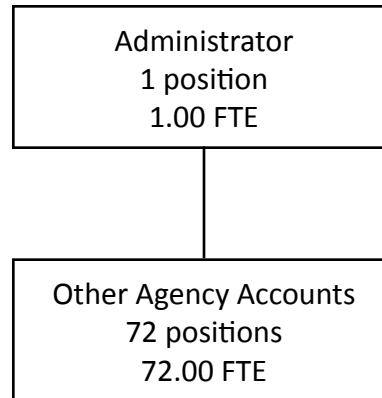
Collection Division

Organizational chart

2019–21 Legislatively Adopted Budget

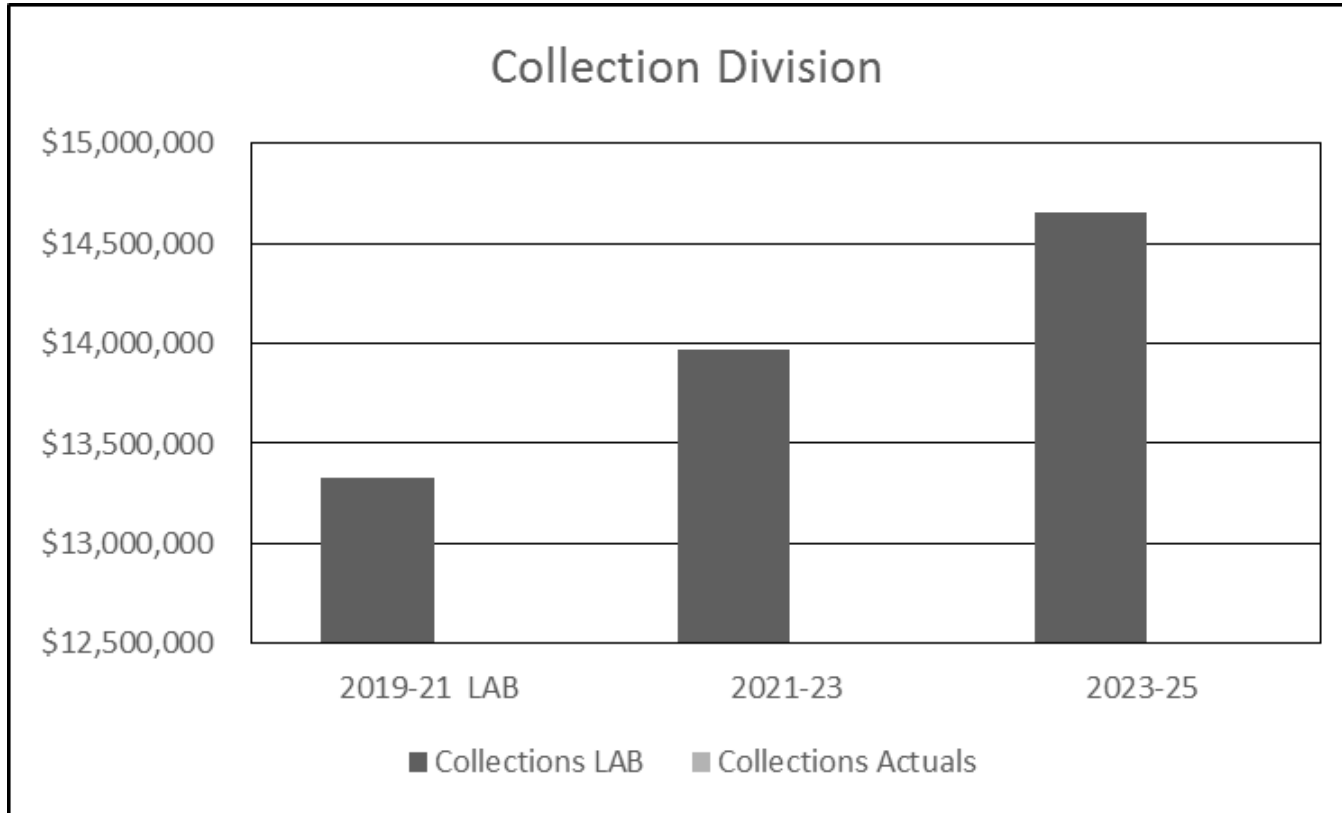
73 positions

73.00 FTE



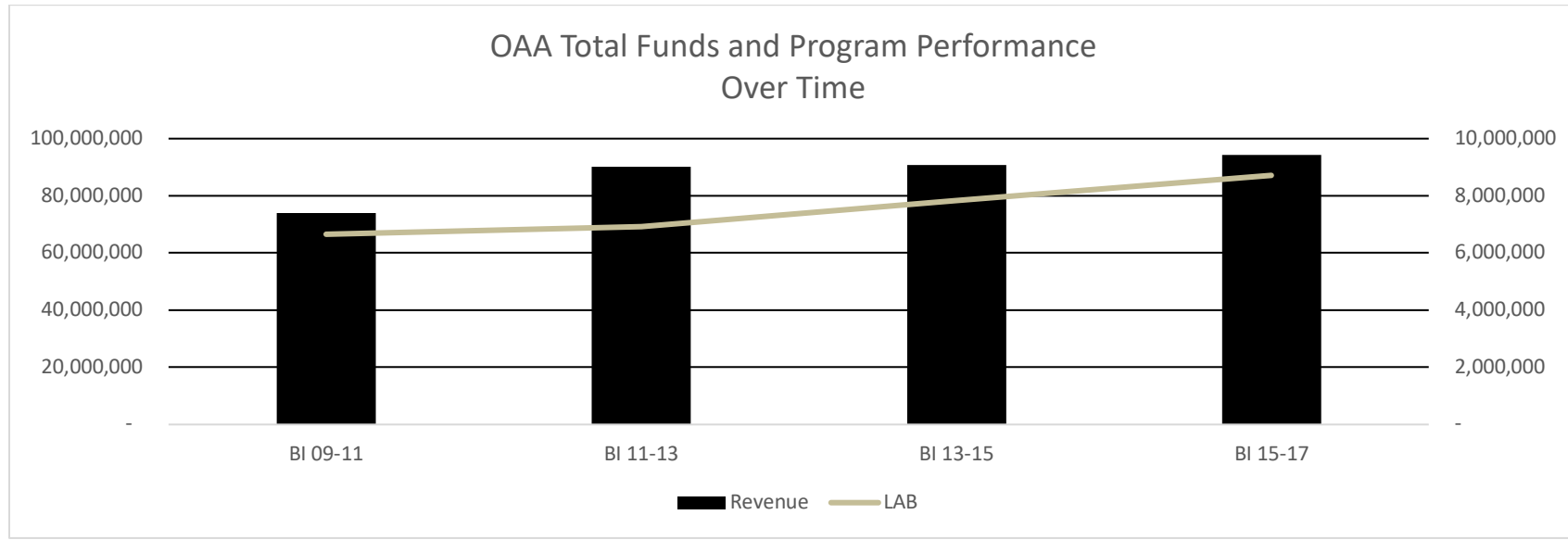
BUDGET NARRATIVE

Collection Division



Division Actual / LAB		2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
Collections	LAB				\$ 13,326,479	\$ 13,969,646	\$ 14,654,939
	Actuals						

BUDGET NARRATIVE



Program overview

The Office of Other Agency Accounts (OAA) is the centralized debt collection agency for the State of Oregon. OAA currently manages debts and associated collection activities for 180 government agencies. OAA's work produces approximately \$100 million in collection revenues per biennium. OAA collection revenues fund important government functions, while supporting voluntary compliance among individuals and businesses that owe monies to Oregon government entities. Most recently, with the implementation of Senate Bill 1067 (2017) by the Oregon Legislature (SB 1067) centralized collections, OAA streamlines and improves collection activities among State of Oregon Executive Branch agencies.

Program funding request

OAA is requesting the current service level funding. If current service level funding is approved, OAA expects to collect revenues on behalf of 180 government agencies, consistent with collections over the last several biennia. Also, OAA will continue the newly implemented Senate Bill 1067 (SB 1067) expanded centralized collection program, collect liquid and delinquent debts for the benefit of state and local entities, and deliver collection proceeds to customer entities.

BUDGET NARRATIVE

Collection Division- OAA	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	-	-
CSL 19-21	\$ 190,154	\$ 13,195,426	\$ 13,385,580	73	73.00
ARB 19-21	\$ 190,154	\$ 13,532,364	\$ 13,722,518	73	73.00
GB 19-21	\$ -	\$ 13,426,715	\$ 13,426,715	73	73.00
LAB 19-21	\$ -	\$ 13,326,479	\$ 13,326,479	73	73.00
Difference	\$ -	\$ 13,326,479	\$ 13,326,479	73	73.00
% change	0.0%	0.0%	0.0%	0.0%	0.0%

For LAB 2017–19, this new division was part of the Special Programs Section in the Business Division.

Program Description

OAA was formed in 1971 and serves as the state’s centralized collection unit. As of June 2018, OAA collects delinquent debt for 180 state agencies, boards, and commissions, including circuit courts and various educational and regulatory agencies. The revenues OAA collects are distributed to customer agencies, less the department’s collection fees. OAA offers two categories of collection services: refund offsets only and full collection services. Offset collection services involve the collection of unpaid debts only through the seizure of refunds being issued by the department that would otherwise be returned to debtors. Full collection services include refund offset, as well as active collections including entering into payment arrangements and garnishment of wages or assets. In providing collection services, OAA’s mission is to achieve maximum recovery of debts owed to the State of Oregon while providing quality customer service.

OAA has recently implemented the centralized debt collection components of SB 1067, a cost containment bill enacted by the 2017 Legislature. The bill’s implementation date was July 1, 2018. OAA has started receiving additional debts under the bill’s requirement that executive branch agencies refer liquid and delinquent debts to OAA for collection. One of the key new centralized collection services provided by OAA is the management of debt assigned to private collection firms (PCFs). This was previously managed by customer agencies. OAA will also provide services including centralized analysis of debts, enabling OAA to better align the most productive debt collection activities with characteristics of the debts within OAA’s portfolio.

The 180 agencies served by OAA include 58 executive branch agencies.

The composition of the State’s liquidated and delinquent debt is most commonly comprised of debt from the Oregon Judicial Department (OJD). Although SB 1067 mandates executive branch agencies to send debts to OAA, it is expected to produce a relatively modest increase in near term referrals. The bulk of our referrals and subsequent activities will likely remain centered on non-executive branch agencies.

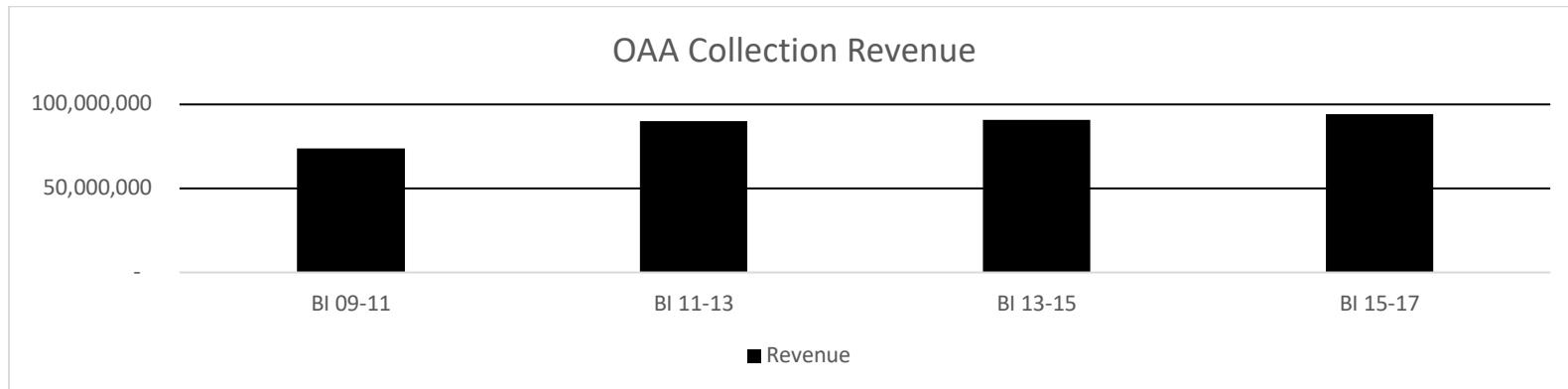
BUDGET NARRATIVE

OAA collects a wide range of debt types including unpaid court judgments, parking tickets, parole and probation fees, and board-imposed penalties. In addition to the varying nature of the underlying debts collected, OAA also manages various processes and collection expectations among its customers. Although the debt centralization aspects of SB 1067 have resulted in increased process alignment, some variability in customer needs and expectations is inherent to OAA's diverse debt portfolio. Therefore, OAA continually strives to realize the benefits of process streamlining and economies of scale, while meeting individual customer needs whenever possible.

OAA uses feedback received by customers to continuously update our collection strategies and tactics. Also supporting OAA's pursuit of continuous improvement is our partnership with the Department of Administrative Services (DAS) Statewide Accounts Receivable Management (SWARM) team. DAS serves in a collections oversight capacity and the SWARM team frequently partners with OAA to tackle emerging collection challenges and improvement opportunities. Lastly, OAA has a new relationship with private collection firms, used for many years in the income tax collection program within the department. Beginning July 1, 2018, PCFs will augment OAA's debt collection team and enable OAA to increase overall collections.

Program justification and link to long-term outcome

OAA has consistently increased its collection revenues over the last several biennia, reaching nearly \$100 million per biennium, as reflected below.



Additionally, the OAA revenue to expense ratio has ranged from 10.7 : 1 to 13.5 : 1, as reflected below.

OAA Revenue to Expense Ratios			
BI 09–11	BI 11–13	BI 13–15	BI 15–17
12.6 : 1	13.5 : 1	13.0 : 1	10.7 : 1

BUDGET NARRATIVE

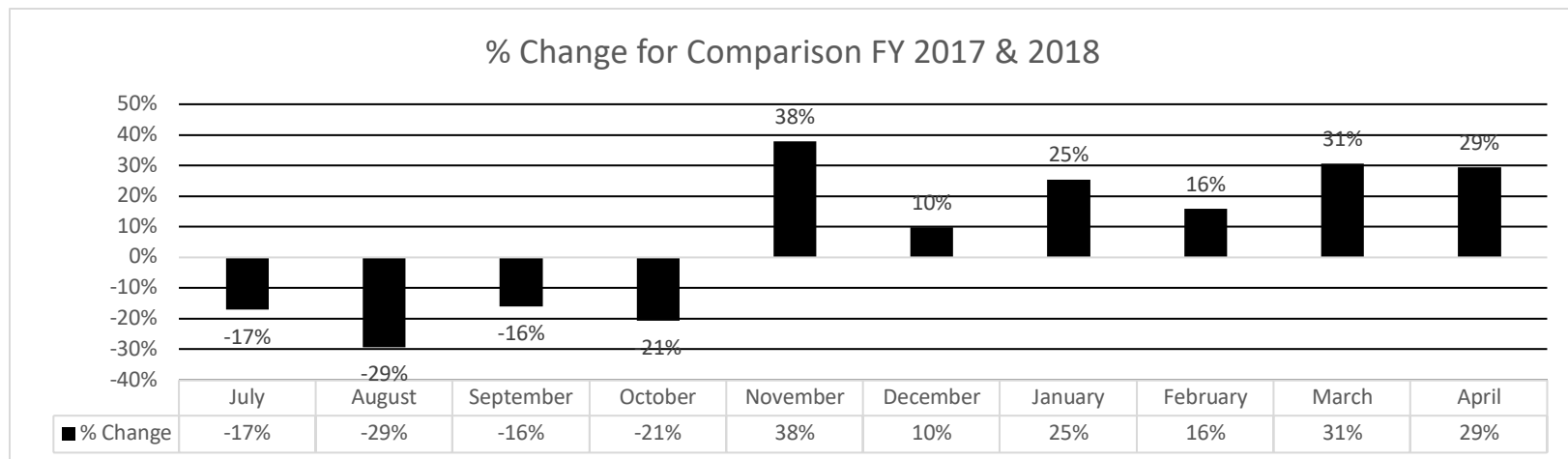
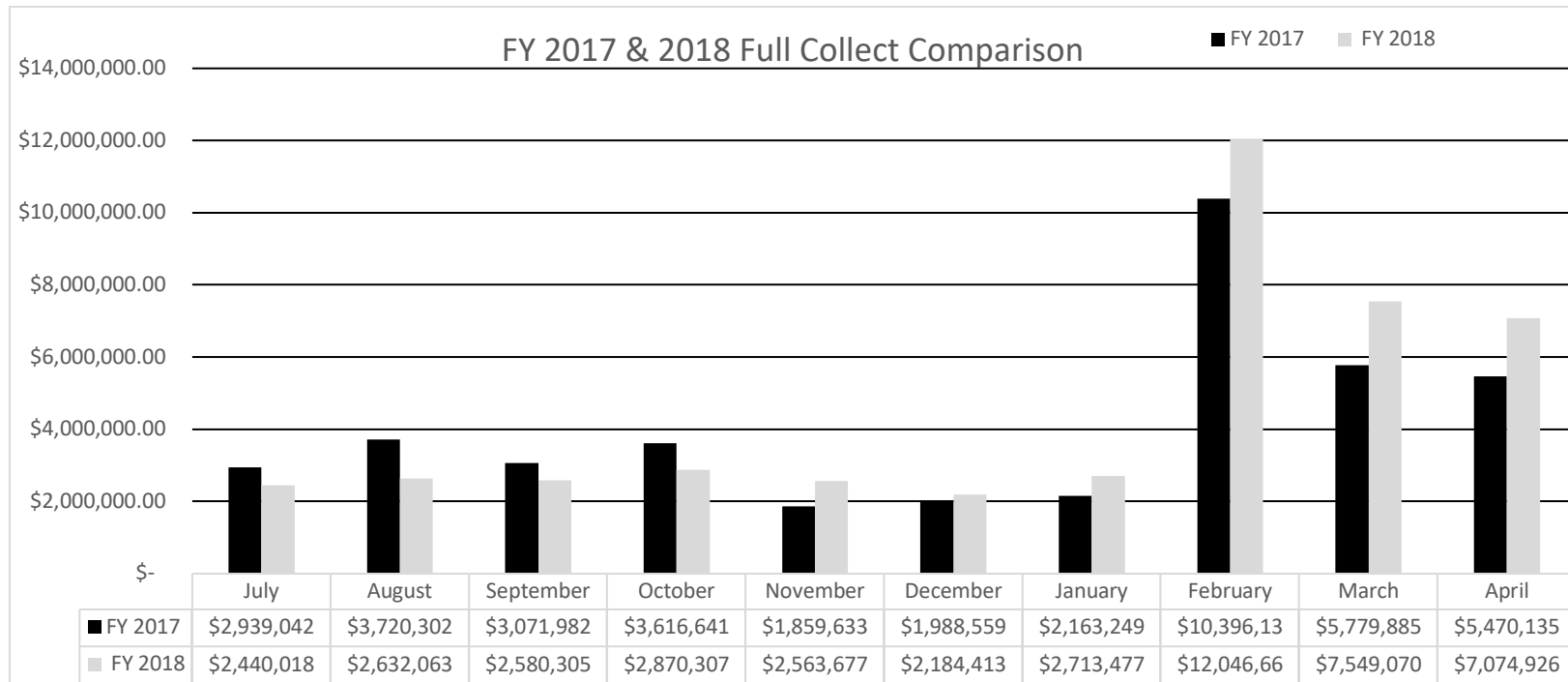
Funding at current service levels will enable OAA to continue its cost effective collection activity on behalf of its 180 customer agencies. This is in direct support of the long-term focus area of excellence in state government. The return of these funds to customer agencies benefits each of these agencies, while encouraging potential debtors to pay amounts owed. Additionally, OAA continues to streamline its processes as part of SB 1067 implementation, and otherwise as part of its centralized debt collection model. The continued focus in these areas will continue a high return on investment.

Program Performance

OAA's overarching strategic focus over the next biennia will be on revenue collection while maintaining customer service. More specifically, OAA will drive toward improved collection effectiveness through activities focused on the following areas:

- SB 1067 implementation: This recent legislation affords OAA opportunities to increase the volume of debts received, and increase the services provided. We anticipate that implementation of this legislation will help increase revenues for our customer agencies. Also, an important secondary benefit will be OAA's support for reduced workloads within referring customer agencies. OAA's management of PCF activities previously managed by executive branch agencies, for example, is expected to give rise to reduced workloads in these agencies. Considering the transfer of responsibilities and work from referring agencies to OAA, referring agencies are positioned to save or redirect staffing resources.
- Leveraging GenTax: OAA's implementation of SB 1067 has included an opportunity to continue the configuration of the department's core technology system to enable improved collection operations. Updates include a more vigorous system of rating and analyzing the debts in OAA's portfolio. System functionality, such as system-generated garnishments, also support improved collection effectiveness.
- Collection Revenue Increases: OAA will continue to focus on the activities performed within the office that lead to increased collection effectiveness. Over the last year, OAA has increased its collection revenues and improved its performance over the prior year. The graphs below highlight OAA's increasing revenues in FY2018, and percentage change on a monthly basis relative to FY 2017. These results were supported by the following activities:
 - Goals and Measures: Office goals were updated and performance under these goals is consistently tracked by OAA managers, and shared with staff. This regular tracking includes the regular sharing of "lead activities" that underlie these targeted performance outcomes.
 - Productive Account Focus: OAA improved tools used within the office to better target debts more likely to result in payment, and improved its focus on the issuance of garnishments, where appropriate.
 - Staffing Optimization: OAA has improved its utilization of Revenue Agent and other staff resources. Here, for example, incoming call strategies were changed, resulting in decreased call wait times, while freeing more resources for outgoing calls and active collection activities. Also, staff performing in roles that support direct collection activities are contributing, to a greater extent, in direct collections.

BUDGET NARRATIVE



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

ORS 293.250, and associated provisions in the Oregon Accounting Manual (OAM) provide authority for much of OAA's collection work. Additional laws, such as the local agreement provisions contained at ORS 190.24, supplement this authority.

Funding Streams

OAA's funding source consists of the Other Funds resulting from collection fees we impose, plus one General Fund position.

Significant Proposed Program Changes from 2017–19

This 2019–21 funding proposal will maintain current service level, including the additional services OAA provides under SB 1067, and associated revenues. Among the future changes that may impact future budget requests are the impacts of SB 1067 implementation, future technology needs and the results of the DOR centralized collection analysis.

Postage & Printing—Policy Option Package 115

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings, called "Statement of Account" generate increased payments which are significantly greater than the costs of printing and postage. The department's ability to fully utilize its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$336,938

Governor's Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund \$0

Other Funds \$0

Legislatively Adopted Budget**Staff Impact**

None

Revenue Source

General Fund \$0

Other Funds \$0

BUDGET NARRATIVE

Collections Division

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package moves positions and realigns services and supplies between the various structures.

How Achieved

The Other Agency Accounts portion of the Special Programs structure was moved from the Business Division to a newly created Collections Division. In addition, services and supplies were realigned between structures.

Agency Request Budget

Staff Impact

Positions:	73
FTE:	73.00

Revenue Source

General Fund	\$ 190,154
Other Funds	\$13,195,426

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

Positions:	73
FTE:	73.00

Revenue Source

General Fund	\$ 190,154
Other Funds	\$13,195,426

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

Positions:	73
FTE:	73.00

Revenue Source

General Fund	\$ 190,154
Other Funds	\$13,195,426

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Collection Division

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

This package shifts one position in the Collection Division from General Fund to Other Funds to match the program's Other Funds fee revenue source. This package also adjusts the salary of the Principle Executive/Manager G position that serves as the division's administrator within the salary by \$62,519 to reflect that position's hiring salary.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$190,154)
Other Funds	\$252,673

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
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Other Funds	\$ 0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Collection Division

Essential Package 091—Statewide Adjustment DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

This package represents changes to Statewide Government Service Charges and DAS pricelist changes for services made for the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	(\$17,516)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$ 0

Other Funds \$ 0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Collections Division

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package incorporates changes to the Statewide Attorney General rates.

How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes in the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	(\$ 3,868)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
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Other Funds	\$ 0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Collection Division

Policy Option Package 115—Printing and Postage

This package addresses a projected shortfall related to printing, postage and metering. This is associated with the increased volume of correspondence generated through our new core system, GenTax. The Department of Revenue is contacting many more taxpayers than we did when using legacy systems due to automation and other business process changes, including notification to non-filers. We are sending more correspondence related to returns due to improved processing capabilities. Also, automated reminder billings, called “Statement of Account” generate increased payments which are significantly greater than the costs of printing and postage. The department’s ability to fully use its capabilities will be hampered if operating costs associated with sending out notices and letters that support critical functions are not fully funded.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

This package would address the projected shortfall in printing, postage, and metering the department faces for the 19–21 biennium and beyond. With the implementation of our new core system, GenTax, the department has the capability to do more compliance and customer service work resulting in more correspondence being sent to taxpayers, businesses, and tax professionals. The majority of the additional mailing costs are due to policy and operational choices now available within GenTax but some of the costs are due to program decisions made to improve operations independent of GenTax. This package would provide ongoing funding for the additional postage, printing and metering costs associated with the increased mailings not currently funded in our budget.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

The department recognized that there would be an increase in the volume of mailings due to the implementation of GenTax. Besides the new capabilities of the system, we converted several programs into GenTax that weren’t previously part of the processing system (state lodging, 911, timber, etc.). We have also been asked to administer (through GenTax) several new taxes (marijuana, vehicle and bicycle excise tax, transportation tax on wages, etc.). We’ve also made operational choices to send notices where we didn’t have that ability in the legacy system.

We waited until all programs were migrated and functioning in the new system to determine the full impact of its capabilities and associated mailing costs. The department has completed its analysis on the impact based on current and projected service levels and is requesting an increase to the budget to cover these costs.

BUDGET NARRATIVE

Some examples from the analysis of differences between our old legacy system and GenTax include:

- The ability to send statement of account notices to taxpayers with a balance owing. Over 3 million of these notices have been sent to taxpayers, resulting in at least \$19 million in payments since implementing GenTax that we can track directly to the statement of account notice.
- The ability for tax professionals to sign up for account access to their client's tax records online. We send a notice to the taxpayer to ensure they agree to allow the access. This did not occur previously, and approximately 84,000 such notices have been sent.

DOR proposes this package to ensure sufficient funding to provide tax collection efforts the resources necessary to maximize collection efforts.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

Two of the Department of Revenue's Key Performance Measures address collections efficiency. To effectively use the tools provided, collections efforts must be supported by regular and consistent mailings and notifications. Regular mailings result in more taxpayer calls and contacts and more efficient collections efforts from PTAC, Business, and the new Collections divisions.

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

KPM #8—Direct Enforcement Dollars—Cost of Funds and KPM #9—Collection Dollars—Cost of Funds results will both be impacted by sufficient funds for regular mailings. Full funding of mailing costs support program functions, legislative mandates and initiatives that are tied to performance measures.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

BUDGET NARRATIVE

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

The department introduced a legislative concept during the 2013 Legislative Session that would allow us to give notice by methods other than by regular mail in anticipation that GenTax would allow us to post notices to a secure area of our website or send automatic e-mails to taxpayers. Senate Bill 183 passed and is now in statute under ORS 305.127.

The department is pursuing other alternatives to mailing out notices and letters. We have been encouraging customers to use Revenue Online to access notices but this is still a fairly new tool that people are learning to use. To date, there approximately 245,000 registrants in Revenue Online, split roughly 60 percent/40 percent between individuals and businesses.

Also, we are looking at ways customers can opt out of receiving notices by mail and instead receive notices or a notification to access notices through Revenue Online by email. Though simple in concept, this option will take some time to vet and implement. It is complex to program our system and requires public buy-in to be successful. We also need time to evaluate the efficacy of alternative forms of notification to assure there would be no impact on revenue streams.

For now, mailing notices and letters is our primary method of communicating with customers. Through time, we believe mailing costs will decrease as alternative methods are enhanced and taxpayers, businesses, and tax professionals choose these alternatives as their preferred method of communication. This also relies on more taxpayers and tax professionals registering for Revenue Online services.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

Not funding this package would hamper the department's ability to comply with statutory requirements, continue enforcement efforts such as auditing and filing enforcement, and make operational adjustments in performing its administrative duties and responsibilities. Failure to fund this package could also require PTAC, Business, and Collections divisions to internally fund the shortfall with an increase in vacancies or savings in other S&S areas. Unfortunately, this would result in diminished capacity to provide taxpayers with the level of service required by statute and reduce collection revenue.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

Any state agency dependent on General Fund revenue could be adversely affected by diminished collections efforts. Also, customer service to all external stakeholders, including other state and local agencies and tribal governments, that currently receive correspondence from department will be impacted if we need to reduce the volume of mailings.

BUDGET NARRATIVE

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

The entire agency and all related programs are affected, however, the Personal Tax and Compliance Division, Business Division, and the new Collections Division are taking the lead on this request since the majority of mailing costs are associated with programs administered in these three divisions.

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

DOR assumes year to year increase in Printing, Postage and Metering of 1.9 percent (3.83 percent per biennium) which is consistent with standard inflation rates.

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$336,938

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Collection Division

Essential Package 801—LFO Analyst Adjustments

Package Description

Purpose

This package incorporates the LFO Analyst adjustments.

How Achieved

This package shifts one position in the Collection Division from General Fund to Other Funds to match the program's Other Funds fee revenue source.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 190,154)
Other Funds	\$ 190,154

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Collection Division

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Collection Division

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	(\$ 59,101)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<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							
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	-	-	-	-	-
Unemployment Assessments	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase - In

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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____ Legislatively Adopted
Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: 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							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Fuels and Utilities	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
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: 060 - Technical Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Beginning Balance							
Beginning Balance Adjustment	-	-	-	-	-	-	-
Total Beginning Balance	-	-	-	-	-	-	-
Revenues							
General Fund Appropriation	190,154	-	-	-	-	-	190,154
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$190,154	-	-	-	-	-	\$190,154
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	6,659,832	-	-	-	6,659,832
Empl. Rel. Bd. Assessments	-	-	4,331	-	-	-	4,331
Public Employees' Retire Cont	-	-	1,130,175	-	-	-	1,130,175
Pension Obligation Bond	-	-	458,509	-	-	-	458,509
Social Security Taxes	-	-	509,471	-	-	-	509,471
Unemployment Assessments	-	-	11,044	-	-	-	11,044
Worker's Comp. Assess. (WCD)	-	-	4,118	-	-	-	4,118
Mass Transit Tax	747	-	41,159	-	-	-	41,906
Flexible Benefits	-	-	2,498,064	-	-	-	2,498,064
Vacancy Savings	(1,093)	-	(64,740)	-	-	-	(65,833)
Reconciliation Adjustment	190,500	-	284,504	-	-	-	475,004
Total Personal Services	\$190,154	-	\$11,536,467	-	-	-	\$11,726,621
Services & Supplies							
Instate Travel	-	-	6,929	-	-	-	6,929

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Out of State Travel	-	-	26,965	-	-	-	26,965
Employee Training	-	-	38,540	-	-	-	38,540
Office Expenses	-	-	472,000	-	-	-	472,000
Telecommunications	-	-	196,000	-	-	-	196,000
Data Processing	-	-	45,009	-	-	-	45,009
Attorney General	-	-	65,000	-	-	-	65,000
Employee Recruitment and Develop	-	-	1,203	-	-	-	1,203
Dues and Subscriptions	-	-	852	-	-	-	852
Facilities Rental and Taxes	-	-	10,000	-	-	-	10,000
Fuels and Utilities	-	-	20,008	-	-	-	20,008
Facilities Maintenance	-	-	8,239	-	-	-	8,239
Other Services and Supplies	-	-	728,352	-	-	-	728,352
Expendable Prop 250 - 5000	-	-	18,418	-	-	-	18,418
IT Expendable Property	-	-	14,130	-	-	-	14,130
Total Services & Supplies	-	-	\$1,651,645	-	-	-	\$1,651,645
Capital Outlay							
Office Furniture and Fixtures	-	-	7,314	-	-	-	7,314
Total Capital Outlay	-	-	\$7,314	-	-	-	\$7,314
Total Expenditures							
Total Expenditures	190,154	-	13,195,426	-	-	-	13,385,580
Total Expenditures	\$190,154	-	\$13,195,426	-	-	-	\$13,385,580

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(13,195,426)	-	-	-	(13,195,426)
Total Ending Balance	-	-	(\$13,195,426)	-	-	-	(\$13,195,426)
Total Positions							
Total Positions							73
Total Positions	-	-	-	-	-	-	73
Total FTE							
Total FTE							73.00
Total FTE	-	-	-	-	-	-	73.00

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
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: 090 - Analyst Adjustments

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
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
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: 115 - Printing and Postage

Cross Reference Name: Collections Division
Cross Reference Number: 15000-007-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 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	(190,154)	-	-	-	-	-	(190,154)
Charges for Services	-	-	190,154	-	-	-	190,154
Total Revenues	(\$190,154)	-	\$190,154	-	-	-	-
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	324,504	-	-	-	324,504
Empl. Rel. Bd. Assessments	-	-	122	-	-	-	122
Public Employees' Retire Cont	-	-	55,069	-	-	-	55,069
Social Security Taxes	-	-	24,825	-	-	-	24,825
Worker's Comp. Assess. (WCD)	-	-	116	-	-	-	116
Flexible Benefits	-	-	70,368	-	-	-	70,368
Reconciliation Adjustment	(190,154)	-	(284,850)	-	-	-	(475,004)
Total Personal Services	(\$190,154)	-	\$190,154	-	-	-	-
Total Expenditures							
Total Expenditures	(190,154)	-	190,154	-	-	-	-
Total Expenditures	(\$190,154)	-	\$190,154	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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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
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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							
Charges for Services	-	-	20,180,324	-	-	-	20,180,324
Admin and Service Charges	-	-	(12,745,926)	-	-	-	(12,745,926)
Total Revenues	-	-	\$7,434,398	-	-	-	\$7,434,398
Transfers Out							
Transfer Out - Intrafund	-	-	(1,589,998)	-	-	-	(1,589,998)
Total Transfers Out	-	-	(\$1,589,998)	-	-	-	(\$1,589,998)
Ending Balance							
Ending Balance	-	-	5,844,400	-	-	-	5,844,400
Total Ending Balance	-	-	\$5,844,400	-	-	-	\$5,844,400

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							
Charges for Services	-	-	(59,101)	-	-	-	(59,101)
Total Revenues	-	-	(\$59,101)	-	-	-	(\$59,101)
Personal Services							
Reconciliation Adjustment	-	-	(38,627)	-	-	-	(38,627)
Total Personal Services	-	-	(\$38,627)	-	-	-	(\$38,627)
Services & Supplies							
Data Processing	-	-	(17,848)	-	-	-	(17,848)
Attorney General	-	-	(2,626)	-	-	-	(2,626)
Total Services & Supplies	-	-	(\$20,474)	-	-	-	(\$20,474)
Total Expenditures							
Total Expenditures	-	-	(59,101)	-	-	-	(59,101)
Total Expenditures	-	-	(\$59,101)	-	-	-	(\$59,101)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
2413000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1	1.00	24.00	09	4,514.00		108,336 61,976			108,336 61,976
6022000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	08	4,295.00		103,080 60,682			103,080 60,682
6031000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6114000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6161000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6228000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6237000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6238000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	06	2,883.00		69,192 52,338			69,192 52,338
6239000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6240000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6285000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6286000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6287000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6354000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	07	2,994.00		71,856 52,994			71,856 52,994
6356000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	09	3,264.00		78,336 54,590			78,336 54,590
6383000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	08	3,130.00		75,120 53,798			75,120 53,798
6385000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6386000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454
6387000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6389000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6391000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6392000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6393000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	07	3,737.00		89,688 57,384			89,688 57,384
6396000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6402000	OAS	C0861	AP PROGRAM ANALYST 2	1	1.00	24.00	09	6,590.00		158,160 74,242			158,160 74,242
6481000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505

POSITION				POS						GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE		SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6482000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00			98,304 59,505			98,304 59,505
6483000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00			81,816 55,446			81,816 55,446
6484000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00			81,816 55,446			81,816 55,446
6485000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00			98,304 59,505			98,304 59,505
6486000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00			98,304 59,505			98,304 59,505
6487000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00			98,304 59,505			98,304 59,505
6488000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	07	3,737.00			89,688 57,384			89,688 57,384
6489000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00			85,560 56,368			85,560 56,368
6490000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00			85,560 56,368			85,560 56,368
6491000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	09	5,937.00			142,488 70,383			142,488 70,383
6494000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00			98,304 59,505			98,304 59,505
6495000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00			98,304 59,505			98,304 59,505
6496000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00			85,560 56,368			85,560 56,368

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6497000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6498000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6499000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6500000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6502000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6503000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6504000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6529000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1	1.00	24.00	09	4,514.00		108,336 61,976			108,336 61,976
6530000	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	07	6,542.00		157,008 73,958			157,008 73,958
6531000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	09	5,937.00		142,488 70,383			142,488 70,383
6551000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6552000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6553000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6554000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6555000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6556000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6557000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6558000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6559000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454
6560000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6562000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	06	5,127.00		123,048 65,597			123,048 65,597
6572000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00		220,248 89,528			220,248 89,528
6633000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6634000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6635000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6636000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6637000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
6638000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	02	3,264.00		78,336 54,590			78,336 54,590
6639000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	02	3,264.00		78,336 54,590			78,336 54,590
6640000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1	1.00	24.00	02	3,565.00		85,560 56,368			85,560 56,368
6641000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	02	4,727.00		113,448 63,234			113,448 63,234
6642000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	02	4,219.00		101,256 60,232			101,256 60,232
TOTAL PICS SALARY										6,659,832			6,659,832
TOTAL PICS OPE										4,146,159			4,146,159
				---	-----	-----			-----		-----	-----	
TOTAL PICS PERSONAL SERVICES =				71	71.00	1704.00				10,805,991			10,805,991

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6307000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	04	5,189.00		124,536 65,964			124,536 65,964
6643000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	02	8,332.00		199,968 84,536			199,968 84,536
TOTAL PICS SALARY										324,504			324,504
TOTAL PICS OPE										150,500			150,500
				---	-----	-----				-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				2	2.00	48.00				475,004			475,004

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Charges for Services	-	-	-	-	-	20,311,377
Admin and Service Charges	-	-	-	12,745,926	12,918,564	-
Transfer Out - Intrafund	-	-	-	-	-	(1,589,998)
Total Other Funds	-	-	-	\$12,745,926	\$12,918,564	\$18,721,379

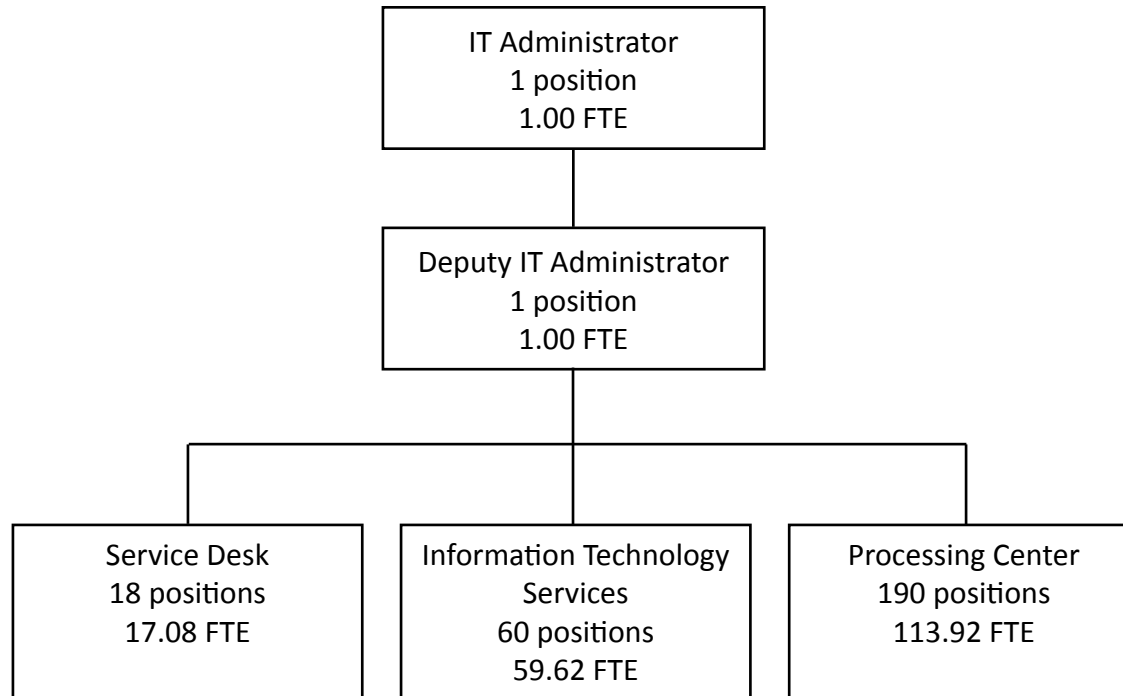
Information Technology Services Division

Organizational chart

2017–19 Legislatively Adopted Budget

270 positions

192.62 FTE



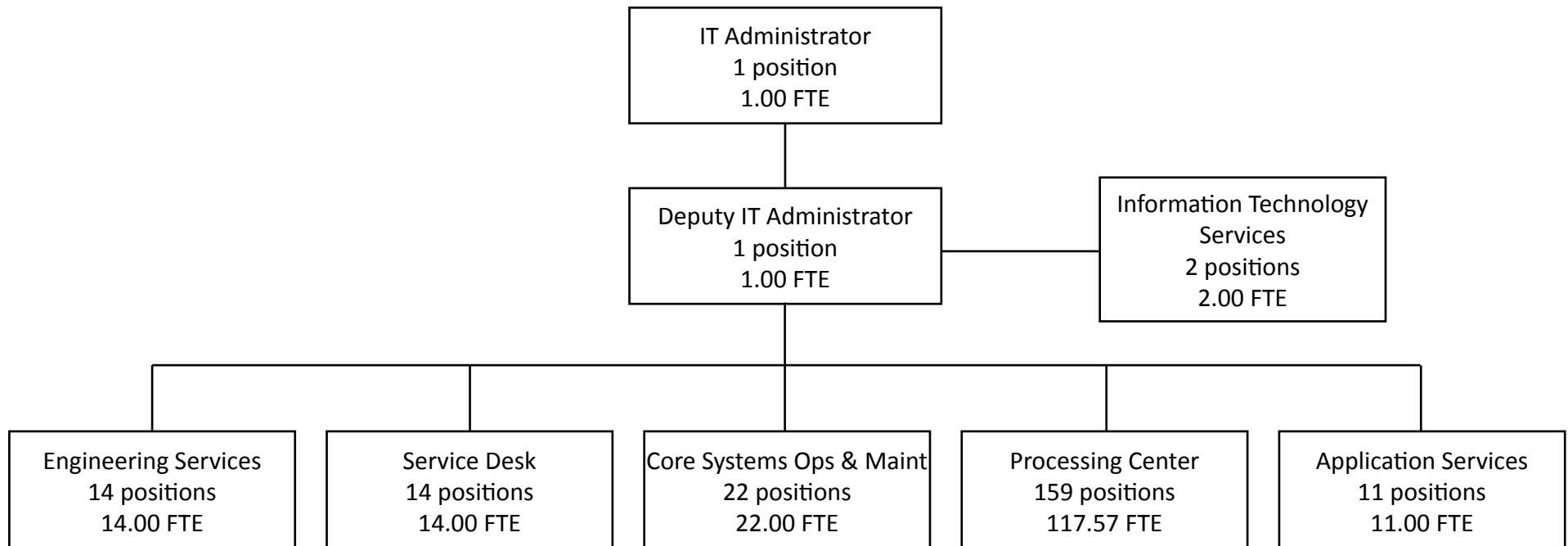
Information Technology Services Division

Organizational chart

2019–21 Legislatively Adopted Budget

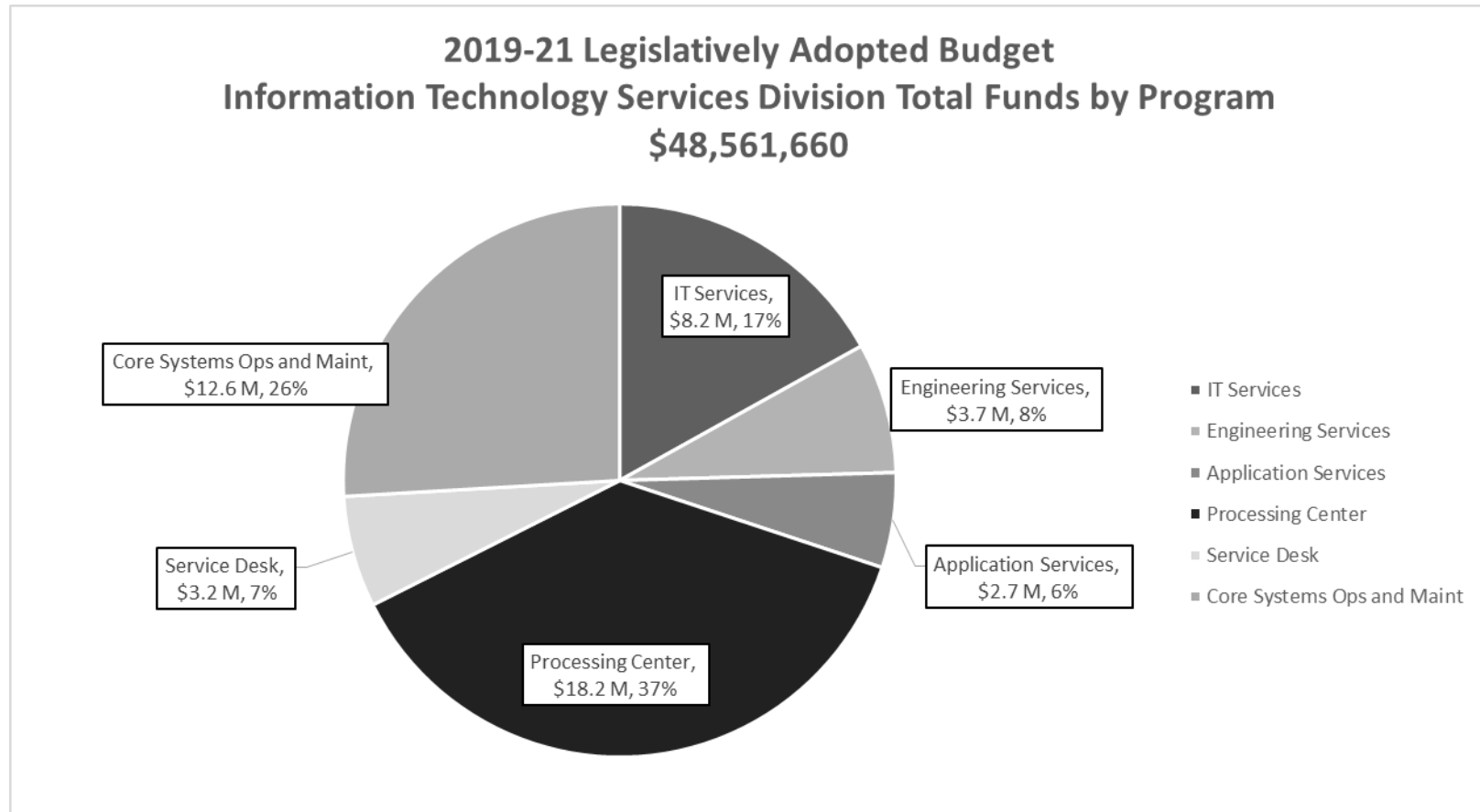
224 positions

182.57 FTE



BUDGET NARRATIVE

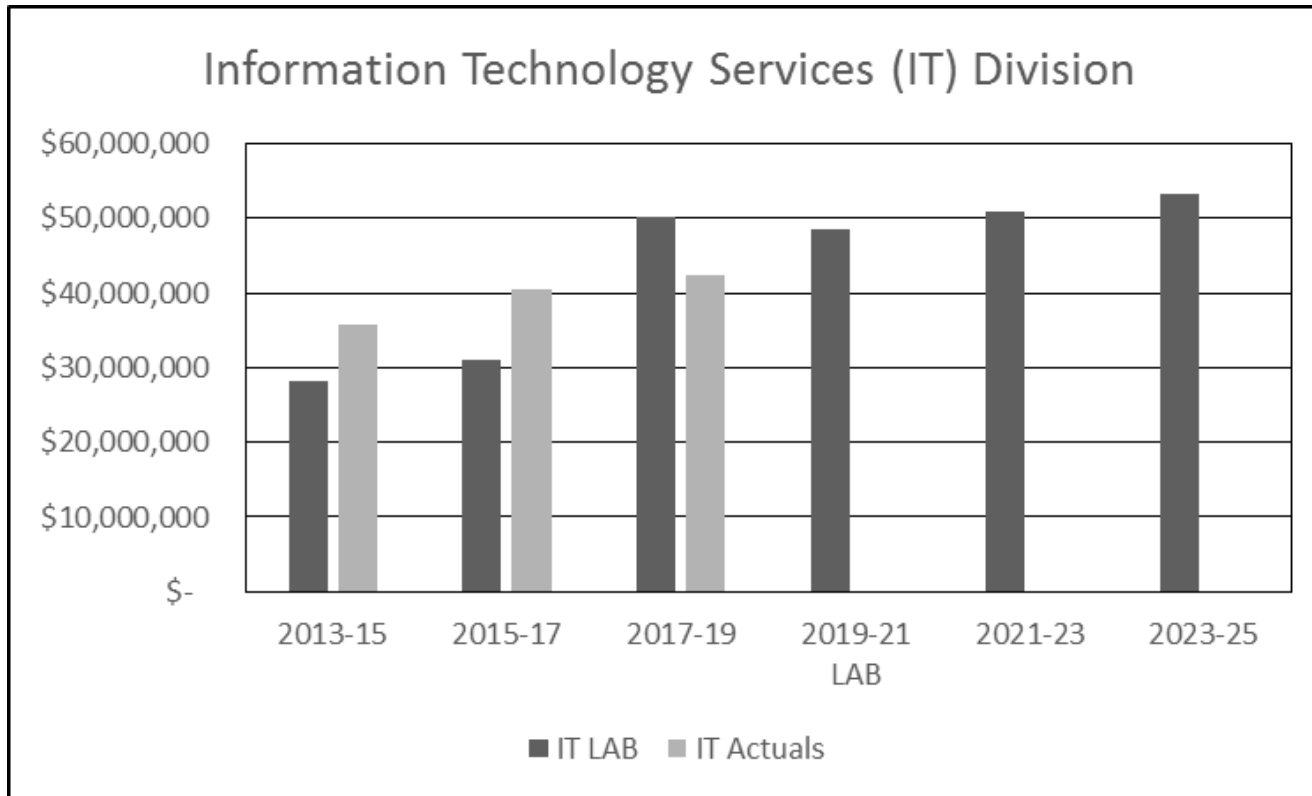
Information Technology Services Division



Long-term Focus Area: Excellence in state government

Primary Program Contact: Kathleen Terman, Information Technology Division Administrator

BUDGET NARRATIVE



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
IT	LAB	\$ 28,274,958	\$ 31,092,069	\$ 50,140,866	\$ 48,561,660	\$ 50,848,920	\$ 53,275,618
	Actuals	\$ 35,669,980	\$ 40,538,882	\$ 42,371,872			

Program overview

The Information Technology Services (ITS) Section supports the Department of Revenue by providing technology-based business solutions, technical support and processing of all paper returns and correspondence sent to the agency, more than 1,000 employees, and nearly 40 tax programs. They also process and deposit all payments for the agency.

BUDGET NARRATIVE

Program funding request

Information Technology Services Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ 42,266,535	\$ 7,874,331	\$ 50,140,866	270	192.62
CSL 19-21	\$ 36,051,227	\$ 5,138,808	\$ 41,190,035	227	178.62
ARB 19-21	\$ 45,187,786	\$ 7,433,534	\$ 52,621,320	249	200.62
GB 19-21	\$ 39,641,931	\$ 6,808,856	\$ 46,450,787	233	185.75
LAB 19-21	\$ 41,524,773	\$ 7,036,887	\$ 48,561,660	224	182.57
Difference	\$ (741,762)	\$ (837,444)	\$ (1,579,206)	(46)	(10.05)
% change	-1.8%	-10.6%	-3.1%	-17.0%	-5.2%

Program description

The Information Technology Services (ITS) is the centralized information technology provider for the Department of Revenue. ITS provides technology and telephone services for more than 1,000 agency staff in seven locations throughout Oregon. ITS is made up of five separate units with distinct functions:

Engineering Services—Provides expertise in network, middleware, database, and systems/server administration. Responsibilities include: network infrastructure maintenance—including wired and wireless networks—for all agency locations; database tuning, optimization, backup, and configuration; and managing backups, performance tuning, configuration, file and print servers, and the agency's multiple web-application environments.

Service Desk—Provides end-user support for more than 1,000 employees. Responsibilities include: configuration, deployment, and support for desktops and laptops; mobile phone and mobile device configuration and support; user account creation and management; and application support.

Core Systems—Provides support for the agency's core system, GenTax. Responsibilities include: break/fix support; enhancements to features and functionality; reporting, discovery, and fraud functionality support; tax-program creation; and general system configuration.

Application Services—Provides expertise in custom application development and support of in-house-developed applications. Responsibilities include: modernization of older custom applications to increase functionality and usability and mitigate the risk of failure; assistance with customization and implementation of some commercial-off-the-shelf applications; and enabling seamless integration between applications, when necessary.

BUDGET NARRATIVE

Processing Center—Assists the agency by processing all incoming mail, including correspondence, payments, and returns in a timely manner. Responsibilities include: depositing more than \$10 billion in tax payments each year; processes more than 2.4 million pieces of mail, including all Oregon tax returns filed on paper; provides the essential functions for return and payment processing for most of the agency's programs.

Program justification and link to long-term outcomes

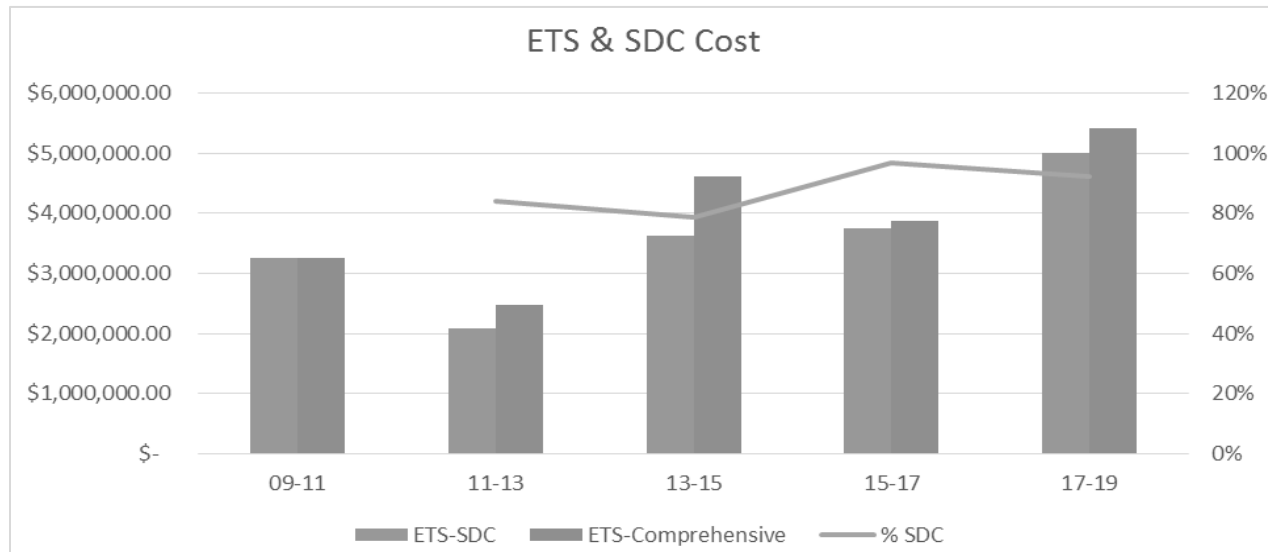
ITS provides technology and support at different levels. Each level is critical to the agency's business functions and necessary to fulfilling its mission. Critical technology and services include:

- Operations and maintenance for the agency's core computer system, through which the majority of the state's General Fund revenues are processed.
- Operations and maintenance for all agency computing and communication systems.
- Strategic technology planning.
- Continuity of operations and disaster recovery planning and coordination, which helps ensure that, in an emergency situation, agency can continue to process and bank funds that support important public services.
- Perpetual modernization efforts for agency computing systems to make the agency's operations more efficient and effective.

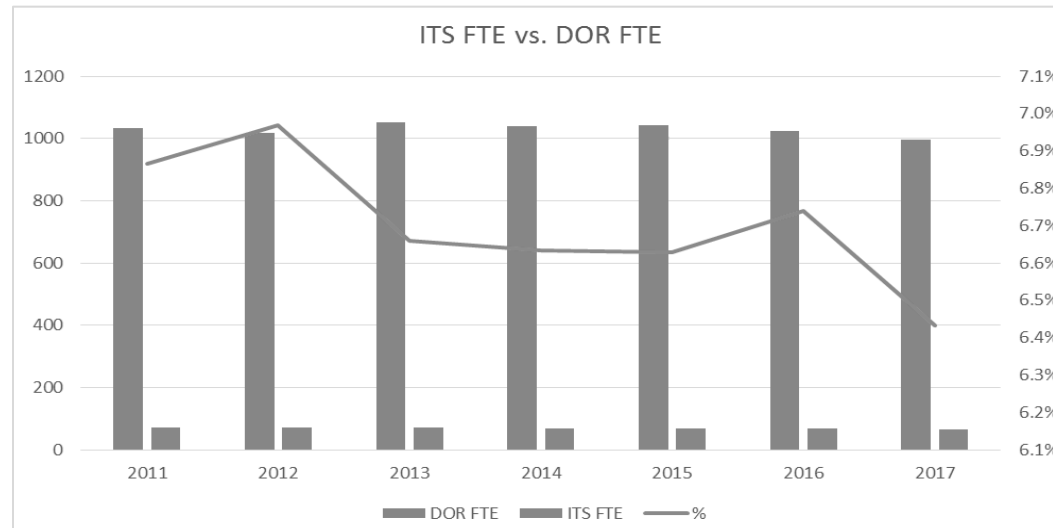
Control over major costs

Many major costs (i.e. DAS, facility charges, etc.) are managed centrally by the agency. However, ITS manages all technology costs, including those charged by DAS via Enterprise Technology Services (ETS) and the ETS State Data Center. As illustrated below, these costs are growing significantly and made up approximately 50 percent of the ITS S&S budget in the 2017–19 biennium.

BUDGET NARRATIVE



Program Performance



BUDGET NARRATIVE

ITS provides its catalog of services using a workforce that is contracting slightly relative to the agency as a whole. The implementation of GenTax has increased the agency's technology-related workload significantly over the past four years. In addition, ITS is also responsible for supporting the new telephone system. Both of these new undertakings have occurred while the ITS staffing level has been decreasing. The chart above illustrates the reduction in ITS staff relative to the overall size of the agency.

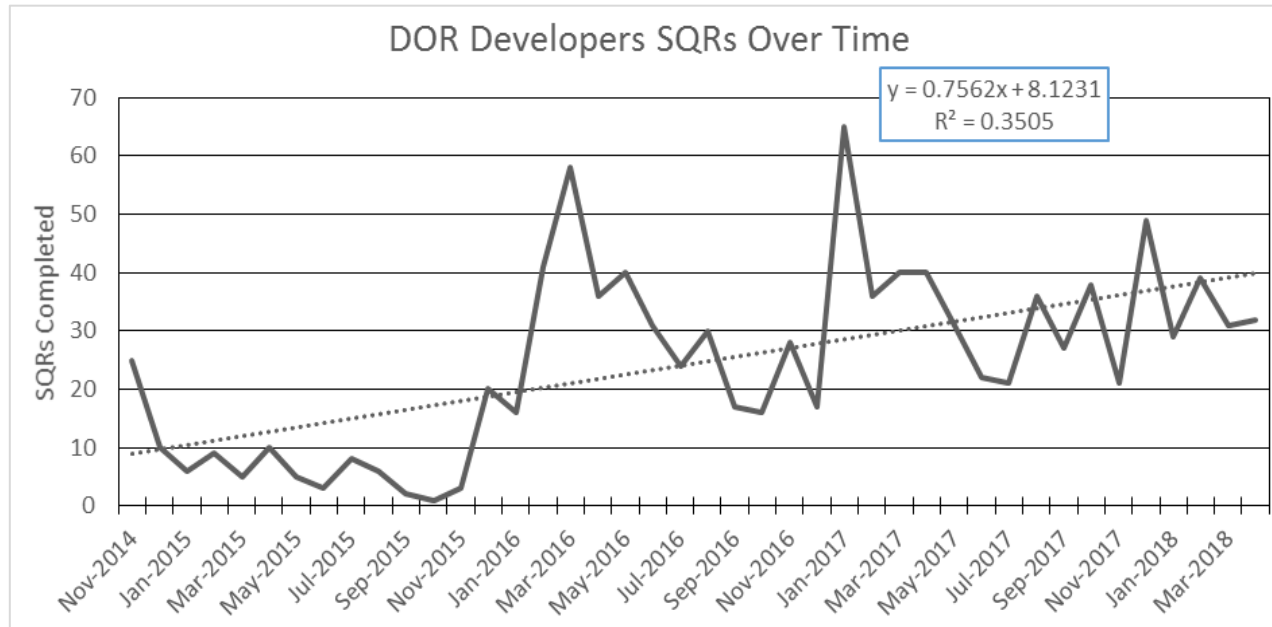
ITS currently provides support for:

- 1,000 employees in seven locations.
- 1,721 desktop/laptop computers.
- 960 desk phones.
- 485 mobile devices.
- 7 call centers with automated call distribution systems.
- 88 printers.
- 60 business applications (not including ancillary or productivity applications).

The portfolio of systems and services that ITS assists the agency by automating its ability to:

- Process more than 1.7 million electronically filed returns (2017 for tax year 2016).
- Provide refund statuses for 84 percent of taxpayers who inquire online or by phone.
- Manage the accounts of approximately 2 million personal income taxpayers (tax year 2016).
- Manage the accounts of approximately 91,000 corporate taxpayers (tax year 2014).

BUDGET NARRATIVE



ITS is currently developing metrics to show the section's performance in the areas of timeliness and cost per service unit. However, ITS does have two established metrics for GenTax support work, both of which measure productivity. The first is the "SQR"(service request), which is analogous to a service ticket. The second is known as a migration which measures the frequency that GenTax developers move their efforts into either testing or into production for general use by the agency. For both of these two measures, ITS' GenTax development staff are showing an increase in productivity as they continue to work with the system and build expertise. The chart above illustrates that the agency's GenTax developers are closing SQRs in 2018 at four times the rate they were at the start of the CSR project in 2014. Note that the highest peaks are immediately post release.

Metrics for the Service Desk Unit and Engineering Services Unit were established in January 2018, but there is only baseline data at this point in time.

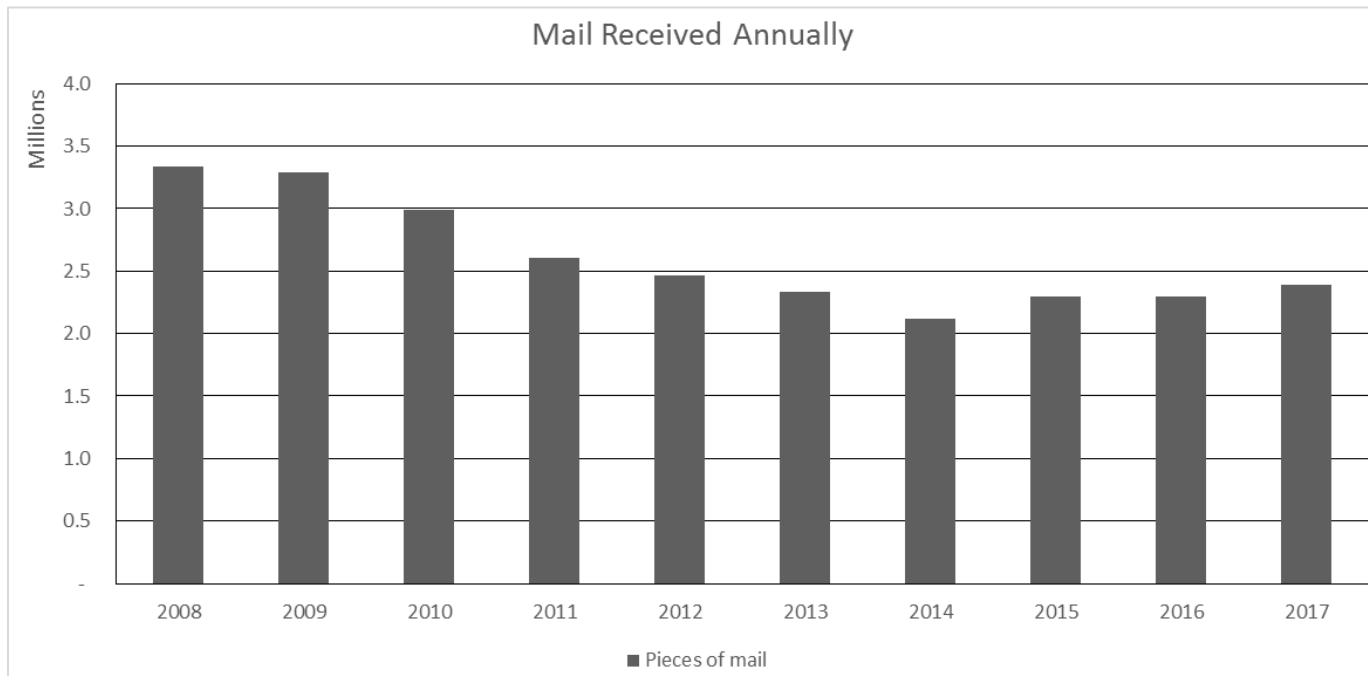
The Service Desk Unit is measuring the number of tickets that are unassigned or orphaned with a goal of zero unassigned tickets. The unit is currently at 4 percent unassigned. The unit's second metric is the measure of same-day ticket resolution. The goal is to resolve 75 percent of incoming tickets on the same day that they are received. Currently, the unit is closing roughly 30 percent of its tickets on the same day.

BUDGET NARRATIVE

The Engineering Services Unit has identified one key metric to measure performance. It investigates and determines the root cause of any service disruption and identifies where the problem occurred. The goal is to minimize the number of problems created by the unit itself and it compares itself to external providers (i.e. Microsoft, ETS, etc.).

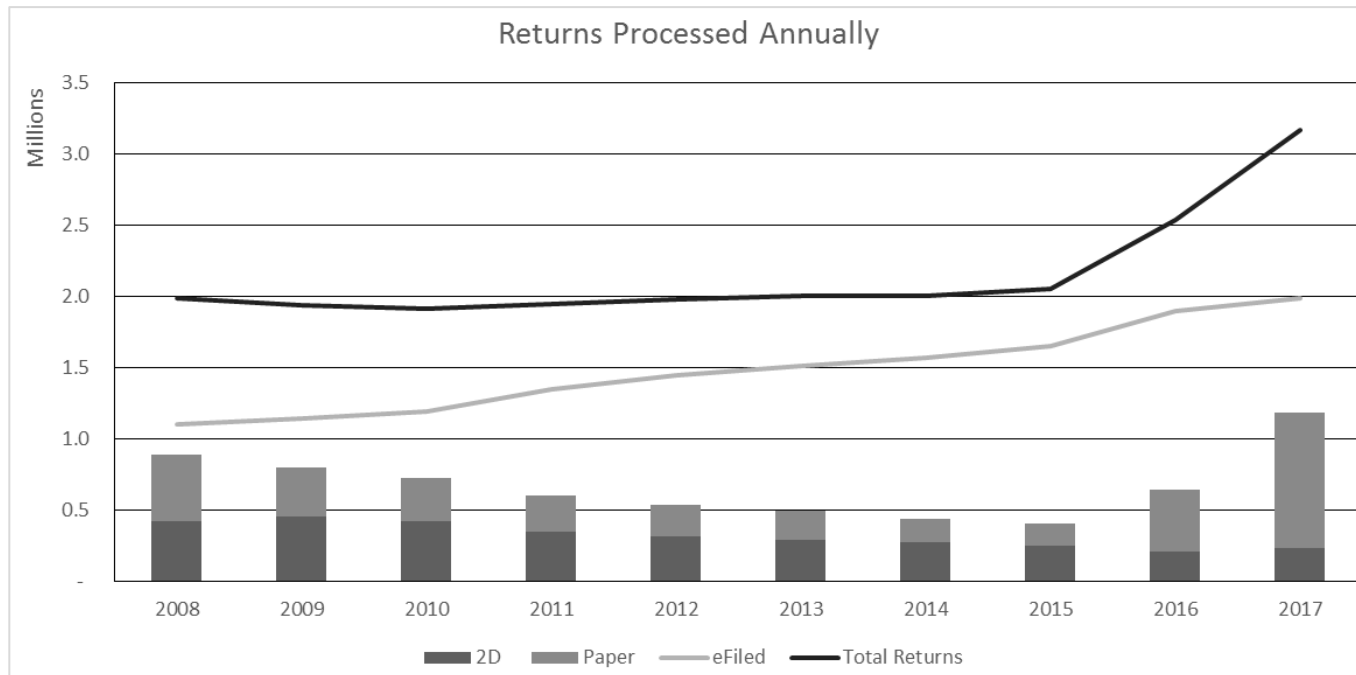
The Application Services Unit measures the number of corrections or re-work needed to resolve problems that they may have inadvertently introduced or missed during testing. The unit's goal is for zero each month. Currently, they average two corrections or instances of re-work per month.

The Processing Center helps the agency provide excellence in state government by processing all incoming mail, including correspondence, payments, and returns in a timely manner. This chart displays the total pieces of mail that were received by and processed through Mail Processing over the past 10 years. This volume is expected to remain fairly constant over the next five years with a slight increase in overall volume to about 2.5 million pieces of mail annually.



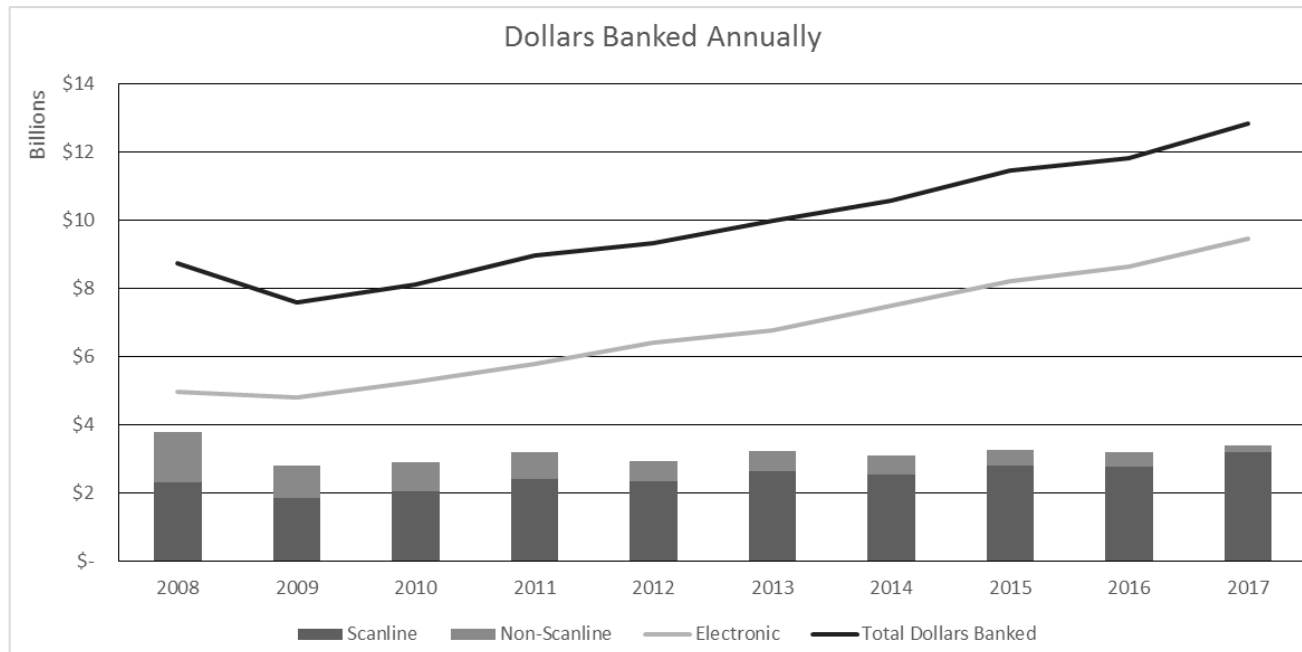
BUDGET NARRATIVE

This chart displays the total volume of returns and electronic volume as lines and the total paper returns, which includes 2D and traditional paper, as stacked bars. The stacked bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017. This paper volume is expected to increase again in 2018 and 2019 by about 90,000 due to the new statewide transit tax. Beginning in 2020 the volume of paper returns should gradually decrease as e-filing increases.



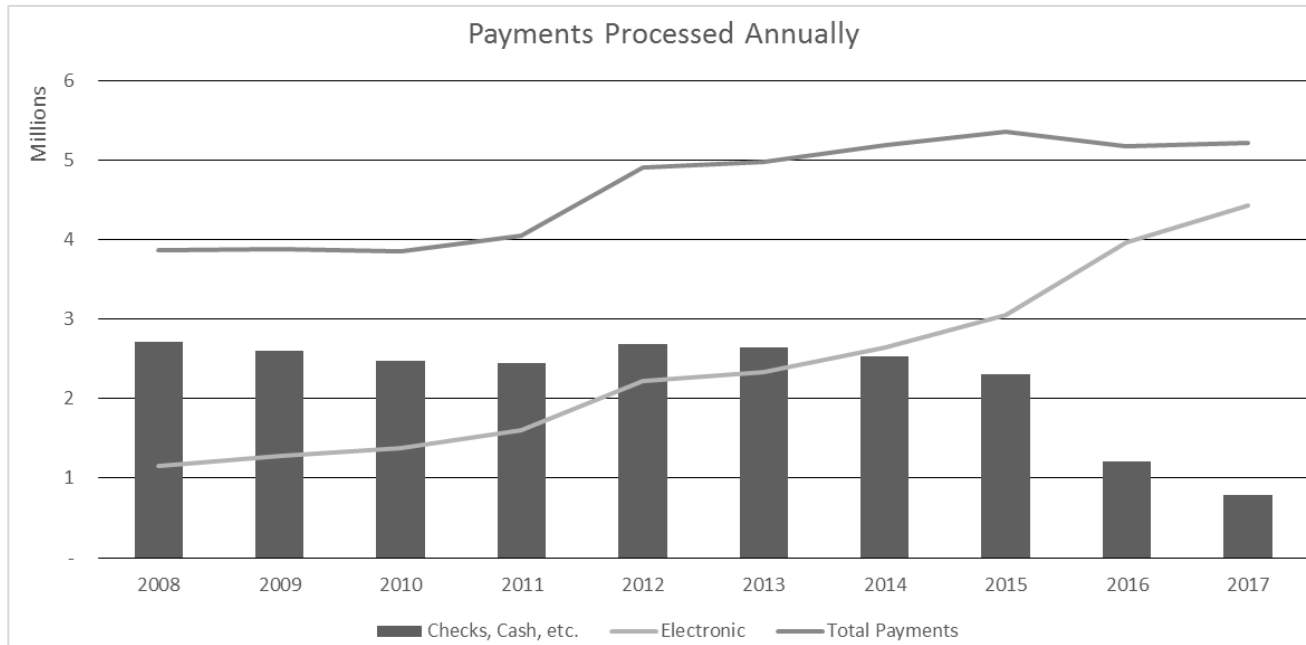
BUDGET NARRATIVE

The next chart displays the total dollars and the dollars that are banked electronically as lines. The stacked bars display the dollars received and banked using a paper method, such as a check, money order, or cash. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The dollars banked using a paper transaction is expected to remain fairly constant while the dollars banked electronically will continue to increase.



BUDGET NARRATIVE

This chart displays the total number of payments and number of payments that are made electronically as lines. The stacked bars display the payments made using a paper method that were received and processed. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The paper payment count has experienced a drastic decline due to the increased adoption of electronic methods. The paper volume is expected to stay consistent at just under 1 million paper payments per year over the next five years.



Enabling legislation/program authorization

The ITS Division is not mandated; however, it provides the technologies needed to successfully administer that enable the many DOR agency programs that are mandated.

Funding streams

ITS is funded by 86 percent General Funds and 14 percent Other Funds.

BUDGET NARRATIVE

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

Security/Risk and Compliance Tech. Spec.—Policy Option Package 108

This package mitigates four critical security risks. The first relates to physical building security; enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees. The second gap was created by SB 90 (2017), which redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions, so information security risk has increased. The POP adds back the three transferred information security positions, a Principle Executive/Manager D, Information Systems Specialist 7 and Information Systems Specialist 6. The third gap relates to employee system access management and controls, which was identified as a risk in a recent Secretary of State audit. The package adds an Operations/Policy Analyst 3 to set GenTax access policy and oversee permission management, monitoring, and auditing. The Principle Executive/Manager D, Information Systems Specialist 7, Info Systems Specialist 6 and Operations/Policy Analyst 3 positions are located in the Information Technology Services Division. Finally, the POP adds a Compliance Specialist 3 to ensure ongoing agency compliance with data security requirements of IRS Publication 1075 Federal Tax Information (FTI).

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$849,287
Other Funds	\$ 73,854

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Front-end Processing System Support—Policy Option Package 109

This package seeks to remedy a funding gap within the Processing Center's operations team. Successful front-end tax return processing is critical to timely payment collections and ensuring taxpayer's service expectations are met. In this fast paced, high volume work environment, it is critical that the right staffing profile is created. The agency has double-filled positions within the operations team to keep pace with increasing workload.

A 2017 budget note report on personnel practices and legislative authorized positions, identified 1 Operations/Policy Analyst 2 and 1 Operations/Policy Analyst 3 as double fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions. Because these positions are critical, the agency is asking that this funding request be reconsidered in light of a more comprehensive articulation of the need for these resources.

Agency Request Budget

Staff Impact

Positions	2
FTE	2.00

Revenue Source

General Fund	\$349,237
Other Funds	\$ 30,370

BUDGET NARRATIVE

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Processing Center Permanent Staffing—Policy Option Package 110

The Processing Center is requesting permanent funding for 11 staff positions, an Office Specialist 1 and 10 Data Entry Operators, to support implementation of HB 2017 (2017), which included new tax programs to support sustained funding for transportation tax collection expenditures. Limited-duration positions were provided by the 2018 Legislature for mail opening and return processing of paper returns, with the expectation that the agency would return to request permanent funding for increased workload work associated with the bill.

The request reflects new information about anticipated efficiencies resulting from the Processing Center Modernization project, which will be fully implemented during the 2019–21 biennium.

Agency Request Budget

Staff Impact

Positions	11
FTE	11.00

2019–21 Legislatively Adopted Budget

107BF02

BUDGET NARRATIVE

Revenue Source

General Fund	\$0
Other Funds	\$1,500,231

Governor's Budget

The tax took effect July 1, 2018 and the first returns are being held currently for processing. The analyst recommends the package be approved as modified, with the positions being limited duration positions instead of permanent positions. It is too soon to determine what the actual workload needs of this program are and what percentage of taxpayer will file electronically versus on paper.

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$0
Other Funds	\$1,500,231

Legislatively Adopted Budget

The tax took effect July 1, 2018 and the first returns are being held currently for processing. The analyst recommends the package be approved as modified, with the positions being limited duration positions instead of permanent positions. It is too soon to determine what the actual workload needs of this program are and what percentage of taxpayer will file electronically versus on paper.

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$0
Other Funds	\$1,500,231

BUDGET NARRATIVE

Processing Center Modernization Project—Policy Option Package 111

In 2017 the legislature funded the Processing Center Modernization project. The project will replace the agency's front-end paper return and payment processing systems. The project will replace an unsupported system that has passed its life expectancy with a higher speed and more efficient system that will largely eliminate the need to retain paper copies and ensure increased control over taxpayer information. Rollout of the new system will occur in three phases spanning 2018 through 2021. The POP requests the necessary funding for contractor and State Data Center costs to finish the project as well as estimating ongoing maintenance costs. Without this funding, our ability to process tax returns during peak processing seasons will be compromised and we will not be able to meet contractual obligations that we have made with our solution and quality assurance vendors.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

BUDGET NARRATIVE

Shared Services—Policy Option Package 112

This POP provides resources to ensure effective operations and maintenance of the agency's core systems for the 2019–21 biennium and beyond. The agency completed a core system replacement project during the 2017–19 biennium. As part of this project, the agency indicated that there would be ongoing operations and maintenances costs of approximately \$8 million per biennium. The agency has identified two components to ongoing costs: staffing and a vendor service agreement. The POP proposes a funding level for both that is based on other states' experiences and what the agency has learned this biennium about workload management. The agency is advancing its best estimate of the ongoing current service level need; however, there was limited information available to effectively forecast emerging and ongoing needs. As this function matures, the agency may need to revisit staffing and vendor support needs.

Agency Request Budget

Staff Impact

Positions	5
FTE	5.00

Revenue Source

General Fund	\$7,158,028
Other Funds	\$622,445

Governor's Budget

This package was recommended as modified on appeal. The agency was approved for Level 2 GenTax Maintenance and Support and for 18 months of one FTE vendor staff augmentation.

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$4,408,510
Other Funds	\$352,321

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$6,488,923
Other Funds	\$564,254

BUDGET NARRATIVE

IT Services Administration Section

Program overview

The IT Services Administration Section contains the administration portion of the division and includes some of the software and consultant budget.

Program funding request

IT Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 10,829,042	\$ 2,657,800	\$ 13,486,842	4	4.00
CSL 19-21	\$ 6,889,731	\$ 1,308,522	\$ 8,198,253	4	4.00
ARB 19-21	\$ 6,889,731	\$ 1,308,522	\$ 8,198,253	4	4.00
GB 19-21	\$ 6,428,840	\$ 1,247,720	\$ 7,676,560	4	4.00
LAB 19-21	\$ 6,906,767	\$ 1,312,295	\$ 8,219,062	4	4.00
Difference	\$ (3,922,275)	\$ (1,345,505)	\$ (5,267,780)	-	-
% change	-36.2%	-50.6%	-39.1%	0.0%	0.0%

BUDGET NARRATIVE

Engineering Services

Program Overview

This unit is responsible for managing, monitoring, and advancing the agency's technology infrastructure. This includes all technology delivered via the network to the users' locations. It does not include the various endpoint technologies, such as desktop or laptop computers, telephones or mobile devices.

Program Funding Request

Engineering Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,318,616	\$ 462,222	\$ 3,780,838	15	15.00
CSL 19-21	\$ 3,486,649	\$ 510,515	\$ 3,997,164	15	15.00
ARB 19-21	\$ 3,486,649	\$ 510,515	\$ 3,997,164	15	15.00
GB 19-21	\$ 3,245,996	\$ 453,711	\$ 3,699,707	14	14.00
LAB 19-21	\$ 3,246,499	\$ 452,853	\$ 3,699,352	14	14.00
Difference	\$ (72,117)	\$ (9,369)	\$ (81,486)	(1)	(1.00)
% change	-2.2%	-2.0%	-2.2%	-6.7%	-6.7%

Program Description

Information Technology Services' Engineering Services unit provides expertise in the key areas of network, middleware, database, and systems/server administration. Network responsibilities include maintaining the overall network infrastructure and monitoring performance and optimizing throughput for the agency's wired and wireless networks in all locations, including the field offices. Database administration responsibilities include database tuning and optimization, database backups, and complex configurations for agency applications. Middleware and server administration responsibilities include managing backups, performance tuning, server configuration, managing file and print servers, and managing the agency's multiple web-application environments. All of the units are also responsible for keeping server operating systems and applications patched and current.

Program Justification and Link to Long-term Outcome

In order for the agency to demonstrate excellence in state government in the 21st century and fulfill its mission, its staff and operations rely heavily on the use and availability of multiple technologies to fulfill their mission. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the agency's operations.

BUDGET NARRATIVE

The Engineering Services unit provides the agency with technology expertise that is aligned with the locations, systems, and people working in the agency. This unit is responsible for providing the agency with high-availability of its mission-critical systems. On a daily basis, this unit is responsible for the wired network in all agency offices, from the switches up to the network end-points (phones, computers, security cameras, etc.). In addition to managing and monitoring the physical network for the agency, this unit is also responsible for the physical and virtual server environments that provide the infrastructure necessary to run the agency's myriad of mission-critical and other business systems.

Last, this unit is also responsible for managing and supporting the various middleware required for the agency to conduct its business. This can include database management systems, web and application server software, integration systems, and file and print servers. This unit is also essential for performing eDiscovery work for various legal cases.

Program Performance

Because the technology managed by this unit is ever changing, monitoring trends versus baseline data is not germane. One way to illustrate this is by looking at the agency's new core system, GenTax. The legacy system that GenTax is replacing required only a few servers for its more monolithic architecture; whereas the new GenTax system has several tiers and server clusters performing different functions. The disparity between the systems' architecture makes any comparison of the maintenance and support needs irrelevant. The agency currently operates approximately 170 x86 servers in the State Data Center, and that number is expected to continue to rise due to constant changes in system architecture.

One performance indicator for Engineering Services is the number of staff versus the number of servers managed. Due to the aforementioned change in architecture, the number of servers has increased dramatically. However, the number of staff used to manage the infrastructure is not increasing. As part of keeping the environment current, Engineering Services has completed the upgrade to the latest version of the Windows operating system, Windows Server 2016 for all GenTax servers and many others where legacy software does not prohibit the upgrade.

Because the number of service- units has increased, the measureable cost per service unit has naturally decreased. The agency will need to re-baseline the cost per service unit after the environment has been in production and stable for at least one additional year.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams

The Engineering Services Unit is part of the agency's budget, funded by 87 percent General Funds and 13 percent Other Funds.

Significant Proposed Program Changes from 2017–19

One significant program change is the modernization of the systems used by the agency's processing center. The Processing Center Modernization (PCM) project is introducing additional servers and middleware into the agency's environment. This will increase the integration needs, and make the

BUDGET NARRATIVE

overall architecture more complex. However, it will allow DOR to retire some aging servers and operating systems that are no longer supported by the vendor(s). The direct impact to Engineering Services will be an increase in the number of servers, increased workload for server application management and support, and needs for additional application specific training.

BUDGET NARRATIVE

Application Services

Program Overview

This unit is responsible for support and development of a wide variety of custom applications that are not part of the agency's core system. The portfolio of applications fulfills a variety of needs, all in support of the agency's mission. Many are back-office or administrative systems. There are also many that serve the specialized work of the agency's Property Tax Division.

Program Funding Request

Application Services	GF	OF	TF	POS	FTE
LAB 17-19	\$ 2,821,484	\$ 304,000	\$ 3,125,484	13	13.00
CSL 19-21	\$ 2,891,749	\$ 327,034	\$ 3,218,783	13	13.00
ARB 19-21	\$ 2,891,749	\$ 327,034	\$ 3,218,783	13	13.00
GB 19-21	\$ 2,439,197	\$ 301,960	\$ 2,741,157	12	12.00
LAB 19-21	\$ 2,412,990	\$ 285,317	\$ 2,698,307	11	11.00
Difference	\$ (408,494)	\$ (18,683)	\$ (427,177)	(2)	(2.00)
% change	-14.5%	-6.1%	-13.7%	-15.4%	-15.4%

Program Description

The Information Technology Services' Application Services unit works to continually improve the agency's portfolio of non-core-system applications. The unit is working to modernize those applications by moving them into current and supported technologies, while also improving them in ways that enhance security and increase the efficiency of the agency. At this time, there are still 60 applications that need to be modernized..

Program Justification and Link to Long-term Outcome

The link between this unit's and excellence in state government is best illustrated by examining the diverse portfolio of applications and understanding the risks associated with not keeping this portfolio as current as possible.

First, the agency currently has custom applications developed in 23 different technologies, many which are aging or deprecated. The unit is working to centralize the applications into a handful of intentionally chosen technologies to make the agency's tax administration efforts more effective and efficient. Additionally, the aging technologies introduce a number of security vulnerabilities, as the vendors who originally supplied the platforms that they were built upon no longer support or supply security updates for them.

BUDGET NARRATIVE

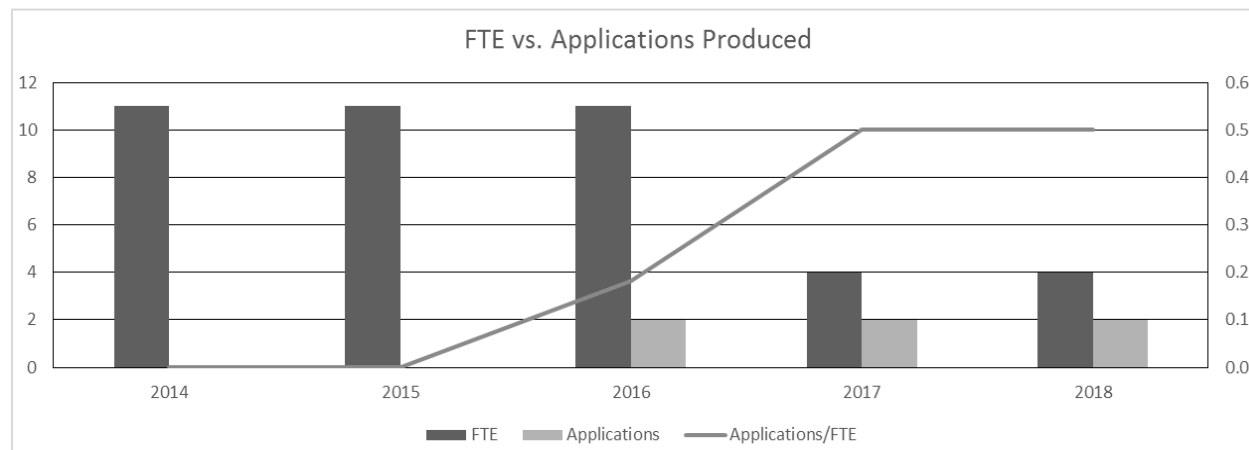
It's also becoming increasingly difficult to find talent within the workforce to support these aging technologies. Moreover, the available talent with the skills for these older technologies is generally more experienced and more costly. In addition, working with these older technologies is not attractive to the 2010+ workforce, resulting in a difficulty retaining talent in the public sector. The disparate nature of the inventory has also led to an overall need for individual specialization of staff members. This specialization has made it difficult to successfully transition support of an application or system from one person to another. The staff are also struggling to switch from supporting an application built in one technology to another.

The Legacy Migration Effort is designed to address the security, recruitment and retention and specialization concerns. The strategy for addressing these needs has been to select a common platform of technologies that is consistent across the portfolio and also consistent with the technologies used to deliver GenTax. Microsoft's .Net "ecosystem" was chosen for its ubiquity and its use in the GenTax system. One key activity that is being incorporated into the unit's effort is a rationalization exercise geared at first determining if the application is necessary, followed by looking for commercially available options and choosing in-house development as a last resort.

Overall, this unit is working to mitigate risks to the agency's success by emphasizing a forward-thinking approach that prioritizes security and sustainability. Embracing these values, the unit is eliminating vulnerabilities and improving the agency's risk profile. In addition, the unit is also working closely with the agency's program areas to leverage automation in ways that increase capabilities and efficiencies.

Program Performance

This chart shows the number of applications produced versus the unit's size in FTE. The secondary axis illustrates the rate at which the applications are being developed as a function of applications over FTE. Due to the nature of applications not all being of the same size or complexity, and without the ability to normalize them, this graph is mostly qualitative in nature.



BUDGET NARRATIVE

The work produced by this unit varies in size, scope, number of users served, etc. During fiscal year 2016, this unit was not producing substantial amounts of work. As a result, ITS made the decision to reallocate some staff to the GenTax support unit, reducing the size of this team to four (two Information System Specialist 6s, an Information System Specialist 7, and an Information System Specialist 8). The expected outcome was that a smaller, more nimble team would be more productive. The results seen in fiscal year 2017 met those expectations. The unit has produced three applications for the agency in a 12-month period; whereas the larger team produced two applications over a three-year period.

The applications were not all the same size or scope; however, the development velocity has increased and the qualitative feedback has been positive. The original team size before reorganization was 10 FTE plus one Principal Executive/Manager D, and the current size is 4 FTE with no unit manager. Thus, the cost per unit produced has also decreased dramatically.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams

The Application Services unit is part of the agency's budget, funded by 90 percent General Funds and 10 percent Other Funds.

Significant Proposed Program Changes from 2017–19

None.

BUDGET NARRATIVE

Processing Center Section

Program overview

The Processing Center processes all paper tax returns and payments sent to the agency. The section is made up of seven units that ensure more than \$10 billion in tax payments are banked and over 600,000 paper tax returns are processed. The work of the Processing Center provides a critical central service to the agency and the state.

Program funding request

Processing Center	GF	OF	TF	POS	FTE
LAB 17-19	\$ 14,221,977	\$ 2,719,912	\$ 16,941,889	190	113.92
CSL 19-21	\$ 15,219,941	\$ 1,627,183	\$ 16,847,124	158	109.62
ARB 19-21	\$ 16,349,185	\$ 3,225,610	\$ 19,574,795	171	122.62
GB 19-21	\$ 15,039,905	\$ 3,087,590	\$ 18,127,495	166	118.75
LAB 19-21	\$ 15,123,994	\$ 3,076,329	\$ 18,200,323	159	117.57
Difference	\$ 902,017	\$ 356,417	\$ 1,258,434	(31)	3.65
% change	6.3%	13.1%	7.4%	-16.3%	3.2%

Program description

The Processing Center's activities are carried out in a high-volume environment that is evolving from mechanical production to one that relies heavily on technology and automation. The Processing Center deposits more than \$10 billion in tax payments each year. For calendar year 2017, the Processing Center banked approximately \$12.82 billion from 5,216,936 transactions. Of those amounts, 74 percent of the total dollars and 67 percent of the transactions were received electronically. Payments by check, money order, and cash made up the remaining 26 percent of the dollars and 33 percent of the transactions. Annually, the Processing Center processes more than 2.4 million pieces of mail, including all Oregon tax returns filed on paper. The Processing Center provides the essential functions for return and payment processing for most of the agency's programs. The following functional units help achieve the Processing Center's objectives.

The Mail Processing Unit is responsible for opening, sorting, and routing all incoming mail. They also prepare returns for processing and image items as needed. They use mail extracting equipment and high-speed scanners in addition to hand processing to perform these functions. The work in this unit is highly seasonal especially from March to May, so seasonal workers are used to augment the permanent staff in this unit. These processes are being streamlined for increased efficiency by promoting electronic processes and imaging more paper items, reducing the paper that flows through the department.

BUDGET NARRATIVE

The Banking Unit is responsible for processing, depositing, and posting all paper payments received by the department. Research is also performed on payments that are incomplete to ensure they are posted correctly. All payments, excluding cash, are imaged and processed using optical and image character recognition. The work in this unit is fairly steady all year, with a slight seasonal impact during the peak tax processing season. The processes used in this unit are very efficient and based on industry best practices.

The Cash Transaction Unit is responsible for accepting and processing payments from walk-in customers. In addition to walk-in payments, they also are responsible for setting up appointments and processing payments for the marijuana tax program, which are primarily cash. The average monthly cash received for all cash payments is approximately \$3.55 million.

The Information Transcription Unit is responsible for capturing data primarily from tax returns. This data is captured by scanning 2D barcodes and by keying it either from the physical paper documents or from an electronic image that is displayed on their screen. The work in this unit is highly seasonal especially from February to May so seasonal workers are used in this unit during this time. The process of capturing data is being streamlined by using more automated systems such as 2D barcodes, Optical and Image Character Recognition (OCR/ICR), and moving away from manual data entry where possible.

The Taxpayer Identification Unit is responsible for resolving posting errors for payments and returns whether they are submitted electronically or by paper. These errors occur when the taxpayer has missing or erroneous name, address and identification numbers. The work in this unit has a slight seasonal impact during the peak of the tax processing season.

The Files Unit is responsible for storing, retrieving, and destroying the physical paper returns. When these items are requested or needed in other parts of the department they are imaged and attached in GenTax rather than routing the paper around the building. The work in this unit has a slight seasonal impact during the peak of the tax processing season. These processes are being streamlined for increased efficiency by promoting electronic processes and by imaging paper items as soon as possible.

The Processing Center Operations Unit is responsible for researching and resolving issues during the day-to-day operations throughout the Processing Center. This unit is also responsible for evaluating policies, procedures, forms, workflows, and systems for efficiencies and implementing changes that take advantage of these efficiencies. They work with program areas across the agency as well as other state agencies. They also work with industry leaders including other states, software vendors, and national organizations.

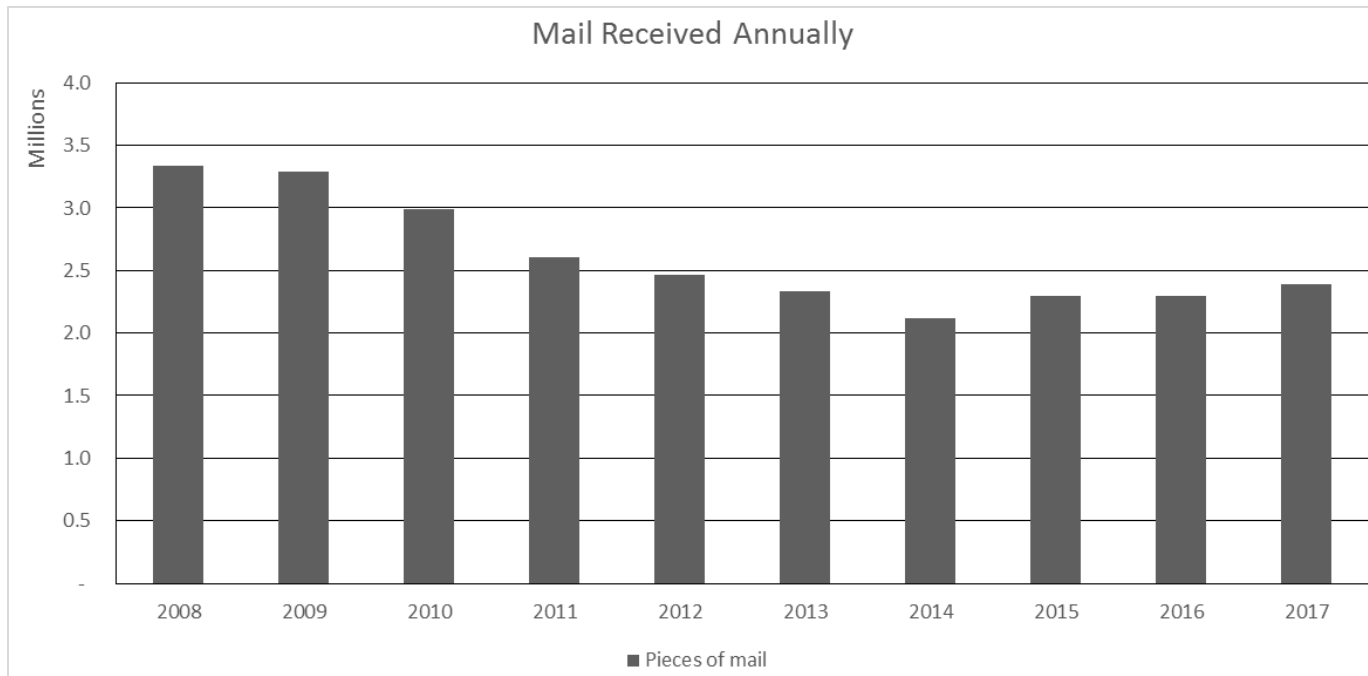
Program Justification and Link to Long-term Outcome

The Processing Center helps the agency provide excellence in state government by processing all incoming mail, including correspondence, payments, and tax returns in a timely manner. The center processes more than 600,000 paper tax returns and deposits more than \$10 billion each year.

BUDGET NARRATIVE

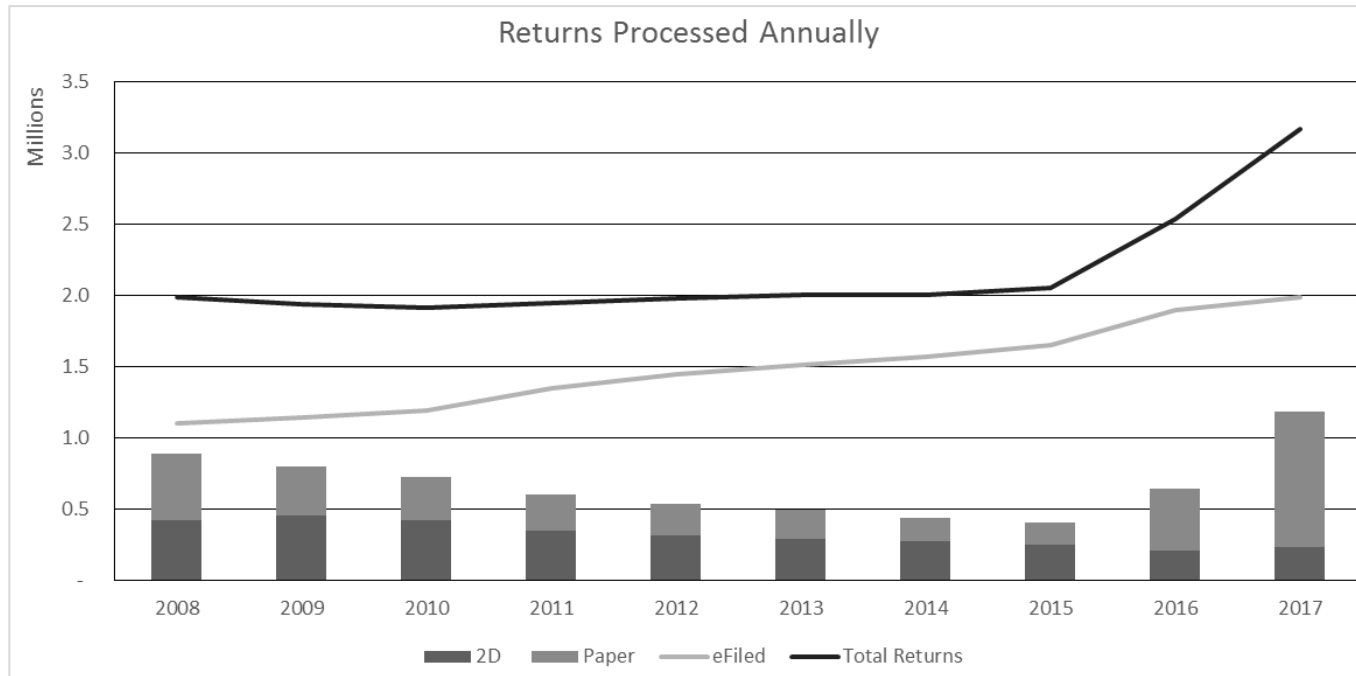
Program Performance

This chart displays the total pieces of mail that were received by and processed through Mail Processing over the past 10 years. This volume is expected to remain fairly constant over the next five years with a slight increase in overall volume to about 2.5 million pieces of mail annually.



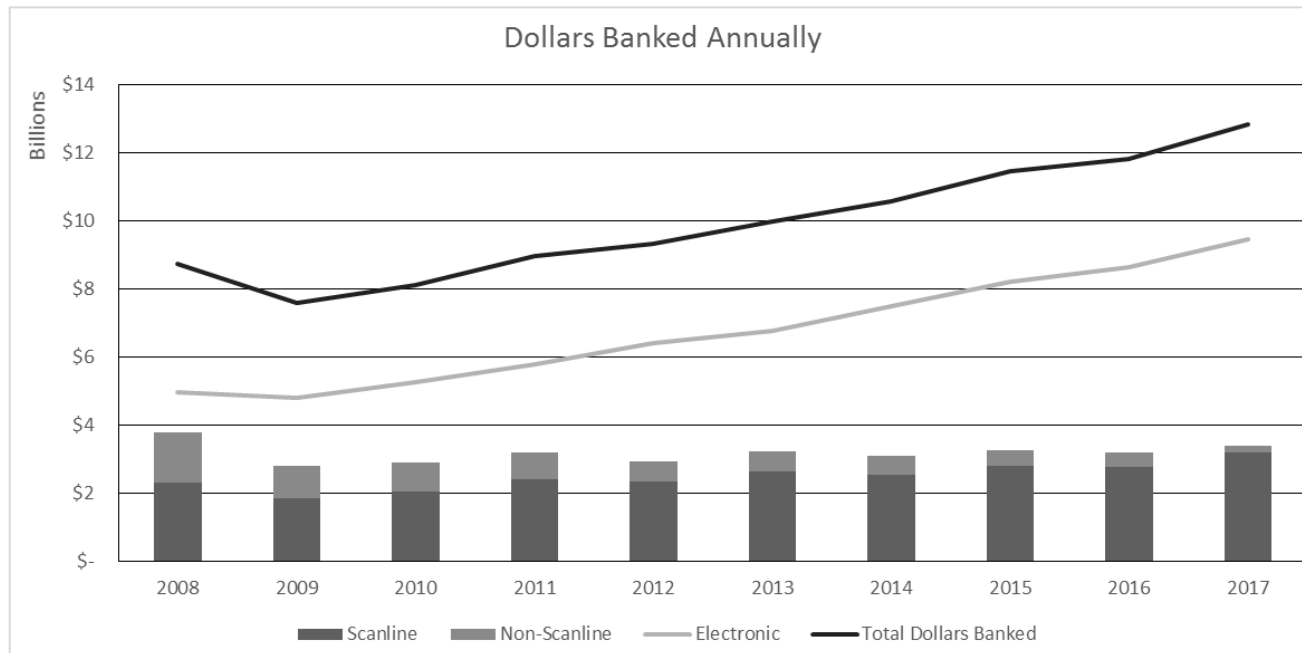
BUDGET NARRATIVE

This chart displays the total volume of returns and electronic volume as lines and the total paper returns, which includes 2D and traditional paper, as stacked bars. The stacked bars correspond to the volume of returns processed in the Information Transcription Unit. This volume drastically increased due to having a new paper return to process in 2016 and 2017. This paper volume is expected to increase again in 2018 and 2019 by about 90,000 due to the new statewide transit tax. Beginning in 2020 the volume of paper returns should gradually decrease as e-filing increases.



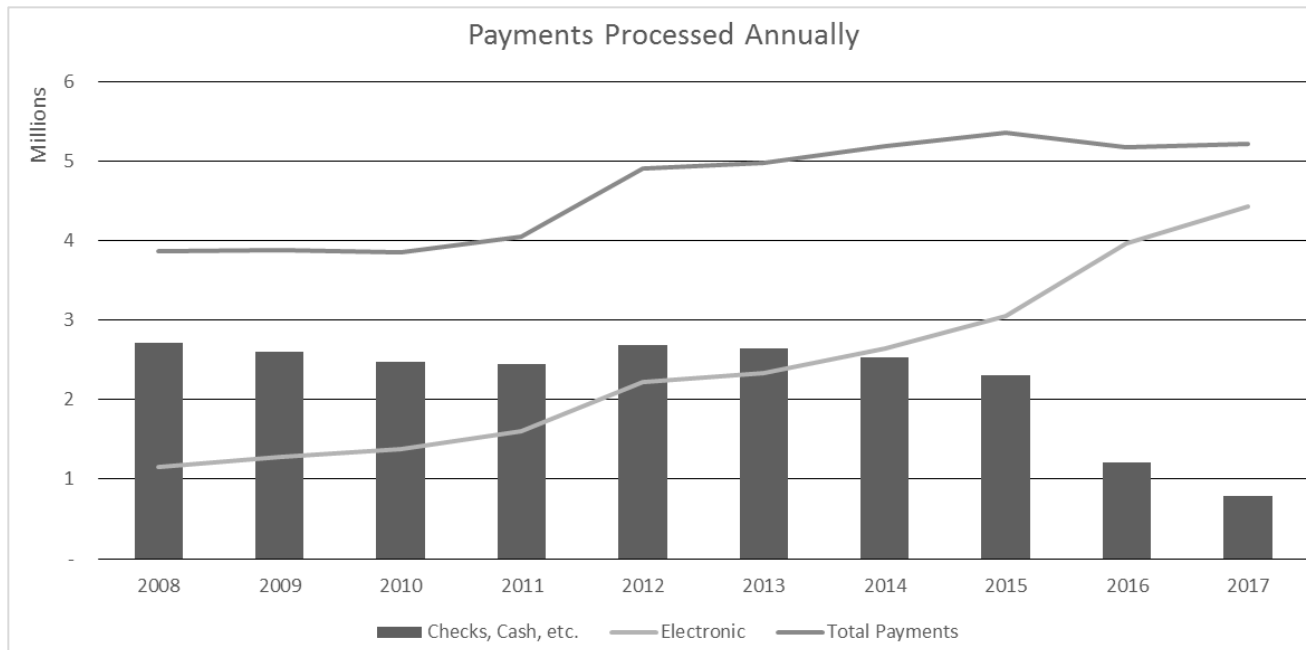
BUDGET NARRATIVE

The next chart displays the total dollars and the dollars that are banked electronically as lines. The stacked bars display the dollars received and banked using a paper method, such as a check, money order, or cash. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The dollars banked using a paper transaction is expected to remain fairly constant while the dollars banked electronically will continue to increase.



BUDGET NARRATIVE

This chart displays the total number of payments and number of payments that are made electronically as lines. The stacked bars display the payments made using a paper method that were received and processed. The stacked bars correspond to the work items processed in the Banking and Cash Transaction units. The paper payment count has experienced a drastic decline due to the increased adoption of electronic methods. The paper volume is expected to stay consistent at just under 1 million paper payments per year over the next five years.



Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are. The Processing Center provides critical services to the agency as a whole by banking all tax dollars and processing and posting incoming paper documents into the agency's backend systems so these items can be used by other areas.

Funding Streams

The Processing Center Section is part of the agency's budget, funded by 90 percent General Funds and 10 percent Other Funds.

BUDGET NARRATIVE

Significant Proposed Program Changes from 2017–19

Front-end Processing System Support—Policy Option Package 109

This package seeks to remedy a funding gap within the Processing Center’s operations team. Successful front-end tax return processing is critical to timely payment collections and ensuring taxpayer’s service expectations are met. In this fast paced, high volume work environment, it is critical that the right staffing profile is created. The agency has double-filled positions within the operations team to keep pace with increasing workload.

A 2017 budget note report on personnel practices and legislative authorized positions, identified an Operations/Policy Analyst 2 and an Operations/Policy Analyst 3 as double-fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions. Because these positions are critical, the agency is asking that this funding request be reconsidered in light of a more comprehensive articulation of the need for these resources.

Agency Request Budget

Staff Impact

Positions	2
FTE	2.00

Revenue Source

General Fund	\$349,237
Other Funds	\$30,370

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Processing Center Permanent Staffing—Policy Option Package 110

The Processing Center is requesting permanent funding for 11 staff positions, one permanent full-time Office Specialist 1 (1/1.00 FTE) and ten permanent full-time Data Entry Operators (10/10.00 FTE), to support implementation of HB 2017 (2017), which included new tax programs to support sustained funding for transportation tax collection expenditures. Limited duration positions were provided by the 2018 Legislative body for mail opening and return processing of paper returns, with the expectation that the agency would return to request permanent funding for increased workload work associated with the bill.

The request reflects new information about anticipated efficiencies resulting from the Processing Center Modernization project, which will be fully implemented during the 2019–21 biennium.

Agency Request Budget

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$0
Other Funds	\$1,500,231

BUDGET NARRATIVE

Governor's Budget

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$0
Other Funds	\$1,500,231

Legislatively Adopted Budget

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$0
Other Funds	\$1,500,231

BUDGET NARRATIVE

Processing Center Modernization Project—Policy Option Package 111

In 2017 the legislature funded the Processing Center Modernization project. The project will replace the agency's front-end paper return and payment processing systems. The project will replace an unsupported system that has passed its life expectancy with a higher speed and more efficient system that will largely eliminate the need to retain paper copies and ensure increased control over taxpayer information. Rollout of the new system will occur in three phases spanning 2018 through 2021. The POP requests the necessary funding for contractor and State Data Center costs to finish the project as well as estimating ongoing maintenance costs. Without this funding our ability to process tax returns during peak processing seasons will be compromised and we will not be able to meet contractual obligations that we have made with our solution and quality assurance vendors.

Agency Request Budget

Staff Impact

No impact

Revenue Source

General Fund	\$780,007
Other Funds	\$ 67,826

Governor's Budget

This package was approved on appeal.

Staff Impact

No impact

Revenue Source

General Fund	\$780,007
Other Funds	\$ 67,826

Legislatively Adopted Budget

Staff Impact

No impact

Revenue Source

General Fund	\$780,007
Other Funds	\$ 67,826

BUDGET NARRATIVE

Service Desk

Program Overview

The Information Technology Services' (ITS) Service Desk and Support Services provide critical, first-contact support to more than 1,000 department employees. Technicians in this area strive to solve the majority of issues themselves, but, when necessary, they triage and route work to specialized units within ITS.

Program Funding Request

Service Desk	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,687,870	\$ 258,042	\$ 3,945,912	15	15.00
CSL 19-21	\$ 2,956,371	\$ 423,775	\$ 3,380,146	15	15.00
ARB 19-21	\$ 2,956,371	\$ 423,775	\$ 3,380,146	15	15.00
GB 19-21	\$ 2,901,414	\$ 423,775	\$ 3,325,189	15	15.00
LAB 19-21	\$ 2,751,339	\$ 405,686	\$ 3,157,025	14	14.00
Difference	\$ (936,531)	\$ 147,644	\$ (788,887)	(1)	(1.00)
% change	-25.4%	57.2%	-20.0%	-6.7%	-6.7%

Program Description

The Service Desk and Support Services Unit provide end-user support for more than 1,000 department employees. Support responsibilities include: desktop/laptop configuration, deployment, and support; VoIP phone, mobile phone and mobile device (iPad) configuration and support; user account creation and management; and general support for productivity applications.

Program Justification and Link to Long-term Outcome

In order for the department to demonstrate excellence in state government in the 21st century and fulfill its mission, its staff and operations rely heavily on the use and availability of multiple technologies. These technologies make every dollar billed, collected, and banked by the agency possible. In addition, these technologies directly increase the efficiency of the department's operations.

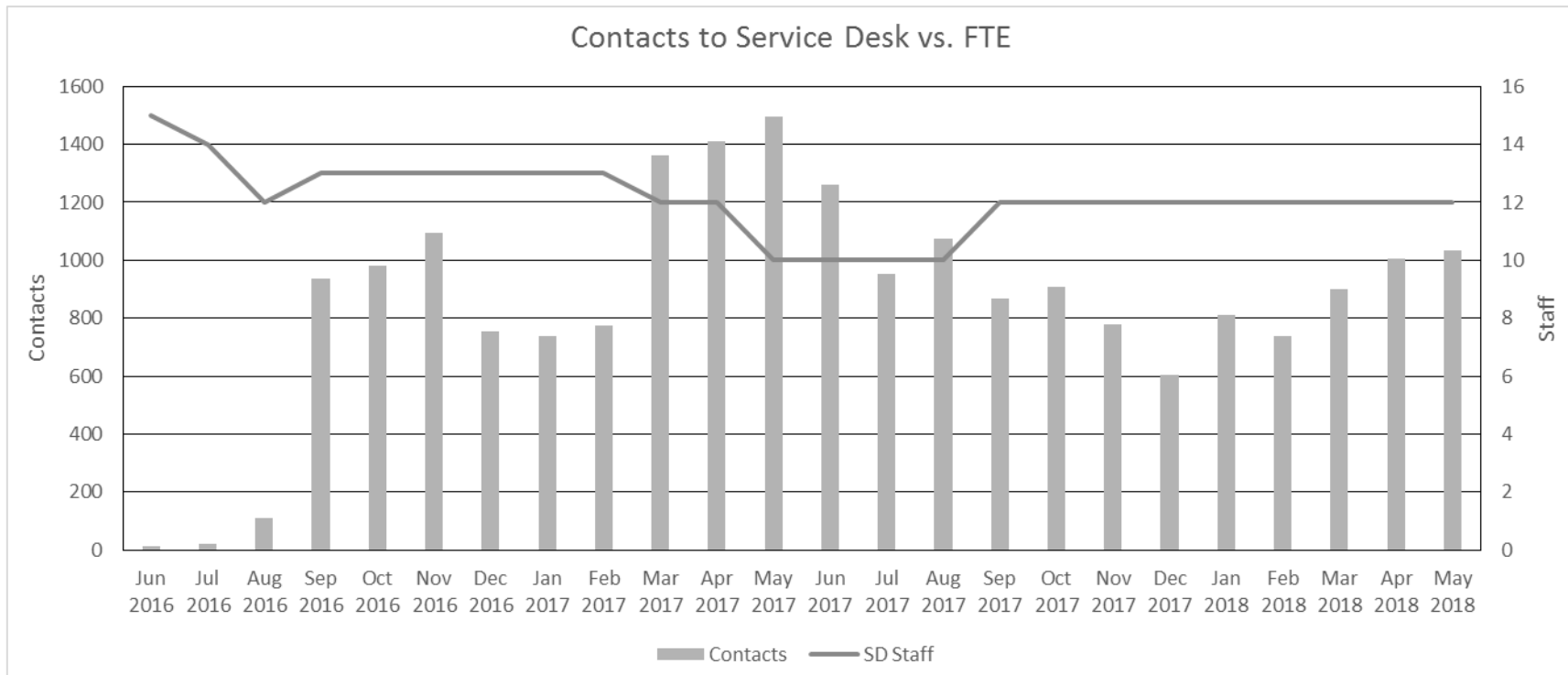
The Service Desk and Support Services Unit are the first line of support for any type of technology concern, impediment, or request for additional service. The unit is responsible for triaging incoming contacts from users in the agency and either resolving the issue or request themselves or routing the work to the appropriate unit within IT.

BUDGET NARRATIVE

The business of the agency is reliant on technology, but technology itself is imperfect and evolving. Thus, it requires support from the Service Desk and Support Services Unit to keep it as functional as possible for the people performing and supporting the agency’s mission-critical work.

Program Performance

The Service Desk and Support Services Unit currently has just under two years of performance data. The system that the unit is using to track “incidents,” “service requests” and “contacts” (the sum of incidents and service requests) has only been in use since August 2016. Prior comparable data is not available.



There are four metrics that are meaningful to the unit’s work and will be tracked and reported in the future. However, because the data is not thorough, the new tracking system is not fully adopted agency-wide, and the four metrics have only recently been adopted, the unit’s performance is not at the target level. We expect the unit’s performance will improve as the data becomes complete and the unit—and ITS overall—makes better use of the tracking system.

BUDGET NARRATIVE

The four key metrics are:

- Number of contacts per supported user.
- Cost per contact.
- Time to resolve a contact.
- Percentage of contacts that are resolved by the Service Desk and Support Services Unit on first contact.

The baseline measurements are:

Number of contacts per supported user: Approximately 12.2 during the 2017 calendar year. Ideally, this number will remain consistent.

Cost per contact: Approximately \$58.

The computation assumes that the percentage of the budget expended towards the Service Desk is proportional to the number of unit staff dedicated to Service Desk functions over the total unit size. Generally, the goal would be for this metric to decrease over time, but that's dependent upon whether IT-related projects, upgrades, or enhancements are occurring during a particular time period. If the agency is implementing a particularly large project, that number could increase as a result because of an increase in the complexity of and resource investment in resolving conflicts related to that implementation. According to Gartner Research, the cost-per-contact average is \$15–\$20. As mentioned previously, due to the system being new and not fully adopted by the agency, there are still many contacts that are not being tracked in the system. ITS estimates that only 50–60 percent of total contacts are being recorded in the tracking system.

Time to resolve: Approximately 194 hours for service requests and 89 hours for incidents.

This is due to the complex nature of many of the service requests and dependencies on other providers to reach a resolution. In addition, many of the incidents that skewed the data are related to the new phone system. ITS intentionally left a set of 500–600 tickets open until the phone project was complete and the vendor had fixed issues that were their responsibility. The unit expects that this number should drop to roughly 36 hours for all incidents. Special attention will be made to monitor and manage ticket closure to avoid the numbers being skewed by premature resolutions.

Percentage resolved on first contact: Approximately 36 percent. The goal is 75 percent.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

Funding Streams

The Service Desk and Support Services Unit is part of the agency's budget, funded by 87 percent General Funds and 13 percent Other Funds.

BUDGET NARRATIVE

Significant Proposed Program Changes from 2017–19

The greatest impact to this unit has been the introduction of the state's new voice-over-internet-protocol (VOIP) phone system. Prior to the implementation of this system, neither ITS nor the Service Desk and Support Services Unit was responsible for supporting telephones.

Although generally similar to traditional telephone systems, the new VOIP system is technically a small computer and is dependent upon the computer network to function properly. The result is that the Service Desk has increased their workload by more than 1,000 new small computers. In addition, these new phones integrate with the desktop computing environments, creating an additional workload impact. Lastly, the automated call distribution (ACD) system that distributes incoming calls to employees is software-based and also supported by this unit.

The impact has been a significant increase in the number of contacts to the Service Desk—with telephone system contacts making up 36 percent of all incoming contacts, making it the single largest source of contacts.

BUDGET NARRATIVE

Core Systems Operations and Maintenance

Program Overview

This unit is responsible for the maintenance, support, development, and configuration of the department's core IT system.

Program Funding Request

Core Systems Ops and Maint	GF	OF	TF	POS	FTE
LAB 17-19	\$ 7,387,546	\$ 1,472,355	\$ 8,859,901	33	31.70
CSL 19-21	\$ 4,606,786	\$ 941,779	\$ 5,548,565	22	22.00
ARB 19-21	\$ 12,614,101	\$ 1,638,078	\$ 14,252,179	31	31.00
GB 19-21	\$ 9,586,579	\$ 1,294,100	\$ 10,880,679	22	22.00
LAB 19-21	\$ 11,083,184	\$ 1,504,407	\$ 12,587,591	22	22.00
Difference	\$ 3,695,638	\$ 32,052	\$ 3,727,690	(11)	(9.70)
% change	50.0%	2.2%	42.1%	-33.3%	-30.6%

Program Description

The purpose of this unit is to analyze, plan, develop, and coordinate work and activities that support operations, maintenance, installation, and construction of information systems and working with multiple vendors and multiple state agencies.

This unit is responsible for the maintenance, support, development, and configuration of GenTax, the department's core IT system. This includes return processing, payment processing, collections, audit, interfaces, revenue accounting and distribution. This system supports the agency's business areas in the administration of over 30 programs, including personal and business income taxes, property tax, tobacco taxes, and a variety of other tax programs. These programs fund both state and local government services.

Program Justification and Link to Long-term Outcome

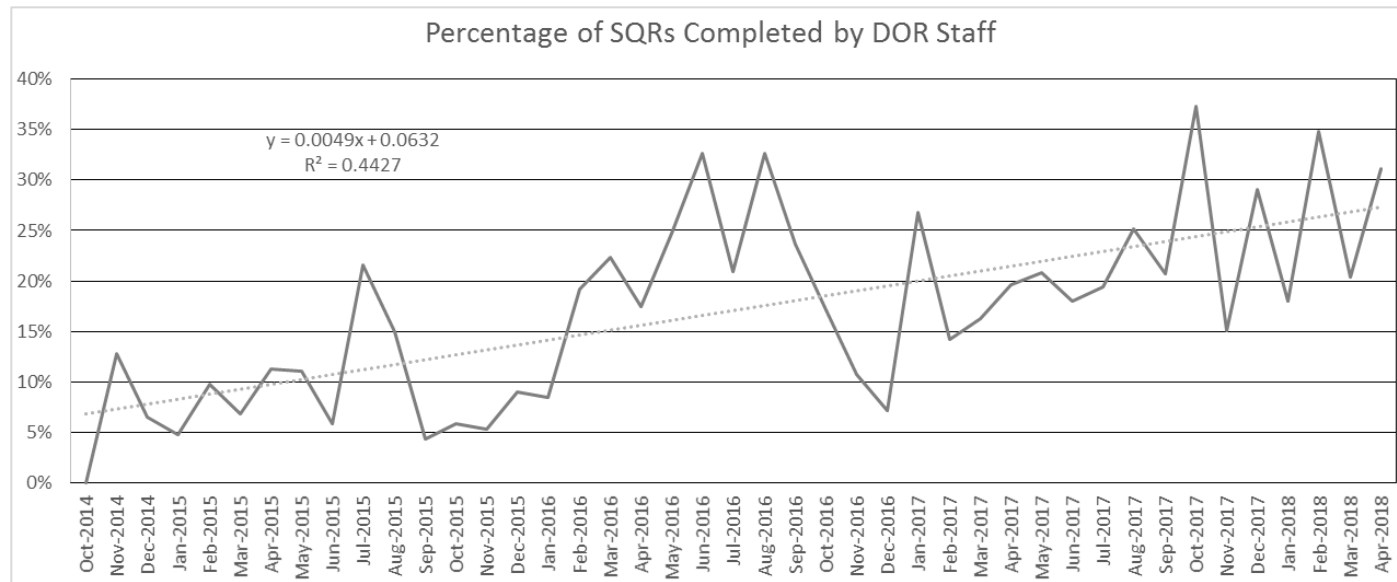
The department's mission is to make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. This unit provides technical support for our tax programs and employees by providing maintenance, support, development, and configuration of GenTax, which is the repository of taxpayer account information for the state of Oregon.

This unit functions symbiotically with the agency program areas to make the modifications to GenTax that are necessary to adapt to future changes to tax laws and programs. GenTax is a sophisticated system that can accommodate these changes; however, it requires a considerable amount of

BUDGET NARRATIVE

expertise and proficiency in both the understanding of tax and revenue programs, as well as the technical tools and approaches required to modify the system.

Program Performance



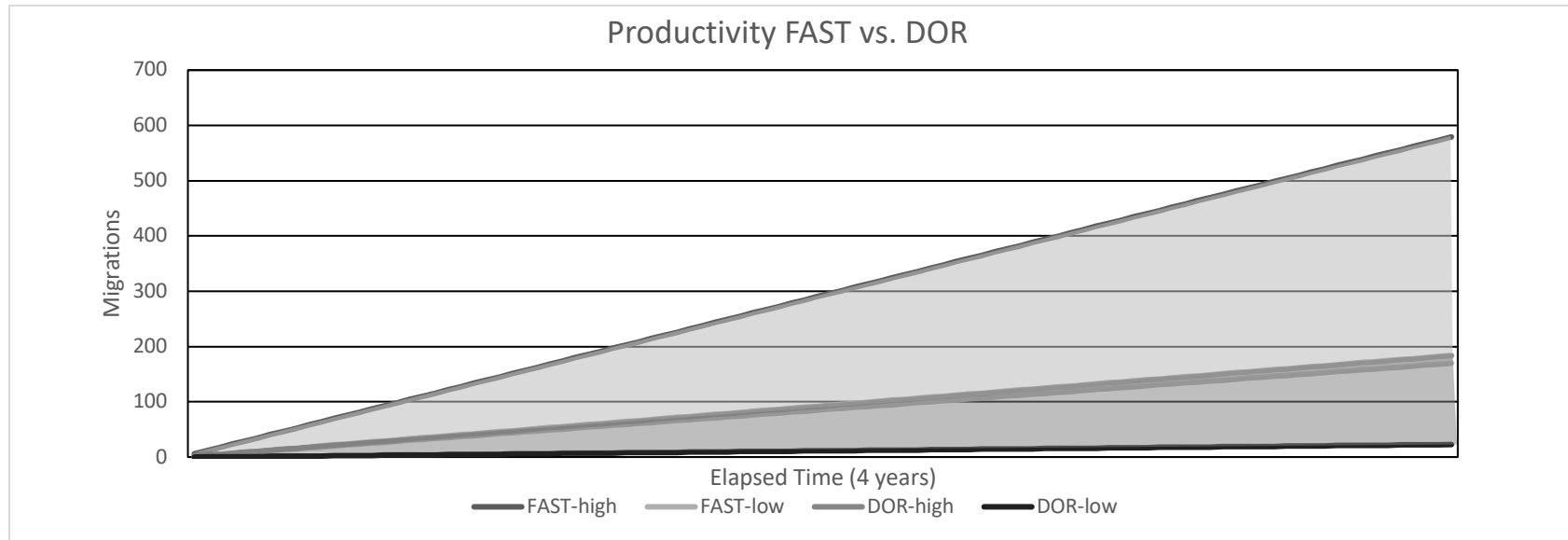
This graph illustrates the increases in productivity being made by the department's developers for the break/fix and enhancement workload. The significant dips correspond with the periods in time where major software changes were made.

The GenTax Support Services unit has been increasing their capability in configuring, enhancing, and developing new functionality for GenTax since the beginning of the CSR project. The unit is currently closing GenTax service requests at four times the rate that they were at the beginning of the project.

When measuring the productivity of the unit, there is another metric that is used to measure the output of development staff. The department has begun using the same metric as the GenTax vendor, Fast Enterprises, LLC (FAST) to measure the number of migrations that each developer moves forward. A migration is any unit of work that has been completed and submitted for testing or release into production. Some migrations take more effort and some take less; however, FAST claims that, over time, normalization occurs.

BUDGET NARRATIVE

Currently, department developers are not producing migrations at the same rate as the FAST employees. However, the department's most productive developers are producing at a higher rate than FAST's lower producing developers.



This graph illustrates a projection of the current rates at which both the department's and FAST's developers are producing by measuring the number of migrations made. There is some overlap between the department's higher producing developers and FAST's lower producing developers. The goal is for department development staff to increase their productivity to the same rate as the lower half of FAST's development staff. Unit management feel that, with time, this goal is attainable.

Looking at cost per service unit (migrations), the department's development staff is performing well. The current cost per migration for an average FAST employee is \$745.61. The current cost per migration for a benefited department developer is \$631.44. This calculation is based on both the FAST employee and the department employee performing an average number of migrations.

Enabling Legislation/Program Authorization

Although this program itself is not mandated, it provides essential support to programs that are.

BUDGET NARRATIVE

Funding Streams

Funding for this unit is comprised of both General Funds and Other Funds. The majority of funding for this unit comes from the General Fund. However, work associated with legislative mandates has been funded through various Other Fund streams, such as implementation of the transportation package tax programs (HB 2017) and centralized collections (SB 1067).

Significant Proposed Program Changes from 2017–19

The most significant change from 2017–19 will be the shift of ownership and expertise from the GenTax vendor to the department. This unit will be taking on more of the work operating, maintaining, and adapting GenTax. The current allocation of vendor resources is aligned to the calendar (not fiscal) year, which means the vendor will be providing on-site support through the end of calendar year 2019.

There are several options for securing ongoing vendor support after calendar year 2019. The department has been analyzing the costs and benefits of the various support options. The goal is to find a balance between what the department needs and what is provided at various levels of standard annual support contracts, and determining whether there will be a need to also contract with the vendor for staff augmentation.

Security/Risk and Compliance Tech Specialists – Policy Option Package 108

The package mitigates critical security risks. Physical building security—enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees. Information security—Senate Bill 90 (2017) redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions introducing an information security risk gap. The package adds back the three transferred information security positions, a permanent full-time Principle Executive/Manager D, Info Systems Specialist 7 and Info Systems Specialist 6 (3/3.00 FTE). System access—a recent Secretary of State audit identified a risk relating to employee system access management and controls. The package adds one permanent full-time Operations/Policy Analyst 3 (1/1.00 FTE) to set GenTax access policy and oversee permission management, monitoring, and auditing.

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$849,287
Other Funds	\$73,854

BUDGET NARRATIVE

Governor's Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

Shared Services—Policy Option Package 112

This POP provides resources to ensure effective operations and maintenance of the agency's core systems for the 2019–21 biennium and beyond. The agency completed a core system replacement project during the 2017–19 biennium. As part of this project, the agency indicated that there would be ongoing operations and maintenances costs of approximately \$8 million per biennium. The agency has identified two components to ongoing costs: staffing and a vendor service agreement. The POP proposes a funding level for both that is based on other State's experiences and what the agency has learned this biennium about workload management. The agency is advancing its best estimate of the ongoing current service level need, however, there was limited information available to effectively forecast emerging and ongoing needs. As this function matures, the agency may need to revisit staffing and vendor support needs.

Agency Request Budget

Staff Impact

Positions	5
FTE	5.00

BUDGET NARRATIVE

Revenue Source

General Fund	\$7,158,028
Other Funds	\$ 622,445

Governor's Budget

This package was recommended as modified on appeal. The agency was approved for Level 2 GenTax Maintenance and Support and for 18 months of one FTE vendor staff augmentation.

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$4,408,510
Other Funds	\$ 352,321

Legislatively Adopted Budget**Staff Impact**

Positions	0
FTE	0.00

Revenue Source

General Fund	\$6,488,923
Other Funds	\$ 564,254

BUDGET NARRATIVE

Information Technology Services Division

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$80,825
Other Funds	\$68,594

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$80,825
Other Funds	\$68,594

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$80,825
Other Funds	\$68,594

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 021—Cost of Phased-in Programs

Package Description

Purpose

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

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$61,373
Other Funds	\$ 2,557

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$61,373
Other Funds	\$ 2,557

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$61,373
Other Funds	\$ 2,557

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Information Technology Services Division

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

Package Description

Purpose

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

How Achieved

This package phases out one-time funds, approved in the 2018–19 biennium, as follows: HB 5201—\$50,000 Other Funds for the Processing Center Modernization Project electronic imaging; SB 5535—Pkg. 102—\$3,600,000 total funds for GenTax post-implementation software maintenance, support, upgrades, and on-site contractor personnel; SB 5535—Pkg. 112—\$1,500,000 total funds for software to integrate the Department of Revenue’s scanners with GenTax. These reductions are offset by a reduction of \$657,188 total funds reduction already taken in HB 5201, which was the result of services and supplies savings and the re-estimation of State Data Center charges. Also included in this package is a total funds reduction of \$296,621 in services and supplies and capital outlay, which is the result of 2017–19 position-related activity.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$3,833,390)
Other Funds	(\$956,043)

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund (\$3,833,390)

Other Funds (\$956,043)

2021–23 Fiscal Impact

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

Legislatively Adopted Budget**Staff Impact**

None

Revenue Source

General Fund (\$3,833,390)

Other Funds (\$956,043)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 222,753
Other Funds	\$51,314

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 222,753
Other Funds	\$51,314

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 222,753
Other Funds	\$51,314

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package re-aligns services and supplies between the various structures.

How Achieve

The Department eliminated the Executive and General Services Divisions. The majority of these divisions were combined into the Administration Division. All information technology structures were moved to a newly created Information Technology Services Division. The position movement was done in the base budget in the Position Information Control System (PICS). In addition, services and supplies were realigned between structures.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$3,173,970)
Other Funds	(1,187,746)

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	(\$3,173,970)
Other Funds	(1,187,746)

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$3,173,970)
Other Funds	(1,187,746)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

This package reduces \$1,968,993 in General Fund, \$184,528 in Other Funds expenditure limitation and 5 positions (3.87 FTE) by eliminating inflation on most Services and Supplies accounts, increasing the vacancy rate of 5.0 percent, eliminating contracts that supported document scanners that the agency no longer needs, and eliminating 5 positions (3.87 FTE) that are no longer necessary to manage the agency's information systems and / or are expected to become vacant soon.

This package adds \$671,136 General Fund to pay for contracted IT services necessary to implement the new Employer Responsibility Assessment into Gentax.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

Positions	(5)
FTE	(3.87)

BUDGET NARRATIVE

Revenue Source

General Fund	(\$1,297,857)
Other Funds	(\$184,528)

2021–23 Fiscal Impact

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

Legislatively Adopted Budget**Staff Impact**

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 091—Statewide Adjustments DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$299,956)
Other Funds	(\$65,802)

2021–23 Fiscal Impact

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

2019–21 Legislatively Adopted Budget

107BF02

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$0

Other Funds \$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Information Technology Services Division

Policy Package 108—Security/Risk and Compliance Tech. Spec.

Purpose

The package mitigates four critical security risks:

1. Physical building security—enhancements will minimize inappropriate access and help ensure the safety of taxpayers and employees.
2. Information security—Senate Bill 90 (2017) redeployed agency information security staff to the Enterprise Security Office. Important information security activities designed to safeguard confidential taxpayer information did not transfer with the positions introducing an information security risk gap. The package adds back the three transferred information security positions, a Principal Executive/Manager D, Info Systems Specialist 7 and Info Systems Specialist 6.
3. System access—a recent Secretary of State audit identified a risk relating to employee system access management and controls. The package adds an Operations/Policy Analyst 3 to set GenTax access policy and oversee permission management, monitoring, and auditing.
4. Securing Federal Tax Information (FTI)—the package adds a Compliance Specialist 3 to ensure ongoing agency compliance with data security requirements of IRS Pub. 1075.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

Safety and security for taxpayers and employees is one of the department's highest priorities. Protecting taxpayer data, confidential information, agency networks, software, equipment, facilities, and personnel is paramount. The agency manages security through developing and managing the department's security profile. The profile follows a nationally recognized framework that considers risk identification, protections, detection of breaches, incident responses, and recovery; all including reassessment and continuous improvement. All these functions need to be adequately resourced with trained staff to ensure effective mitigation of physical and data security risk.

New legislation, improved monitoring available within GenTax, and new federal data security compliance standards have increased the agency's security workload. This package adds resource to close these gaps to ensure that taxpayers, employees, and confidential information are appropriately protected.

Personnel and physical security

Personnel and physical security protects against unauthorized access of secure areas and theft of data and/or devices. Physical security has become more important for a lot of agencies in the face of increased violence against organizations and institutions. In addition, Oregon voters recently legalized the sale and use of recreational marijuana and started taxing the sale of marijuana products. Since the products are still federally illegal and Oregon's new industry has limited access to traditional banking, large amounts of the industry's transactions are made in cash, including tax

BUDGET NARRATIVE

payments for multiple tax programs. The agency had a third-party risk assessment conducted that recommended physical security controls be enhanced. The agency is requesting funding to complete the following security enhancements:

Increased control of building access

- Full building intrusion alarm system—provides more flexibility and controls of building access.
- Parking garage security gates—limits and controls access to areas under the Salem Main Revenue Building.
- First-floor reception area—establishes a permanent reception area to control visitor access to the building.
- Elevator badge control system—limits access of customers and employees to appropriate locations.
- Fourth-floor security—building adjustments to control public access to this floor.

Information protection improvements

- Additional security cameras—creates full building security camera coverage in Salem and at the agency's five field offices and places cameras inside the Processing Center (where mail and payment processing begins).
- Commercial window tinting—protection of window exposure in three highly confidential work areas at the Salem Main Revenue Building.
- Fifth-floor file security—ensures that paper file systems are adequately protected.

Information security

SB 90 (2017) required that the information security positions of all executive branch agencies be unified under the Office of the State Chief Information Officer (OSCIO), Enterprise Security Office (ESO). The agency's information security office was established in 2012 and was staffed by a team of three FTE [one Principal Executive/Manager D (ISO), one Info Systems Specialist 7, and one Info Systems Specialist 6]. The agency is unique from other state agencies because effective tax collection requires access to federal tax data. This is accomplished through an agreement requiring the agency to remain compliant with *IRS Publication 1075 Tax Information Security Guidelines for Federal, State, and Local Agencies Safeguards for Protecting Federal Tax Returns and Return Information* (Pub. 1075). Compliance is dependent upon the agency managing data security to specified standards. When the agency's security positions were transferred to the ESO, the internal data security management functions that are unique to a tax administration environment did not transfer along with the positions. The package requests funding to replace the three positions transferred so ongoing data security risk is effectively resourced and managed to state and federal standards.

Ensure greater controls of GenTax system access

A 2017 Secretary of State audit, *GenTax Accurately Processes Tax Returns and Payments...*, identified the following recommendations related to GenTax user access:

- Fully document GenTax groups and functions and ensure managers have received instructions on how to request access.
- Improve procedures to ensure user access is removed timely and completely when no longer needed.

BUDGET NARRATIVE

- Update policy to require periodic manager review of logical access granted to GenTax and develop a mechanism to enforce and document the review.

The agency is working to address these recommendations. However, management and control of access is an ongoing workload, not a once and done activity. When access is granted too broadly, which can occur as employees move onto different projects or into different sections, there is greater security risk because too much access could allow an employee to manipulate system data and structures either intentionally or by accident. The agency believes that having ongoing access management, monitoring, and auditing are the best strategies for mitigating access risk. The package adds a GenTax Business Security Analyst (Operations/Policy Analyst 3) to coordinate this work across the agency.

Disclosure Office resourcing

The agency's information security program works closely with Human Resources and the agency's Disclosure Office to set information security policy, monitor systems, conduct investigations, and ensure agency Pub. 1075 compliance.

The agency's Disclosure Office completes three critical functions:

- Reporting for IRS Pub. 1075 compliance. Disclosure Office staff are the primary point of contact with the IRS related to Pub. 1075 compliance reporting and timely reporting is key to ensuring the agency's ongoing access to federal tax information.
- Security monitoring and investigations. GenTax produces several reports that enable enhanced security monitoring. However, these reports need to be reviewed and, if necessary, investigated in a timely manner to effectively mitigate risk. Investigations are time sensitive activities that require coordination with Human Resources, program administrators, and information security staff; delays translate to increased security risk. The agency has conducted an average of 15 investigations per year from 2014–2017. Through mid-June of 2018, the agency has conducted 23 investigations. Workload is generally increasing in this area due to enhanced monitoring capacity available through GenTax, however, to leverage this opportunity, the agency needs additional staff to continue timely investigations.
- Training and process reviews. Prevention is the best mitigation strategy for data security. The office provides training for all new staff, manages disclosure form updates required annually of all staff, and works to insure that data security issues are considered in all business operations.

The package adds a Compliance Specialist 3 to help support changes that enable ongoing Pub. 1075 compliance, leverage GenTax monitoring opportunities, and ensures timely investigations.

Together the requested resources enable the agency to move into an acceptable level of risk mitigation related to physical and data security management.

BUDGET NARRATIVE

2. WHY DOES DOR PROPOSE THIS POP?

Ensuring the safety of employees and taxpayers is the agency's highest priority. As Oregon's tax collector, the agency is a steward of Oregon taxpayer information and FTI received from the IRS. The agency has a data sharing agreement with the IRS that enables the receipt of confidential tax information from the IRS to improve Oregon's tax administration efficiency and effectiveness. This agreement establishes standards the agency must follow related to federal data security laws to safeguard confidentiality, integrity, and availability of the data. The transfer of security staff to the ESO under SB 90 has put the agency information security function at risk. In addition, the collection of taxes from the legalization of recreational marijuana in Oregon has increased personnel and physical security risks. System access and increasing investigation workload also contributes to an increased security risk. The agency seeks this package to address the agency's highest risk security gaps and ensure the agency's ongoing compliance with Pub. 1075.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

Voluntary compliance is mission critical to ensuring efficient and effective collection of state taxes. Taxpayers are motivated to voluntarily comply when they are confident that their confidential information will be safeguarded. The agency's Disclosure Office and information security program are critical functions that ensure that taxpayer data is appropriately protected. Ensuring that revenue buildings and offices that serve taxpayers are secured is also critical to protecting information as well as the health and welfare of employees and agency customers.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

The package is not tied to an agency KPM. The agency's Information Security Office reports status and progress on two internal metrics:

- Endpoint vulnerability management. Reports on the process of discovering, tracking, and remediating technical vulnerabilities on servers and workstations and includes software updates and patch management. This metric is reported to the agency Chief Information Officer and director monthly.
- Risk management. Reports on various factors such as audit finding remediation progress, process improvement, policy, and architectural improvements. Program maturity is tracked and reported via the Information Security Operations Profile, which aligns with an industry standard cybersecurity framework.

The agency's Disclosure Office reports on workload indicators such as investigations, incidences, and law enforcement cases.

BUDGET NARRATIVE

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

Not applicable.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Doing nothing to address the identified security gaps was considered. However, leadership has affirmed that taxpayer and employee safety along with ensuring that tax collection activities are conducted in the most efficient and effective way are core business priorities. Given this, agency leadership rejected this option.

Another option considered was to not fund one or more of the components of this package. While it may be possible to delay some of the building infrastructure investments, efficiencies are gained by completing them as an integrated project. Agency leadership was also concerned about the message supporting only part of this package might send to stakeholders, employees, and taxpayers. When critical safety risks are identified, the agency feels committed to closing the gaps. Each of the components of this package address critical gaps, so, the option to eliminate or reduce components was also rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding this package will leave the agency vulnerable to the following security risks:

- Unauthorized building access that may lead to theft of confidential information or devices.
- Extremely limited ability to detect and prevent data breaches.
- Unauthorized access of sensitive information such as tax returns, bank accounts, and social security numbers through agency systems or employees.
- Potential physical breaches by perpetrators seeking to harm agency personnel or other customers.
- Potential noncompliance with Pub. 1075, federal information exchange and data protection protocols significantly impacting core business process efficiency and effectiveness.

Without the ability to ensure taxpayer confidential information is protected, agency credibility and taxpayer voluntary compliance will likely suffer which may impact tax revenue collection within the state.

BUDGET NARRATIVE

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

The package consistently addresses security gaps across the entire agency and ensures that taxpayers are also equitably protected. There are no equity issues associated with this package.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Assumptions are as follows:

- Adds 5 positions for 24 months (5.00 FTE) with standard S&S.
- Principal Executive/Manager D has IT differential.
- Adds contracting services for building security upgrades.

Implementation Date(s): July 1, 2019

End Date (if applicable): Not Applicable

a. Will there be new responsibilities for the agency? Specify which program area(s) and describe their new responsibilities.

No.

BUDGET NARRATIVE

- b. Will there be new central services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

No.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

Permanent new staff requested in package:

Classification	# of positions	Type	# of months	Purpose
Principal Executive/Manager D (IS)	1	PF	24	Information Security
Info Systems Specialist 7	1	PF	24	Information Security
Info Systems Specialist 6	1	PF	24	Information Security
Operations/Policy Analyst 3	1	PF	24	GenTax Access
Compliance Specialist 3	1	PF	24	Compliance Specialist in Disclosure Office

BUDGET NARRATIVE

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

One Time Startup Expenses

PHYSICAL SECURITY UPGRADES

Item	Cost	10% Contingency
1. Full Building Intrusion Alarm System	\$28,500.00	\$2,850.00
2. Elevator Badge Control System	\$39,120.00	\$3,912.00
3. Security Gates For Parking Garage	\$80,000	\$8,000
4. 1 st Floor General Reception	\$123,032.00	Built into Cost
5. 4 th Floor Security	\$20,000.00	Built into Cost
		TOTAL COST +CONTINGENCY \$305,414.00

INFORMATION PROTECTION SECURITY UPGRADES

Item	Cost	10% Contingency
1. Security Cameras Floors 2 through 5 & Field Offices	\$70,000.00	\$7,000.00
2. Commercial Window Tinting Application	\$27,762.00	\$2,776.20
3. 5 th Floor Files Security	\$35,486.00	Built into Cost
4. Security Cameras for Interior Processing Center	\$12,000.00	\$1,200.00
		TOTAL COST+CONTINGENCY \$156,224.20

		TOTAL COMBINED COST FOR ALL LISTED PROJECTS \$461,638.20
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BUDGET NARRATIVE

f. What are the ongoing costs?

Ongoing personal services costs for above listed positions as well as monthly monitoring fees for the full building intrusion alarm system totaling \$12,072 for the biennium.

g. What are the potential savings?

Not Applicable.

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

Yes.

Agency Request Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$849,287
Other Funds	\$ 73,854

2021–23 Fiscal Impact

One-time expenditures in the amount of \$461,638 to be phased out in 2021–23.
Personnel and associated S&S included in this package will become part of the base budget for 2021–23.

Governor's Budget

Staff Impact

No Impact

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

No Impact

Revenue Source

General Fund	\$0
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Other Funds	\$0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Information Technology Services Division

Policy Package 109—Front-end Processing System Support

Purpose

This package seeks to remedy a funding gap within the Processing Center's operations team. Successful front-end tax return processing is critical to timely revenue collections and ensuring taxpayer's service expectations are met. In this fast-paced, high-volume work environment, it is critical that staffing is appropriate. The agency has double-filled positions within the operations team to keep pace with increasing workload.

A 2017 budget note report on personnel practices and legislatively authorized positions identified one Operations/Policy Analyst 2 and one Operations/Policy Analyst 3 as double-fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions. Because these positions are critical, the agency is asking that this funding request be reconsidered in light of a more comprehensive description of the need for these resources.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

This package seeks to remedy a funding gap within the agency's Processing Center. Ensuring the effective and efficient operations of the department's Processing Center is an agency priority. The work of the center directly impacts the timely processing of payments and tax returns. Having the appropriate mix of staff is critical to success. The center's operations team works behind the scenes to ensure mandates are met, challenges are identified, creative solutions are deployed, and continuous improvement is pursued. The team works together to support the following functions:

- Policy analysis—Formulate and recommend policy and design operational systems to support policy direction. Write issue papers on research findings, review other staff reports and write combined reports that outline issues and impact to Processing Center operations and agency programs. Recommend policy changes based on evaluation.
- Legislative coordination—Evaluate legislation affecting Processing Center programs for fiscal and other programmatic impact. Design operational systems to implement changes in legislation.
- Operational research and evaluation—Evaluate services, systems, and program effectiveness through comprehensive operational research. Establish criteria to identify and measure program effectiveness; develop methods to improve operations or develop new approaches to program evaluation. Collaborate with information system staff to automate business processes.
- Project management—Plan operational improvement projects within the Processing Center.

BUDGET NARRATIVE

- Program analysis—Evaluate program operations and services and plan action to comply with regulation and meet goals. Facilitate development of performance measures and track and monitor operational results from measurements.
- System improvement—Collaborate with information system staff, program staff and outside contractors to evaluate existing systems and plan enhancements. Evaluate operational processes and systems and design enhancements or specifications. Design and implement recovery procedures.
- Evaluate forms and record systems, decide content of forms, and design or work with publishers to draft operational forms. Coordinate and manage record and file systems and destruction schedules.

Each year the team coordinates “season up” activities, which involve form review, design, and testing. In 2017 the team reviewed and tested 4,954 pages of forms and vouchers from 682 vendors for paper and 2-D return and payment processing. They also evaluate and maintain recovery procedures to facilitate a return to operation in the event of system or process failure or natural disaster.

The agency has legislative approval for 5 Operations/Policy Analyst 2s that work on the operations team. However, team staffing has consisted of six Operations/Policy Analyst 2 and one Operations/Policy Analyst 3 positions for approximately five years. Historically, this discrepancy has been managed through double-filling positions and using vacancy savings to cover the costs. A 2017 budget note report on personnel practices and legislatively authorized positions identified one Operations/Policy Analyst 2 and one Operations/Policy Analyst 3 as double-fills and requested permanent funding from the 2018 Legislature. This request was denied, predominately due to a lack of information related to the need for these positions.

This package seeks to remedy information gaps and make the case more strongly for the permanent funding of additional Operations/Policy Analyst 2 and Operations/Policy Analyst 3 positions to continue supporting the work of the center’s operations team. Not funding these positions will put at risk processing timeliness, support for the Processing Center Modernization (PCM) project, and the agency’s ability to leverage opportunities for continued improvement during the implementation of PCM and beyond.

2. WHY DOES DOR PROPOSE THIS POP?

This package seeks to remedy a funding gap within the Processing Center’s operations team. Successful front-end tax return processing is critical to timely payment collections and ensuring taxpayer’s service expectations are met. In this fast-paced, high-volume work environment, it is critical that staffing is appropriate. The agency has double-filled positions within the operations team to keep pace with increasing workload. While the agency has been diligent about requesting the staffing resources to manage front-line processing, the impacts of new tax programs on back-office planning and policy functions was not as readily considered. A request was made of the 2018 Legislature to fund this gap because it is an agency priority. This request was denied due to a lack of information. The agency is asking that this funding request be reconsidered in light of a more comprehensive description of the need for these resources.

BUDGET NARRATIVE

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This package aligns with the agency's strategic priority to cultivate operational excellence as the positions requested ultimately support the Processing Center's ability to operate more efficiently and effectively. The positions also directly support important agency initiatives such as the PCM project.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

No. There are a series of processing metrics that are reported in a weekly scorecard to help ensure effective management of tax return processing during the peak season. The positions support the agency's ability to continue to gather data and report on these performance metrics.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Continuing the double-fill arrangement. This was rejected because it goes against commitments we made to the legislature during 2018. There is significantly less flexibility with vacancy savings in this area.

Redeploying staff from another area in the agency. This option would help eliminate the double-fill situation, however, it decreases resources in another area which has performance consequences. Given this, this option was also rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding this POP will leave the Processing Center short of necessary staff that evaluate, design, and monitor the agency's paper tax return and payment processing systems and procedures. The following major activities will suffer from insufficient documentation and inadequate planning or project management:

- Evaluation and tracking of section performance measures.

BUDGET NARRATIVE

- Tax processing season planning and management.
- Legislative fiscal impact analysis, impacting tax return and payment processing.
- Recovery planning and documentation.
- Annual tax return and payment system updates and enhancements.
- Failure of meeting contractual deadlines for PCM.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

None.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

This package requests two positions: one Operations and Policy Analyst 3, and one Operations and Policy Analyst 2.

Implementation Date(s): July 1, 2019

End Date (if applicable): Not Applicable

BUDGET NARRATIVE

- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Two new staff:

Operations and Policy Analyst 3 – one position for 24 months each biennium, permanent full-time.

Operations and Policy Analyst 2 – one position for 24 months each biennium, permanent full-time.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None.

- f. **What are the ongoing costs?**

Ongoing personal services costs for the two new positions.

- g. **What are the potential savings?**

N/A

BUDGET NARRATIVE

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

Yes.

Agency Request Budget

Staff Impact

Positions	2
FTE	2.00

Revenue Source

General Fund	\$349,240
Other Funds	\$ 30,368

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor’s Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Information Technology Services Division

Policy Package 110—PC Permanent Staffing Request

Purpose

The Processing Center is requesting permanent funding for 11 staff positions, one Office Specialist 1 and 10 Data Entry Operators, to support implementation of HB 2017 (2017), which included new tax programs. The 2018 Legislature provided limited-duration positions for mail opening and processing of paper returns with the expectation that the agency would return to request permanent funding for increased workload associated with the bill.

The request reflects new information about anticipated efficiencies resulting from the Processing Center Modernization project, which will be fully implemented during the 2019–21 biennium.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The package requests permanent positions for increased workload resulting from the implementation of new transportation taxes resulting from HB 2017 (2017). The 2018 Legislature funded 30 limited-duration positions to support this work; four OS2 positions for payment processing, one Office Specialist 1 for mail opening/scanning, 19 full-time Data Entry Operators, and six seasonal Data Entry Operators. At that time, it was understood that the agency would submit a package during the 2019 budget development process to meet ongoing increased workload resulting from administration of HB 2017.

The original fiscal impact for the statewide transit tax was based on processing 240,000 more paper returns per year, which represents approximately a 60 percent increase in workload. At that time, the department had limited information on the potential amount and timing of efficiencies that would result from the Processing Center Modernization (PCM) project. Since then, the agency has been able to include transportation tax processing within the PCM project. Given this, the department now anticipates that PCM efficiencies will enable transportation tax processing activities to be accomplished with 11 permanent positions; one Office Specialist 1 position for mail opening/scanning and 10 Data Entry Operator positions for return data entry.

BUDGET NARRATIVE

2. WHY DOES DOR PROPOSE THIS POP?

The package establishes permanent financing for resources needed to continue processing the paper returns and payments related to HB 2017 (2017) in a timely and accurate manner. This new program will bring over double the amount of paper returns the Processing Center handles currently for the largest tax program, personal income tax. Without this package, an increase in processing times at tax deadlines of two to three times longer than it currently takes could occur.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This package aligns with the agency's strategic priority to optimize collections efforts by ensuring that paper tax returns and payments are processed within established time frames that supports payments being available for distribution in a timely manner.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

There is no specific performance measure. However, ORS 293.265 requires funds collected on behalf of the state to be deposited with the State Treasurer no later than one business day after collection or receipt. Without the permanent staffing additions requested to administer the transportation tax, the agency's ability to meet this statutory requirement will be adversely impacted.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Carry forward the prior staffing plan. One option was to move forward with the original funding request. This option was rejected when new information and understanding of the PCM project suggested that additional efficiencies could be realized.

Bringing in fewer staff than requested. As part of the PCM project, a detailed analysis of processing capacity and staff data-entry targets was conducted. The latest information suggests that the optimal staffing level is one Office Specialist 1 and 10 Data Entry Operator. Requesting fewer positions was considered, however, to make sure that the new system is adequately staffed this option was rejected.

BUDGET NARRATIVE

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding this package will leave the Processing Center short of necessary staff to process payments and returns associated with HB 2017. That could in turn make it impossible to meet mandated banking statutes and tax return processing times. It would also delay distribution of payments.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

None.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Implementation Date(s): July 1, 2017

End Date (if applicable): N/A

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

Yes. Additional forms and processing will be handled by the Processing Center. Mail Opening/Scanning will have potentially 480,000 new mail items that will need to be sorted, doc prepped, and scanned. Any payments associated with these returns will be processed by the banking units. The Information Transcription Unit will key these new returns and will need to become familiar with the information contained within.

BUDGET NARRATIVE

- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

No.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

Permanent new staff requested in package:

Classification	# of positions	Type	# of months	Purpose
Office Specialist 1	1	PF	24	Mail Opening—open/sort mail, prep returns and payments for processing.
Data Entry Operator	10	PF	24	ITU—perform data entry for quarterly and annual forms filed for the program.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

None.

- f. What are the ongoing costs?

Ongoing personnel services costs for above listed positions.

- g. What are the potential savings?

N/A

BUDGET NARRATIVE

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

Yes.

Agency Request Budget

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$ 0
Other Funds	\$1,500,231

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor's Budget

The tax took effect July 1, 2018 and the first returns are being held currently for processing. The analyst recommends the package be approved as modified, with the positions being limited duration positions instead of permanent positions. It is too soon to determine what the actual workload needs of this program are and what percentage of taxpayer will file electronically versus on paper.

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$ 0
Other Funds	\$1,500,231

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	11
FTE	11.00

Revenue Source

General Fund	\$ 0
Other Funds	\$1,500,231

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Information Technology Services Division

Policy Package 111—Processing Center Modernization (PCM) Project

Purpose

The 2017 Legislature funded the Processing Center Modernization project to replace the agency's front-end paper return and payment processing systems. The project will replace a now unsupported system that has passed its life expectancy with a higher speed and more efficient system largely eliminating the need to retain paper copies and ensure increased control over taxpayer information. Rollout of the new system will occur in three phases spanning 2018 through 2021. The package requests the necessary funding for contractor and State Data Center costs to complete the project and estimated ongoing maintenance costs. Without this funding, the ability to process tax returns during peak processing seasons will be compromised and contractual obligations made with solution and quality assurance vendors will not be met.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The agency administers more than 30 different types of taxes and fees for the state of Oregon. The processing systems capture data from payments, tax returns, and correspondence that is then applied to individual and business accounts. The center handles more than 3 million paper tax returns and payments annually. Reliable systems, trained staff, and efficient processes are critical to successfully completing this work.

The 2017 Legislature funded the Processing Center Modernization (PCM) project. The project was funded because the current systems had passed the end of their life expectancy, with components no longer being supported by their vendors. To continue using these systems, the agency developed a workaround using a Windows XP virtual desktop; however this creates security risks and information technology support difficulties because Microsoft no longer supports Windows XP. The project will replace the aging systems, automate some processes, and improve processing efficiency.

The project is being implemented in three phases spanning 2018 through 2021. The agency is managing this project with their primary partner, Fairfax Imaging Inc., the producer and implementer of the award winning Quick Modules system. In addition, there is a PCM project team lead by a Project Manager and Business Analyst who are working closely with the Office of the State Chief Information Officer (OSCIO) to manage the project through the stage-gate process. The agency has also hired a quality assurance vendor, Hittner & Associates, who actively monitors and reports on the execution of the project. The project is currently on track and implemented the first phase into production at the end of August, 2018 as planned.

This package requests funding to finish the project. Funding is requested for contracted solution vendor payments, contracted quality assurance vendor payments, State Data Center charges, and ongoing support and maintenance related to the project. Maintenance costs include system support,

BUDGET NARRATIVE

updates, patches, and upgrades. As long as the department is paying annual support and maintenance costs the system will be operating with the most recent version of Quick Modules available. Ongoing maintenance helps ensure that the system continues to be operating efficiently and effectively.

2. WHY DOES DOR PROPOSE THIS POP?

The agency is proposing this package to complete a project that was funded by the 2017 Legislature. This project will replace the agency's aging return and payment processing systems and automate several existing manual processes. The project will replace an unsupported system that has passed its life expectancy with a higher speed and more efficient system that will largely eliminate the need to retain paper copies and ensure increased control over taxpayer information. The package identifies contracting costs to complete the project, anticipated Data Center expenditures, and costs for ongoing maintenance and support.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This package aligns with the agency's strategic priority to cultivate operational excellence. One way this goal is accomplished is by pursuing projects that lead to sustained improvements in organizational efficiency and effectiveness. The new system will increase processing speed and add technological advancements such as intelligent character and optical recognition. It will also reduce the need to retain paper copies and ensure a higher level control over taxpayer information. These represent a few of the anticipated efficiency and effectiveness improvements.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

No. Success will be measured by completing all contracted deliverables within the project's scope, schedule, and budget.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

We developed a business case and submitted it to the 2017 Legislature for initiating the project and funding. The business case provides analysis of 3 alternatives:

BUDGET NARRATIVE

1. Status quo—continue using our current front-end systems.
2. Key directly into GenTax—discontinue use of our front-end systems and key all tax return information into our core computer system, GenTax.
3. Upgrade to a single, integrated solution.

Our analysis recommended alternative 3. The first two alternatives were rejected because they carried high risk to support systems and the ability to meet reasonable processing deadlines.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

If funding is not continued the agency will be left with a half-built system and a more complex payment and tax return process requiring use of unsupported, front-end tax return processing systems. Failure due to outdated technology of the paper return and payment processing systems could cause return processing to be slowed if not stalled. Failure of the return processing systems will be costly to the agency and ultimately the state if payments are delayed. The agency would also not be able to fulfill contractual obligations that made with solution and quality assurance vendors.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

None.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

A solution vendor and quality assurance vendor have been contracted. Amounts requested reflect negotiated funding needs for the biennium.

Implementation Date(s): July 1, 2019

BUDGET NARRATIVE

End Date (if applicable): December 2020 (project implementation, 2023 for support services)

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

No.

b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.

No.

c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.

No.

d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.

No new staff. Existing staff will be reassigned duties as needed, but effects to classification are unknown at this time.

e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?

This project purchases, installs, and configures new front-end payment and return processing software. Training is also included. A solution vendor and quality assurance vendor have been contracted. Amounts requested reflect negotiated funding needs for the biennium.

BUDGET NARRATIVE

Vendor costs per contracts						
Phase	Quarter	Vendor Implementation	Software Maintenance	3 rd Party QA	SDC Costs	Costs by Quarter
2	Sept. 2019	\$109,692	\$51,555	\$18,390	\$37,500	\$165,582
	Dec. 2019			\$18,390	\$37,500	\$107,445
3	March 2020	\$73,348	\$51,555	\$18,390	\$37,500	\$129,238
	June 2020			\$18,390	\$37,500	\$55,890
	Sept. 2020	\$54,330	\$53,102	\$18,390	\$37,500	\$55,890
	Dec.2020			\$18,390	\$37,500	\$163,322
4	March 2021			\$18,390	\$37,500	\$55,890
	June 2021				\$37,500	\$37,500
Expense Totals		\$237,370	\$104,657	\$128,730	\$300,000	\$770,757
					10% Contingency	\$77,076
					Total Request	\$847,833

f. What are the ongoing costs?

Ongoing costs include State Data Center charges and vendor support services as follows:

Ongoing Costs						
	2019–21			2021–23		
	FY20	FY21	Biennial Total	FY22*	FY23*	Biennial total
State Data Center	\$150,000	\$150,000	\$300,000	\$155,700	\$161,617	\$317,317
Annual Maintenance	\$51,555	\$53,102	\$104,657	\$64,395	\$56,335	\$111,030
Expense Total	\$201,555	\$203,102	\$404,657	\$210,395	\$217,952	\$428,347

**SDC reflects inflation of 3.8%.*

BUDGET NARRATIVE

g. What are the potential savings?

None, although efficiencies are expected.

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

Yes.

Agency Request Budget

Staff Impact

No impact

Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

2021–23 Fiscal Impact

State Data Center and system maintenance costs of \$428,347 will become part of the base budget for 2021–23. The one-time expenses included in this package will be phased out of the budget for 2021–23.

Governor's Budget

This package was approved on appeal.

Staff Impact

No impact

Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

2021–23 Fiscal Impact

State Data Center and system maintenance costs of \$428,347 will become part of the base budget for 2021–23. The one-time expenses included in this package will be phased out of the budget for 2021–23.

BUDGET NARRATIVE

Legislatively Adopted Budget

This package was approved on appeal.

Staff Impact

No impact

Revenue Source

General Fund	\$780,007
Other Funds	\$67,826

2021–23 Fiscal Impact

State Data Center and system maintenance costs of \$428,347 will become part of the base budget for 2021–23. The one-time expenses included in this package will be phased out of the budget for 2021–23.

BUDGET NARRATIVE

Information Technology Services Division

Policy Package 112—Shared Services

Purpose

This package provides resources to ensure effective operations and maintenance of the agency's core systems for the 2019–21 biennium and beyond. The agency completed a core system replacement project during the 2017–19 biennium. As part of this project, the agency indicated that there would be ongoing operations and maintenance costs of approximately \$8 million per biennium. The agency has identified two components to ongoing costs: staffing, and a vendor service agreement. The package proposes a funding level for both that is based on other state's experiences and what the agency has learned during 2017–19 about workload management. The agency is advancing its best estimate of the ongoing current service level need, however, there was limited information available to effectively forecast emerging and ongoing needs. As this function matures, the agency may need to revisit staffing and vendor support needs.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The agency completed a core system replacement project during the 2017–19 biennium. This package establishes a service level of operations for the core system to ensure effective operations and maintenance during the 2019–21 biennium and beyond. There are two cost components to ongoing operations and maintenance: staffing, and a vendor service agreement. Forecasting resourcing needs for both of these variables with accuracy is challenging because ongoing processes are still being standardized and matured and there is minimal historical data to support assumption development. To address this information gap, the agency has relied on research from other states and information drawn from 2017–19 experiences. What follows is a breakdown of the requested resources for each component.

BUDGET NARRATIVE

Staff support

The effective staff composition for ongoing operations and maintenance includes four distinct classifications; each making critical contributions.

Position	Classification	Function
IT system developers	Information Systems Specialist 7 & Information Systems Specialist 8	Technical experts; make changes to systems to resolve problems and/or advance agency priorities such as legislative mandates or enhancements.
Business analysts	Operations/Policy Analyst 3	Business experts; manage processes to ensure business needs drive technology and coordinate documentation, testing, communications, and other variables required to ensure successful adaptation of the system to business needs.
Training specialists	Training & Development Specialist 1	Usage stewards; manage processes to ensure staff have the training, tools, access, and other resources they need to effectively use the core system.
Managers	Principal Executive/Manager D & Principal Executive/Manager E	The Principal Executive/Manager D coordinates work of IT developers and the Principal Executive/Manager E coordinates business analysts and trainers to ensure priorities are defined, workload is effectively managed, and staff are appropriately supported.

Research into other states' staffing has affirmed this request with some variability in the ratios represented. Over time, it seems that most states have identified their optimum ratio as one-to-one (1:1) between IT system developers and business analysts, and one trainer to every three to four business analysts. The agency's current service level includes the following resources:

- Fifteen IT system developers.
- One Principal Executive/Manager D IT system development manager.
- Six business analysts (Operations/Policy Analyst 3).

To meet existing legislative mandates the agency has redeployed existing resources to address resourcing gaps in the business analyst, training, and management roles. Using current workload as a proxy for future baseline setting suggests that the agency would need the following positions to support a comparable level of work in the future:

- Two business analysts (Operations/Policy Analyst 3).
- Two training specialist (Training & Development Specialist 1).

BUDGET NARRATIVE

- One Principal Executive/Manager E.

Therefore, the agency is requesting that these five positions be added permanently to establish an adequate baseline of staff to support ongoing operations and maintenance of the core system next biennium and beyond. Because this level of support is below what other states have defined as “appropriate,” the agency may need to return at a future date if new information suggests that this initial ask is insufficient.

Vendor service agreement

The service agreement for ongoing maintenance and support ensures GenTax is effectively maintained, used, and kept current over time as software upgrades are released. The vendor offers three levels of on-going maintenance and support:

Level 1—Annual product maintenance (no onsite resources). This level includes items such as:

- Access to service packs.
- Access to new versions of GenTax.
- Access to new and revised documentation.
- Phone support.
- Defect repair of bugs to core product.
- 24/7 remote monitoring of system availability.
- Contact information to enable DOR to obtain support during non-standard hours.
- Assignment of Customer Support Account Manager.
- Membership and participation in user group.

Level 2—In addition to what is included in Level 1, this level provides onsite FAST personnel to ensure that defects in site code, extensions, and configurations are resolved. In effect, this level provides a continuing warranty.

Level 3—In addition to what is included in Levels 1 and 2, this level provides onsite FAST personnel to ensure that service packs, hot fixes, and upgrades are installed.

The agency reached out to other states to gain insight into their experiences and recommendations regarding ongoing maintenance and support of GenTax. All states that have implemented GenTax have contracted with the COTS vendor for ongoing maintenance and support, with the most common investment being Level 3.

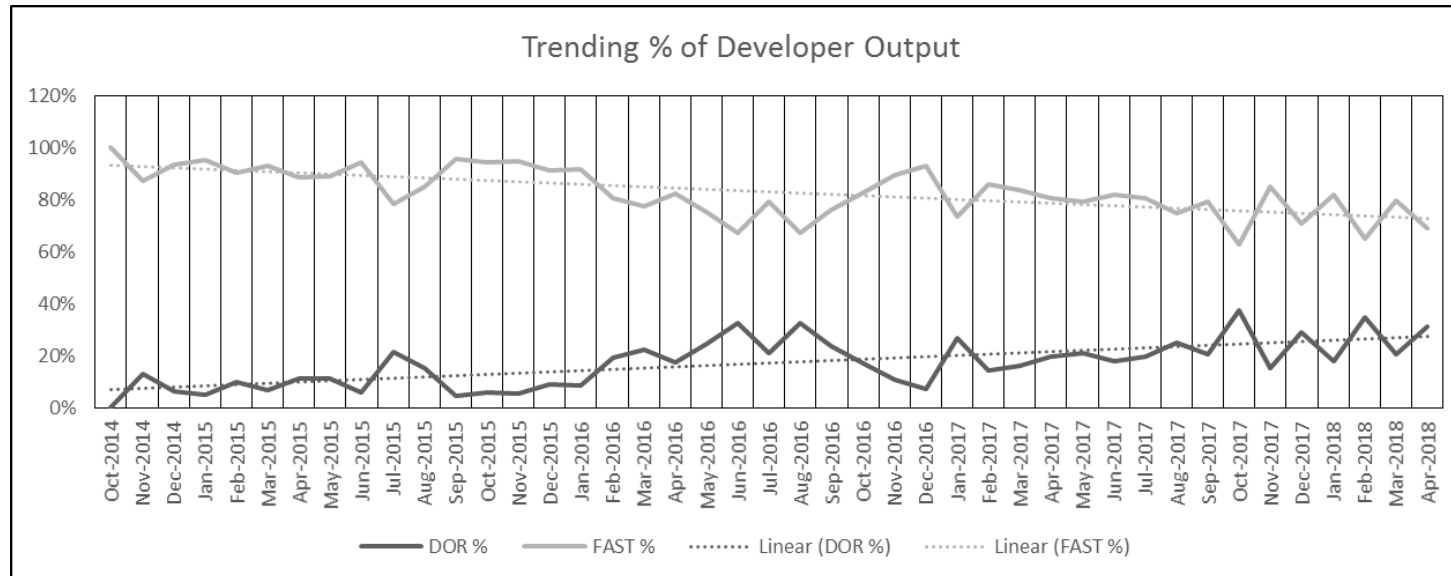
Following the post-warranty implementation, DOR selected a maintenance and support agreement at Level 3 with the additional option of three FTE on-site contractor resources for one year. For the 2019–21 biennium, the agency is requesting Level 2 with an additional five FTE of on-site contractor resourcing in year one, then scaling down to four FTE on-site in year two. This approach offers a solid base of vendor support with

BUDGET NARRATIVE

flexibility to address unique business needs. The option is notably less expensive than Level 3. It also aligns with the agency's goal of reducing dependence on the core system vendor over the next five years.

2. WHY DOES DOR PROPOSE THIS POP?

During the Core Systems Replacement project, the agency identified ongoing expenses for system operations and maintenance of approximately \$8 million per biennia. The purpose of this package is to establish baseline funding that will become the current service level for future biennia related to core system operations and maintenance. While the agency has identified a goal of minimizing its dependence on the COTS vendor, some level of partnership will likely always be required. Tracking of developer outputs suggest that the agency is trending towards less reliance on the vendor. The agency anticipated continuing this trend into future biennia.



The chart above displays trending lines of work produced over time. Since October 2014, agency developers' work output has increased, while the vendor outputs have decreased. The goal is to surpass vendor outputs within five years.

In developing the package, the agency had to make assumptions with minimal available information, so this package may need to be revisited if new information suggests that the current service level funding is insufficient.

BUDGET NARRATIVE

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

This is the core foundation and system of record for our tax filer tracking and processing. The package aligns with the agency's mission to "make revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens." It also aligns with the agency's strategic priority to cultivate operational excellence.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

Many key performance measures within the agency depend on the core system. Without assurance that this system is adequately maintained, data used to report on performance measures could be at risk.

The success of this package can be measured several different ways; GenTax training hours, migrations to production, portfolio management reporting, and surveys.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Define a one-to-one ratio for business analysts and developers: The agency originally looked at requesting resources to align with what other states have defined as the "appropriate" service level. This would have required that the agency request nine additional business analysts and four training specialists. The agency felt this was too big a request to make without historical data on Oregon's unique business needs. The agency ultimately decided to make a more conservative request, approximately one developer to 0.5 business analyst. The one-to-one ratio was rejected.

Phasing in resources: When the agency was contemplating requesting a one-to-one ratio, a phase-in approach was discussed to have agility to meet unanticipated workload. However, when the one-to-one ratio was rejected, this approach was also rejected because the positions requested are positions that the agency is currently funding through redeployment of internal resources.

BUDGET NARRATIVE

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not funding the staffing request. This would mean that business support would be reduced. The duties that are performed by business analysts and trainers is not optional work, it must be done. This means that timeliness will be impacted, quality may suffer, and to the degree that internal resources are redeployed, other important work may not get done.

Not funding the vendor service agreement. If this agreement is not funded, mandatory and discretionary work will go undone or be delayed. It will become difficult to implement new programs, make necessary adjustments to the system, document changes, or train new employees in the future. Additionally, the system will age, may not perform as expected or needed, and there will be an increased risk of impacting revenue collection and distribution. As a result, DOR will find it difficult to meet new statutory requirements and agency strategic initiatives involving GenTax, properly maintain the solution and keep it current, service packs and software upgrades may not be applied in a timely manner, and the system will age and not perform as expected or needed. And, at some point in the future, the system may become so far out-of-date (legacy) that the agency will be required to take on another major project to upgrade the system. This will be costly, time consuming, and will adversely impact business operations.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

The agency works with many stakeholders in the development of tax programs: Oregon Employment Department, Department of Consumer & Business, Oregon Department of Transportation, and Oregon Treasury Department, to mention a few. These agencies are impacted by how quickly we accommodate their needs or requests. Without adequate funding, we may not respond as timely or comprehensively as may be warranted to ensure Oregonians' needs are met by various state services. Our goal is to not have any other state agency performance negatively impacted by the agency's information technology capabilities or capacity.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known equity issues associated with this request.

BUDGET NARRATIVE

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

Implementation Date(s): July 1, 2019

End Date (if applicable): N/A

- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**

No.

- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

No.

- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

Yes, new positions are being established that align with our current operating level.

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

The start-up costs are equivalent to standard costs for new positions.

- f. **What are the ongoing costs?**

There are ongoing costs for vendor service agreement and positions.

BUDGET NARRATIVE

g. What are the potential savings?

None.

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

Yes.

Agency Request Budget

Staff Impact

Positions	5
FTE	5.00

Revenue Source

General Fund	\$7,158,028
Other Funds	\$ 622,445

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor's Budget

This package was recommended as modified on appeal. The agency was approved for Level 2 GenTax Maintenance and Support and for 18 months of one FTE vendor staff augmentation.

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$4,408,510
Other Funds	\$ 352,321

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$6,488,923
Other Funds	\$ 564,254

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Information Technology Services Division

Essential Package 801—LFO Analyst Adjustments

Package Description

Purpose

This package incorporates the LFO Analyst adjustments.

How Achieved

This package eliminates funding for contracts that supported document scanner that the agency no longer needs.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 428,400)
Other Funds	(\$ 81,600)

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Information Technology Services Division

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Information Technology Services Division

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 87,484)
Other Funds	(\$ 9,796)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Information Technology Services Division

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(14)
FTE	(7.05)

Revenue Source

General Fund	(\$1,279,500)
Other Funds	(\$ 142,836)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	80,825	-	-	-	-	-	80,825
Total Revenues	\$80,825	-	-	-	-	-	\$80,825
Personal Services							
Pension Obligation Bond	30,572	-	13,090	-	-	-	43,662
Unemployment Assessments	-	-	-	-	-	-	-
Mass Transit Tax	(11,640)	-	(4,126)	-	-	-	(15,766)
Vacancy Savings	61,893	-	59,630	-	-	-	121,523
Total Personal Services	\$80,825	-	\$68,594	-	-	-	\$149,419
Services & Supplies							
IT Professional Services	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	80,825	-	68,594	-	-	-	149,419
Total Expenditures	\$80,825	-	\$68,594	-	-	-	\$149,419
Ending Balance							
Ending Balance	-	-	(68,594)	-	-	-	(68,594)
Total Ending Balance	-	-	(\$68,594)	-	-	-	(\$68,594)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 021 - Phase - In

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	61,373	-	-	-	-	-	61,373
Total Revenues	\$61,373	-	-	-	-	-	\$61,373
Services & Supplies							
Instate Travel	864	-	36	-	-	-	900
Employee Training	9,216	-	384	-	-	-	9,600
Office Expenses	8,911	-	371	-	-	-	9,282
Telecommunications	16,704	-	696	-	-	-	17,400
Data Processing	3,502	-	146	-	-	-	3,648
Expendable Prop 250 - 5000	3,168	-	132	-	-	-	3,300
IT Expendable Property	19,008	-	792	-	-	-	19,800
Total Services & Supplies	\$61,373	-	\$2,557	-	-	-	\$63,930
Total Expenditures							
Total Expenditures	61,373	-	2,557	-	-	-	63,930
Total Expenditures	\$61,373	-	\$2,557	-	-	-	\$63,930
Ending Balance							
Ending Balance	-	-	(2,557)	-	-	-	(2,557)
Total Ending Balance	-	-	(\$2,557)	-	-	-	(\$2,557)

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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							
General Fund Appropriation	(3,833,390)	-	-	-	-	-	(3,833,390)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$3,833,390)	-	-	-	-	-	(\$3,833,390)
Services & Supplies							
Instate Travel	-	-	(3,660)	-	-	-	(3,660)
Employee Training	(9,803)	-	(48,252)	-	-	-	(58,055)
Office Expenses	(59,981)	-	(40,690)	-	-	-	(100,671)
Telecommunications	(100,000)	-	(86,540)	-	-	-	(186,540)
Data Processing	(240,000)	-	(50,000)	-	-	-	(290,000)
Professional Services	(250,000)	-	-	-	-	-	(250,000)
IT Professional Services	(3,024,000)	-	(576,000)	-	-	-	(3,600,000)
Intra-agency Charges	(130,000)	-	(11,600)	-	-	-	(141,600)
Expendable Prop 250 - 5000	-	-	(16,410)	-	-	-	(16,410)
IT Expendable Property	(19,606)	-	(100,128)	-	-	-	(119,734)
Total Services & Supplies	(\$3,833,390)	-	(\$933,280)	-	-	-	(\$4,766,670)
Capital Outlay							
Office Furniture and Fixtures	-	-	(22,763)	-	-	-	(22,763)
Total Capital Outlay	-	-	(\$22,763)	-	-	-	(\$22,763)

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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
Total Expenditures							
Total Expenditures	(3,833,390)	-	(956,043)	-	-	-	(4,789,433)
Total Expenditures	(\$3,833,390)	-	(\$956,043)	-	-	-	(\$4,789,433)
Ending Balance							
Ending Balance	-	-	956,043	-	-	-	956,043
Total Ending Balance	-	-	\$956,043	-	-	-	\$956,043

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	222,753	-	-	-	-	-	222,753
Total Revenues	\$222,753	-	-	-	-	-	\$222,753
Services & Supplies							
Instate Travel	379	-	174	-	-	-	553
Out of State Travel	878	-	54	-	-	-	932
Employee Training	9,578	-	1,501	-	-	-	11,079
Office Expenses	9,369	-	2,174	-	-	-	11,543
Telecommunications	10,489	-	4,693	-	-	-	15,182
Data Processing	82,634	-	22,900	-	-	-	105,534
Publicity and Publications	383	-	-	-	-	-	383
Professional Services	14,244	-	4,213	-	-	-	18,457
IT Professional Services	52,848	-	12,942	-	-	-	65,790
Employee Recruitment and Develop	34	-	-	-	-	-	34
Dues and Subscriptions	297	-	16	-	-	-	313
Facilities Rental and Taxes	236	-	20	-	-	-	256
Facilities Maintenance	1,091	-	276	-	-	-	1,367
Other Services and Supplies	314	-	116	-	-	-	430
Expendable Prop 250 - 5000	1,845	-	42	-	-	-	1,887
IT Expendable Property	36,148	-	2,127	-	-	-	38,275
Total Services & Supplies	\$220,767	-	\$51,248	-	-	-	\$272,015
Capital Outlay							
Office Furniture and Fixtures	1,131	-	66	-	-	-	1,197

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Data Processing Software	315	-	-	-	-	-	315
Other Capital Outlay	540	-	-	-	-	-	540
Total Capital Outlay	\$1,986	-	\$66	-	-	-	\$2,052
Total Expenditures							
Total Expenditures	222,753	-	51,314	-	-	-	274,067
Total Expenditures	\$222,753	-	\$51,314	-	-	-	\$274,067
Ending Balance							
Ending Balance	-	-	(51,314)	-	-	-	(51,314)
Total Ending Balance	-	-	(\$51,314)	-	-	-	(\$51,314)

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	(3,173,970)	-	-	-	-	-	(3,173,970)
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	(\$3,173,970)	-	-	-	-	-	(\$3,173,970)
Personal Services							
Unemployment Assessments	121,032	-	2,066	-	-	-	123,098
Total Personal Services	\$121,032	-	\$2,066	-	-	-	\$123,098
Services & Supplies							
State Gov. Service Charges	(3,796,528)	-	(1,189,750)	-	-	-	(4,986,278)
Data Processing	501,526	-	31	-	-	-	501,557
Professional Services	-	-	(93)	-	-	-	(93)
IT Professional Services	-	-	-	-	-	-	-
Total Services & Supplies	(\$3,295,002)	-	(\$1,189,812)	-	-	-	(\$4,484,814)
Total Expenditures							
Total Expenditures	(3,173,970)	-	(1,187,746)	-	-	-	(4,361,716)
Total Expenditures	(\$3,173,970)	-	(\$1,187,746)	-	-	-	(\$4,361,716)
Ending Balance							
Ending Balance	-	-	1,187,746	-	-	-	1,187,746
Total Ending Balance	-	-	\$1,187,746	-	-	-	\$1,187,746

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Vacancy Savings	-	-	-	-	-	-	-
Reconciliation Adjustment	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Out of State Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Publicity and Publications	-	-	-	-	-	-	-
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-

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Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Employee Recruitment and Develop	-	-	-	-	-	-	-
Dues and Subscriptions	-	-	-	-	-	-	-
Facilities Maintenance	-	-	-	-	-	-	-
Expendable Prop 250 - 5000	-	-	-	-	-	-	-
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: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Employee Training	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
IT Expendable Property	-	-	-	-	-	-	-
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: 108 - Security / Risk and Compliance Tech Spec

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
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

Revenue, Dept of
Pkg: 108 - Security / Risk and Compliance Tech Spec

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 109 - Front - End Processing System Support

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-
Services & Supplies							
Instate Travel	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 109 - Front - End Processing System Support

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							-
Total Positions	-	-	-	-	-	-	-
Total FTE							
Total FTE							-
Total FTE	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 110 - Processing Center Permanent Staffing

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	-	-	-	-	-	-	-
Admin and Service Charges	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	1,500,231	-	-	-	1,500,231
Total Revenues	-	-	\$1,500,231	-	-	-	\$1,500,231
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	730,224	-	-	-	730,224
Empl. Rel. Bd. Assessments	-	-	671	-	-	-	671
Public Employees' Retire Cont	-	-	123,915	-	-	-	123,915
Social Security Taxes	-	-	55,858	-	-	-	55,858
Worker's Comp. Assess. (WCD)	-	-	638	-	-	-	638
Mass Transit Tax	-	-	4,245	-	-	-	4,245
Flexible Benefits	-	-	387,024	-	-	-	387,024
Total Personal Services	-	-	\$1,302,575	-	-	-	\$1,302,575
Services & Supplies							
Instate Travel	-	-	1,650	-	-	-	1,650
Employee Training	-	-	17,600	-	-	-	17,600
Office Expenses	-	-	17,017	-	-	-	17,017
Telecommunications	-	-	31,900	-	-	-	31,900
Data Processing	-	-	6,685	-	-	-	6,685
Expendable Prop 250 - 5000	-	-	6,050	-	-	-	6,050

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 110 - Processing Center Permanent Staffing

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	36,300	-	-	-	36,300
Total Services & Supplies	-	-	\$117,202	-	-	-	\$117,202
Capital Outlay							
Office Furniture and Fixtures	-	-	80,454	-	-	-	80,454
Total Capital Outlay	-	-	\$80,454	-	-	-	\$80,454
Total Expenditures							
Total Expenditures	-	-	1,500,231	-	-	-	1,500,231
Total Expenditures	-	-	\$1,500,231	-	-	-	\$1,500,231
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							11
Total Positions	-	-	-	-	-	-	11
Total FTE							
Total FTE							11.00
Total FTE	-	-	-	-	-	-	11.00

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 111 - PCM Project

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	780,007	-	-	-	-	-	780,007
Admin and Service Charges	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	67,826	-	-	-	67,826
Total Revenues	\$780,007	-	\$67,826	-	-	-	\$847,833
Services & Supplies							
Data Processing	276,000	-	24,000	-	-	-	300,000
Professional Services	118,432	-	10,298	-	-	-	128,730
IT Professional Services	314,665	-	27,362	-	-	-	342,027
Other Services and Supplies	70,910	-	6,166	-	-	-	77,076
Total Services & Supplies	\$780,007	-	\$67,826	-	-	-	\$847,833
Total Expenditures							
Total Expenditures	780,007	-	67,826	-	-	-	847,833
Total Expenditures	\$780,007	-	\$67,826	-	-	-	\$847,833
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 112 - Shared Services

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	6,488,923	-	-	-	-	-	6,488,923
Admin and Service Charges	-	-	-	-	-	-	-
Transfer In - Intrafund	-	-	564,254	-	-	-	564,254
Total Revenues	\$6,488,923	-	\$564,254	-	-	-	\$7,053,177

Personal Services

Class/Unclass Sal. and Per Diem	-	-	-	-	-	-	-
Empl. Rel. Bd. Assessments	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Worker's Comp. Assess. (WCD)	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	-	-	-	-	-
Total Personal Services	-	-	-	-	-	-	-

Services & Supplies

Instate Travel	-	-	-	-	-	-	-
Employee Training	-	-	-	-	-	-	-
Office Expenses	-	-	-	-	-	-	-
Telecommunications	-	-	-	-	-	-	-
Data Processing	-	-	-	-	-	-	-
IT Professional Services	6,488,923	-	564,254	-	-	-	7,053,177
Expendable Prop 250 - 5000	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 112 - Shared Services

Cross Reference Name: Information Technology Services Division
Cross Reference Number: 15000-009-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	-	-	-	-	-
Total Services & Supplies	\$6,488,923	-	\$564,254	-	-	-	\$7,053,177
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	6,488,923	-	564,254	-	-	-	7,053,177
Total Expenditures	\$6,488,923	-	\$564,254	-	-	-	\$7,053,177
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: 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	(428,400)	-	-	-	-	-	(428,400)
Transfer In - Intrafund	-	-	(81,600)	-	-	-	(81,600)
Total Revenues	(\$428,400)	-	(\$81,600)	-	-	-	(\$510,000)
Services & Supplies							
Professional Services	(228,400)	-	(51,600)	-	-	-	(280,000)
IT Professional Services	(200,000)	-	-	-	-	-	(200,000)
IT Expendable Property	-	-	(30,000)	-	-	-	(30,000)
Total Services & Supplies	(\$428,400)	-	(\$81,600)	-	-	-	(\$510,000)
Total Expenditures							
Total Expenditures	(428,400)	-	(81,600)	-	-	-	(510,000)
Total Expenditures	(\$428,400)	-	(\$81,600)	-	-	-	(\$510,000)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue 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							
Admin and Service Charges	-	-	(6,454,511)	-	-	-	(6,454,511)
Transfer In - Intrafund	-	-	5,138,809	-	-	-	5,138,809
Total Revenues	-	-	(\$1,315,702)	-	-	-	(\$1,315,702)
Ending Balance							
Ending Balance	-	-	(1,315,702)	-	-	-	(1,315,702)
Total Ending Balance	-	-	(\$1,315,702)	-	-	-	(\$1,315,702)

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	(87,484)	-	-	-	-	-	(87,484)
Transfer In - Intrafund	-	-	(9,796)	-	-	-	(9,796)
Total Revenues	(\$87,484)	-	(\$9,796)	-	-	-	(\$97,280)
Personal Services							
Reconciliation Adjustment	(106,249)	-	(13,793)	-	-	-	(120,042)
Total Personal Services	(\$106,249)	-	(\$13,793)	-	-	-	(\$120,042)
Services & Supplies							
Data Processing	18,765	-	3,997	-	-	-	22,762
Total Services & Supplies	\$18,765	-	\$3,997	-	-	-	\$22,762
Total Expenditures							
Total Expenditures	(87,484)	-	(9,796)	-	-	-	(97,280)
Total Expenditures	(\$87,484)	-	(\$9,796)	-	-	-	(\$97,280)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	(1,279,500)	-	-	-	-	-	(1,279,500)
Transfer In - Intrafund	-	-	(142,836)	-	-	-	(142,836)
Total Revenues	(\$1,279,500)	-	(\$142,836)	-	-	-	(\$1,422,336)
Personal Services							
Class/Unclass Sal. and Per Diem	(787,112)	-	(90,921)	-	-	-	(878,033)
Empl. Rel. Bd. Assessments	(403)	-	(36)	-	-	-	(439)
Public Employees' Retire Cont	(133,573)	-	(15,431)	-	-	-	(149,004)
Social Security Taxes	(60,216)	-	(6,951)	-	-	-	(67,167)
Worker's Comp. Assess. (WCD)	(381)	-	(36)	-	-	-	(417)
Flexible Benefits	(229,515)	-	(22,637)	-	-	-	(252,152)
Reconciliation Adjustment	-	-	(5)	-	-	-	(5)
Total Personal Services	(\$1,211,200)	-	(\$136,017)	-	-	-	(\$1,347,217)
Services & Supplies							
Instate Travel	(835)	-	(74)	-	-	-	(909)
Employee Training	(14,058)	-	(1,221)	-	-	-	(15,279)
Office Expenses	(10,032)	-	(874)	-	-	-	(10,906)
Telecommunications	(21,273)	-	(2,480)	-	-	-	(23,753)
Data Processing	(10,820)	-	(198)	-	-	-	(11,018)
Expendable Prop 250 - 5000	(2,174)	-	(167)	-	-	-	(2,341)
IT Expendable Property	(9,108)	-	(1,805)	-	-	-	(10,913)
Total Services & Supplies	(\$68,300)	-	(\$6,819)	-	-	-	(\$75,119)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	(1,279,500)	-	(142,836)	-	-	-	(1,422,336)
Total Expenditures	(\$1,279,500)	-	(\$142,836)	-	-	-	(\$1,422,336)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(14)
Total Positions	-	-	-	-	-	-	(14)
Total FTE							
Total FTE							(7.05)
Total FTE	-	-	-	-	-	-	(7.05)

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3702000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3703000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3704000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3705000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3706000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3707000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3708000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3709000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3710000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3711000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3712000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
TOTAL PICS SALARY										730,224			730,224
TOTAL PICS OPE										568,106			568,106
				---	-----	-----			-----		-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				11	11.00	264.00				1,298,330			1,298,330

POSITION		POS						GF	OF	FF	LF	AF
NUMBER	CLASS COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
0003254	OAS C0101 AP	OFFICE ASSISTANT 1	1-	.37-	8.99-	09	2,680.00	23,611- 21,669-	482- 444-			24,093- 22,113-
0003365	OAS C0501 AP	DATA ENTRY OPERATOR	1-	.36-	8.58-	05	2,766.00	23,257- 18,700-	475- 381-			23,732- 19,081-
0003688	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003689	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003690	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003691	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003692	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003693	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003694	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003695	OAS C0104 AP	OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
3044000	OAS C1483 IP	INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	09	5,695.00	125,746- 63,437-	10,934- 5,517-			136,680- 68,954-
3108000	OAS C1486 IP	INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,351.00	118,150- 61,566-	10,274- 5,354-			128,424- 66,920-
3501000	OAS C1487 IP	INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	09	8,176.00	156,979- 66,890-	39,245- 16,723-			196,224- 83,613-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3541000	OAS	C1488	IP INFO SYSTEMS SPECIALIST	8	1-	1.00-	24.00-	09 8,916.00	196,865- 80,946-	17,119- 7,040-			213,984- 87,986-
TOTAL PICS SALARY									787,112-	90,921-			878,033-
TOTAL PICS OPE									424,088-	45,091-			469,179-
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				14-	7.05-	169.57-			1,211,200-	136,012-			1,347,212-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Other Employer -Employee Taxes	-	-	-	4,069,087	-	-
Other Severance Taxes	-	-	-	19,045	-	-
Privilege Taxes	-	-	-	182,255	-	-
Other Taxes	-	-	-	101,284	-	-
Business Lic and Fees	-	-	-	10,832	-	-
Admin and Service Charges	-	6,198,625	7,874,328	2,253,327	6,808,856	-
Fines and Forfeitures	-	-	-	5,000	-	-
Sr Citizen Prop Tax Repayments	-	-	-	792,704	-	-
Transfer In - Intrafund	-	-	-	-	-	7,036,888
Total Other Funds	-	\$6,198,625	\$7,874,328	\$7,433,534	\$6,808,856	\$7,036,888

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Detail of LF, OF, and FF Revenues - BPR012

Marijuana Program

Organizational chart

2017–19 Legislatively Adopted Budget

15 positions

14.25 FTE

Marijuana program

15 positions

14.25 FTE

Marijuana Program

Organizational chart

2019–21 Legislatively Adopted Budget

16 positions

15.76 FTE

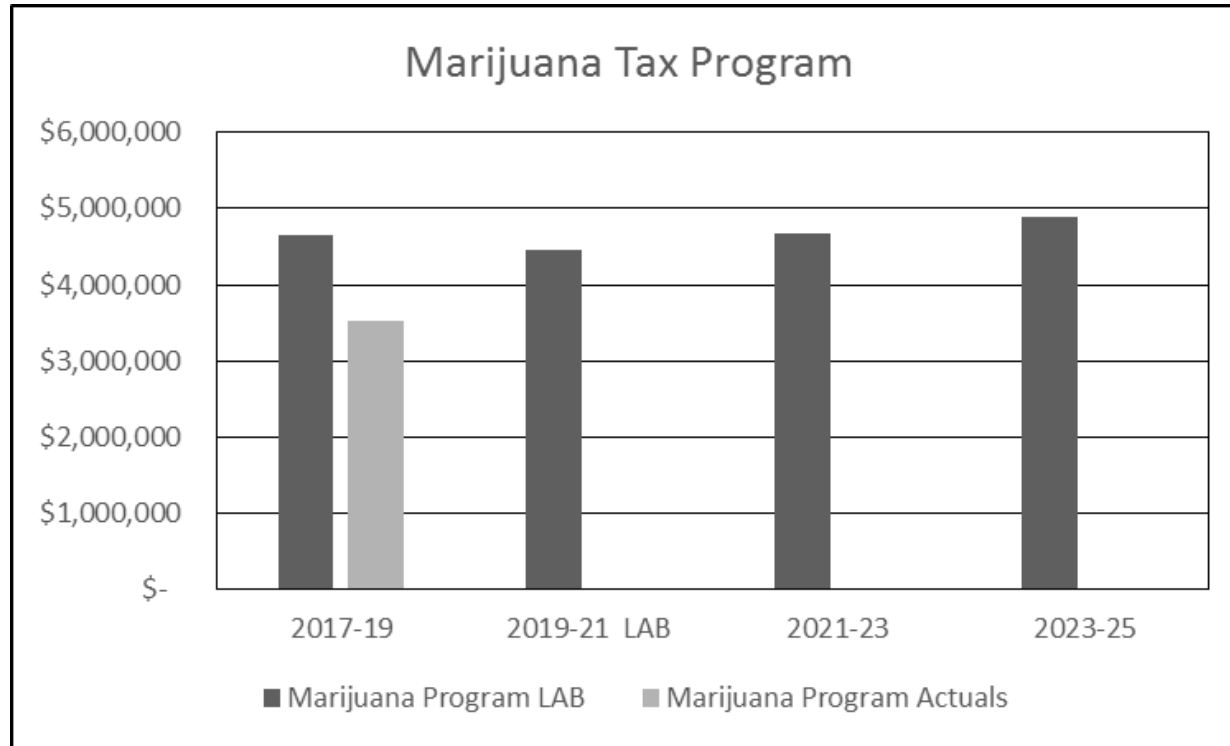
Marijuana program

16 positions

15.76 FTE

BUDGET NARRATIVE

Marijuana Tax Program

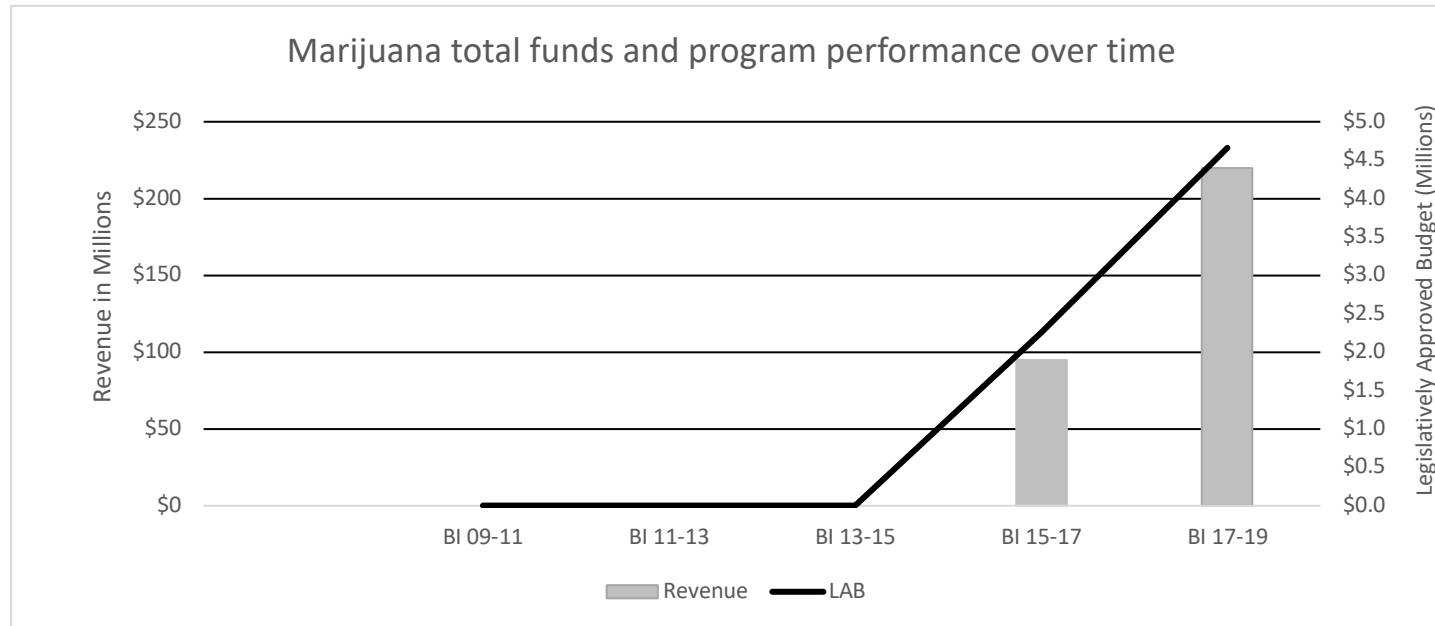


Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
Marijuana Program	LAB			\$ 4,659,957	\$ 4,455,308	\$ 4,663,432	\$ 4,883,919
	Actuals			\$ 3,513,553			

Long-term Focus Area: Excellence in state government.

Primary Program Contact: John Galvin, Program Manager

BUDGET NARRATIVE



Program Overview

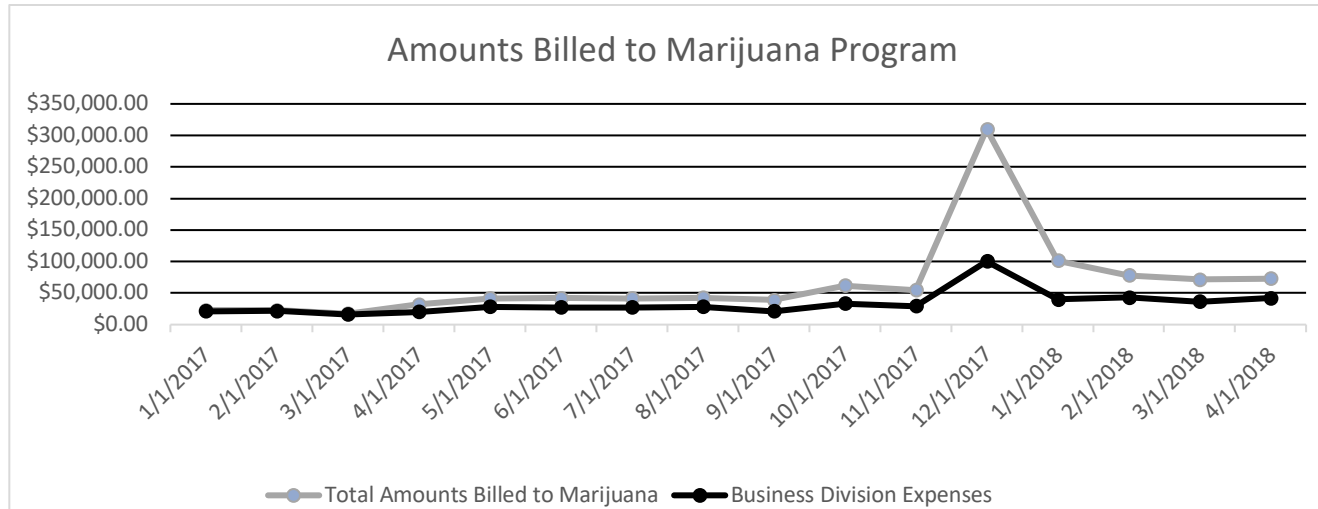
Marijuana tax revenues contribute a projected \$100 million to the Oregon Marijuana Account annually. The revenues from the state tax are distributed according to statute: 40 percent to the State School Fund, 20 percent to Oregon Health Authority for mental health treatment or for alcohol and drug abuse prevention, early intervention and treatment services, 15 percent to the Oregon State Police, 5 percent to the Oregon Health Authority for the purposes of funding drug-use prevention programs, 10 percent to cities, and 10 percent to counties. Localities are allowed to ban the retail sale, production, processing, or testing of recreational marijuana, but are ineligible for the city or county distributions if they choose to do so.

In addition to direct responsibility for administering the state's recreational marijuana tax program, the section is also under contract with 84 municipalities to administer their local option marijuana taxes. The program has an agreement with one tribal government to account for sales of marijuana by tribal entities within the overall distribution scheme. Under Oregon Revised Statute (ORS) 457B.752 the program is required to rebate an amount of tax receipts attributable to marijuana items produced by a producer or processor located on tribal land when there is an active agreement and the producer or processor qualifies for the rebate.

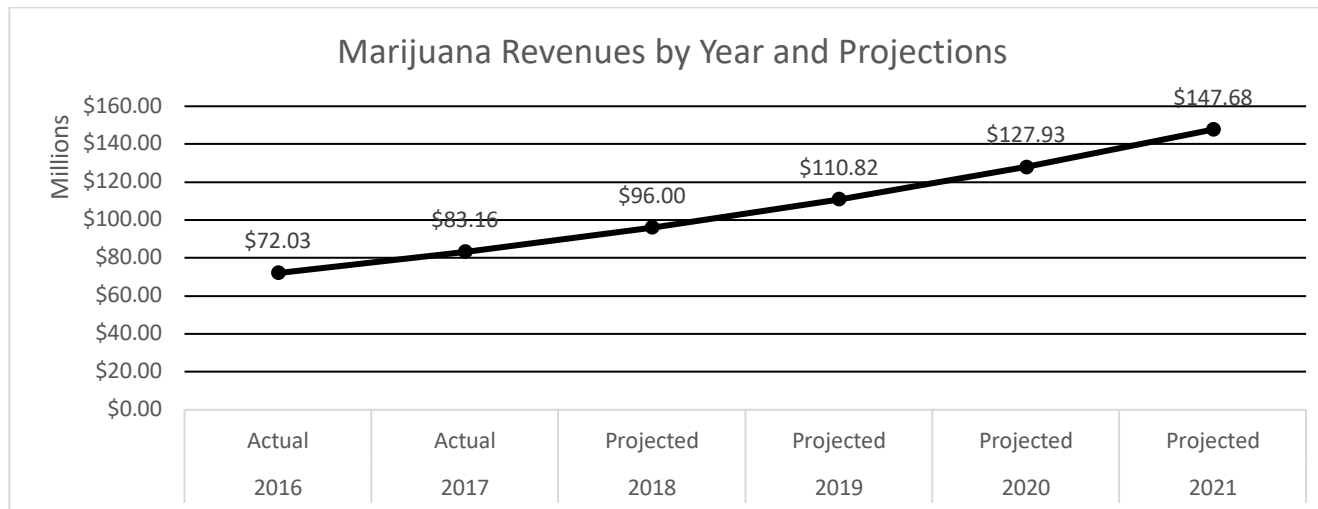
The section performs the tasks necessary to administer the program so that taxpayers are able to comply with tax reporting and payment regulations. The section also conducts policy analysis; provides information for responses to legislative and media inquiries; coordinates the development of administrative rules, forms, distributions, and assists research in preparing reports.

BUDGET NARRATIVE

The following chart shows the expenses incurred by the Business Division as well as the amounts billed by other Divisions providing assistance to the marijuana program. General Services Division incurred a large one-time charge in December 2017, which accounted for the large amount billed to the project that month.



The following chart shows actual and projected revenues generated by the marijuana tax through the 2019–2021 biennium.



BUDGET NARRATIVE

Program funding request

The Withholding and Payroll Tax Section (WPTS) is requesting current service level funding.

Marijuana	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 4,659,957	\$ 4,659,957	15	14.25
CSL 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
ARB 19-21	\$ -	\$ 4,093,306	\$ 4,093,306	15	14.25
GB 19-21	\$ -	\$ 5,020,026	\$ 5,020,026	19	18.25
LAB 19-21	\$ -	\$ 4,455,308	\$ 4,455,308	16	15.76
Difference	\$ -	\$ (204,649)	\$ (204,649)	1	1.51
% change	0.0%	-4.4%	-4.4%	6.7%	10.6%

The Operations and Policy Analyst 2, Operations and Policy Analyst 3, and the Administrative Specialist 2 positions provide direct support to marijuana retailers, agency partners such as the Oregon Liquor Control Commission (OLCC), and localities. That support includes providing assistance with registration processing registrations, returns, payment adjustments, collections, and enforcement activities.

The program also requires support from a separate cash handling unit and security to process payments as well. This cash handling unit and associated Accounting Technicians are in addition to services provided by the Department of Administrative Services and are required due to the large number of monthly cash payments of marijuana tax by taxpayers. The unit requires the assistance of part time economist to forecast revenue and accountant to ensure marijuana tax receipts and credits are appropriately attributed to the reporting period in which they are received.

Program Description

In 2015, House Bill 2041 established a 17 percent tax on the sale price of 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 recreational marijuana tax has a quarterly filing and monthly payment requirement. WPTS regularly interacts with customers to provide them with information and educate them on their tax obligations. They also perform payment processing, filing enforcement, collections, and audit functions. Additionally WPTS administers local-option marijuana taxes for over 84 municipalities and distributes those revenues quarterly.

The marijuana tax program has a relatively small team and relies on strong partnership with internal and external partners to conduct its work. The team also relies on substantial direct contact with taxpayers to improve understanding of tax laws and obligations. As a relatively new tax program, direct contact helps to resolve outstanding issues before they become too burdensome for the taxpayer to overcome.

This program offers taxpayers easy access to staff who can help them with a variety of questions. Staff also proactively pursue direct contact with taxpayers to resolve issues and provide them with opportunities to comply with the strict requirements for electronic return filing and limited options

BUDGET NARRATIVE

for payment. Due to the nature of the tax program, electronic payments are not allowed. Taxpayers can pay with check, money order, or cash. This industry has limited banking options, leading to an increase in cash payments to the department. This is why the department constructed the new payment center at its main building in Salem. Taxpayers are required to make cash payments at the Salem office to ensure safe and accurate cash payment processing. The department also provides resources to perform collection, filing enforcement, audit, and investigation activities, which enhances taxpayer education and enforces compliance.

The program works with many internal and external partners to ensure successful administration of the recreational marijuana tax. Internally, the program partners regularly with, among others: Director's Office, Communications, Processing Center, Disclosure Office, PTAC Collections. Externally, the program partners with, among others: the Governor's Office, Oregon Department of Justice, Oregon Department of Administrative Services, Oregon State Police, county sheriffs, city and county governments, tribal governments, League of Oregon Cities, Association of Oregon Counties, OLCC, and Oregon Health Authority.

The major cost drivers are related to cash processing and enforcement activities for noncompliant retailers. There are also DOJ and security costs that vary depending on what legal questions are raised at the state and federal level as the program matures and the legal environment changes. Program administration costs are recovered from marijuana tax receipts. Under ORS 475B.760, amounts necessary to pay administrative and enforcement expenses are continuously appropriated to the department from the suspense account. The marijuana tax program's administrative costs for the 2017–19 biennium are expected to be more than \$4 million.

Program Justification and Link to Long-term Outcome

The recreational marijuana tax is one of the revenue streams that funds public services that preserve and enhance the quality of life for all citizens. As of second quarter, 2018, the recreational marijuana tax program has distributed \$147.5 million to the recipients identified in statute. This has meant an additional:

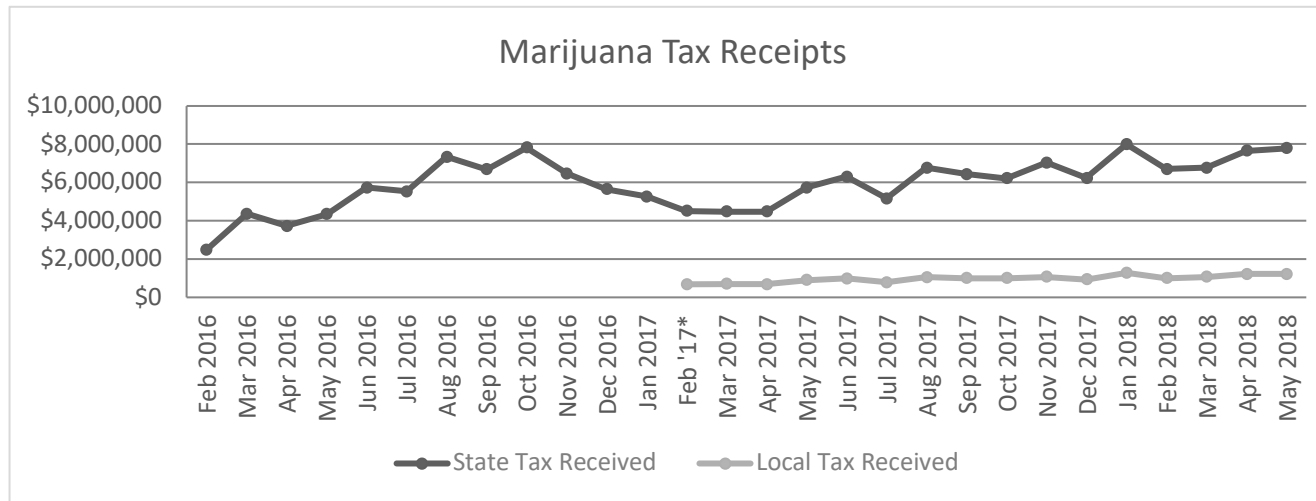
- \$59 million to the State School Fund.
- \$29.5 million to the state's Mental Health, Alcoholism, and Drug Services Account.
- \$22.1 million for the Oregon State Police.
- \$7.4 million to OHA for drug treatment and prevention programs.
- \$29.5 million to Oregon's cities and counties.

The agency's mission of making the tax systems we administer work so funding for public services is preserved directly aligns with the long-term outcome of excellence in state government. In the administration of the state's marijuana tax program, the program partners with a variety of other Oregon state agencies, the legislative and judicial branches of Oregon government, other states, the federal government, and—most importantly—taxpayers to accomplish the agency's mission.

BUDGET NARRATIVE

Program Performance

The recreational marijuana tax generates approximately \$100 million in other fund revenues annually. There are 526 marijuana tax accounts registered as of May 2018. Additional licenses granted by OLCC continue to increase the number of marijuana taxpayers. The graph below shows monthly receipts for the marijuana tax since the start of taxation in January 2016.

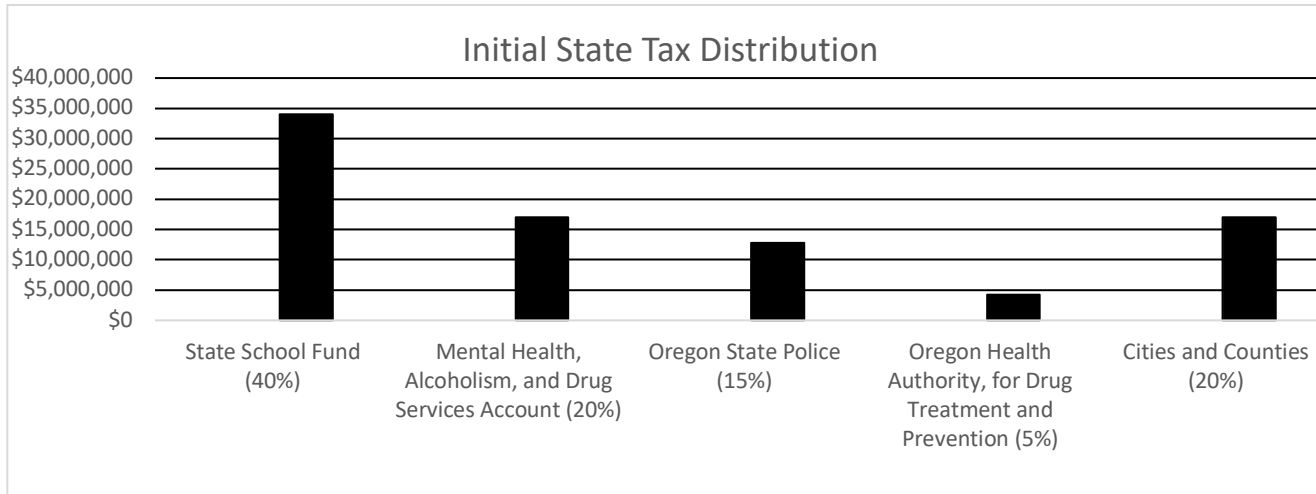


When looking at the graph above, it's important to remember some key points about this tax program:

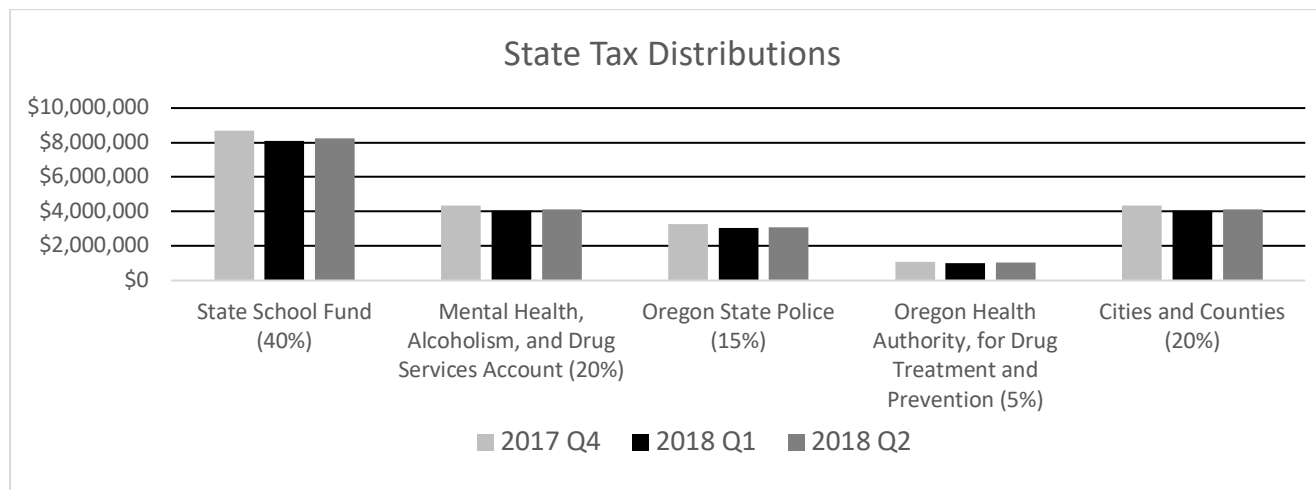
- Marijuana taxes are remitted to the department in the month following the month in which the taxes were collected from consumers. For example, taxes collected on January's sales would be due to the department by the end of February and would be included in February's tax receipts. This is why there isn't an entry on the chart for January 2016 receipts.
- Recreational marijuana taxation didn't start until January 4, 2016, even though sales started in October 2015.
- From January through October of 2016, medical marijuana dispensaries were selling recreational marijuana, and the tax rate was 25 percent of the sales price under the temporary "early start" program.
- On June 2, 2016, additional categories of marijuana products became taxable.
- OLCC started issuing licenses to recreational marijuana retailers on October 1, 2016. Their sales were subject to the permanent 17 percent rate, as prescribed in statute.
- From October 2016 through December 31, 2016, there were two recreational marijuana tax rates in effect.
- As of January 1, 2017, only licensed retailers could sell recreational marijuana at the 17 percent rate.

BUDGET NARRATIVE

The next graph shows the initial distribution of state tax receipts that occurred in the third quarter of 2017. This distribution was of state taxes collected from January 4, 2016 through August 31, 2017, minus legislatively mandated transfers, repayment of OLCC's start-up costs, and our administrative costs. The remaining \$85 million was distributed as directed under ORS 475B.759.

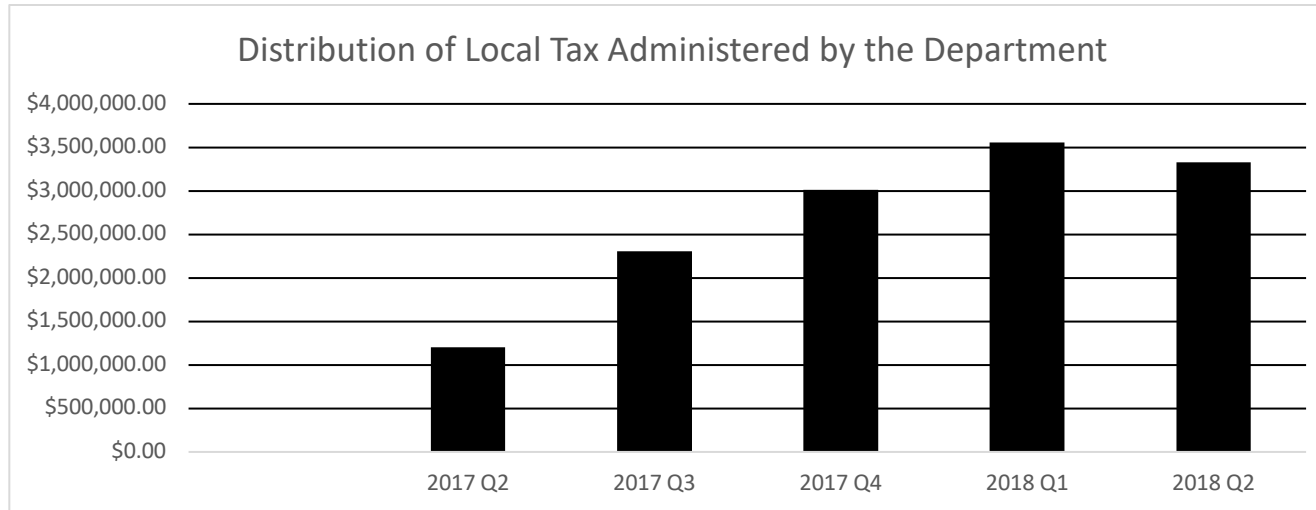


Distributions of state tax receipts occurred in the fourth quarter of 2017 for \$21,680,149 as well as the first quarter of 2018 for \$20,221,811 and second quarter of 2018 for \$20,639,027.



BUDGET NARRATIVE

The next graph shows the amount the program has distributed to participating cities and counties as part of its administration of their local tax programs. The department is currently administering local taxes on behalf of 84 municipalities. The department has collected \$15.6 million on behalf of localities since February 2017.



Enabling Legislation/Program Authorization

Ballot Measure 91 in 2014 legalized the growth and sale of recreational marijuana in the state of Oregon and established a tax on the amount of marijuana grown. The Legislature decided to replace the grower tax with a “point-of-sale” tax. In 2015, House Bill 2041 established a tax on licensed marijuana retailers of 17 percent of the sale price of usable marijuana, immature plants, cannabinoid edibles, cannabinoid concentrates, cannabinoid extracts, cannabinoid products used on skin or hair, and other cannabinoid products beginning in 2017. House Bill 2041 also identified that the Department of Revenue would administer that tax. Because the state’s recreational marijuana regulatory infrastructure wouldn’t be ready until late 2016, the department was tasked with administering a temporary 25 percent tax on marijuana leaves, seeds, flowers, and non-flowering plants sold by medical marijuana retailers, as described in Senate Bill 460 and HB 2041. By January 4, 2016, the 17 percent retail marijuana tax and regulated sales of recreational marijuana began and by June 2, 2016 edibles, concentrates, and extracts were added to the list of taxable items.

Section 34a of HB 3400 from the 2015 Legislative Session authorized cities and counties to impose a tax on marijuana retailers of up to 3 percent. In the 2016 session, Section 22 of HB 4014 modified ORS 305.620 to allow municipalities to enter into agreements with “any state agency or department” for the purpose of the “collection, enforcement, administration and distribution” of local marijuana taxes.

BUDGET NARRATIVE

Funding Streams

At this time, the funding proposal for the Marijuana Tax Program will continue to rely on ORS 475B.760 to appropriate monies necessary to pay expenses for the administration and enforcement of ORS 475B.700 to 475B.760. Additionally, the department has negotiated the payment of administrative fees for local tax administration through interagency agreements with the localities that receive the service.

Significant Proposed Program Changes from 2017–19

Marijuana Program/Income Tax Audits—Policy Option Package 105

The package creates an auditing unit focused on the marijuana industry. Legalization and new taxation of the marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission has provided educational programs, however, little auditing is being accomplished at this time. The operations for this industry is primarily cash-based, therefore the risk of unreported income is higher. The agency believes that it is imperative that we do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and marijuana tax audit issues throughout the state. In Agency Request Budget this package was requested in Personal Tax and Compliance Division. In Governor’s Budget the package was moved to the Marijuana Program.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

Governor’s Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$0
Other Funds	\$948,722

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

Positions	2
FTE	1.76

Revenue Source

General Fund	\$0
Other Funds	\$416,608

BUDGET NARRATIVE

Marijuana Tax Program

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$18,530

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$18,530

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$18,530

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Marijuana Tax Program

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

Package Description

Purpose

This package includes the costs of phasing out one-time program dollars approved during the 2017–19 biennium.

How Achieved

This package phases out one-time funds, approved in the 2017–19 biennium, as follows: SB 5535—Pkg 110—\$880,000 Other Funds for construction at the Department of Revenue’s headquarters for cash receipts processing; HB 5003—\$200,000 Other Funds for remodeling at the Department of Revenue’s headquarters for cash transaction space.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 0)
Other Funds	(\$1,080,000)

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 0)
Other Funds	(\$1,080,000)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 0)
Other Funds	(\$1,080,000)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Marijuana Tax Program

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$53,542

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$53,542

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$53,542

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Marijuana Tax Program

Essential Package 060—Technical Adjustments

Package Description

Purpose

In consultation with CFO and LFO, the Department of Revenue reorganized its budget structures to more accurately reflect its operations. This package realigns services and supplies between the various structures.

How Achieved

This package redistributes a portion of the department's attorney general and other services and supplies costs to the Marijuana Tax Program.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 176,044

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 176,044

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 176,044

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Marijuana Tax Program

Essential Package 091—Statewide Adjustment DAS Charges

Package Description

Purpose

This package incorporates Statewide Adjustments.

How Achieved

This package represents changes to Statewide Government Service Charges and DAS pricelist changes for services made for the Governor's Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	(\$16,944)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
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Other Funds	\$ 0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Marijuana Tax Program

Essential Package 092—Statewide AG Adjustment

Package Description

Purpose

This package incorporates changes to the Statewide Attorney General rates.

How Achieved

This package reduces Attorney General rates by 5.95 percent to reflect changes in the Governor’s Budget.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 0

2021–23 Fiscal Impact

None.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	(\$ 5,058)

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
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Other Funds	\$ 0
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2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Marijuana Tax Program

Policy Option Package 105—Marijuana Program Audits

The package creates an auditing unit consisting of four permanent full-time Tax Auditor 2 positions focused on the marijuana industry. Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor Control Commission, has provided educational programs, however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry. This POP would fund a team of four auditors to focus on both income and recreational marijuana tax audit issues throughout the state.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

In November of 2014, Oregon voters passed Measure 91 legalizing the production, processing, delivery, and sale of recreational marijuana products. Medical marijuana was already legal in Oregon. October 1, 2015, legal sales of recreational marijuana were allowed at medical marijuana dispensaries regulated by the Oregon Health Authority. In January 2016, state retail tax was imposed on sales of recreational marijuana at a rate of 25 percent of the retail sales price for dispensaries selling medical marijuana. In October 2016, the Oregon Liquor Control Commission (OLCC) began issuing licenses to retailers of recreational marijuana. Sales of marijuana made under an OLCC license were taxed by the state at 17 percent of the retail sales price. OHA regulated dispensaries were to stop selling recreational marijuana December 31, 2016. Starting January 2017, all recreational marijuana retailers must have been registered with the OLCC in order to sell marijuana taxed by the state at 17 percent. Retailers must report sales to the Oregon Department of Revenue on a quarterly basis.

The marijuana industry has rapidly expanded since 2016. In the first quarter of 2016, 253 businesses filed marijuana tax returns with the department. As of April 2018, 543 businesses have registered licenses with the OLCC. This represents a 115-percent increase in registered filers in the state. The department expects the industry to continue growing; requiring increased oversight and enforcement. In addition, this presents an opportunity to educate business owners in the early stages of their operations to help them understand and comply with tax obligations. Best practices reveal that changing taxpayer behavior as early as possible leads to the best outcomes in terms of continuous compliance with tax law. Early income tax audits of some marijuana businesses have revealed that business owners in this industry are prone to mistakes in calculating income.

This package will allow the department to perform audit and filing enforcement functions to ensure the state is receiving the proper amount of revenue. The marijuana industry has a high risk of noncompliance due to the cash intensive nature of the business. Historically, cash-based

BUDGET NARRATIVE

businesses are the largest contributor to the expanding tax gap because there is no third-party reporting of money received. These businesses require higher scrutiny in order to uncover unreported income.

The majority of businesses selling marijuana are set up as pass-through entities. These entities require audits by senior tax auditors due to the complexity of the work. In addition, auditors need to compare tax law differences between deductions allowed by the IRS against those allowed by Oregon. Since marijuana is still illegal for federal purposes, deductions allowed will vary between state and federal taxes. This also increases the complexity of the audit. While the department believes there is potential for underreporting in the marijuana industry, if the audits reveal a high level of compliance, these positions will be used to increase our overall audit efforts focusing on pass-through entities.

This policy option package will add four full-time Tax Auditor 2 positions located throughout the state focusing on the marijuana industry. With these positions, we anticipate completion of approximately 200 marijuana business audits per biennium. These auditors will also provide education and assistance to marijuana industry filers and will collaborate with other state agencies including OLCC to identify best practices and share information. These auditors will focus on both income and marijuana tax audit issues. Audits will focus on cash-based businesses using indirect audit methods. In addition, auditors will pursue businesses that have failed to file and report tax. Auditors will be located in existing field offices based on business population.

2. WHY DOES DOR PROPOSE THIS PACKAGE?

Legalization and taxation of the recreational marijuana industry has created new work for the agency. In the initial stages of program implementation education and auditing are the best tools for ensuring compliance. The agency, in collaboration with the Oregon Liquor and Control Commission, has provided educational programs; however, no audits of marijuana retail tax are being accomplished at this time. The operations for this industry are conducted with more cash transactions than other industries increasing the risk of unreported income. The agency believes it must do more to ensure compliance within this growing industry.

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The agency has defined a strategic priority to optimize collections efforts. The marijuana industry poses a high risk to the tax system because it is largely made up of cash transactions. In addition, this industry is fairly new and businesses may not be familiar with all the rules and regulations regarding their tax obligations. This package will focus on both audit and filing enforcement to ensure all businesses are paying the correct amount of both income and marijuana tax.

BUDGET NARRATIVE

4. IS THIS PACKAGE TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS PACKAGE?

This policy option package is not linked to a specific performance measure. We will measure success by examining the total increase in marijuana audits and filing enforcement as a percentage of the total population of marijuana-related businesses. Success will be increasing that percentage over time.

5. DOES THIS PACKAGE REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

Redeploy existing audit resources. This option would divert resources from our current work to the marijuana industry. This would decrease the number of audits in other areas. The department feels there is heightened compliance risk in this area. Given this, the agency would likely shift existing resources to enforce the marijuana industry if this package is not funded. However, shifting resources are expected to result in a 16-percent reduction in other auditing activity. This means the number of audits conducted on non-marijuana pass-through entities will decrease. The agency is committed to continuing current service level auditing of our long-standing tax programs, so, this option was rejected.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS PACKAGE?

As the marijuana industry continues to grow, the lack of enforcement will adversely affect long-term compliance and the revenue stream. The department will be forced to reduce compliance activity in other areas in order to create adequate coverage in the marijuana industry. We will not be able to deploy as many resources to education and assistance for new marijuana filers, which could lead to confusion and noncompliance. The lack of third-party reporting in this industry will allow taxpayers to avoid taxation without a consistent enforcement effort by the department. Because the number of marijuana businesses and filers will continue to grow, these problems will be compounded exponentially.

BUDGET NARRATIVE

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS PACKAGE? HOW WOULD THEY BE AFFECTED?

Local governments may impose a tax of three percent of the retail sales price of marijuana products. Funding this package may increase the amount of money that flows to these localities. If the department performs audits on these businesses and increases the amount of marijuana tax due, a portion of that tax may be paid to the locality in which the business operates.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS PACKAGE?

The marijuana tax program will be a stakeholder in this package. The personal income tax and marijuana tax programs will coordinate efforts which should decrease total audit time for the department. This will help both the department close more audits and taxpayers will require less time to deal with the audit. In addition, there will be the opportunity to interact with the OLCC and share information to better effect compliance in the marijuana industry.

10. WHAT IS YOUR EQUITY ANALYSIS?

Not applicable.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS PACKAGE?

Implementation Date(s): July 1, 2019

End Date (if applicable): None

a. Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.

This would introduce audits and filing enforcement for the recreational marijuana tax program. Auditing personal income is already a department responsibility.

BUDGET NARRATIVE

- b. Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**

We will have increased facilities and computer service to accommodate four additional auditor positions. Also, Human Resource costs will increase due to hiring and recruiting new employees.

- c. Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**

No.

- d. Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**

New positions, four Tax Auditor 2s. These will be permanent full-time positions.

- e. What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

The new auditors will need additional training for dealing with the marijuana industry and will take approximately six months to become proficient at these audits. The new auditors will also require additional telephone and computer equipment for their work.

- f. What are the ongoing costs?**

Cost of the audit positions, services and supplies, additional travel costs for audits.

- g. What are the potential savings?**

No savings are anticipated. Adding enforcement positions in the marijuana industry will likely result in increased income for the state. The timing and amount of increased revenues is not known at this time.

BUDGET NARRATIVE

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

Yes.

Agency Request Budget

Staff Impact

Positions	0
FTE	0.00

Revenue Source

General Fund	\$0
Other Funds	\$0

2021-23 Fiscal Impact

None

Governor's Budget

Staff Impact

Positions	4
FTE	4.00

Revenue Source

General Fund	\$0
Other Funds	\$948,722

2021-23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021-23.

Legislatively Adopted Budget

Staff Impact

Positions	2
FTE	1.76

BUDGET NARRATIVE

Revenue Source

General Fund	\$0
Other Funds	\$416,608

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Marijuana Tax Program

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Marijuana Tax Program

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	(\$ 11,134)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Marijuana Tax Program

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(1)
FTE	(0.25)

Revenue Source

General Fund	\$ 0
Other Funds	(\$ 43,472)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Overtime Payments	-	-	1,206	-	-	-	1,206
Public Employees' Retire Cont	-	-	205	-	-	-	205
Pension Obligation Bond	-	-	9,594	-	-	-	9,594
Social Security Taxes	-	-	92	-	-	-	92
Mass Transit Tax	-	-	7,433	-	-	-	7,433
Total Personal Services	-	-	\$18,530	-	-	-	\$18,530
Total Expenditures							
Total Expenditures	-	-	18,530	-	-	-	18,530
Total Expenditures	-	-	\$18,530	-	-	-	\$18,530
Ending Balance							
Ending Balance	-	-	(18,530)	-	-	-	(18,530)
Total Ending Balance	-	-	(\$18,530)	-	-	-	(\$18,530)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Services & Supplies							
Professional Services	-	-	(200,000)	-	-	-	(200,000)
Total Services & Supplies	-	-	(\$200,000)	-	-	-	(\$200,000)
Capital Outlay							
Other Capital Outlay	-	-	(880,000)	-	-	-	(880,000)
Total Capital Outlay	-	-	(\$880,000)	-	-	-	(\$880,000)
Total Expenditures							
Total Expenditures	-	-	(1,080,000)	-	-	-	(1,080,000)
Total Expenditures	-	-	(\$1,080,000)	-	-	-	(\$1,080,000)
Ending Balance							
Ending Balance	-	-	1,080,000	-	-	-	1,080,000
Total Ending Balance	-	-	\$1,080,000	-	-	-	\$1,080,000

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
Services & Supplies							
Instate Travel	-	-	115	-	-	-	115
Out of State Travel	-	-	125	-	-	-	125
Employee Training	-	-	1,131	-	-	-	1,131
Office Expenses	-	-	1,224	-	-	-	1,224
Telecommunications	-	-	1,525	-	-	-	1,525
Data Processing	-	-	412	-	-	-	412
Publicity and Publications	-	-	24	-	-	-	24
Professional Services	-	-	12,636	-	-	-	12,636
Facilities Rental and Taxes	-	-	4,254	-	-	-	4,254
Agency Program Related S and S	-	-	5,036	-	-	-	5,036
Other Services and Supplies	-	-	3,706	-	-	-	3,706
Expendable Prop 250 - 5000	-	-	371	-	-	-	371
IT Expendable Property	-	-	2,245	-	-	-	2,245
Total Services & Supplies	-	-	\$32,804	-	-	-	\$32,804
Capital Outlay							
Office Furniture and Fixtures	-	-	6,292	-	-	-	6,292
Telecommunications Equipment	-	-	798	-	-	-	798
Other Capital Outlay	-	-	13,648	-	-	-	13,648
Total Capital Outlay	-	-	\$20,738	-	-	-	\$20,738

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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
Total Expenditures							
Total Expenditures	-	-	53,542	-	-	-	53,542
Total Expenditures	-	-	\$53,542	-	-	-	\$53,542
Ending Balance							
Ending Balance	-	-	(53,542)	-	-	-	(53,542)
Total Ending Balance	-	-	(\$53,542)	-	-	-	(\$53,542)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 060 - Technical Adjustments

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Attorney General	-	-	85,000	-	-	-	85,000
Fuels and Utilities	-	-	-	-	-	-	-
Other Services and Supplies	-	-	91,044	-	-	-	91,044
Total Services & Supplies	-	-	\$176,044	-	-	-	\$176,044
Total Expenditures							
Total Expenditures	-	-	176,044	-	-	-	176,044
Total Expenditures	-	-	\$176,044	-	-	-	\$176,044
Ending Balance							
Ending Balance	-	-	(176,044)	-	-	-	(176,044)
Total Ending Balance	-	-	(\$176,044)	-	-	-	(\$176,044)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 091 - Statewide Adjustment DAS Chgs

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	-	-	-	-	-
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: 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							
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 - Marijuana Program / Income Tax Audits

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Marijuana Taxes	-	-	416,608	-	-	-	416,608
Total Revenues	-	-	\$416,608	-	-	-	\$416,608
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	207,900	-	-	-	207,900
Empl. Rel. Bd. Assessments	-	-	106	-	-	-	106
Public Employees' Retire Cont	-	-	35,280	-	-	-	35,280
Social Security Taxes	-	-	15,904	-	-	-	15,904
Worker's Comp. Assess. (WCD)	-	-	102	-	-	-	102
Mass Transit Tax	-	-	-	-	-	-	-
Flexible Benefits	-	-	61,572	-	-	-	61,572
Total Personal Services	-	-	\$320,864	-	-	-	\$320,864
Services & Supplies							
Instate Travel	-	-	262	-	-	-	262
Out of State Travel	-	-	35,279	-	-	-	35,279
Employee Training	-	-	2,800	-	-	-	2,800
Office Expenses	-	-	2,707	-	-	-	2,707
Telecommunications	-	-	5,075	-	-	-	5,075
Data Processing	-	-	1,064	-	-	-	1,064
Attorney General	-	-	26,229	-	-	-	26,229
Expendable Prop 250 - 5000	-	-	1,100	-	-	-	1,100

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 105 - Marijuana Program / Income Tax Audits

Cross Reference Name: Marijuana Program
Cross Reference Number: 15000-014-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
IT Expendable Property	-	-	6,600	-	-	-	6,600
Total Services & Supplies	-	-	\$81,116	-	-	-	\$81,116
Capital Outlay							
Office Furniture and Fixtures	-	-	14,628	-	-	-	14,628
Total Capital Outlay	-	-	\$14,628	-	-	-	\$14,628
Total Expenditures							
Total Expenditures	-	-	416,608	-	-	-	416,608
Total Expenditures	-	-	\$416,608	-	-	-	\$416,608
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							2
Total Positions	-	-	-	-	-	-	2
Total FTE							
Total FTE							1.76
Total FTE	-	-	-	-	-	-	1.76

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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
Beginning Balance							
Beginning Balance Adjustment	-	-	1,663,243	-	-	-	1,663,243
Total Beginning Balance	-	-	\$1,663,243	-	-	-	\$1,663,243
Revenues							
Marijuana Taxes	-	-	1,135,727	-	-	-	1,135,727
Total Revenues	-	-	\$1,135,727	-	-	-	\$1,135,727
Transfers Out							
Tsfr To Administrative Svcs	-	-	(392,350)	-	-	-	(392,350)
Tsfr To Police, Dept of State	-	-	(606,434)	-	-	-	(606,434)
Tsfr To Oregon Health Authority	-	-	(1,010,489)	-	-	-	(1,010,489)
Tsfr To Education, Dept of	-	-	(1,616,723)	-	-	-	(1,616,723)
Total Transfers Out	-	-	(\$3,625,996)	-	-	-	(\$3,625,996)
Ending Balance							
Ending Balance	-	-	(827,026)	-	-	-	(827,026)
Total Ending Balance	-	-	(\$827,026)	-	-	-	(\$827,026)

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
Revenues							
Marijuana Taxes	-	-	(11,134)	-	-	-	(11,134)
Total Revenues	-	-	(\$11,134)	-	-	-	(\$11,134)
Personal Services							
Reconciliation Adjustment	-	-	(8,830)	-	-	-	(8,830)
Total Personal Services	-	-	(\$8,830)	-	-	-	(\$8,830)
Services & Supplies							
Agency Program Related S and S	-	-	(2,304)	-	-	-	(2,304)
Total Services & Supplies	-	-	(\$2,304)	-	-	-	(\$2,304)
Total Expenditures							
Total Expenditures	-	-	(11,134)	-	-	-	(11,134)
Total Expenditures	-	-	(\$11,134)	-	-	-	(\$11,134)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	-	-	(43,472)	-	-	-	(43,472)
Total Revenues	-	-	(\$43,472)	-	-	-	(\$43,472)
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(32,652)	-	-	-	(32,652)
Empl. Rel. Bd. Assessments	-	-	(61)	-	-	-	(61)
Public Employees' Retire Cont	-	-	(5,541)	-	-	-	(5,541)
Social Security Taxes	-	-	(2,498)	-	-	-	(2,498)
Worker's Comp. Assess. (WCD)	-	-	(58)	-	-	-	(58)
Reconciliation Adjustment	-	-	2	-	-	-	2
Total Personal Services	-	-	(\$40,808)	-	-	-	(\$40,808)
Services & Supplies							
Instate Travel	-	-	(38)	-	-	-	(38)
Employee Training	-	-	(400)	-	-	-	(400)
Office Expenses	-	-	(387)	-	-	-	(387)
Telecommunications	-	-	(725)	-	-	-	(725)
Data Processing	-	-	(152)	-	-	-	(152)
Expendable Prop 250 - 5000	-	-	(138)	-	-	-	(138)
IT Expendable Property	-	-	(824)	-	-	-	(824)
Total Services & Supplies	-	-	(\$2,664)	-	-	-	(\$2,664)

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ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	-	-	(43,472)	-	-	-	(43,472)
Total Expenditures	-	-	(\$43,472)	-	-	-	(\$43,472)
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)

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
5691000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00		103,950 56,482			103,950 56,482
5692000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00		103,950 56,482			103,950 56,482
TOTAL PICS SALARY										207,900			207,900
TOTAL PICS OPE										112,964			112,964
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				2	1.76	42.00				320,864			320,864

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3620000	OAS	C1163	AP ECONOMIST 3	1-	.25-	6.00-	02	5,442.00		32,652- 8,158-			32,652- 8,158-
TOTAL PICS SALARY										32,652-			32,652-
TOTAL PICS OPE										8,158-			8,158-
TOTAL PICS PERSONAL SERVICES =				---	-----	-----			-----	-----	-----	-----	-----
				1-	.25-	6.00-				40,810-			40,810-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Marijuana Taxes	-	-	-	214,074,900	236,513,273	238,011,002
Charges for Services	-	-	-	2,073,406	-	-
Admin and Service Charges	-	4,550,942	4,659,957	-	-	-
Tsfr To Administrative Svcs	-	-	-	(40,411,000)	(44,298,650)	(44,691,000)
Tsfr To Criminal Justice Comm	-	-	-	(3,000,000)	(3,000,000)	(3,000,000)
Tsfr To Police, Dept of State	-	-	-	(30,308,250)	(38,305,566)	(38,912,000)
Tsfr To Oregon Health Authority	-	-	-	(50,513,750)	(63,842,611)	(64,853,100)
Tsfr To Education, Dept of	-	-	-	(80,822,000)	(102,148,177)	(103,764,900)
Tsfr To Or Liquor Cntrl Comm	-	-	-	(7,000,000)	(7,000,000)	(7,000,000)
Total Other Funds	-	\$4,550,942	\$4,659,957	\$4,093,306	(\$22,081,731)	(\$24,209,998)

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Detail of LF, OF, and FF Revenues - BPR012

Corporate Activities Tax Program

Organizational chart

2019–21 Legislatively Adopted Budget

38 positions

9.29 FTE

Corporate Activities Tax 38 positions 9.29 FTE
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BUDGET NARRATIVE

Corporate Division

Program Overview

HB 3427 and HB 2164 establishes a modified commercial activities tax of \$250 plus 0.57 percent on Oregon commercial activity over \$1 million after a 35 percent subtraction for either cost inputs or labor. Income from the commercial activity tax is required to be deposited in a Fund for Student Success, after certain administrative and operating expenses.

Program Funding Request

Corporate Division	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ -	\$ -	-	-
CSL 19-21	\$ -	\$ -	\$ -	-	-
ARB 19-21	\$ -	\$ -	\$ -	-	-
GB 19-21	\$ -	\$ -	\$ -	-	-
LAB 19-21	\$ 2,789,362	\$ 1	\$ 2,789,363	38	9.29
Difference	\$ 2,789,362	\$ 1	\$ 2,789,363	38	9.29
Pct Change	0.0%	0.0%	0.0%	0.0%	0.0%

Program Description

Initial LRO estimates gathered during the 2019 legislative session estimate there will be approximately 40,000 taxpayers subject to the commercial activity tax. These returns do not follow federal or state income or excise tax laws and therefore generally will stand alone and will over time create its own set of precedents.

Most of the taxes DOR administers are reported and paid voluntarily by taxpayers. A critical role of our resources is to support voluntary compliance for this stream of revenue by developing forms, providing assistance to taxpayers and representatives, interpreting laws and rules, and processing tax returns. A large part of this work involves getting forms and systems ready for filing season where we partner with others in the department for about 10 months each year. This includes making necessary changes to forms, the processing systems, programming that is used to identify returns that require manual processing and testing both data capture and processing system changes. It also includes working with vendors who supply tax preparation software and e-file platforms to taxpayers to ensure they understand the changes and apply them correctly.

BUDGET NARRATIVE

Administrative support staff will manually process returns that cannot be processed by the system because there is incomplete or mismatched information. Many times, the issue should be resolved quickly and without notifying the taxpayer. However, in some instances it will be necessary to contact the taxpayer for additional information in order to complete processing of the return.

Customer service is a key to supporting voluntary compliance. The corporate activity tax section has a direct phone number for taxpayers or representatives with questions. The section also has a direct help email and its own webpage on the department's website for helpful information for taxpayers and representatives.

Our policy unit plays a vital role in administering the tax program by being a resource for the rest of the section, providing assistance to taxpayers, monitoring federal and state legislation for impacts on our programs, updating and promulgating administrative rules, and holding conference-level appeals that stem from our enforcement work. The focus during the first biennia of this tax program is on developing administrative rules, other written guidance, forms, publications and instructions as well as stakeholder outreach.

In order to ensure we are knowledgeable about best practices and uniformity initiatives and using the best data possible, we use partnerships with other states and the Internal Revenue Service as well as the Federation of Tax Administrators and Multi-State Tax Commission. These relationships provide us with leads for enforcement work, opportunities to learn from what other states are doing, and to participate in the development of uniform model statutes and rules. Overall these venues will provide us the opportunity to share and learn from other taxing agencies.

Enforcement work to ensure compliance is another important aspect to administering this tax program. This will start when the return is filed as we use the processing system to identify potential errors and correct them before the return is processed. Refund requests will also be analyzed by risk score so that large or unusual refunds are reviewed for accuracy. Following this, we will use federal tax information and our discovery system to identify returns for audit and taxpayers who have not filed but are required to. As we continue to use the discovery system and generate results, we will refine and update our methods of selecting cases.

Filing enforcement leads will be more complicated with the commercial activity tax because the tax base is different from federal and from other state taxes and thus will initially require an auditor to determine if the activities of the company meet the constitutional requirement for Oregon to impose a tax on them. This is one of the areas we see the opportunity for growth as we gather and produce more data for the discovery system to use.

Oregon corporate activity tax audits will focus on issues specific to this new program. These issues may include but not be limited to, apportionment, nexus, commercial activity, and exclusions. Audits may take anywhere from one month to one year to complete depending on the complexity of the issues and the amount of documentation required. Many of our audits are conducted out of state at the taxpayer's business headquarters to facilitate efficient review of books and records. Once an audit is complete, taxpayers have the choice to pay the deficient taxes or appeal the result through one of several methods.

BUDGET NARRATIVE

The first path for appeal is an administrative appeal with the department and gives us the chance to take a second look at the application of the statutes to the individual facts and circumstances. Auditors and conference officers in our policy unit will fill this role for our program. They will communicate with taxpayers to gather additional information and hold an informal hearing, if one is requested, before issuing a final decision. Following the first level of appeal, or if there is no administrative appeal, the taxes become assessed and may then be appealed to the Magistrate Division of Oregon Tax Court. At this stage, the department is very involved in the appeal, however representation by an Assistant Attorney General from Department of Justice will generally be sought. Appeals at this level will likely take a year or more to resolve depending on the number and complexity of issues involved.

The predominant costs for the section are personal services that are needed to complete the work necessary to effectively and efficiently administer the tax program for which the section is responsible. Other costs include training, travel to educational conferences, and travel for out of state audits.

Program Justification and Link to Long-term Outcome

The Corporate Activity Tax Section supports the long-term focus area of excellence in state government by administering this large tax program. This program is estimated to provide approximately \$1.2 billion to the General Fund for the biennium, while costing only a fraction of that, approximately \$12 million in Other Funds. These funds support our state school systems through the Fund for Student Success.

Revenue Impact (in \$Millions)

	Biennium		
	2019-21	2021-23	2023-25
Fund for Student Success	\$1,598	\$2,810	\$3,068
General Fund	<u>-\$423</u>	<u>-\$699</u>	<u>-\$762</u>
Net Impact	\$1,175	\$2,111	\$2,306

Impact Explanation

The estimates for the Corporate Activity Tax (going into the Fund for Student Success) are based on historical Oregon tax return data augmented with published federal tax information. Growth rates used are based on the March 2019 Economic and Revenue forecast. The impact on the General Fund is from two sources: the reduction of the personal income tax rates and the interactive effects between the new tax and existing income taxes. Roughly 70 percent of the impact is due to the tax rate reductions.

BUDGET NARRATIVE

Enabling legislation/program authorization

Oregon Revised Statutes (ORS) chapter 317A require the department to administer the taxes this section is responsible for. This 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 Activity Tax Section is funded by Other Funds collected from this tax program.

BUDGET NARRATIVE

Corporate Division

Essential Package 801—LFO Analyst Adjustments

Package Description

Purpose

This package incorporates the LFO Analyst adjustments.

How Achieved

This package increases General Fund by \$1 and Other Funds expenditure limitation by \$1 to establish the Corporate Division for the administration of the Corporate Activity Tax (HB 3427 & HB 5047).

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 1
Other Funds	\$ 1

2021–23 Fiscal Impact

None.

BUDGET NARRATIVE

Corporate Division

Package 813—Policy Bills

Package Description

Purpose

This package is from the passage of HB 5047 for the new Corporate Activity Tax enforcement efforts. HB 5047 fund the start-up costs to collect the tax.

How Achieved

This package funds thirty-eight limited duration positions through April 30, 2020 for a total of 9.29 FTE. DOR will also incur an estimated \$1,165,000 contract to FAST Enterprises to reconfigure and test Gen Tax to collect the additional information for the new tax, but that budget is in a separate Appropriation. Additional funding to continue the work of the 38 positions and additional positions for the period after May 1, 2020 will be requested in the 2020 Legislative session.

Legislatively Adopted Budget

Staff Impact

Positions	38
FTE	9.29

Revenue Source

General Fund	\$2,789,361
Other Funds	\$0

2021–23 Fiscal Impact

Additional funding will be requested to finish out the implementation of the new tax for the remainder part of the 2019–21 biennium. This will have an impact on the 2021–23.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 801 - LFO Analyst 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
Revenues							
General Fund Appropriation	1	-	-	-	-	-	1
Other Taxes	-	-	1	-	-	-	1
Admin and Service Charges	-	-	-	-	-	-	-
Total Revenues	\$1	-	\$1	-	-	-	\$2
Services & Supplies							
Office Expenses	1	-	1	-	-	-	2
Total Services & Supplies	\$1	-	\$1	-	-	-	\$2
Total Expenditures							
Total Expenditures	1	-	1	-	-	-	2
Total Expenditures	\$1	-	\$1	-	-	-	\$2
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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
Transfers Out							
Tsfr To Justice, Dept of	-	-	-	-	-	-	-
Tsfr To Education, Dept of	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Corporate Division
Cross Reference Number: 15000-008-00-00-00000

<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							
Office Expenses	-	-	-	-	-	-	-
Total Services & Supplies	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

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							
General Fund Appropriation	2,789,361	-	-	-	-	-	2,789,361
Other Taxes	-	-	909,450,922	-	-	-	909,450,922
Total Revenues	\$2,789,361	-	\$909,450,922	-	-	-	\$912,240,283
Transfers Out							
Tsfr To Education, Dept of	-	-	(908,986,836)	-	-	-	(908,986,836)
Total Transfers Out	-	-	(\$908,986,836)	-	-	-	(\$908,986,836)
Personal Services							
Class/Unclass Sal. and Per Diem	1,067,904	-	-	-	-	-	1,067,904
Empl. Rel. Bd. Assessments	565	-	-	-	-	-	565
Public Employees' Retire Cont	181,228	-	-	-	-	-	181,228
Social Security Taxes	81,689	-	-	-	-	-	81,689
Worker's Comp. Assess. (WCD)	527	-	-	-	-	-	527
Mass Transit Tax	6,393	-	-	-	-	-	6,393
Flexible Benefits	325,452	-	-	-	-	-	325,452
Reconciliation Adjustment	(4,656)	-	-	-	-	-	(4,656)
Total Personal Services	\$1,659,102	-	-	-	-	-	\$1,659,102
Services & Supplies							
Instate Travel	3,591	-	-	-	-	-	3,591
Employee Training	16,128	-	-	-	-	-	16,128
Office Expenses	313,340	-	-	-	-	-	313,340
Telecommunications	29,232	-	-	-	-	-	29,232

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

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							
Data Processing	6,126	-	-	-	-	-	6,126
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Attorney General	365,274	-	-	-	-	-	365,274
Facilities Rental and Taxes	150,448	-	-	-	-	-	150,448
Agency Program Related S and S	118,800	-	-	-	-	-	118,800
Expendable Prop 250 - 5000	5,544	-	-	-	-	-	5,544
IT Expendable Property	33,264	-	-	-	-	-	33,264
Total Services & Supplies	\$1,041,747	-	-	-	-	-	\$1,041,747
Capital Outlay							
Office Furniture and Fixtures	88,512	-	-	-	-	-	88,512
Total Capital Outlay	\$88,512	-	-	-	-	-	\$88,512
Total Expenditures							
Total Expenditures	2,789,361	-	-	-	-	-	2,789,361
Total Expenditures	\$2,789,361	-	-	-	-	-	\$2,789,361
Ending Balance							
Ending Balance	-	-	464,086	-	-	-	464,086
Total Ending Balance	-	-	\$464,086	-	-	-	\$464,086

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

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
Total Positions							
Total Positions							38
Total Positions	-	-	-	-	-	-	38
Total FTE							
Total FTE							9.29
Total FTE	-	-	-	-	-	-	9.29

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1141000	MMN	X1321	AP HUMAN RESOURCE ANALYST 2	1	.42	10.00	02	4,885.00	48,850 26,736				48,850 26,736
8046000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.42	10.00	02	5,442.00	54,420 28,107				54,420 28,107
8047000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.42	10.00	02	5,442.00	54,420 28,107				54,420 28,107
8048000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.42	10.00	02	5,442.00	54,420 28,107				54,420 28,107
8049000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
8050000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
8051000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
8052000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	.42	10.00	02	5,937.00	59,370 29,326				59,370 29,326
8053000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.13	3.00	02	5,442.00	16,326 8,433				16,326 8,433
8054000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.13	3.00	02	4,727.00	14,181 7,905				14,181 7,905
8055000	MMN	X0865	AP PUBLIC AFFAIRS SPECIALIST 2	1	.42	10.00	02	5,650.00	56,500 28,619				56,500 28,619
8056000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.33	8.00	02	6,456.00	51,648 24,483				51,648 24,483
8057000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	.33	8.00	02	5,927.00	47,416 23,440				47,416 23,440

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
8058000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8059000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8060000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8061000	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	1	.33	8.00	02	3,918.00	31,344 19,484				31,344 19,484
8062000	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	1	.33	8.00	02	3,918.00	31,344 19,484				31,344 19,484
8063000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8064000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8065000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.13	3.00	02	5,351.00	16,053 8,365				16,053 8,365
8066000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8067000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8068000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8069000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8070000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
8071000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8072000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8073000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8074000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8075000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8076000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8077000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8078000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8079000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8080000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8081000	OAS	C1217	AP ACCOUNTANT 3	1	.04	1.00	02	4,727.00	4,727 2,635				4,727 2,635
8082000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.21	5.00	02	4,727.00	23,635 13,174				23,635 13,174
TOTAL PICS SALARY									1,067,904				1,067,904
TOTAL PICS OPE									589,461				589,461
				---	-----	-----							
TOTAL PICS PERSONAL SERVICES =				38	9.34	222.00							
									1,657,365				1,657,365

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

Revenue, Dept of
2019-21 Biennium

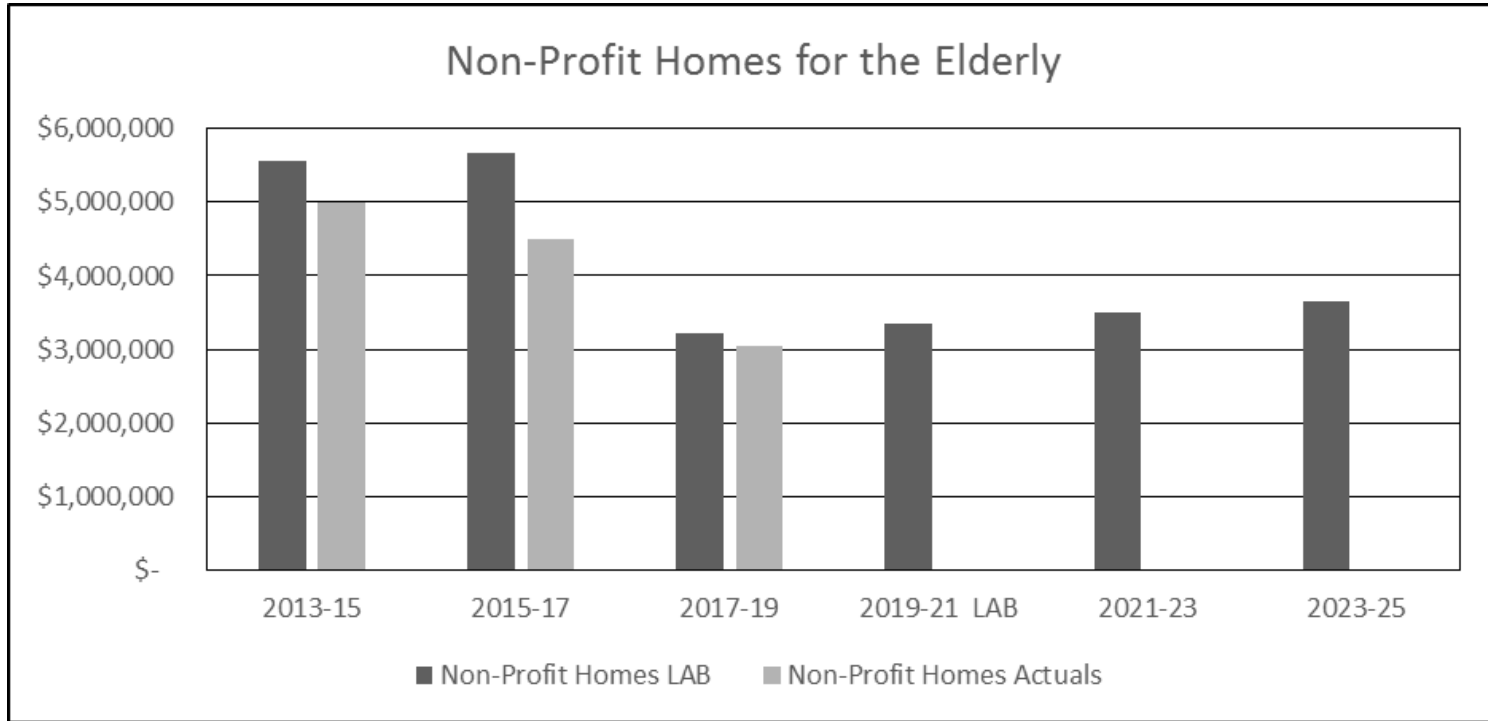
Agency Number: 15000

Cross Reference Number: 15000-008-00-00-00000

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Other Taxes	-	-	-	-	-	909,450,923
Tsfr To Education, Dept of	-	-	-	-	-	(908,986,836)
Total Other Funds	-	-	-	-	-	\$464,087

BUDGET NARRATIVE

Non-profit Homes for the Elderly



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
Non-Profit Homes	LAB	\$ 5,558,560	\$ 5,672,000	\$ 3,226,364	\$ 3,348,966	\$ 3,492,972	\$ 3,643,169
	Actuals	\$ 4,998,683	\$ 4,508,575	\$ 3,037,426			

Program Overview

The Non-profit Homes for the Elderly Program (NPH) is a state-funded property tax exemption. It is granted to private, non-profit corporations that provide permanent housing, recreational and social facilities, and care to elderly persons. The value of the exemption must be passed on to the individual residents in the form of a reduction in the amount of rent that would otherwise have been paid.

BUDGET NARRATIVE

Program Funding Request

Non-Profit Housing for Elderly Persons	GF	OF	TF	POS	FTE
LAB 17-19	\$ 3,226,364	\$ -	\$ 3,226,364	0	0.00
CSL 19-21	\$ 3,348,966	\$ -	\$ 3,348,966	0	0.00
ARB 19-21	\$ 3,348,966	\$ -	\$ 3,348,966	0	0.00
GB 19-21	\$ -	\$ -	\$ -	0	0.00
LAB 19-21	\$ 3,348,966	\$ -	\$ 3,348,966	0	0.00
Difference	\$ 122,602	\$ -	\$ 122,602	-	-
% change	3.8%	0.0%	3.8%	0.0%	0.0%

Program Description

The NPH program was enacted in 1977 to assist private, non-profit corporations in providing permanent housing to elderly persons. In order to qualify for this program, the non-profit corporation must be organized and operated only for the purpose of furnishing permanent residential, recreational, and social facilities for elderly persons (62 years of age and older). The residents' payments for living, medical, and recreational expenses and for social services and facilities must make up at least 95 percent of the corporation's operating gross income. The non-profit must receive federal or state financial aid under federal and state laws designed to aid low-income individuals. The corporation may not charge more than one month of rent as a move-in fee or deposit, and the rent amount must reflect the property tax savings.

The corporation applies with the county assessor of the county in which the property is located. The assessor approves or denies the exemption. If approved, the assessor computes the tax and notifies the Department of Revenue of the amount of the exemption. The agency pays the tax, less the 3 percent timely payment deduction, to the county treasurer by November 15 of each year.

Program Justification and Link to Long-term Outcome

The statutorily stated purpose of the program is to "assist private nonprofit corporations to provide permanent housing, recreational and social facilities, and care to elderly persons" (ORS 307.241). The effect of the state funded tax relief is to reduce housing operating expenses, thereby reducing the rents to occupants. Tenants otherwise would have to support the property taxes through the monthly rent they pay. The average monthly rent reduction is about \$40 per unit. For seniors on fixed incomes, any rent reduction can be significant. This program takes minimal resources to administer with a high benefit to program participants.

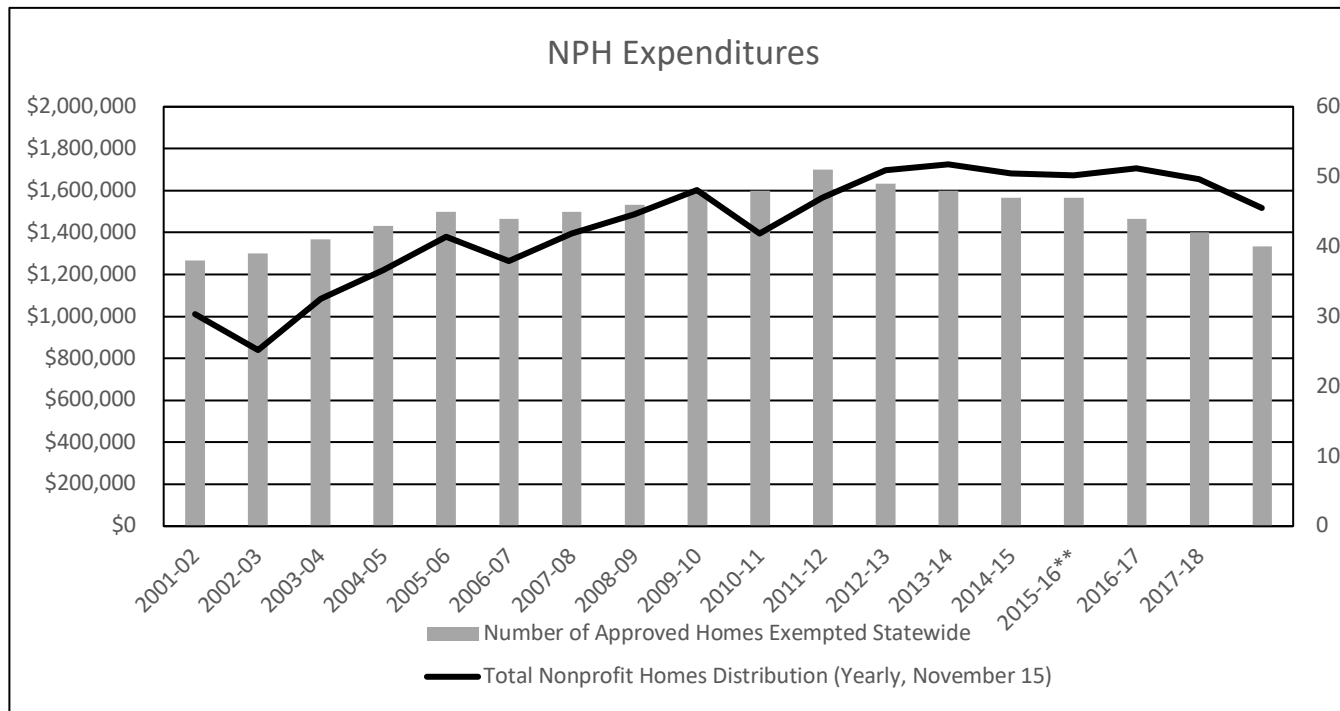
Program Performance

The department made property tax payments of approximately \$1.5 million to 14 counties for 40 eligible non-profit homes for elderly persons for the 2017–18 tax year.

BUDGET NARRATIVE

As described above, the counties are responsible for processing exemption applications and notifying the department of the approved tax exemption amount. Upon the request of the county assessor, the department will certify the qualification or non-qualification of a nonprofit corporation. We are also responsible for transferring the money to the counties for qualifying properties, and sending letters to approved applicants. This unit is able to perform all required functions by one person and 25 hours of time annually.

This graph shows the annual expenditure for the exemption and also the number of homes participating.



Enabling Legislation/Program Authorization

ORS 307.241-245 describe the purpose of the NPH program and administrative tasks.

BUDGET NARRATIVE

Funding Streams

The money to carry out the purposes of the NPH program and pay the property tax exemption to the counties is from a suspense account described under ORS 307.248. It is an appropriation from the Legislative Assembly to the Department of Revenue to make payments under this exemption. If the funding for the biennium is inadequate to cover all the taxes for both years, the amounts paid to the counties will be prorated to approximately equalize each year's payments.

Significant Proposed Program Changes from 2017–19

Governor's Budget eliminated this program entirely.

BUDGET NARRATIVE

Non-profit Homes for the Elderly

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$122,602
Other Funds	\$0

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$122,602
Other Funds	\$0

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$122,602
Other Funds	\$0

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Non-profit Homes for the Elderly

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

The CFO Analyst recommends eliminating \$3,348,966 General Fund for this program to meet the agency's reduction target. The expenditures for this program go directly to counties to reimburse their costs for the program and not to support the nonprofit homes of the elderly. The non-profit homes remain eligible for this property tax exemption regardless of the state's reimbursement of the counties for its cost.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$3,348,966)
Other Funds	\$0

2021–23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package eliminates all remaining budget associated with this program.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$0

Other Funds \$0

2021–23 Fiscal Impact

None

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 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	122,602	-	-	-	-	-	122,602
Total Revenues	\$122,602	-	-	-	-	-	\$122,602
Special Payments							
Dist to Counties	122,602	-	-	-	-	-	122,602
Total Special Payments	\$122,602	-	-	-	-	-	\$122,602
Total Expenditures							
Total Expenditures	122,602	-	-	-	-	-	122,602
Total Expenditures	\$122,602	-	-	-	-	-	\$122,602
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Non-Profit Housing for Elderly Persons
Cross Reference Number: 15000-019-00-00-00000

<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	-	-	-	-	-	-	-
Special Payments							
Dist to Counties	-	-	-	-	-	-	-
Total Special Payments	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2017–19 Legislatively Adopted Budget

9 positions

8.50 FTE

Senior Deferral

9 positions

8.50 FTE

Senior and Disabled Citizen Property Tax Deferral

Organizational chart

2019–21 Legislatively Adopted Budget

8 positions

7.75 FTE

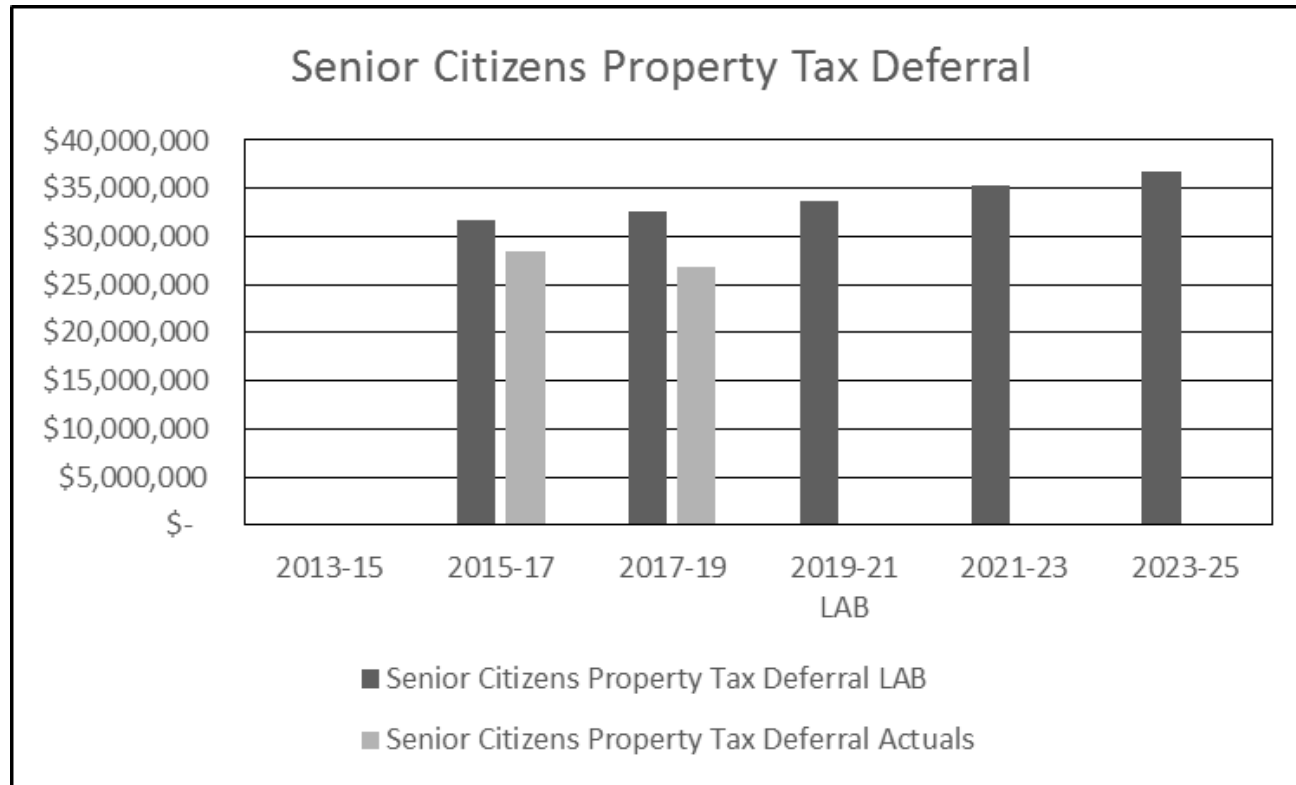
Senior Deferral

8 positions

7.75 FTE

BUDGET NARRATIVE

Senior and Disabled Citizen Property Tax Deferral



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
Senior Citizens Property Tax Deferral	LAB	\$ -	\$ 31,637,204	\$ 32,584,756	\$ 33,764,117	\$ 35,224,350	\$ 36,749,102
	Actuals	\$ -	\$ 28,421,535	\$ 26,893,888			

Program overview

The agency administers the senior and disabled citizen property tax deferral programs.

BUDGET NARRATIVE

Program funding request

Sr Citizens Prop Tax Deferral	GF	OF	TF	POS	FTE
LAB 17-19	\$ -	\$ 32,584,756	\$ 32,584,756	9	8.50
CSL 19-21	\$ -	\$ 33,913,551	\$ 33,913,551	9	8.50
ARB 19-21	\$ -	\$ 1,621,371	\$ 1,621,371	9	8.50
GB 19-21	\$ -	\$ 1,621,305	\$ 1,621,305	9	8.50
LAB 19-21	\$ -	\$ 33,764,117	\$ 33,764,117	8	7.75
Difference	\$ -	\$ 1,179,361	\$ 1,179,361	(1)	(0.75)
% change	0.0%	3.6%	3.6%	-11.1%	-8.8%

Program description

The department administers the senior and disabled citizen property tax deferral programs. These programs pay the property taxes for qualified senior and disabled citizens in exchange for a lien against the property for the estimated amount of the deferred taxes plus interest. The lien is released upon repayment of the debt when the property is sold.

Participation is by application. Those approved are required to recertify every two years to verify they continue to meet the requirements for program participation.

The state paid more than \$13 million in property taxes to counties for nearly 5,000 program participants in the 2017–18 tax year.

Program Cost Drivers

The deferral programs have benefited from replacing our old computer systems with the GenTax product. This has provided quicker access to data and automation of many functions. The program participants tend to prefer telephone communication and written communications over electronic delivery. This results in somewhat higher call volumes during application season compared to other program.

Program justification and link to long-term outcome

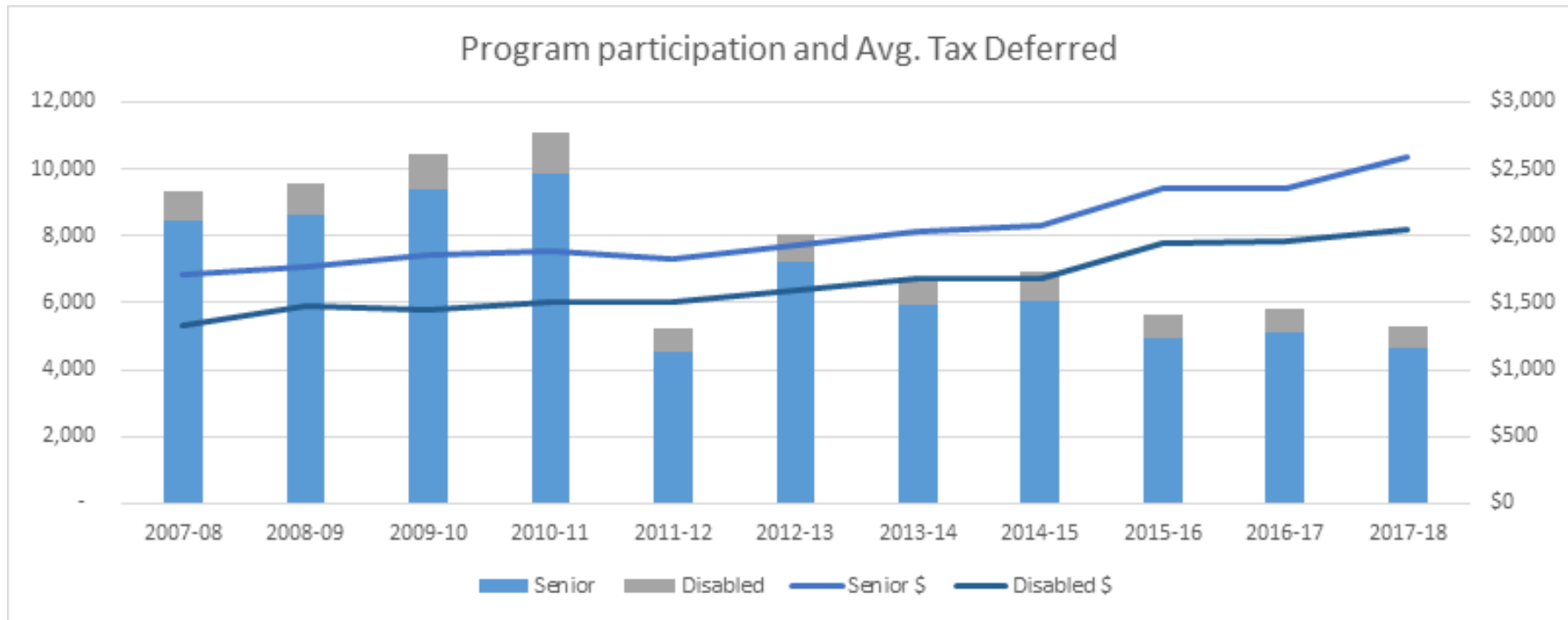
This program allows seniors and disabled citizens a means to have their property taxes paid by the state allowing them to remain in their homes. Without this program thousands of seniors who are unable to pay their property taxes would be at risk of losing their homes.

The taxes are repaid to the program when the property sells allowing this program to be self-funded and sustainable.

BUDGET NARRATIVE

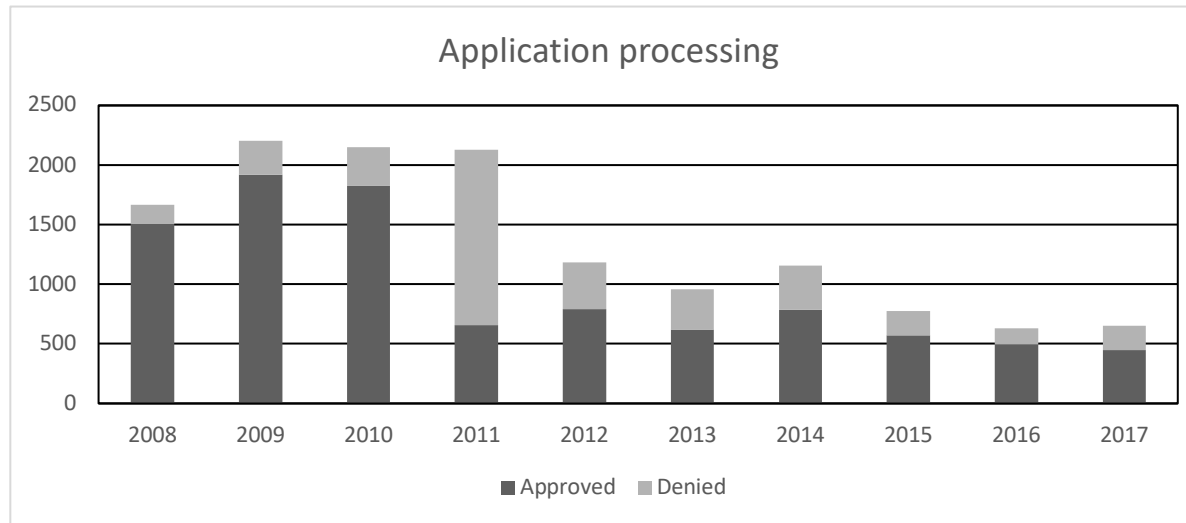
Program Performance

This graph illustrates program participation. The bars represent the composition of program participants (senior or disabled). The line shows the average tax amount paid per participant, also split out based on type of participant.

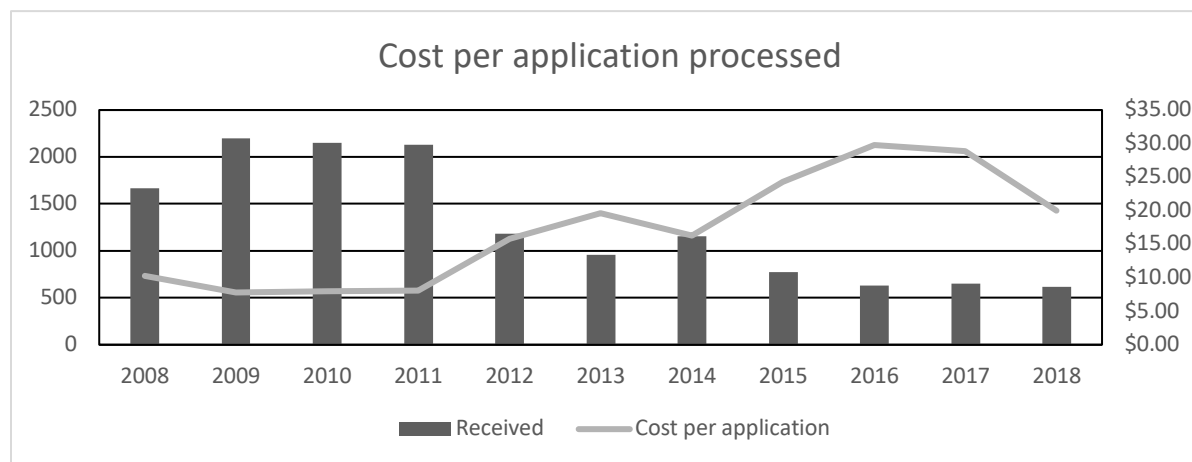


BUDGET NARRATIVE

The graph below shows the annual number of applications we process and the number approved and denied. In 2011, the Legislature changed the program's eligibility requirements. These changes had a significant impact on program eligibility in 2011 and each year thereafter.



This graph shows the number of applications received and the administrative expense related to processing those applications. Administrative expenses increased when additional eligibility criteria were imposed in 2011, but have been decreasing over the past few years.



BUDGET NARRATIVE

Enabling Legislation/Program Authorization

ORS 311.666 to 311.701 provides authority to administer the deferral program.

Funding Streams

Expenses related to administration of the deferral program are reimbursed from the program's Other Funds revolving account.

Significant Proposed Program Changes from 2017–19

Revenue Shift—Policy Option Package 114

The agency is making improvements to more consistently and effectively manage the agency budget and oversight functions. This package makes a technical adjustment that moves funds from the expenditure category to the revenue category of the agency's budget. The result is a \$32.3 million reduction in expenditures. These funds will be transferred to the recipients as a "revenue transfer" versus being paid as a special payment expenditure. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency Request Budget expenditures for the impacted programs.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds		(\$32,292,180)

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds		(\$32,292,180)

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	0

BUDGET NARRATIVE

Senior and Disabled Citizen Property Tax Deferral

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 43,390

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 43,390

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 43,390

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Essential Package 031—Standard Inflation and State Government Service Charge

Package Description

Purpose

This package includes funding for inflation and adjustments to reflect the Price List of Goods and Services issued by DAS. The prescribed standard inflation factors were used for all accounts in this division.

How Achieved

For 2019–21, inflation factors are 3.8 percent for standard inflation, 4.2 percent for professional services, 20.14 percent for Attorney General charges, and 3.8 percent for facility rental and taxes. Inflation requested in this package is based on the 2019–21 base budget. Inflation associated with biennial phased-in programs, when applicable, is included in package 021.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 1,185,376

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 1,185,376

BUDGET NARRATIVE

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds	\$	1,185,376

2021–23 Fiscal Impact

Standard inflation actions approved in this package will become part of the base budget for 2021–23. State government service charges are projected each biennium based on the statewide price list.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Essential Package 090—Analyst Adjustments

Package Description

Purpose

This package incorporates the CFO Analyst adjustments.

How Achieved

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	\$0
Other Funds	(\$66)

2021–23 Fiscal Impact

State Government Service Charges are projected each biennium based on the statewide price list and will become part of the base budget for 2021–23.

BUDGET NARRATIVE

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund \$0

Other Funds \$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Policy Option Package 114—Revenue Shift

Purpose

The agency is making improvements to more consistently and effectively manage the agency budget and oversight functions. This package makes a technical adjustment that moves funds from the expenditure category to the revenue category of the agency's budget. The result is a \$32.3 million reduction in expenditures. These funds will be transferred to the recipients as a "revenue transfer," versus being paid as a special payment expenditure. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency's Requested Budget expenditures for the impacted programs.

1. WHAT WOULD THIS POLICY OPTION PACKAGE (POP) DO AND HOW WOULD IT BE IMPLEMENTED?

The agency is making improvements to more consistently and effectively manage the agency budget development and oversight functions. This package makes a technical adjustment that moves funds from the expenditure to the income section of the agency's budget. The result on paper appears to be a \$70 million reduction in agency expenditures. What will actually occur is that these funds will be transferred to the recipients as a "revenue transfer," reducing net agency revenues. The recipients will receive the same funding amount. This is being proposed as a POP to facilitate understanding for this significant change in the Agency's Requested Budget expenditures for the impacted programs.

Programs impacted will make the following adjustments:

- County Assessment Function Funding Assistance (CAFFA) program will make a revenue transfer of \$37,681,163 and reduce special payments expenditures by the same amount
- Senior Citizens Property Tax Deferral program will make a revenue transfer of \$32,292,180 and a reduction in special payments expenditures by the same amount.

This change brings the agency's budget management process into alignment with the standards applied in other programs.

2. WHY DOES DOR PROPOSE THIS POP?

The agency is advancing this POP to implement an improvement opportunity identified during the development of the Agency's Request Budget. This request is budget neutral.

BUDGET NARRATIVE

3. HOW DOES THIS FURTHER THE AGENCY'S MISSION OR GOALS? HOW DOES THIS FURTHER THE PROGRAM FUNDING TEAM OUTCOMES OR STRATEGIES?

The request aligns with the agency's strategic priority to cultivate operation excellence.

4. IS THIS POP TIED TO A DOR PERFORMANCE MEASURE? IF YES, IDENTIFY THE PERFORMANCE MEASURE. IF NO, HOW WILL DOR MEASURE THE SUCCESS OF THIS POP?

No.

5. DOES THIS POP REQUIRE A CHANGE(S) TO AN EXISTING STATUTE OR REQUIRE A NEW STATUTE? IF YES, IDENTIFY THE STATUTE AND THE LEGISLATIVE CONCEPT.

No.

6. WHAT ALTERNATIVES WERE CONSIDERED AND WHAT WERE THE REASONS FOR REJECTING THEM?

No alternatives were considered.

7. WHAT WOULD BE THE ADVERSE EFFECTS OF NOT FUNDING THIS POP?

Not approving this adjustment will continue inconsistent practices in the agency's budget development and oversight process. It will not impact funding to the recipients, however, it will overstate agency expenditures.

8. WHAT OTHER AGENCIES (STATE, TRIBAL AND/OR LOCAL GOVERNMENT) WOULD BE AFFECTED BY THIS POP? HOW WOULD THEY BE AFFECTED?

None.

9. WHAT OTHER AGENCIES, PROGRAMS or STAKEHOLDERS ARE COLLABORATING ON THIS POP?

None.

BUDGET NARRATIVE

10. WHAT IS YOUR EQUITY ANALYSIS?

There are no known racial or ethnic inequities associated with the program/problem the POP addresses.

11. WHAT ASSUMPTIONS AFFECT THE PRICING OF THIS POP?

None. This is a budget neutral, technical adjustment.

Implementation Date(s): July 1, 2019

End Date (if applicable): Not Applicable

- a. **Will there be new responsibilities for DOR? Specify which Program Area(s) and describe their new responsibilities.**
- No.
- b. **Will there be new Central Services impacts sufficient to require additional funding? Specify which office(s) (i.e., facilities, computer services, etc.) and describe how it will be affected.**
- No.
- c. **Will there be changes to clients or services provided to population groups? Specify how many in each relevant program.**
- No.
- d. **Will it take new staff or will existing positions be modified? For each classification, list the number of positions and the number of months the positions will work in each biennium. Specify if the positions are permanent, limited duration or temporary.**
- No.

BUDGET NARRATIVE

- e. **What are the start-up costs, such as new or significant modifications to computer systems, new materials, outreach and training?**

None.

- f. **What are the ongoing costs?**

None.

- g. **What are the potential savings?**

None.

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

No.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$	0
Other Funds		(\$32,292,180)

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Governor's Budget

Staff Impact

None

BUDGET NARRATIVE

Revenue Source

General Fund	\$	0
Other Funds		(\$32,292,180)

2021–23 Fiscal Impact

The actions included in this package will become part of the base budget for 2021–23.

Legislatively Adopted Budget**Staff Impact**

None

Revenue Source

General Fund	\$0
Other Funds	\$0

2021–23 Fiscal Impact

None

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional reductions to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	(\$ 8,930)

2021–23 Fiscal Impact

Fully phased in.

BUDGET NARRATIVE

Senior Citizens Property Tax Deferral

Package 812—Vacant Position Elimination

Package Description

Purpose

This package eliminates certain vacant positions from this division.

How Achieved

The objective of reducing vacancies is to: a) reduce costs by eliminating long-term or unneeded positions; b) capture savings derived from investments in automation; c) restore legislative budgetary control by reducing the discretion to repurpose vacant position funding; d) reduce the reversion of General Fund; and e) meet the General Fund reduction target. The elimination of only a portion of the positions that are currently vacant within the agency avoids reductions that would negatively impact revenue generation. The elimination of only vacancies also avoids the layoff of currently filled positions.

Legislatively Adopted Budget

Staff Impact

Positions	(1)
FTE	(0.75)

Revenue Source

General Fund	\$ 0
Other Funds	(\$ 140,504)

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Shift Differential	-	-	642	-	-	-	642
Public Employees' Retire Cont	-	-	109	-	-	-	109
Pension Obligation Bond	-	-	6,634	-	-	-	6,634
Social Security Taxes	-	-	49	-	-	-	49
Mass Transit Tax	-	-	(851)	-	-	-	(851)
Vacancy Savings	-	-	36,807	-	-	-	36,807
Total Personal Services	-	-	\$43,390	-	-	-	\$43,390
Total Expenditures							
Total Expenditures	-	-	43,390	-	-	-	43,390
Total Expenditures	-	-	\$43,390	-	-	-	\$43,390
Ending Balance							
Ending Balance	-	-	(43,390)	-	-	-	(43,390)
Total Ending Balance	-	-	(\$43,390)	-	-	-	(\$43,390)

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
Services & Supplies							
Instate Travel	-	-	30	-	-	-	30
Employee Training	-	-	48	-	-	-	48
Office Expenses	-	-	133	-	-	-	133
Telecommunications	-	-	258	-	-	-	258
Publicity and Publications	-	-	2,305	-	-	-	2,305
Expendable Prop 250 - 5000	-	-	53	-	-	-	53
IT Expendable Property	-	-	105	-	-	-	105
Total Services & Supplies	-	-	\$2,932	-	-	-	\$2,932
Capital Outlay							
Office Furniture and Fixtures	-	-	264	-	-	-	264
Total Capital Outlay	-	-	\$264	-	-	-	\$264
Special Payments							
Dist to Counties	-	-	1,182,180	-	-	-	1,182,180
Total Special Payments	-	-	\$1,182,180	-	-	-	\$1,182,180
Total Expenditures							
Total Expenditures	-	-	1,185,376	-	-	-	1,185,376
Total Expenditures	-	-	\$1,185,376	-	-	-	\$1,185,376

____ Agency Request
2019-21 Biennium

____ Governor's Budget
Page _____

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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
Ending Balance							
Ending Balance	-	-	(1,185,376)	-	-	-	(1,185,376)
Total Ending Balance	-	-	(\$1,185,376)	-	-	-	(\$1,185,376)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Publicity and Publications	-	-	-	-	-	-	-
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: 114 - Revenue Shift

Cross Reference Name: Sr Citizens Prop Tax Deferral
Cross Reference Number: 15000-025-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Transfers Out							
Transfer to Counties	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Special Payments							
Dist to Counties	-	-	-	-	-	-	-
Total Special Payments	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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
Beginning Balance							
Beginning Balance Adjustment	-	-	6,761,678	-	-	-	6,761,678
Total Beginning Balance	-	-	\$6,761,678	-	-	-	\$6,761,678
Revenues							
Sr Citizen Prop Tax Repayments	-	-	8,872,556	-	-	-	8,872,556
Total Revenues	-	-	\$8,872,556	-	-	-	\$8,872,556
Ending Balance							
Ending Balance	-	-	15,634,234	-	-	-	15,634,234
Total Ending Balance	-	-	\$15,634,234	-	-	-	\$15,634,234

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							
Admin and Service Charges	-	-	-	-	-	-	-
Sr Citizen Prop Tax Repayments	-	-	(8,930)	-	-	-	(8,930)
Total Revenues	-	-	(\$8,930)	-	-	-	(\$8,930)
Personal Services							
Reconciliation Adjustment	-	-	(5,470)	-	-	-	(5,470)
Total Personal Services	-	-	(\$5,470)	-	-	-	(\$5,470)
Services & Supplies							
Office Expenses	-	-	(26)	-	-	-	(26)
Publicity and Publications	-	-	(3,434)	-	-	-	(3,434)
Attorney General	-	-	-	-	-	-	-
Total Services & Supplies	-	-	(\$3,460)	-	-	-	(\$3,460)
Total Expenditures							
Total Expenditures	-	-	(8,930)	-	-	-	(8,930)
Total Expenditures	-	-	(\$8,930)	-	-	-	(\$8,930)
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: 812 - Vacant Position Elimination

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							
Admin and Service Charges	-	-	-	-	-	-	-
Sr Citizen Prop Tax Repayments	-	-	(140,504)	-	-	-	(140,504)
Total Revenues	-	-	(\$140,504)	-	-	-	(\$140,504)
Personal Services							
Class/Unclass Sal. and Per Diem	-	-	(85,086)	-	-	-	(85,086)
Empl. Rel. Bd. Assessments	-	-	(46)	-	-	-	(46)
Public Employees' Retire Cont	-	-	(14,439)	-	-	-	(14,439)
Social Security Taxes	-	-	(6,509)	-	-	-	(6,509)
Worker's Comp. Assess. (WCD)	-	-	(44)	-	-	-	(44)
Flexible Benefits	-	-	(26,388)	-	-	-	(26,388)
Reconciliation Adjustment	-	-	(1)	-	-	-	(1)
Total Personal Services	-	-	(\$132,513)	-	-	-	(\$132,513)
Services & Supplies							
Office Expenses	-	-	-	-	-	-	-
Publicity and Publications	-	-	(7,991)	-	-	-	(7,991)
Total Services & Supplies	-	-	(\$7,991)	-	-	-	(\$7,991)
Capital Outlay							
Office Furniture and Fixtures	-	-	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-	-	-

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 812 - Vacant Position Elimination

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	-	-	(140,504)	-	-	-	(140,504)
Total Expenditures	-	-	(\$140,504)	-	-	-	(\$140,504)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-
Total Positions							
Total Positions							(1)
Total Positions	-	-	-	-	-	-	(1)
Total FTE							
Total FTE							(0.75)
Total FTE	-	-	-	-	-	-	(0.75)

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.50-	12.00-	05	6,862.00		82,344- 37,924-			82,344- 37,924-
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.50	12.00	05	6,862.00		82,344 37,924			82,344 37,924
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.25-	6.00-	09	7,600.00		45,600- 20,052-			45,600- 20,052-
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.25	6.00	09	7,600.00		45,600 20,052			45,600 20,052

TOTAL PICS SALARY
TOTAL PICS OPE

TOTAL PICS PERSONAL SERVICES = .00 .00

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4286000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	1-	.75-	18.00-	02	4,727.00		85,086- 47,426-			85,086- 47,426-
TOTAL PICS SALARY									85,086-			85,086-
TOTAL PICS OPE									47,426-			47,426-
TOTAL PICS PERSONAL SERVICES =			1-	.75-	18.00-				132,512-			132,512-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Admin and Service Charges	28,421,537	32,565,367	32,592,353	-	-	-
Sr Citizen Prop Tax Repayments	-	-	-	30,979,085	32,201,714	40,924,836
Transfer to Counties	-	-	-	(38,081,124)	(38,081,124)	-
Total Other Funds	\$28,421,537	\$32,565,367	\$32,592,353	(\$7,102,039)	(\$5,879,410)	\$40,924,836

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Detail of LF, OF, and FF Revenues - BPR012

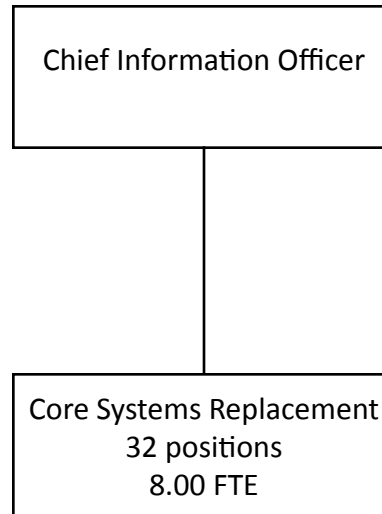
Core Systems Replacement

Organizational chart

2017–19 Legislatively Adopted Budget

32 positions

8.0 FTE

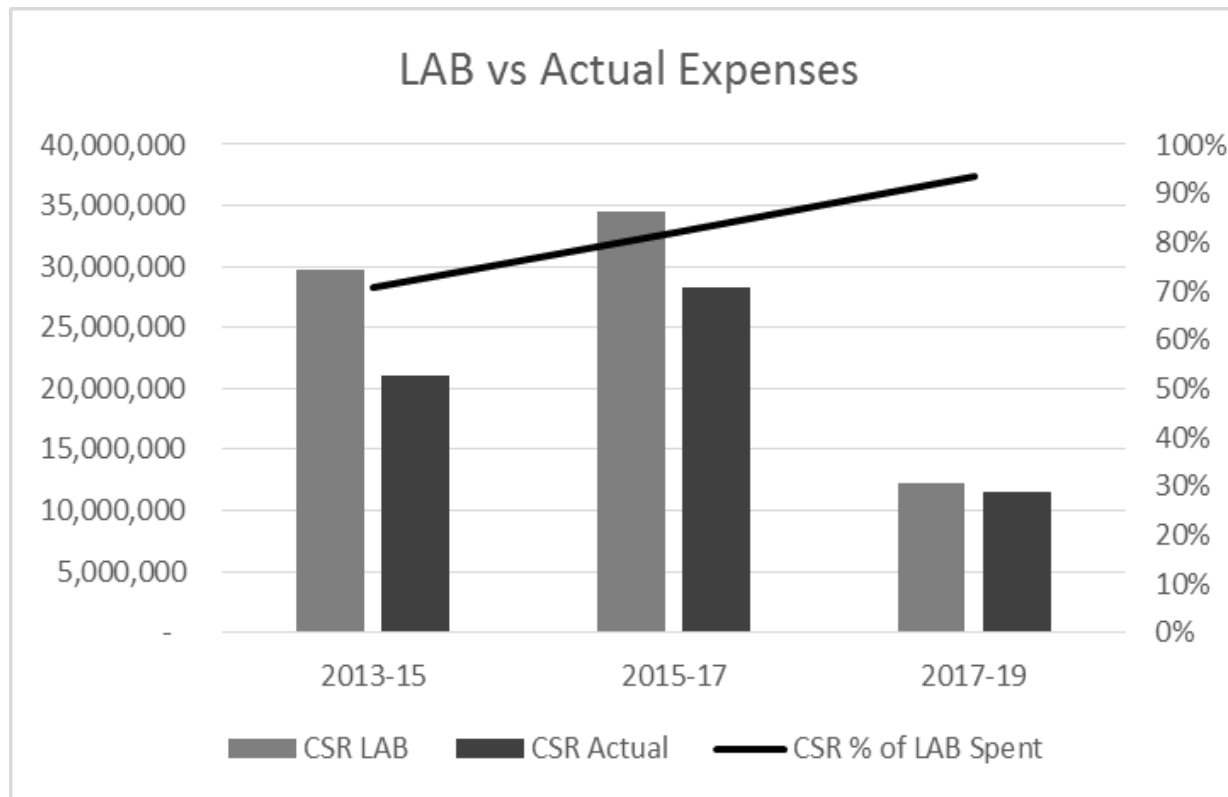


BUDGET NARRATIVE

Core Systems Replacement

Purpose

The Department of Revenue has replaced the majority of its core tax systems through the Core Systems Replacement (CSR) Project. This replacement served to mitigate the growing risks of not being able to support its aging legacy systems and maintain current service levels. Replacing its core tax systems ensured the agency can achieve its mission of making revenue systems work to fund the public services that preserve and enhance the quality of life for all citizens. Replacing the core tax systems supports the agency's vision of becoming a model of revenue administration through the strength of our people, technology, innovation, service, and collaboration. The agency has successfully completed all four project rollouts. As such, the project is being completely phased out in 2019–21 budget process.



BUDGET NARRATIVE

Division	Actual / LAB	2013-15	2015-17	2017-19
CSR	LAB	29,666,250	34,523,892	12,293,110
	Actual	20,998,701	28,240,525	11,489,228

These is no Estimate of Future Costs for this section because the project ended December 2017.

BUDGET NARRATIVE

Core Systems Replacement

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

Package Description

Purpose

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

How Achieved

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

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

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

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$188,807

BUDGET NARRATIVE

2021–23 Fiscal Impact

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

Governor’s Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$188,807

2021–23 Fiscal Impact

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

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$188,807

2021–23 Fiscal Impact

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

BUDGET NARRATIVE

Core System Replacement

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

Package Description

Purpose

This package includes the costs of phasing out one-time costs associated with the agency's Core Systems Replacement project.

How Achieved

The Core Systems Replacement project was completed during the 2017–19 biennium. This package phases out all remaining budget associated with this project.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 1,060,000)
Other Funds	(\$ 9,703,739)

2021-23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 1,060,000)
Other Funds	(\$ 9,703,739)

BUDGET NARRATIVE

2021-23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 1,060,000)
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Other Funds	(\$ 9,703,739)
-------------	----------------

2021-23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project.

BUDGET NARRATIVE

Core System Replacement

Essential Package 802—Heavy Equipment Rental Tax

Package Description

Purpose

This package is to complete the implementation of the Heavy Equipment Rental Tax (HERT).

How Achieved

This package increases Other Funds expenditure limitation by \$535,000 for funding of a vendor contract for Gen Tax system configuration and testing. The revenue to support this package is from the Heavy Equipment Rental Tax.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$ 0
Other Funds	\$ 535,000

2021–23 Fiscal Impact

The costs here will be phased-out in 2021–23.

BUDGET NARRATIVE

Core System Replacement

Package 813—Policy Bills

Package Description

Purpose

This package is from the passage of HB 3136 for Local Lodging tax enforcement efforts and for HB 5047 authorizing the Commercial Activities Tax. Both bills fund the start-up costs to collect these taxes.

How Achieved

This package funds \$416,000 in Other Funds for the contract to FAST Enterprises to reconfigure and test Gen Tax to collect the additional information from local transient lodging tax returns. The package also funds \$1,165,000 in General Fund. \$1 million funds the contract to FAST Enterprises to reconfigure and test Gen Tax to collect the Commercial Activities Tax and \$165,000 for quality assurance.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	\$1,165,000
Other Funds	\$ 416,000

2021–23 Fiscal Impact

These are one-time costs that phase-out in 2021–23.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Admin and Service Charges	-	-	-	-	-	-	-
General Fund Obligation Bonds	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Personal Services							
Overtime Payments	-	-	-	-	-	-	-
Shift Differential	-	-	-	-	-	-	-
Public Employees' Retire Cont	-	-	-	-	-	-	-
Pension Obligation Bond	-	-	-	-	-	-	-
Social Security Taxes	-	-	-	-	-	-	-
Mass Transit Tax	-	-	-	-	-	-	-
Vacancy Savings	-	-	188,807	-	-	-	188,807
Total Personal Services	-	-	\$188,807	-	-	-	\$188,807
Services & Supplies							
Professional Services	-	-	-	-	-	-	-
IT Professional Services	-	-	-	-	-	-	-
Facilities Rental and Taxes	-	-	-	-	-	-	-
Other Services and Supplies	-	-	-	-	-	-	-
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: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Core System Replacement
Cross Reference Number: 15000-030-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Total Expenditures							
Total Expenditures	-	-	188,807	-	-	-	188,807
Total Expenditures	-	-	\$188,807	-	-	-	\$188,807
Ending Balance							
Ending Balance	-	-	(188,807)	-	-	-	(188,807)
Total Ending Balance	-	-	(\$188,807)	-	-	-	(\$188,807)

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	(1,060,000)	-	-	-	-	-	(1,060,000)
Admin and Service Charges	-	-	(5,850,000)	-	-	-	(5,850,000)
General Fund Obligation Bonds	-	-	(5,383,110)	-	-	-	(5,383,110)
Total Revenues	(\$1,060,000)	-	(\$11,233,110)	-	-	-	(\$12,293,110)
Personal Services							
Overtime Payments	-	-	(166,629)	-	-	-	(166,629)
Shift Differential	-	-	(6,000)	-	-	-	(6,000)
Public Employees' Retire Cont	-	-	(29,295)	-	-	-	(29,295)
Pension Obligation Bond	-	-	(282,497)	-	-	-	(282,497)
Social Security Taxes	-	-	(13,206)	-	-	-	(13,206)
Mass Transit Tax	-	-	(7,470)	-	-	-	(7,470)
Vacancy Savings	-	-	-	-	-	-	-
Total Personal Services	-	-	(\$505,097)	-	-	-	(\$505,097)
Services & Supplies							
Office Expenses	(60,000)	-	-	-	-	-	(60,000)
Professional Services	-	-	(8,426,430)	-	-	-	(8,426,430)
IT Professional Services	(1,000,000)	-	(600,000)	-	-	-	(1,600,000)
Facilities Rental and Taxes	-	-	(142,212)	-	-	-	(142,212)
Other Services and Supplies	-	-	(30,000)	-	-	-	(30,000)
Total Services & Supplies	(\$1,060,000)	-	(\$9,198,642)	-	-	-	(\$10,258,642)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 022 - Phase-out Pgm & One-time Costs

Cross Reference Name: 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	(1,060,000)	-	(9,703,739)	-	-	-	(10,763,739)
Total Expenditures	(\$1,060,000)	-	(\$9,703,739)	-	-	-	(\$10,763,739)
Ending Balance							
Ending Balance	-	-	(1,529,371)	-	-	-	(1,529,371)
Total Ending Balance	-	-	(\$1,529,371)	-	-	-	(\$1,529,371)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 802 - Heavy Equipment Rental Tax

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							
Transfer In - Intrafund	-	-	535,000	-	-	-	535,000
Total Revenues	-	-	\$535,000	-	-	-	\$535,000
Services & Supplies							
IT Professional Services	-	-	535,000	-	-	-	535,000
Total Services & Supplies	-	-	\$535,000	-	-	-	\$535,000
Total Expenditures							
Total Expenditures	-	-	535,000	-	-	-	535,000
Total Expenditures	-	-	\$535,000	-	-	-	\$535,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 813 - Policy Bills

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	1,165,000	-	-	-	-	-	1,165,000
Transfer In - Intrafund	-	-	416,000	-	-	-	416,000
Total Revenues	\$1,165,000	-	\$416,000	-	-	-	\$1,581,000
Services & Supplies							
Professional Services	165,000	-	-	-	-	-	165,000
IT Professional Services	1,000,000	-	416,000	-	-	-	1,416,000
Total Services & Supplies	\$1,165,000	-	\$416,000	-	-	-	\$1,581,000
Total Expenditures							
Total Expenditures	1,165,000	-	416,000	-	-	-	1,581,000
Total Expenditures	\$1,165,000	-	\$416,000	-	-	-	\$1,581,000
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Admin and Service Charges	4,512,970	2,747,420	2,850,000	-	-	-
General Fund Obligation Bonds	17,425,000	5,383,110	5,383,110	-	-	-
Interest Income	176,810	-	-	-	-	-
Transfer In - Intrafund	5,326,464	-	-	-	-	951,000
Total Other Funds	\$27,441,244	\$8,130,530	\$8,233,110	-	-	\$951,000

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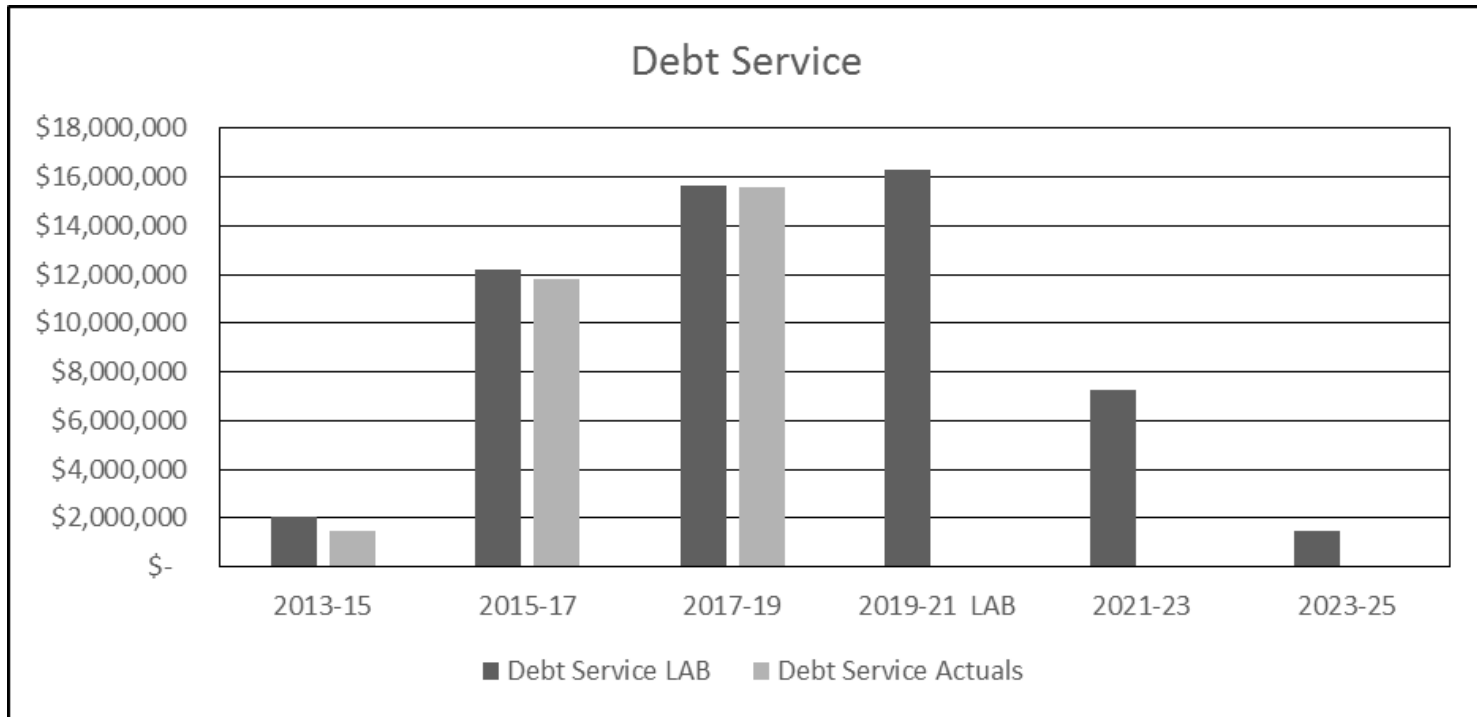
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Detail of LF, OF, and FF Revenues - BPR012

BUDGET NARRATIVE

Capital Debt Service

Program Description

This program is for the Capital Debt Service for the Core Systems Replacement (CSR) project.



Division	Actual / LAB	2013-15	2015-17	2017-19	2019-21 LAB	2021-23	2023-25
Debt Service	LAB	\$ 2,075,898	\$ 12,238,713	\$ 15,631,160	\$ 16,304,450	\$ 7,246,000	\$ 1,489,750
	Actuals	\$ 1,491,411	\$ 11,839,165	\$ 15,577,812			

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 phasing out of one-time costs associated with the agency's Property Valuation System project.

How Achieved

This phase of the Property Valuation System project was completed during the 2017–19 biennium. This package phases out all remaining budget associated with this project.

Agency Request Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 0)
Other Funds	(\$73,056)

2021–23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project

Governor's Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 0)
Other Funds	(\$73,056)

BUDGET NARRATIVE

2021–23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 0)
Other Funds	(\$73,056)

2021–23 Fiscal Impact

There is no fiscal impact for 2021–23 as this package phases-out all remaining budget associated with this project

**INTERAGENCY AGREEMENT RELATING TO FINANCING PROPERTY
THROUGH THE DEPARTMENT OF ADMINISTRATIVE SERVICES
(Article XI-Q General Obligation Bonds)**

This Interagency Agreement is entered into between the Oregon Department of Administrative Services (DAS) and the Department of Revenue (the “Project Agency”) and shall be effective on the date noted herein.

Section 1. Recitals.

a. Article XI-Q of the Oregon Constitution and Senate Bill 5506 enacted in the 2013 legislative session (collectively the “Act”) authorize DAS to request the State Treasurer to issue general obligation bonds to finance the costs of acquiring or constructing personal property that is or will be owned or operated by the State of Oregon and infrastructure related to such personal property..

b. Under the Act, DAS may establish procedures under which state agencies may request projects to be financed with Article XI-Q bonds and DAS may bill those agencies that have projects financed with XI-Q bonds for the costs of financing the project(s), including debt service payments.

c. DAS will attempt to coordinate the financing under the Act, and to finance projects on a tax-exempt basis, so that borrowing costs are reduced.

d. The amount of XI-Q bonds that may be sold in each biennium is limited by the biennial bond bill approved by the Legislative Assembly under ORS 286A.035.

e. The Project Agency hereby requests DAS to use the Act to finance the personal property project(s) described in the attached Exhibit A (the “Project”).

f. DAS is willing to ask the State Treasurer to issue bonds under the Act to finance the Project, subject to the conditions contained in this Agreement.

Section 2. Definitions. Capitalized terms used in this Agreement shall have the meanings defined for such terms above and in this section, unless the context clearly requires otherwise.

“Code” means the Internal Revenue Code of 1986, as amended.

“Bonds” means the State of Oregon Article XI-Q General Obligation Bonds, 2013 Series L and any other borrowing issued by the State of Oregon to refund all or a part of the 2013 Series L bonds.

“Draw Plan” means the anticipated spending plan for the proceeds of the Bonds as described in Exhibit B-3.

Section 3. Representations of Project Agency. The Project Agency represents and warrants to DAS that:

a. Adequate amounts have been budgeted to the Project Agency for the payment of costs associated with the financing of the Project during the current biennium, and the Project Agency reasonably expects that it will receive appropriations in future biennia which are sufficient to permit the Project Agency to pay the debt service and financing costs related to the Bonds which will be billed to it during each biennia.

b. For fiscal period 2013-15 and all subsequent fiscal periods, the Project Agency will take all steps necessary to insure that its budget request contains a line item for debt service and other charges associated with the financing. These steps shall include all reasonable assistance to DAS to assure that such amounts are included in the Governor's budget request to the Legislative Assembly pursuant to ORS 286A.826.

c. Financing the Project through the Act is consistent with the financial policies of the Project Agency, and the Project Agency is not using this financing method to deviate from past, accepted budgeting practices.

d. The Project has an estimated useful life of at least 6 years and the Project is for an essential governmental purpose.

e. As of the date of this Agreement, with respect to those components of the Project for which all competitive contractor selection procedures have been completed, all public bidding requirements applicable to the Project have been complied with, and all time periods in which a challenge to the contractor selection process reasonably could be asserted have expired. With respect to those components of the Project for which the contractor selection procedures have not been completed, the Project Agency will use its best good faith efforts to conduct the respective procurement processes in compliance with all applicable public bidding requirements.

f. Project Agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. Project Agency will comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Project Agency is responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements for proceeds from the sale of the Bonds. Exhibit E provides guidance on how agencies on SFMA can comply with this requirement. It is provided here as reference for Project Agency only and Project Agency should check the State Controllers webpage at <http://www.oregon.gov/DAS/SCD/SARS/policies/oam/50.50-00/po.pdf> for any updates to the attached Exhibit E. The processes and forms described in the electronic Exhibit E apply equally to COPs or to Article XI-Q bonds.

Section 4. The Financing.

a. DAS expects the State Treasurer to issue the Bonds on or about November 13, 2013. The Project Agency shall be required to record an allocable share of closing costs from bond proceeds at closing. A schedule of the debt service payments that are required to be paid to DAS and the dates on which such payments must be made by DAS are attached as Exhibit B.

The Project Agency shall deposit debt service payments with DAS approximately 20 days prior to the subject payment date by DAS

Section 5. Timing of Project Agency Payments. Project Agency will make payments to DAS approximately 20 days prior to the dates specified in Exhibit B for costs of debt service and other costs related to the financing. DAS will remit all principal and interest payments to the State's paying agent.

Section 6. Amount of Payments. In addition to a designated share of debt service on the Bonds, the Project Agency hereby agrees, and acknowledges that it will be required to pay, the following:

a. Amounts owing to the federal government under federal tax law (arbitrage rebate) for earnings on the construction money during the construction period in excess of the arbitrage earning limit set by federal law of 3.1667% for the Project or components of Project. In general, these payments will be based on the rate of investment of the proceeds of the Bonds and how quickly they will be expended. Usually, the quicker the proceeds are spent, the smaller these amounts will be. In any case, the proceeds of the Bonds must be spent within three years of their issue date. The applicable tax provisions are quite complex and this provision is not a complete discussion. Project Agency agrees to contact DAS if it has questions about the actual issuance date, the timing of expenditures of the Bonds' sale proceeds or the allowable uses of such proceeds.

b. An allocable share of the on-going costs of DAS in carrying out its responsibilities under the Act which include Disbursement Agency fees and other costs in connection with the bonds and the cost of arbitrage rebate computations.

Section 7. Restrictions on Use of Project. In order to finance the Project at the lowest reasonably available interest rate, DAS may finance the property in such a fashion that interest paid on the financing is excludable from gross income under the Code, the State is eligible for a federal interest subsidy payment or similar favorable treatment. Because the Project may be financed by bonds with beneficial federal tax or other provisions that lower the cost of financing, the Project and its use may be subject to very substantial restrictions. In order to obtain the benefit of low cost financing through the Act and under federal law, the Project Agency represents and agrees that:

- a. The Bonds' sale proceeds will only be used to pay the costs of the Project.
- b. The Project Agency shall not change the use of the Project, or in any manner alter its design, structure, or configuration in any way inconsistent with the Project Agency's currently approved plan, without first requesting and receiving the written consent of DAS.
- c. The Project will not be leased, subleased, sold, or otherwise transferred without the prior written consent of DAS.

d. The Project Agency will not permit any of the Project to be used by anyone except the State or Oregon, and its agents for authorized government purposes unless it obtains the prior written consent of DAS. "Use" includes leases, management contracts, service contracts, or any other arrangement in which a person, partnership, corporation, or other entity uses the property.

e. The Project Agency will comply with all requirements subsequently imposed by DAS on the use of the Project in order to protect the tax-exempt, subsidy or other low cost status of the financing.

f. The Completion Certificate included as Exhibit C hereto shall be executed by the Project Agency and provided to DAS upon substantial completion or acquisition of all the Project.

Section 8. Liquidated Damages, Performance Bond or Insurance Payments.

a. Any moneys received by the Project Agency pursuant to the terms of any agreement with a Contractor which are intended to compensate for failures or defects in construction of the Project, including, but not limited to, liquidated damages or payments under a performance bond or bonds, or other acquisition or construction related guarantees shall be submitted to DAS or its designee for deposit in the Bonds project account and applied in the same manner as required for unexpended proceeds deposited to that account. This deposit will not be required if DAS and the Project Agency determine that the moneys are not needed to complete the Project.

b. Project Agency may apply the proceeds of insurance received in the event of loss or damage to the Project to the repair or replacement of the Project. If the insurance proceeds are not used to repair or replace the Project, the proceeds must be submitted to the DAS to be deposited in the Article XI-Q Bond Fund established in ORS 286A.820 and used for the payment of debt service.

Section 9. Management of Financing Proceeds. DAS will cause the sale proceeds of the Bonds to be deposited in a segregated account with Wells Fargo Bank, and disbursed when the Project Agency completes a proper requisition and demonstrates that money is required to pay costs of the Project. DAS will employ substantially uniform documents for all financings under the Act, and the Project Agency should anticipate that it will have little control over the management of the proceeds of the Bonds, prior to the time those proceeds are used to pay costs of the Project. While the proceeds are held pending disbursement, earnings on the proceeds may be required to be limited in order to maintain the tax exemption or other low cost status of the financing, and earnings in excess of a certain level may be required to be rebated to the United States. Limiting earnings and payments of rebates will increase the Project Agency's cost of financing the Project.

a. Requests for the payment of approved Project costs must be made using the Payment Request Form attached as Exhibit D.

b. Payment requests may be for substantial amounts of money that are required to be paid by the Project Agency within a deadline or be subject to a financial penalty. The timely

delivery and identification of payment deadlines of every Payment Request Form is the responsibility of the Project Agency. DAS will not be responsible for a late payment penalty. Project Agency should make an extra effort to assure that payments subject to a penalty are delivered to the DAS Accounts Payable Section in time to permit at least seven working days for processing and that any deadline is clearly marked on the payment request. DAS also encourages the Project Agency to request invoices be paid by electronic transfer methods to expedite payment.

Section 10. Termination.

This Agreement shall remain in effect until the later of (i) the date that the Bonds are no longer outstanding or (ii) if there is any claim from the federal government for rebate or other amounts in connection with the Bonds, the date such claim is finally resolved or paid.

DATED this _____ day of November 2013.

Department of Administrative Services
Chief Financial Office
“DAS”

Department of Revenue
“Project Agency”

By: _____

By: _____
Kris Kautz, Deputy Director

EXHIBIT A

PROPERTY DESCRIPTION

The Department of Revenue expects to use approximately \$13,534,491 of the proceeds of the 2013 Series L Bonds to finance the implementation of the replacement of the agency's core information technology applications.

EXHIBIT B-1

Debt Service Schedule Department of Revenue Core System Replacement 2013 Series L XI-Q Bonds Semi-annual Payments				
Date	Principal	Interest *	Debt Service	Remaining Balance
11/13/2013				11,980,000
5/1/2014		233,590	233,590	11,980,000
11/1/2014	225,000	250,275	475,275	11,755,000
5/1/2015		248,025	248,025	11,755,000
11/1/2015	1,775,000	248,025	2,023,025	9,980,000
5/1/2016		217,100	217,100	9,980,000
11/1/2016	1,830,000	217,100	2,047,100	8,150,000
5/1/2017		189,650	189,650	8,150,000
11/1/2017	1,900,000	189,650	2,089,650	6,250,000
5/1/2018		148,900	148,900	6,250,000
11/1/2018	1,985,000	148,900	2,133,900	4,265,000
5/1/2019		106,625	106,625	4,265,000
11/1/2019	2,080,000	106,625	2,186,625	2,185,000
5/1/2020		54,625	54,625	2,185,000
11/1/2020	2,185,000	54,625	2,239,625	
	<u>11,980,000</u>	<u>2,413,715</u>	<u>14,393,715</u>	

EXHIBIT B-2

**Department of Revenue
Core System Replacement
Sources and Uses for 2013 Series L XI-Q Bonds**

Bond Payable:		11,980,000.00
Original Issue Premium:		1,639,551.65
Project Funds:	13,534,491.00	
Underwriters Discount:	42,305.48	
Costs of Issuance:	42,755.17	
Capitalized Interest:		

Totals:	13,619,551.65	13,619,551.65
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**Project Account Funds
Agency Projects
(Funds held at Disbursement Agent)**

Beginning Balance	13,534,491.00
Total:	13,534,491.00

**2013 Series L
Costs of Issuance Funds
(Funds held at Disbursement Agent)**

Underwriter's Discount	42,305.48
Costs of Issuance:	42,755.17
Totals:	85,060.65

True Interest Cost: 1.3833%

EXHIBIT B-3

**Department of Revenue
Budget Schedule
Establishing Accounts for 2013 Series L XI-Q Bonds
Core System Replacement**

BUDGET

	Totals
Personal Services	6,545,052
S&S - Personal Svcs	678,430
S&S - Prof Services	18,440,500
Total	25,663,982

EXHIBIT B-3 (continued)

**Department of Revenue
Draw Schedule
Establishing Accounts for 2013 Series L XI-Q Bonds
Core System Replacement**

Oct-13
Nov-13
Dec-13
Total

EXHIBIT C
Department of Revenue
Core System Replacement

COMPLETION CERTIFICATE

On behalf of the Department of Revenue, I hereby certify that the project funded with the 2013 Series L XI-Q Bonds proceeds and described in the Interagency Agreement between the Department Administrative Services and the Department of Revenue has been completely acquired, constructed, and installed substantially in conformity with the specifications thereof.

I also certify that all costs of acquiring, constructing, and installing the project and all expenses incidental thereto have been determined and paid, or provision has been made for payment.

Hence all of the remaining funds in the 2013 Series L project Account related to the Department of Revenue project are available to pay the following:

1. Any rebate due to the federal government in order to comply with the federal Tax Code. That rebate amount will be determined by DAS or its agent for the Treasurer of State.
2. Any remaining allocable share of the costs to DAS to carry out the responsibilities of the Interagency Agreement.
3. Transferred to the 2013 Series L Account which is dedicated to pay interest on the remaining 2013 Series L principal.

This Certificate authorizes and instructs DAS to transfer that portion of the 2013 Series L bond proceeds Account and apply the funds in the manner described above.

The Department of Revenue also understands and will take all necessary steps to provide funds and budget authority to pay annual Trustee or Disbursement Agent and Fiscal Agent fees and an assessment from Oregon State Treasury (OST) Debt Management Division through the remaining term of the Interagency Agreement. Those fees will be billed to Department of Revenue. For purposes of developing future biennial budget requests, the Trustee or Disbursement Agent and Fiscal Agent fees are estimated to amount to approximately \$2,000 per year and OST fees will be based on the Price List for OST assessments.

Dated: _____

State of Oregon, _____

By: _____
Authorized Officer

EXHIBIT D

PAYMENT REQUEST FORM

00001*
Number

TO: Oregon Department of Administrative Services, as Issuer of 2013 Series L XI-Q Bonds.

You are hereby directed to draw checks on the Wells Fargo Project Account #_____ in the following amounts to the following payees, and send them to the address indicated below:

<u>Amount</u>	<u>Payee</u>	<u>Address</u>	<u>Purpose or Type of Expense</u>
---------------	--------------	----------------	---------------------------------------

Each amount is an expense appropriately incurred by the Department of Revenue, of the State of Oregon for approved Case Management – Case Worker Project Costs.

On behalf of the Department of Revenue, I hereby certify that all property to be paid for is free and clear of all liens and encumbrances, or that any liens and encumbrances will be satisfied and released and all property will be free and clear of all liens and encumbrances upon payment therefore as herein requested.

Dated this _____ day of _____ 20____.

STATE OF OREGON acting by and through its Department of Revenue

By: _____
Authorized Signature

*All requests should be numbered sequentially for proper recording.

EXHIBIT E
XI-Q General Obligation Bonds (Q Bonds)
Payment Procedure
1099-MISC Reporting

Generally: As described in OAM 50.50.PO, all state agencies must comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Statewide Financial Management Services (SFMS) is responsible for coordinating all information return compliance issues for state agencies that utilize Statewide Financial Management Application (SFMA). SFMS provides specific guidance, instruction, and current information to all agencies on all aspects of information return reporting, including: information and interpretations of form 1099-MISC reporting criteria, accumulation of payment information, backup withholding requirements, and the filing requirements for all information returns. SFMS Operations files all 1099-MISC forms for all SFMS vendors that meet the reporting requirements.

Each agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. State agencies are required to file form 1099-MISC for all non-SFMS vendors and other types of 1099 forms.

Vendors subject to reporting are any vendors that are not corporations, except for medical corporations and attorneys, which are subject to reporting. Payments to companies, sole proprietorships, estates, trusts, partnerships, medical corporations, individuals, or non-profit organizations are all reportable (Non-profit organizations are not 1099-MISC reportable if they have submitted form 501C).

State agencies that use proceeds from the sale of Article XI-Q Bonds (Q Bonds) to pay vendors for reportable payments (services, rent, royalties, or other things of value, e.g. prizes and awards, remunerations, emoluments, gains, profits, or income) are responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements.

Procedure:

Agencies with proceeds from Q Bonds borrowing can fulfill their federal information return requirements using one of three methods. We strongly recommend use of method # 1.

- **Method # - 1 Use of the Statewide Financial Application (SMFA) to make all Vendor Payments** - The preferred method is for agencies to use the SFMA to make payments to all vendors. The agency would then reimburse the operating fund from which the original payment was made with funds held at the disbursement agent. Each reimbursement request would consist of a copy of the original invoice and the agency voucher that was used to create the payment request in SFMA.

This method, where all vendor payments are made from the SFMA, does not require significant changes to normal disbursement or accounting practices. It does require agencies to manage a reimbursement process to ensure that expenditures made from operating funds for approved project costs are reduced and that the appropriate cash in bank program cost profile expenditures are increased in kind.

- **Method # - 2 Pay Vendors directly from Disbursement Agent accounts (reconcile monthly)** - Agencies process Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Each month, the agency accountant enters each individual expenditure for the cash in bank expenditures (from the Disbursement Agent statement) using transaction code 568. This requires the accountant to use the proper batch type, the vendor number and vendor name in each journal voucher. As with payments directly made through SFMA, the choice of the appropriate comptroller object code for each transaction must be determined; whether the expenditure is 1099-MISC reportable or 1099-MISC non-reportable.

- **Method # - 3 Pay Vendors directly from Disbursement Agent accounts (reconcile annually)** – In the third method, the agency processes Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Agencies determine whether vendors are 1099-MISC reportable by reviewing the 1099 indicator using the System Wide Vendor Profile (52 Profile). Vendors with a “Y” indicator will require a 1099-MISC Form for reportable payments. Annually, agencies would complete the following procedure.
 - At the end of each calendar year, the agency accountant would run an expenditure query from each Wells Fargo project account and summarize the 1099-MISC reportable expenditures by vendor.
 - Review the amount of 1099-MISC reportable amount on the DAFR 7940 report.
 - Complete a 1099-MISC Change Request form provided by the SFMS Operations 1099 Accountant to include the amount of payments made by the Trustee.
 - Increase the current amount reported on the DAFR 7940 by the total amount made from agency project accounts.
 - This method requires the agency to adjust a vendor’s 1099-MISC reportable data after the calendar year ends by submitting a 1099-MISC Change Request.
 - This adjustment (increase) of a vendor’s 1099-MISC reportable amount is requested through SFMS Operations after the accounting month of December is closed.
 - Agencies can verify the update by viewing the 43M profile.

MEMORANDUM

STATE OF OREGON
DEPARTMENT OF ADMINISTRATIVE SERVICES

Date: January 30, 2020

To: R Mark Miedema, Finance Analyst
Chief Financial Office

From: Agency Director or Chief Financial Officer

Subject: Signature Authorization for:
Draw Requests on the XI-Q 2013 Series L Bonds

The following Department of Revenue staff is designated as authorized to approve all requests for the withdrawal of funds from the bond proceeds accounts associated with the above series. Sample signatures are provided below.

Name, Title (Printed)

Signature

Name, Title (Printed)

Signature

Name, Title (Printed)

Signature

Name, Title (Printed)

Signature

Name, Title (Printed)

Signature

**INTERAGENCY AGREEMENT RELATING TO FINANCING PROPERTY
THROUGH THE DEPARTMENT OF ADMINISTRATIVE SERVICES
(Article XI-Q General Obligation Bonds)**

This Interagency Agreement is entered into between the Oregon Department of Administrative Services (DAS) and the Department of Revenue (the “Project Agency”) and shall be effective on the date noted herein.

Section 1. Recitals.

a. Article XI-Q of the Oregon Constitution and Senate Bill 5506 enacted in the 2013 legislative session (collectively the “Act”) authorize DAS to request the State Treasurer to issue general obligation bonds to finance the costs of acquiring or constructing personal property that is or will be owned or operated by the State of Oregon and infrastructure related to such personal property..

b. Under the Act, DAS may establish procedures under which state agencies may request projects to be financed with Article XI-Q bonds and DAS may bill those agencies that have projects financed with XI-Q bonds for the costs of financing the project(s), including debt service payments.

c. DAS will attempt to coordinate the financing under the Act, and to finance projects on a tax-exempt basis, so that borrowing costs are reduced.

d. The amount of XI-Q bonds that may be sold in each biennium is limited by the biennial bond bill approved by the Legislative Assembly under ORS 286A.035.

e. The Project Agency hereby requests DAS to use the Act to finance the personal property project(s) described in the attached Exhibit A (the “Project”).

f. DAS is willing to ask the State Treasurer to issue bonds under the Act to finance the Project, subject to the conditions contained in this Agreement.

Section 2. Definitions. Capitalized terms used in this Agreement shall have the meanings defined for such terms above and in this section, unless the context clearly requires otherwise.

“Code” means the Internal Revenue Code of 1986, as amended.

“Bonds” means the State of Oregon Article XI-Q General Obligation Bonds, 2014 Series A and any other borrowing issued by the State of Oregon to refund all or a part of the 2014 Series A bonds.

“Draw Plan” means the anticipated spending plan for the proceeds of the Bonds as described in Exhibit B-3.

Section 3. Representations of Project Agency. The Project Agency represents and warrants to DAS that:

a. Adequate amounts have been budgeted to the Project Agency for the payment of costs associated with the financing of the Project during the current biennium, and the Project Agency reasonably expects that it will receive appropriations in future biennia which are sufficient to permit the Project Agency to pay the debt service and financing costs related to the Bonds which will be billed to it during each biennia.

b. For fiscal period 2013-15 and all subsequent fiscal periods, the Project Agency will take all steps necessary to insure that its budget request contains a line item for debt service and other charges associated with the financing. These steps shall include all reasonable assistance to DAS to assure that such amounts are included in the Governor's budget request to the Legislative Assembly pursuant to ORS 286A.826.

c. Financing the Project through the Act is consistent with the financial policies of the Project Agency, and the Project Agency is not using this financing method to deviate from past, accepted budgeting practices.

d. The Project has an estimated useful life of at least 6 years and the Project is for an essential governmental purpose.

e. As of the date of this Agreement, with respect to those components of the Project for which all competitive contractor selection procedures have been completed, all public bidding requirements applicable to the Project have been complied with, and all time periods in which a challenge to the contractor selection process reasonably could be asserted have expired. With respect to those components of the Project for which the contractor selection procedures have not been completed, the Project Agency will use its best good faith efforts to conduct the respective procurement processes in compliance with all applicable public bidding requirements.

f. Project Agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. Project Agency will comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Project Agency is responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements for proceeds from the sale of the Bonds. Exhibit E provides guidance on how agencies on SFMA can comply with this requirement. It is provided here as reference for Project Agency only and Project Agency should check the DAS, Chief Financial Office webpage at <http://www.oregon.gov/DAS/CFO/SARS/policies/oam/50.50.00.po.pdf> for any updates to the attached Exhibit E. The processes and forms described in the electronic Exhibit E apply all bonds.

Section 4. The Financing.

a. DAS expects the State Treasurer to issue the Bonds on or about May 7, 2014. The Project Agency shall be required to record an allocable share of closing costs from bond proceeds at closing. A schedule of the debt service payments that are required to be paid to

DAS and the dates on which such payments must be made by DAS are attached as Exhibit B. The Project Agency shall deposit debt service payments with DAS approximately 20 days prior to the subject payment date by DAS

Section 5. Timing of Project Agency Payments. Project Agency will make payments to DAS approximately 20 days prior to the dates specified in Exhibit B for costs of debt service and other costs related to the financing. DAS will remit all principal and interest payments to the State's paying agent.

Section 6. Amount of Payments. In addition to a designated share of debt service on the Bonds, the Project Agency hereby agrees, and acknowledges that it will be required to pay, the following:

a. Amounts owing to the federal government under federal tax law (arbitrage rebate) for earnings on the construction money during the construction period in excess of the arbitrage earning limit set by federal law of 2.550238% for the Project or components of Project. In general, these payments will be based on the rate of investment of the proceeds of the Bonds and how quickly they will be expended. Usually, the quicker the proceeds are spent, the smaller these amounts will be. In any case, the proceeds of the Bonds must be spent within three years of their issue date. The applicable tax provisions are quite complex and this provision is not a complete discussion. Project Agency agrees to contact DAS if it has questions about the actual issuance date, the timing of expenditures of the Bonds' sale proceeds or the allowable uses of such proceeds.

b. An allocable share of the on-going costs of DAS in carrying out its responsibilities under the Act which include Disbursement Agency fees and other costs in connection with the bonds and the cost of arbitrage rebate computations.

Section 7. Restrictions on Use of Project. In order to finance the Project at the lowest reasonably available interest rate, DAS may finance the property in such a fashion that interest paid on the financing is excludable from gross income under the Code, the State is eligible for a federal interest subsidy payment or similar favorable treatment. Because the Project may be financed by bonds with beneficial federal tax or other provisions that lower the cost of financing, the Project and its use may be subject to very substantial restrictions. In order to obtain the benefit of low cost financing through the Act and under federal law, the Project Agency represents and agrees that:

- a. The Bonds' sale proceeds will only be used to pay the costs of the Project.
- b. The Project Agency shall not change the use of the Project, or in any manner alter its design, structure, or configuration in any way inconsistent with the Project Agency's currently approved plan, without first requesting and receiving the written consent of DAS.
- c. The Project will not be leased, subleased, sold, or otherwise transferred without the prior written consent of DAS.

d. The Project Agency will not permit any of the Project to be used by anyone except the State or Oregon, and its agents for authorized government purposes unless it obtains the prior written consent of DAS. "Use" includes leases, management contracts, service contracts, or any other arrangement in which a person, partnership, corporation, or other entity uses the property.

e. The Project Agency will comply with all requirements subsequently imposed by DAS on the use of the Project in order to protect the tax-exempt, subsidy or other low cost status of the financing.

f. The Completion Certificate included as Exhibit C hereto shall be executed by the Project Agency and provided to DAS upon substantial completion or acquisition of all the Project.

Section 8. Liquidated Damages, Performance Bond or Insurance Payments.

a. Any moneys received by the Project Agency pursuant to the terms of any agreement with a Contractor which are intended to compensate for failures or defects in construction of the Project, including, but not limited to, liquidated damages or payments under a performance bond or bonds, or other acquisition or construction related guarantees shall be submitted to DAS or its designee for deposit in the Bonds project account and applied in the same manner as required for unexpended proceeds deposited to that account. This deposit will not be required if DAS and the Project Agency determine that the moneys are not needed to complete the Project.

b. Project Agency may apply the proceeds of insurance received in the event of loss or damage to the Project to the repair or replacement of the Project. If the insurance proceeds are not used to repair or replace the Project, the proceeds must be submitted to the DAS to be deposited in the Article XI-Q Bond Fund established in ORS 286A.820 and used for the payment of debt service.

Section 9. Management of Financing Proceeds. DAS will cause the sale proceeds of the Bonds to be deposited in a segregated account with Wells Fargo Bank, and disbursed when the Project Agency completes a proper requisition and demonstrates that money is required to pay costs of the Project. DAS will employ substantially uniform documents for all financings under the Act, and the Project Agency should anticipate that it will have little control over the management of the proceeds of the Bonds, prior to the time those proceeds are used to pay costs of the Project. While the proceeds are held pending disbursement, earnings on the proceeds may be required to be limited in order to maintain the tax exemption or other low cost status of the financing, and earnings in excess of a certain level may be required to be rebated to the United States. Limiting earnings and payments of rebates will increase the Project Agency's cost of financing the Project.

a. Requests for the payment of approved Project costs must be made using the Payment Request Form attached as Exhibit D.

b. Payment requests may be for substantial amounts of money that are required to be paid by the Project Agency within a deadline or be subject to a financial penalty. The timely delivery and identification of payment deadlines of every Payment Request Form is the responsibility of the Project Agency. DAS will not be responsible for a late payment penalty. Project Agency should make an extra effort to assure that payments subject to a penalty are delivered to the DAS Accounts Payable Section in time to permit at least seven working days for processing and that any deadline is clearly marked on the payment request. DAS also encourages the Project Agency to request invoices be paid by electronic transfer methods to expedite payment.

Section 10. Termination.

This Agreement shall remain in effect until the later of (i) the date that the Bonds are no longer outstanding or (ii) if there is any claim from the federal government for rebate or other amounts in connection with the Bonds, the date such claim is finally resolved or paid.

DATED this _____ day of June, 2014.

Department of Administrative Services
Chief Financial Office
“DAS”

Department of Revenue
“Project Agency”

By: _____
Jean Gabriel, Finance Manager

By: _____
Kris Kautz, Deputy Director

EXHIBIT A

PROPERTY DESCRIPTION

The Department of Revenue expects to use approximately \$10,694,327 of the proceeds of the 2014 Series A Bonds to finance the implementation of the replacement of the agency's core information technology applications.

EXHIBIT B-1

Debt Service Schedule Department of Revenue Core System Replacement 2014 Series A XI-Q Bonds Semi-annual Payments				
Date	Principal	Interest *	Debt Service	Remaining Balance
11/1/2014		179,171.67	179,171.67	9,660,000
5/1/2015	0	185,350.00	185,350.00	9,660,000
11/1/2015	0	185,350.00	185,350.00	9,660,000
5/1/2016	1,465,000	185,350.00	1,650,350.00	8,195,000
11/1/2016	0	156,050.00	156,050.00	8,195,000
5/1/2017	1,525,000	156,050.00	1,681,050.00	6,670,000
11/1/2017	0	133,175.00	133,175.00	6,670,000
5/1/2018	1,570,000	133,175.00	1,703,175.00	5,100,000
11/1/2018	0	101,775.00	101,775.00	5,100,000
5/1/2019	1,635,000	101,775.00	1,736,775.00	3,465,000
11/1/2019	0	60,900.00	60,900.00	3,465,000
5/1/2020	1,715,000	60,900.00	1,775,900.00	1,750,000
11/1/2020	0	43,750.00	43,750.00	1,750,000
5/1/2021	1,750,000	43,750.00	1,793,750.00	0
	9,660,000	1,726,521.67	11,386,521.67	

EXHIBIT B-2

**Department of Revenue
Core System Replacement
Sources and Uses for 2014 Series A XI-Q Bonds**

Bond Payable:		9,660,000.00
Original Issue Premium:		1,109,663.95
Project Funds:	10,694,327.00	
Underwriters Discount:	37,405.28	
Costs of Issuance:	37,931.67	
Capitalized Interest:		

Totals:	10,769,663.95	10,769,663.95
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**Project Account Funds
Agency Projects
(Funds held at Disbursement Agent)**

Beginning Balance	10,694,327.00
Total:	10,694,327.00

**2014 Series A
Costs of Issuance Funds
(Funds held at Disbursement Agent)**

Underwriter's Discount	37,405.28
Costs of Issuance:	37,931.67
Totals:	75,336.95

True Interest Cost: 1.3773%

EXHIBIT B-3

**Department of Revenue
Budget Schedule
Establishing Accounts for 2014 Series A XI-Q Bonds
Core System Replacement**

BUDGET

	Totals
Project Bond-eligible Staff	3,386,105
Project Contract Serv	554,667
Space/S&S	494,622
Vendor Contract	4,000,000
Contingency	1,500,000
Q&A	758,933
	<u>10,694,327</u>

EXHIBIT B-3

**Department of Revenue
Draw Schedule
Establishing Accounts for 2014 Series A XI-Q Bonds
Core System Replacement**

8/10/2014	\$916,498
9/10/2014	\$916,498
10/10/2014	\$916,498
11/10/2014	\$916,498
12/10/2014	\$916,498
1/10/2015	\$916,498
2/10/2015	\$916,498
3/10/2015	\$916,498
4/10/2015	\$916,498
5/10/2015	\$916,498
6/10/2015	\$916,498
7/10/2015	\$612,849

\$10,694,327

EXHIBIT C
Department of Revenue
Core System Replacement

COMPLETION CERTIFICATE

On behalf of the Department of Revenue, I hereby certify that the project funded with the 2014 Series A XI-Q Bonds proceeds and described in the Interagency Agreement between the Department Administrative Services and the Department of Revenue has been completely acquired, constructed, and installed substantially in conformity with the specifications thereof.

I also certify that all costs of acquiring, constructing, and installing the project and all expenses incidental thereto have been determined and paid, or provision has been made for payment.

Hence all of the remaining funds in the 2014 Series A project Account related to the Department of Revenue project are available to pay the following:

1. Any rebate due to the federal government in order to comply with the federal Tax Code. That rebate amount will be determined by DAS or its agent for the Treasurer of State.
2. Any remaining allocable share of the costs to DAS to carry out the responsibilities of the Interagency Agreement.
3. Transferred to the 2014 Series A Account which is dedicated to pay interest on the remaining 2014 Series A principal.

This Certificate authorizes and instructs DAS to transfer that portion of the 2014 Series A bond proceeds Account and apply the funds in the manner described above.

The Department of Revenue also understands and will take all necessary steps to provide funds and budget authority to pay annual Trustee or Disbursement Agent and Fiscal Agent fees and an assessment from Oregon State Treasury (OST) Debt Management Division through the remaining term of the Interagency Agreement. Those fees will be billed to Department of Revenue. For purposes of developing future biennial budget requests, the Trustee or Disbursement Agent and Fiscal Agent fees are estimated to amount to approximately \$2,000 per year and OST fees will be based on the Price List for OST assessments.

Dated: _____

State of Oregon, _____

By: _____
Authorized Officer

EXHIBIT D

PAYMENT REQUEST FORM

00001*
Number

TO: Oregon Department of Administrative Services, as Issuer of 2014 Series A XI-Q Bonds.

You are hereby directed to draw checks on the Wells Fargo Project Account #_____ in the following amounts to the following payees, and send them to the address indicated below:

<u>Amount</u>	<u>Payee</u>	<u>Address</u>	<u>Purpose or Type of Expense</u>
---------------	--------------	----------------	---------------------------------------

Each amount is an expense appropriately incurred by the Department of Revenue, of the State of Oregon for approved Core Systems Replacement Project Costs.

On behalf of the Department of Revenue, I hereby certify that all property to be paid for is free and clear of all liens and encumbrances, or that any liens and encumbrances will be satisfied and released and all property will be free and clear of all liens and encumbrances upon payment therefore as herein requested.

Dated this _____ day of _____ 20____.

STATE OF OREGON acting by and through its Department of Revenue

By: _____
Authorized Signature

*All requests should be numbered sequentially for proper recording.

EXHIBIT E
XI-Q General Obligation Bonds (Q Bonds)
Payment Procedure
1099-MISC Reporting

Generally: As described in <http://www.oregon.gov/DAS/CFO/SARS/policies/oam/50.50.00.po.pdf>, all state agencies must comply with Internal Revenue Service requirements for Form 1099-MISC reporting. Statewide Financial Management Services (SFMS) is responsible for coordinating all information return compliance issues for state agencies that utilize Statewide Financial Management Application (SFMA). SFMS provides specific guidance, instruction, and current information to all agencies on all aspects of information return reporting, including: information and interpretations of form 1099-MISC reporting criteria, accumulation of payment information, backup withholding requirements, and the filing requirements for all information returns. SFMS Operations files all 1099-MISC forms for all SFMS vendors that meet the reporting requirements.

Each agency has the responsibility for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements. State agencies are required to file form 1099-MISC for all non-SFMS vendors and other types of 1099 forms.

Vendors subject to reporting are any vendors that are not corporations, except for medical corporations and attorneys, which are subject to reporting. Payments to companies, sole proprietorships, estates, trusts, partnerships, medical corporations, individuals, or non-profit organizations are all reportable (Non-profit organizations are not 1099-MISC reportable if they have submitted form 501C).

State agencies that use proceeds from the sale of Article XI-Q Bonds (Q Bonds) to pay vendors for reportable payments (services, rent, royalties, or other things of value, e.g. prizes and awards, remunerations, emoluments, gains, profits, or income) are responsible for preparing, implementing, and maintaining policies and procedures to meet its federal information return requirements.

Procedure:

Agencies with proceeds from Q Bonds borrowing can fulfill their federal information return requirements using one of three methods. We strongly recommend use of method # 1.

- **Method # - 1 Use of the Statewide Financial Application (SMFA) to make all Vendor Payments** - The preferred method is for agencies to use the SFMA to make payments to all vendors. The agency would then reimburse the operating fund from which the original payment was made with funds held at the disbursement agent. Each reimbursement request would consist of a copy of the original invoice and the agency voucher that was used to create the payment request in SFMA.

This method, where all vendor payments are made from the SFMA, does not require significant changes to normal disbursement or accounting practices. It does require agencies to manage a reimbursement process to ensure that expenditures made from

operating funds for approved project costs are reduced and that the appropriate cash in bank program cost profile expenditures are increased in kind.

- **Method # - 2 Pay Vendors directly from Disbursement Agent accounts (reconcile monthly)** - Agencies process Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Each month, the agency accountant enters each individual expenditure for the cash in bank expenditures (from the Disbursement Agent statement) using transaction code 568. This requires the accountant to use the proper batch type, the vendor number and vendor name in each journal voucher. As with payments directly made through SFMA, the choice of the appropriate comptroller object code for each transaction must be determined; whether the expenditure is 1099-MISC reportable or 1099-MISC non-reportable.
- **Method # - 3 Pay Vendors directly from Disbursement Agent accounts (reconcile annually)** – In the third method, the agency processes Payment Request Forms to pay vendors for project costs from the project account held with the Disbursement Agent. Agencies determine whether vendors are 1099-MISC reportable by reviewing the 1099 indicator using the System Wide Vendor Profile (52 Profile). Vendors with a “Y” indicator will require a 1099-MISC Form for reportable payments. Annually, agencies would complete the following procedure.
 - At the end of each calendar year, the agency accountant would run an expenditure query from each Wells Fargo project account and summarize the 1099-MISC reportable expenditures by vendor.
 - Review the amount of 1099-MISC reportable amount on the DAFR 7940 report.
 - Complete a 1099-MISC Change Request form provided by the SFMS Operations 1099 Accountant to include the amount of payments made by the Trustee.
 - Increase the current amount reported on the DAFR 7940 by the total amount made from agency project accounts.
 - This method requires the agency to adjust a vendor’s 1099-MISC reportable data after the calendar year ends by submitting a 1099-MISC Change Request.
 - This adjustment (increase) of a vendor’s 1099-MISC reportable amount is requested through SFMS Operations after the accounting month of December is closed.
 - Agencies can verify the update by viewing the 43M profile.

MEMORANDUM

STATE OF OREGON DEPARTMENT OF ADMINISTRATIVE SERVICES

Date: January 30, 2020

To: Jean Gabriel, Finance Manager
Chief Financial Office

From: James C Bucholz, Director

Subject: Signature Authorization for:
Draw Requests on the XI-Q 2014 Series A Bonds

The following Department of Revenue staff is designated as authorized to approve all requests for the withdrawal of funds from the bond proceeds accounts associated with the above series. Sample signatures are provided below.

James C. Bucholz
Director

Signature

Kris Kautz
Deputy Director

Signature

Terrence Woods
ASD Director

Signature

BUDGET NARRATIVE

Capital Debt Service and Related Costs

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

BUDGET NARRATIVE

Capital Debt Service and Related Costs

Package 810—Statewide Adjustments

Package Description

Purpose

This package represents reductions made in the 2019 legislative session.

How Achieved

PERS Rate Update—The Public Employee Retirement Systems rate applied to personal services was reduced.

DAS Assessments and Charges for Services—Department of Administrative Services (DAS) Assessments to agencies were reduced. In addition, DAS reduced their charges for services to agencies.

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

Other Adjustments—Additional adjustments to Debt Service charges, Secretary of State assessment and Parks assessment were made.

Legislatively Adopted Budget

Staff Impact

None

Revenue Source

General Fund	(\$ 86,500)
Other Funds	\$ 90,000

2021–23 Fiscal Impact

Fully phased in.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: 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
Debt Service							
Principal - Bonds	-	-	-	-	-	-	-
Interest - Bonds	-	-	-	-	-	-	-
Total Debt Service	-	-	-	-	-	-	-
Total Expenditures							
Total Expenditures	-	-	-	-	-	-	-
Total Expenditures	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 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							
Admin and Service Charges	-	-	(73,056)	-	-	-	(73,056)
Total Revenues	-	-	(\$73,056)	-	-	-	(\$73,056)
Services & Supplies							
Other Services and Supplies	-	-	(73,056)	-	-	-	(73,056)
Total Services & Supplies	-	-	(\$73,056)	-	-	-	(\$73,056)
Total Expenditures							
Total Expenditures	-	-	(73,056)	-	-	-	(73,056)
Total Expenditures	-	-	(\$73,056)	-	-	-	(\$73,056)
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 031 - Standard Inflation

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
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: 803 - Revenue 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							
Admin and Service Charges	-	-	(1,237,830)	-	-	-	(1,237,830)
Transfer In - Intrafund	-	-	1,237,830	-	-	-	1,237,830
Total Revenues	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 810 - Statewide Adjustments

Cross Reference Name: Capital Debt Service and Related Costs
Cross Reference Number: 15000-087-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
General Fund Appropriation	(86,500)	-	-	-	-	-	(86,500)
Transfer In - Intrafund	-	-	90,000	-	-	-	90,000
Total Revenues	(\$86,500)	-	\$90,000	-	-	-	\$3,500
Debt Service							
Principal - Bonds	(71,704)	-	81,000	-	-	-	9,296
Interest - Bonds	(14,796)	-	9,000	-	-	-	(5,796)
Total Debt Service	(\$86,500)	-	\$90,000	-	-	-	\$3,500
Total Expenditures							
Total Expenditures	(86,500)	-	90,000	-	-	-	3,500
Total Expenditures	(\$86,500)	-	\$90,000	-	-	-	\$3,500
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Admin and Service Charges	-	1,258,213	1,258,213	1,237,830	1,237,830	-
Other Revenues	19	-	-	-	-	-
Transfer In - Intrafund	-	-	-	-	-	1,327,830
Tsfr From Administrative Svcs	29	-	-	-	-	-
Transfer Out - Intrafund	(5,326,464)	-	-	-	-	-
Total Other Funds	(\$5,326,416)	\$1,258,213	\$1,258,213	\$1,237,830	\$1,237,830	\$1,327,830

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Detail of LF, OF, and FF Revenues - BPR012

BUDGET NARRATIVE

Revenue Clearinghouse

Package 803—Revenue Reconciliation

Package Description

Purpose

This package contains revenue only technical adjustments. It reconciles budgeted Other Funds revenue line items with anticipated revenues.

How Achieved

Revenues updated to align with anticipated resources.

Legislatively Adopted Budget

Staff Impact

None

2021–23 Fiscal Impact

Revenues will be adjusted accordingly in 2021–23 budget development.

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

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
Revenues							
Personal Income Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 090 - Analyst Adjustments

Cross Reference Name: Revenue Clearinghouse
Cross Reference Number: 15000-070-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Personal Income Taxes	-	-	-	-	-	-	-
Cigarette Taxes	-	-	-	-	-	-	-
Other Tobacco Products Taxes	-	-	-	-	-	-	-
Other Taxes	-	-	-	-	-	-	-
Total Revenues	-	-	-	-	-	-	-
Transfers Out							
Transfer to General Fund	-	-	-	-	-	-	-
Tsfr To Oregon Health Authority	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 114 - Revenue Shift

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
Transfers Out							
Transfer to Counties	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-
Ending Balance							
Ending Balance	-	-	-	-	-	-	-
Total Ending Balance	-	-	-	-	-	-	-

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

Cross Reference Name: Revenue Clearinghouse
Cross Reference Number: 15000-070-00-00-00000

Description	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Revenues							
Personal Income Taxes	-	-	(319,709,000)	-	-	-	(319,709,000)
Corp Excise and Income Taxes	-	-	261,712,673	-	-	-	261,712,673
Other Employer -Employee Taxes	-	-	5,600,000	-	-	-	5,600,000
Cigarette Taxes	-	-	(1,511,131)	-	-	-	(1,511,131)
Other Tobacco Products Taxes	-	-	(2,102,000)	-	-	-	(2,102,000)
Inheritance Taxes	-	-	19,205,000	-	-	-	19,205,000
Eastern Oregon Severance Taxes	-	-	10,000	-	-	-	10,000
Western Oregon Severance Taxes	-	-	190,000	-	-	-	190,000
Privilege Taxes	-	-	(29,200,000)	-	-	-	(29,200,000)
Other Taxes	-	-	8,087,872	-	-	-	8,087,872
Other Revenues	-	-	346,567	-	-	-	346,567
Tsfr From Judicial Dept	-	-	2,078,874	-	-	-	2,078,874
Total Revenues	-	-	(\$55,291,145)	-	-	-	(\$55,291,145)

Transfers Out

Transfer Out - Intrafund	-	-	(72,952,193)	-	-	-	(72,952,193)
Transfer Out - Indirect Cost	-	-	-	-	-	-	-
Transfer to Other	-	-	32,640,608	-	-	-	32,640,608
Transfer to General Fund	-	-	39,093,453	-	-	-	39,093,453
Transfer to Counties	-	-	(70,000)	-	-	-	(70,000)
Tsfr To Administrative Svcs	-	-	147,333	-	-	-	147,333
Tsfr To Justice, Dept of	-	-	2,007,597	-	-	-	2,007,597
Tsfr To Judicial Dept	-	-	3,021,126	-	-	-	3,021,126
Tsfr To Police, Dept of State	-	-	(839,800)	-	-	-	(839,800)
Tsfr To Corrections, Dept of	-	-	(166,239)	-	-	-	(166,239)

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Essential and Policy Package Fiscal Impact Summary - BPR013

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Revenue, Dept of
Pkg: 803 - Revenue Reconciliation

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
Transfers Out							
Tsfr To Oregon Health Authority	-	-	4,797,000	-	-	-	4,797,000
Tsfr To Education, Dept of	-	-	(121,000)	-	-	-	(121,000)
Total Transfers Out	-	-	\$7,557,885	-	-	-	\$7,557,885
Ending Balance							
Ending Balance	-	-	(47,733,260)	-	-	-	(47,733,260)
Total Ending Balance	-	-	(\$47,733,260)	-	-	-	(\$47,733,260)

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Personal Income Taxes	-	-	-	19,147,696,808	19,074,277,000	18,705,068,000
Corp Excise and Income Taxes	-	-	-	1,036,276,496	984,041,000	1,245,753,673
Other Employer -Employee Taxes	-	-	-	1,158,582,687	1,172,432,687	1,178,032,687
Cigarette Taxes	-	-	-	396,616,535	502,540,000	395,728,869
Other Tobacco Products Taxes	-	-	-	127,293,468	129,978,000	124,576,000
Amusement Taxes	-	-	-	5,490,000	5,490,000	5,490,000
Inheritance Taxes	-	-	-	314,983,909	341,984,000	361,189,000
Eastern Oregon Severance Taxes	-	-	-	14,000	14,000	24,000
Western Oregon Severance Taxes	-	-	-	810,000	810,000	1,000,000
Other Severance Taxes	-	-	-	100,000	150,000	150,000
Privilege Taxes	-	-	-	80,500,000	81,550,000	52,350,000
Other Taxes	-	-	-	280,194,351	403,237,362	291,825,234
Business Lic and Fees	-	-	-	11,250,353	11,597,353	11,597,353
Fines and Forfeitures	-	-	-	-	29,717,207	29,717,207
Donations	-	-	-	1,780,000	2,000,000	2,000,000
Other Revenues	-	-	-	88,765,387	88,765,387	89,111,954
Tsfr From Judicial Dept	-	-	-	-	119,806,046	121,884,920
Transfer Out - Intrafund	-	-	-	-	-	(72,952,193)
Transfer to Public Universities	-	-	-	(7,966,616)	(7,966,616)	(7,966,616)
Transfer to Other	-	-	-	(1,046,040,187)	(1,046,824,187)	(1,014,183,579)
Transfer to General Fund	-	-	-	(20,634,763,805)	(20,596,401,341)	(20,507,807,888)
Transfer to Counties	-	-	-	(75,588,655)	(75,588,655)	(38,226,120)
Tsfr To Human Svcs, Dept of	-	-	-	-	(2,758,007)	(2,758,007)
Tsfr To Administrative Svcs	-	-	-	(15,430,116)	(15,451,523)	(15,304,190)

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

Revenue, Dept of
2019-21 Biennium

Agency Number: 15000

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

<i>Source</i>	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
Other Funds						
Tsfr To Justice, Dept of	-	-	-	-	(22,151,904)	(20,144,307)
Tsfr To Lands, Dept of State	-	-	-	(100,000)	(100,000)	(100,000)
Tsfr To Judicial Dept	-	-	-	-	(15,703,518)	(12,682,392)
Tsfr To Military Dept, Or	-	-	-	(92,235,386)	(92,235,386)	(92,235,386)
Tsfr To Police, Dept of State	-	-	-	(9,094,909)	(9,446,481)	(10,286,281)
Tsfr To Pub Safety Std/Trng	-	-	-	-	(37,520,327)	(37,520,327)
Tsfr To Corrections, Dept of	-	-	-	-	(4,419,203)	(4,585,442)
Tsfr To Environmental Quality	-	-	-	(25,780,444)	(25,780,444)	(25,780,444)
Tsfr To Oregon Health Authority	-	-	-	(369,372,849)	(603,673,708)	(370,776,708)
Tsfr To HECC	-	-	-	(2,093,270)	(2,093,270)	(2,093,270)
Tsfr To Education, Dept of	-	-	-	(476,740)	(476,740)	(597,740)
Tsfr To Forestry, Dept of	-	-	-	(25,741,667)	(25,741,667)	(25,741,667)
Tsfr To Fish/Wildlife, Dept of	-	-	-	(30,000)	(30,000)	(30,000)
Tsfr To Transportation, Dept	-	-	-	(256,873,963)	(256,884,667)	(256,884,667)
Tsfr To Housing and Com Svcs	-	-	-	(88,765,387)	(88,765,387)	(88,765,387)
Total Other Funds	-	-	-	-	\$18,377,011	\$8,076,286

____ Agency Request
2019-21 Biennium

____ Governor's Budget
Page _____

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

CRITERIA	WEIGHT	SCORING GUIDE	Processing Center Modernization (PCM)					
TOTAL WEIGHTED PROJECT SCORE			0		0		0	
Strategic Value			Raw	Weighted	Raw	Weighted	Raw	Weighted
Required Service/Product-Business Alignment (are any of these are true?) - Mandate (legislative, federal or state) - Meets a strategic business need - Governor Initiative/Strategy - Priority/Compliance for industry	5	0: none are true 3: one is true 6: two or three are true 9: all are true		0		0		0
Value to Customer Number of users and the level of positive impact for using the product/service. Consumers or users of the service, product or data. Customer could be citizens, internal agency users, other state/local agencies or other external stakeholders. Or, projects that are funded through grants, IGAs, etc.	5	0: no value to customer 3: low value to customer 6: medium value to customer 9: high value to customer		0		0		0
Leverage Potential Multiplier effect: - Service/product can be leveraged as a shared or managed service across agencies or policy area - Service/product can be leveraged as a utility service - Service/product adds value for external partners	3	0: no potential, isolated service 3: low potential 6: medium potential 9: high potential		0		0		0
Risk								
Importance to Risk Mitigation Would the agency, state, or its customer be exposed to a risk or impact if the service or product is not offered? Or, is an existing service at risk? Do other current services/products depend on it? This could be security, safety, legal or any other risk related in loss .	5	0: no risk to state/ customer if not offered 3: low risk to state/customer if not offered 6: medium risk to state/customer if not offered 9: high risk to state/customer if not offered		0		0		0
Financial								
Return on Investment (ROI) / Cost Avoidance Project ROI reduces cost in expenditures once a project becomes a program. Must have a way to measure ROI and the amount of cost that will be avoided due to implementation of the project.	5	0: ROI none or unknown 3: ROI gained over two biennia 6: ROI gained within two biennia 9: ROI gained within one biennium		0		0		0

Audit Response Report
Date Range: February 2016 – July 2018
Created: July 2018

Audit Name: [GenTax System Controls Audit](#)

Objective: Determine whether information system controls at the Oregon Department of Revenue governing the GenTax system provides reasonable assurance that tax program data is accurate, information is protected, application changes are appropriately managed, and system files are backed up.

Recommendations:

- (1) Consider notifying taxpayers claiming no withholding if withholding records are found.
- (2) Implement controls to track and analyze how interface file failures are resolved. (Completed)
- (3) Identify and document which GenTax roles should not be combined with others.
- (4) Fully document GenTax groups and functions and ensure managers have received instructions on how to request access.
- (5) Improve procedures to ensure user access is removed timely and completely when no longer needed.
- (6) Update policy to require periodic manager review of logical access granted to GenTax and develop a mechanism to enforce and document the review.
- (7) Implement monitoring logs to identify inappropriate activity taken by server administrators. (Completed)
- (8) Develop more specific guidance for individuals testing system changes to ensure that all elements are appropriately considered.
- (9) Develop and maintain a written disaster recovery plan for GenTax. (Completed)
- (10) Periodically test backups stored offsite to ensure they can be used to restore GenTax fully in the event of a major disaster or outage.
- (11) Request an independent security review of controls over servers operated by FAST Data Services. (Completed)

Mgmt. Responses:

- (1) Agree. As noted in the Secretary of State audit report, tax returns where the taxpayer claims no withholding, but where withholding has been reported by an employer, represent a small percentage of all Oregon Form 40 returns {0.2% of all processed Oregon Form 40 returns and 0.04% of all reported withholding}. DOR will further evaluate the impact of notifying these taxpayers claiming no withholding if withholding records are found, and consider whether this compliance risk requires further action during the 2019 processing season. Anticipated completion date: 02/2019.
- (2) Agree. GenTax produces a report that details the results of the interfaces process in the nightly run called "Daily File Activity." This report has been updated to include developer and business contacts for each file. A procedure is being written, staff are being trained and development staff will review the file activity report daily and resolve any exceptions and document in the notes section the resolution. (Completed)
- (3) Agree. A segregation of duties review was completed in October 2017 by a project Business Analyst. Based on this audit's recommendation we will revisit the October 2017 suggestions and develop documentation identifying incompatible roles in addition to updates to policies and procedures. Anticipated completion date: 09/2018.
- (4) Agree. Although we currently have groups and functions identified, the understanding of how they work within GenTax and how access to one group could impact access to another group needs further development. We will ensure that all groups contain detail of the functions included in each group and that managers receive appropriate training and documentation. Anticipated completion date: 09/2018.

- (5) Agree. We will update our existing policies and procedures to specifically address access and temporary access due to special project assignments in our GenTax environment. Additionally, we have updated the GenTax security document so that in addition to adding a system access end date we will remove access to all GenTax groups that the employee previously had. If an employee is rehired, they will no longer automatically have access to prior authorities in GenTax. Anticipated completion date: 09/2018.
- (6) Agree. We will work with our Security Policy Committee to modify the roles and access policy and procedure to ensure there is periodic and systematic managerial review of logical access. Anticipated completion date: Pending closure.
- (7) Agree. We recently installed a threat protection software, on all GenTax servers and it has now been configured to generate reports for monitoring. This will allow us to examine the server and files for access and integrate the log review into our existing process. (Completed)
- (8) Agree. A "testing lead" will work with developers and business analysts to create testing plans and establish a framework. Anticipated completion date: 02/2019.
- (9) Agree. This finding was discussed with DOR during a fall SOS briefing. The initiative was taken at that time to develop this plan. The current draft plan covers a strategy that is and must be shared with the agency's service provider, DAS-Enterprise Technology Services. The plan was shared with them for review in January. Certain details will need to be added or updated as the plan is tested. We are currently scheduled to validate the plan with ETS, via a table-top exercise, in the spring of 2018. (Completed)
- (10) Agree. The first step for solidifying the GenTax environment for recovery from a major disaster was recently completed. The entire environment (application servers, database servers, etc.) have been migrated to ETS' more modern virtualized environment which improves availability and uptime. The disaster plan and strategy referenced in Recommendation #9 above discusses how DOR will leverage this new infrastructure to improve the feasibility for complete recovery. DOR is dependent on DAS-ETS. Anticipated completion date: Pending closure.
- (11) Agree. During the procurement/contract signing phase, FAST Data Services-Information Security Office went through in detail the security and attestation process with DOR's Information Security Office. DOR Information Security Office was satisfied with the controls they have in place which aligns with industry best practices. Additionally, given that the data that the DOR sends to FAST Data Services is, as SOS has validated, highly encrypted both at rest and in transit, a risk of a data breach resulting in useful information is statistically improbable. This is likely why FAST's other U.S. state customers, which number more than half the country, also have not requested an independent security review. However, DOR will inquire with FAST to understand if a separate third-party entity has validated their controls. If we find this to be true, we will ask for documentation of this third party validation. Future contract negotiations with FAST Data Services will create opportunities to readdress the third party validation requirement. (Completed)

Audit Name:

Organizational Culture and Customer Service Audits

Objective:

Customer Service: DOR's efforts for collecting, analyzing, and reporting customer service data will be reviewed. Method will include a review and assessment of DOR documentation and reports key informant interviews, staff interviews, direct observation, and a review of industry standards and practices.

Organizational Culture: This will be assessed through two data collection exercises. First, a widely used survey instrument will be used to capture staff and management view and preferences for culture based on four culture types and value systems. Second, those findings will be used as a basis for agency leaders and staff to consider possible opportunities and obstacles for performance enhancements.

Recommendations:

Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [Cybersecurity Audit](#)

Objective: Determine whether the Oregon Department of Revenue has implemented an appropriate IT security management program along with selected controls from the Center for Internet Security's Critical Security Controls (CSC).

Recommendations: Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [Comprehensive External Audit \(Budget Note #2 – Moss Adams\)](#)

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

Recommendations: Audit is currently in progress.

Mgmt. Responses: Currently under contract with Moss Adams. Department has already had initial meetings with contractor and is working to provide information as requested.

Audit Name: [CSR Expenditures \(Bond and General Fund\) & CAFFA Program Audits](#)

Objective: [Core System Replacement \(CSR\)](#): Perform an overall project management review of the CSR project. The review will ensure contract terms were completed, bond funds were used appropriately, and the business plan for the CSR project was followed. UPDATE: SOS expanded the audit objective to incorporate general fund expenditures.
[County Assessment Function Funding Assistance \(CAFFA\)](#): Review of sources, uses/distributions of CAFFA funds and the extent to which that funding supports the property tax division.

Recommendations: Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [FY18 Annual CAFR Audit](#)

Objective: Express an opinion on whether the financial statements are fairly presented, in all material aspects, in conformity with generally accepted accounting principles (GAAP).

Recommendations: Audit is currently in progress.

Mgmt. Responses: N/A

Audit Name: [FY17 Annual CAFR Audit](#)

Objective: Express an opinion on whether the financial statements are fairly presented, in all material aspects, in conformity with generally accepted accounting principles (GAAP). In performing the audit, we will also report on internal control over financial reporting and on compliance with laws, regulations and provisions of contract or grant agreements, noncompliance with which could have a material effect on the financial statements.

<u>Recommendations:</u>	(1) Department management develop year-end accrual procedures to help ensure accurate and complete year-end financial reporting, which includes ensuring all inter-fund transactions are balanced. (2) Department management ensure key cash reconciliations are completed consistently and timely and are separately reviewed and approved. (3) Department management ensure system access be thoroughly reviewed for employees changing positions within the department and system access rights be timely updated. (Completed)
<u>Mgmt. Responses:</u>	(1) Agrees. The department will pursue the following corrective actions: (a) update procedures to ensure that all year-end adjustments were accurate and complete; (b) create a checklist for any distribution activities as well as year-end activities. These checklists will contain specific instructions to confirm revenues are in the correct receipted fund and no funds remain with a negative balance; (c) add the checklist to the performance tracking spreadsheet for the accounting unit. The accounting manager or lead accountant will be responsible for verifying the task has been completed. Anticipated completion date: 06/2019. (2) Agrees. The department will pursue the following corrective actions: (a) continued focus on reconciliation completion by the accounting manager through monthly reviews of a performance tracking spreadsheet. Clearly assign and identify preparers and reviewers for each reconciliation and hold team accountable; (b) partner with Revenue's internal auditors for review of compliance with authoritative guidance, efficiency and training opportunities, and best practices; (c) fill all vacant positions to reach necessary staffing levels to complete all work timely; (d) hire temporary employee to train accountants, provide support and act as a resource for questions or areas of deficiency. Anticipated completion date: 06/2019. (3) Agrees. The department will pursue the following corrective action: (a) finance managers to review and enforce use of separation checklist to ensure all access is appropriately and timely terminated; (b) retain copy of termination request in employee file; (c) institute quarterly review of all access involved with finance duties and update as necessary. (Completed)

Listing of Other Secretary of State Audits Involving DOR:

(DOR is not the auditee, but an agency of interest. DOR has varying degrees of involvement, e.g. multiple group meetings/interviews, requests for documentation, responds to questionnaires, etc.)

1. Succession Planning Audit
2. Statewide Audit of Internal Audit
3. Marijuana Regulatory Framework Audit
4. Transportation Package Implementation Audit
5. Statewide IT Procurement Audit
6. Business Energy Tax Credit Audit
7. Municipality Audits
8. Long-Term Rural Enterprise Zone (LTREZ) Credits Audit
9. SNAP Investigation/Audit

AFFIRMATIVE ACTION PLAN

Oregon Department of Revenue Affirmative Action Plan

Affirmative Action Policy

The Department of Revenue's Equal Employment and Affirmative Action Policy and separate procedure, including contact information for diversity and inclusion representatives, is posted on the employee information bulletin board in the building's atrium. The full Affirmative Action Plan is available in the Human Resource office. Both are also available to employees via the agency's intranet.

Much of our work over the next biennium will be focused on employee engagement; investing in our people so they can become more productive and develop in their careers. This will come as we develop metrics and other ways to evaluate our work force through our continued efforts to improve our succession planning and on-boarding strategies. These efforts will be centered on ensuring our agency has an environment that not only attracts but retains innovative and focused employees. Included are strategies for developing creative recruitment practices, career development of leaders within our organization, and ensuring our work environment is welcoming and flexible.

Diversity & Inclusion Statement

The Department of Revenue has a long history of supporting affirmative action and has championed open-competitive hiring processes to help ensure we replenish our workforce with great people.

All employees are responsible for creating and maintaining a work environment free from discrimination and harassment. Managers in particular have the primary responsibility to develop and maintain a motivated, culturally diverse, multi-skilled workforce. They are evaluated at the time of their performance appraisal for their continual efforts and accomplishments in this area.

However, we realize that to be a true model of tax administration, we need to continue attracting great people to our hiring processes and we need to have a culture that helps us retain them.

In partnership with the Revenue Committee for Diversity & Inclusion (RCDI), the agency will continue its strong commitment to diversity. The Revenue Leadership Team has charged RCDI with developing the strategies necessary to realize the vision, helping business units identify tactics to support inclusive strategies, and serving as the internal advocates for diversity and inclusion.

RCDI has made tremendous strides over the last two years by identifying three stages in an employee's career at Revenue (existing employee, new employee, and future employee) and working to identify and remove systemic barriers and weaknesses that stand in the way of a diverse and inclusive workforce at each stage.

RCDI established an interview panelist pool that managers could pull from to incorporate an unbiased additional interviewer on their panels. Panel members were exposed to an extensive training that covered everything from the basics of interviewing to overcoming bias. Revenue saw much

AFFIRMATIVE ACTION PLAN

success with this program and received praise from managers and employees. The interview panelist pool will recirculate annually, with a new, trained group each year.

Over the next two years, RCDI will build on their original concepts and concentrate on three overarching charges: awareness, training, and engagement. Awareness will focus on community outreach, as well as increasing communications internally through things like displays, newsletters and position spotlights. Training will continue with the interview panelist pool and New Employee Orientation, but it will also look to a broader goal of bringing training specific to diversity and inclusion into Revenue. Engagement will focus on heightening our inclusive environment through agency activities, field office visits, employee resource groups, and internal job fairs.

In summary, the Department of Revenue is working to build an organization that uses the concepts of diversity and inclusion, e.g. problem-solving, innovation, organizational development, to create a workplace that is stronger, better functioning, and more dynamic—and can deliver the best possible service to the people of Oregon.



PROPOSED SUPERVISORY SPAN OF CONTROL REPORT

In accordance with the requirements of ORS 291.227, (_15000 – Department of Revenue_____) presents this report to the Joint Ways and Means Committee regarding the agency's Proposed Maximum Supervisory Ratio for the 2019-2021 biennium.

Supervisory Ratio for the last quarter of 2017-2019 biennium

The agency actual supervisory ratio as of _12-01-17_____ is 1: _11____

(Date)

(Enter ratio from last Published DAS CHRO Supervisory Ratio)

The Agency actual supervisory ratio is calculated using the following calculation;

88 = 81 + 8 - (1)
(Total supervisors) (Employee in a supervisory role) (Vacancies that if filled would perform a supervisory role) (Agency head)

1003 = 768 + 235
(Total non-supervisors) (Employee in a non-supervisory role) (Vacancies that if filled would perform a non-supervisory role)

The agency has a current actual supervisory ratio of-

1: 11.39 = 1003 / 88
(Actual span of control) (Total non - Supervisors) (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-

N/A – Will remain at the 1:11 ratio

Is geographical location of the agency's employees a factor to be considered in determining the agency maximum supervisory ratio? Y/**N**

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Is the complexity of the agency’s duties a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
N/A – Will remain at the 1:11 ratio

Are there industry best practices and standards that should be a factor when determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
N/A – Will remain at the 1:11 ratio

Is size and hours of operation of the agency a factor to be considered in determining the agency maximum supervisory ratio?
Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
N/A – Will remain at the 1:11 ratio

Are there unique personnel needs of the agency, including the agency’s use of volunteers or seasonal or temporary employees, or exercise of supervisory authority by agency supervisory employees over personnel who are not agency employees a factor to be considered in determining the agency maximum supervisory ratio? Y/N

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-
N/A – Will remain at the 1:11 ratio

Is the financial scope and responsibility of the agency a factor to be considered in determining the agency maximum supervisory ratio? Y/**N**

Explain how and why this factor impacts the agency maximum supervisory ratio upwards or downward from 1:11-

N/A – Will remain at the 1:11 ratio

Based upon the described factors above the agency proposes a Maximum Supervisory Ratio of 1: 11.

Unions Requiring Notification_____

Date unions notified_____

Submitted by: /s/ Kim Dettwyler Date: 08/28/18

Signature Line _____

Date _____

Signature Line _____

Date _____

Signature Line _____

Date _____

Signature Line _____

Date _____

Oregon Department of Revenue 2017–19 Budget Notes Summary Report

Prepared July 30, 2018

Context

The 2017 Legislature identified nine budget notes that targeted improvements within the agency. For purposes of this report, the budget notes are summarized as impacting customer service, operations, or core business service delivery. The table that follows summarizes the status of each budget note:

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

Overall, the agency has completed six of the budget notes; three are still actively being developed. A budget note is considered “complete” when the agency receives approval from the legislative body for specific reports or deliverables identified within the budget note. While most of the budget notes are completed, the agency recognizes that it may take months or years to fully implement budget note recommendations resulting from reviews and/or audits completed. This report provides information on budget notes findings, status, actions, and any ongoing activities.

Customer Service

The impetus behind this budget note was concern for the agency's declining performance on the Customer Service Key Performance Measure (KPM), increases in complaints, and a seemingly low rate of effective taxpayer assistance which is also an agency KPM. The agency acknowledges that the cores systems replacement project and other factors have created new challenges for effective management of customer experiences. The agency is committed to delivering effective customer service; it is a key driver of voluntary compliance with is an important agency outcome. A 2017–21 Strategic Priority has been defined, Enhance Taxpayer Assistance, to ensure the agency remains focused on making further improvements designed to positively impact customer service.

Budget Note Report

Improving Delivery of Taxpayer Assistance

Status: Complete

Budget Note: The Department of Revenue is to identify deficiencies in the current delivery of effective taxpayer assistance and develop a plan for addressing deficiencies and increasing agency performance under Key Performance Measure #5 - Effective Taxpayer Assistance. The department is to report its findings to the Joint Committee on Ways and Means during the Legislative session in 2018.		
Findings: The agency formed an internal review committee that identified four day-to-day deficiencies that contribute to taxpayer satisfaction scores: time to issue refunds, Revenue Online navigation, wait times, and clarity of notices. The agency committed to adjusting fraud detection processes that were adversely impacting time to issue refunds, focus on improving call wait times, and make improvements to accessibility and quality of online resources. A policy package has been submitted that request and Customer Service Coordinator position to continue work underway related to the budget not and the agency's Strategic Priority.	Actions:	
	Findings reported to 2018 Legislature, report accepted.	Feb 2018
	Formed cross-function customer service review team and worked with consultant to improve KPM data collection, use and reporting.	Sept. 2017 to May 2018
	Identified and developed a list of actions that target continued improvements to taxpayer assistance which is being implemented.	Fall 2017 to present
	Ongoing Work:	
	Agency leadership monitors is developing processes to ensure regular review of the execution of key activities that advance the agency's Strategic Priorities.	Periodic progress reviews

Operational Improvements

Following the completion of the core systems replacement project is an appropriate time to ensure that key agency operational functions align with business needs and internal controls are in place to mitigate potential risk. Four budget notes target operational improvements: two direct evaluations of agency accounting and budget processes, one directs a review of position management practices, and a final note directs the agency to contract for an outcome based management assessment. These budget notes work together to support important infrastructure improvements. A 2017–21 Strategic Priority was defined, Cultivate Operational Excellence, to reflect the agency’s ongoing commitment to improve operational processes and practices.

Budget Note Reports

Comprehensive External Audit

Status: Active

Budget Note: The Department of Revenue, under the guidance of the Secretary of State’s Audits Division, and based upon the direction of the Joint Legislative Audit Committee (JLAC), is directed to contract for a comprehensive external audit of the agency. The department is to submit the audit, and agency response, to JLAC no later than May 2018		
Status: Moss Adams is completing the audit of financial best practices and cost allocation. The agency anticipates integrating findings from the Moss Adams report, a Secretary of State (SOS) culture audit, and the outcome based management assessment to gain a comprehensive view of agency gaps and opportunities for ongoing improvement.	Actions:	Date
	Submitted letter to JLAC for May meeting – agenda was cancelled.	May 2018
	Anticipate reporting to JLAC in September.	Sept. 2018
	Moss Adams audit completion anticipated.	Nov. 2018
	SOS culture audit completion anticipated.	Nov. 2018
	OBM assessment completion target.	Dec. 2018
	Ongoing Work:	Date
	Unknown at this time.	

State Accounting and Budget Review**Status: Complete**

Budget Note: The Department of Revenue, under the direction of the Department of Administrative (DAS) Services Chief Financial Officer, is directed to undertake a comprehensive review of the department's accounting practices and Statewide Financial Management Application structure and its alignment with ORBITS. The review is to include the agency's cost allocation system. The agency and DAS are to jointly report their findings to the Joint Committee of Ways and Means during the Legislative session in 2018.

Findings: Agency worked with DAS to complete the review. Findings targeted improvements in Staffing, Cost Allocation System, Accounting and Budget Structure, and Best Practices. The Legislature provided additional positions to address staffing deficiencies. There were over 15 discrete actions identified for follow-up; about 50% have been completed. Key milestones include full staffing, adjustments to budget structure to create more consistency and transparency, improvements to Agency Request Budget development tools and processes, changes in management of fiscal impact coordination to ensure more accuracy, and staff training in state accounting and budget systems and tools.	Actions		Date
	Findings reported to 2018 Legislature, report accepted.		Feb. 2018
	Detail activity tracker created to focus efforts and support status reporting.		May 2018
	• Hire and train staff in statewide tools and processes. • Make improvements to financial tracking and reporting tools. • Rework 2019-21 budget documents and improve processes and tools.		2017–19 biennium
	Ongoing Work		Date
	• Documentation of improvements to processes, roles and responsibilities. • Continued staff training and documentation of functions into desk manuals. • Deep dive into agency's cost allocation system – restructure system to address identified deficiencies.		2019–21 biennium

Review Of Personnel Practices and Legislatively Authorized Positions

Status: Complete

Budget Note: The Department of Revenue, under direction of the state's Chief Human Resource Officer (DAS CHRO), is directed to undertake a comprehensive review of the department's personnel practices and legislatively authorized positions. This review is meant to achieve alignment between legislatively authorized positions and agency use of positions. The department is to take immediate steps to remedy any misalignment of positions identified by the review. The expectation is that the review will substantially reduce the number of vacant, double-filled, work out of class, and temporary work assignment positions within the agency. The department and state CHRO are to jointly report their finding and actions to the Joint Committee on Ways and Means during the Legislative session in 2018.		
Findings: The review clarified the agency's current state related to use of vacancy savings, double-fills, work out of class and temporary work assignments to resource the agency's business needs. The review identified process gaps and discrepancies between CHRO recommended policies and practices. As a result, that agency committed to realigning the 2017-19 positions to the agency's authorized budget, and updating policies, procedures and practices to align with CHRO standards. An initial ask to align positions was made to the 2018 Legislature, which was generally approved. Additional adjustments are being made following administrative processes and in the 2019-21 budget development process. Changes in human resources processes resulting from the review have increased recruitment and classification workload, which will continue. The agency 2019-21 budget requests a position to support this ongoing work.	Actions	Date
	Joint agency and CHRO review submitted to the 2018 Legislative Ways and Means Committee with request to make budget adjustments to align business need to budget positions authority. The Legislature acknowledged receipt of the report.	Feb. 2018
	- Agency revised policies to ensure they align with CHRO standards. - Agency revised internal position exception processes to ensure more controls on double-fills, work out of class and job rotation work assignments. - Agency developed a monthly report for monitoring agency's vacancies and position exception processes. - During 2019-21 budget development, additional position adjustments are being requests to create even greater alignment of positions to legislative authorized positions.	2017–19 biennium
	Ongoing Work	Date
	Agency senior leadership reviews monthly reports and makes any necessary adjustments to ensure continued alignment between budgeted and actual position usage.	2017–19 biennium and beyond

Outcome Based Management Budget Note**Status: Active**

Budget Note: The Department of Revenue, under the direction of the Department of Administrative Services —Office of the Director, is directed to contract for an outcome based management (OBM) assessment of the agency by a private firm. The Department of Revenue, and the director of the Department of Administrative Services, are to jointly report on the status of the assessment to the Legislature in 2018 and the Emergency Board in May 2018. The assessment, upon completion, is to be submitted to either the Emergency Board during the interim or Interim Joint Committee on Ways and Means by no later than December 2019.		
Status: Agency has complied with reporting requirements. A request for proposal was developed with DAS procurement leading the effort. An intent to award was posted in early July 2017, agency is currently in contract negotiations with highest scoring vendor. The goal is to have a signed contract by the end of August 2018 and to complete an assessment and OBM system development work plan by the end of December 2018.	Activities	Date
	Report presented and received by Interim Committee on Ways and Means.	January 2018
	Update submitted to the May Emergency Board; meeting cancelled.	May 2018
	Anticipate reporting assessment findings to 2019 Legislature.	Feb. 2019
	Ongoing Work:	Date
	Unknown at this time.	

Business Service Delivery

Four of the budget notes focus on activities related to the agency's business service delivery. Specifically, two relate to technology investments, one focused on the agency's tax season readiness planning, and one directed a study of the feasibility of combining collections activities across the agency. The agency appreciates the opportunity to demonstrate its commitment to appropriately managing complex technology projects following standards set by the Office of the State Chief Information Officer. A closer look at season up activities provided the agency with the opportunity to look for improvements to make the process more efficient and effective in future years. Season up for 2019 advances further process standardization and efficiencies; this season is particularly challenging given Federal Tax Reform impacts. Finally, the agency is committed to finding the optimal structure and processes to support tax collection activities, which is the underlying goal of the feasibility study.

Budget Note Reports

Processing Center Modernization Project

Status: Complete

Budget Note: The Department of Revenue, under direction of Department of Administrative Service – Office of the State Chief Information Officer (DAS OSCIO), is directed to re-initiate the Processing Center Modernization Project. The agency and DAS OSCIO are to jointly report the status of the project to the Joint Committee on Information Management and Technology (JCIMT) and the Joint Committee on Ways and Means (JCWM) during the Legislative Session in 2018.		
Findings: The budget note re-initiated an important automation and efficiency project. The agency reported on project status and coordination with the Office of the State's Chief Information Officer's Stage Gate process. While the report was not presented as a joint report, the agency has complied with Stage Gate requirements. A quality assurance (QA) vendor has been hired and continues to offer feedback on how to ensure ongoing effective management of this project. The project is currently on schedule.	Actions	Date
	Agency report was submitted to the 2018 JCIMT and JCWM who acknowledged receipt of the report.	Feb. 2018
	Ongoing Work	Date
	Project will continue into the 2019–21 biennium. A policy package to fund remaining implementation costs was submitted.	2019–21 biennium

Core System Replacement Reporting**Status: Complete**

Budget Note: The Department of Revenue and Department of Administrative Services – Office of the State Chief Information Officer (DAS OSCIO) are to jointly report on the status of the Core System Replacement project and any related Secretary of State audits to both the Interim Joint Legislative Committee on Information Management and Technology (IJCIMT) and the Interim Joint Committee on Ways and Means (IJCWM) during Legislative Days in September and November 2017, and to JLCIMT and JCWM during the Legislative session in 2018.		
Findings: The agency presented requested reports in September, November and during the 2018 Session. The project has completed and is now in the operations and maintenance phase. The agency has presented a policy option package that requests funding for standard operations and maintenance charges during the 2019-21 biennium. The goal is that ongoing maintenance funding become a permanent component of the agency's base budget.	Actions	Date
	Report presented and received by JLCIMT – deferred from IJCWM agenda.	Sept. 2017
	Report presented and received by JLCIMT – deferred from IJCWM agenda.	Nov. 2017
	Agency report was submitted to the 2018 JCWM who acknowledged receipt of the report – deferred from IJCWM agenda.	Feb. 2018
	Ongoing Work	Date
	None; project is complete.	N/A

2018 Tax Season Readiness Report**Status: Complete**

Budget Note: The Department of Revenue is to report the agency's readiness status for the tax processing season in 2018 to the Interim Joint Committee on Ways and Means (IJCWM) in September of 2017.		
Findings: The agency reported in September 2017 and returned in November 2017 with a more comprehensive report and plan for agency readiness for the 2018 tax processing season.	Actions	Date
	Report presented and received by IJCWM.	Sept. 2017
	Report presented and received by IJCWM.	Nov. 2017
	Ongoing Work	Date
	The agency is applying project management tools and techniques to the coordination of 2019 season up activities with a goal of creating more consistency, efficiency, and standardization within annual process.	2019 tax season

Collections Division Feasibility Study**Status: Active**

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

Status: Agency worked with Legislative Fiscal Office to extend the deadline until the 2019 Legislative Session so a more comprehensive analysis might be completed. Study will discuss:

- Feasibility of centralizing collections functions.
- Revenue estimate from agencies subject to SB 1067 (2017).
- Agency's use of private collections firms and collection rates.

Actions:

Agency will submit feasibility study to 2019 Legislature.

Date

Feb. 2019

Ongoing Work:

Unknown at this time.

Date

FY 19-21 IT Investment Reporting – Summary

April 2018

Key points from Budget Instructions and CIOC presentation:

Deadline: July 1

1. Agencies are required to enter **projects and ideas for IT investments exceeding \$150K** into the enterprise Project Portfolio Management (PPM) database.
 - Total project cost includes all software, hardware, professional services, staff time, etc.
2. Agencies are required to **submit a business case for each IT project / investment with an anticipated total cost of \$1M or more** (agnostic to funding source)
 - For **new projects and programs**, the business case may be high-level depending on where the agency is in the project initiation / planning process. A high-level (pre-stage gate) business case should articulate the business problem and objectives, agency approach, initial cost estimates, etc. Specific solutions, budget and schedule may be unknown.
 - For **continuing projects and programs**: Submit the most current business case. An updated business case is required if +/- 10% change to cope, schedule or budget
 - If business case is not thorough, it *may* get sent back to agency if time allows, however the documentation needs to stand on its own
3. An **IT Project Prioritization Matrix** needs to be submitted including all new and continuing projects with anticipated total cost of \$1 million or more (one matrix for all projects)

Note:

- Agencies should work with the Sr. IT Portfolio Manager for assistance with this process (help determine best path to success for your agency, provide guidance on business case development, etc.)

Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Executive Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Executive Division	021	0	Phase - In	Essential Packages
001-00-00-00000	Executive Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Executive Division	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Executive Division	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Executive Division	040	0	Mandated Caseload	Essential Packages
001-00-00-00000	Executive Division	060	0	Technical Adjustments	Essential Packages
001-00-00-00000	Executive Division	081	0	September 2018 Emergency Board	Policy Packages
001-00-00-00000	Executive Division	090	0	Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
001-00-00-00000	Executive Division	092	0	Statewide AG Adjustment	Policy Packages
001-00-00-00000	Executive Division	801	0	LFO Analyst Adjustments	Policy Packages
001-00-00-00000	Executive Division	802	0	Heavy Equipment Rental Tax	Policy Packages
001-00-00-00000	Executive Division	803	0	Revenue Reconciliation	Policy Packages
001-00-00-00000	Executive Division	804	0	Property Valuation System Business Case Update	Policy Packages
001-00-00-00000	Executive Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
001-00-00-00000	Executive Division	810	0	Statewide Adjustments	Policy Packages
001-00-00-00000	Executive Division	811	0	Budget Reconciliation Adjustments	Policy Packages
001-00-00-00000	Executive Division	812	0	Vacant Position Elimination	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

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Executive Division	850	0	Program Change Bill	Policy Packages
002-00-00-00000	General Services Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
002-00-00-00000	General Services Division	021	0	Phase - In	Essential Packages
002-00-00-00000	General Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
002-00-00-00000	General Services Division	031	0	Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	032	0	Above Standard Inflation	Essential Packages
002-00-00-00000	General Services Division	033	0	Exceptional Inflation	Essential Packages
002-00-00-00000	General Services Division	040	0	Mandated Caseload	Essential Packages
002-00-00-00000	General Services Division	060	0	Technical Adjustments	Essential Packages
002-00-00-00000	General Services Division	081	0	September 2018 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	Statewide Adjustment DAS Chgs	Policy Packages
002-00-00-00000	General Services Division	092	0	Statewide AG Adjustment	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	Heavy Equipment Rental Tax	Policy Packages
002-00-00-00000	General Services Division	803	0	Revenue Reconciliation	Policy Packages
002-00-00-00000	General Services Division	804	0	Property Valuation System Business Case Update	Policy Packages
002-00-00-00000	General Services Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
002-00-00-00000	General Services Division	810	0	Statewide Adjustments	Policy Packages
002-00-00-00000	General Services Division	811	0	Budget Reconciliation Adjustments	Policy Packages
002-00-00-00000	General Services Division	812	0	Vacant Position Elimination	Policy Packages
002-00-00-00000	General Services Division	813	0	Policy Bills	Policy Packages

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
002-00-00-00000	General Services Division	816	0	Capital Construction	Policy Packages
002-00-00-00000	General Services Division	850	0	Program Change Bill	Policy Packages
003-00-00-00000	Administration	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
003-00-00-00000	Administration	021	0	Phase - In	Essential Packages
003-00-00-00000	Administration	022	0	Phase-out Pgm & One-time Costs	Essential Packages
003-00-00-00000	Administration	031	0	Standard Inflation	Essential Packages
003-00-00-00000	Administration	032	0	Above Standard Inflation	Essential Packages
003-00-00-00000	Administration	033	0	Exceptional Inflation	Essential Packages
003-00-00-00000	Administration	040	0	Mandated Caseload	Essential Packages
003-00-00-00000	Administration	060	0	Technical Adjustments	Essential Packages
003-00-00-00000	Administration	081	0	September 2018 Emergency Board	Policy Packages
003-00-00-00000	Administration	090	0	Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	091	0	Statewide Adjustment DAS Chgs	Policy Packages
003-00-00-00000	Administration	092	0	Statewide AG Adjustment	Policy Packages
003-00-00-00000	Administration	801	0	LFO Analyst Adjustments	Policy Packages
003-00-00-00000	Administration	802	0	Heavy Equipment Rental Tax	Policy Packages
003-00-00-00000	Administration	803	0	Revenue Reconciliation	Policy Packages
003-00-00-00000	Administration	804	0	Property Valuation System Business Case Update	Policy Packages
003-00-00-00000	Administration	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
003-00-00-00000	Administration	810	0	Statewide Adjustments	Policy Packages
003-00-00-00000	Administration	811	0	Budget Reconciliation Adjustments	Policy Packages
003-00-00-00000	Administration	812	0	Vacant Position Elimination	Policy Packages

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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	850	0	Program Change Bill	Policy Packages
003-00-00-00000	Administration	102	0	Outcome Based Management	Policy Packages
003-00-00-00000	Administration	108	0	Security / Risk and Compliance Tech Spec	Policy Packages
003-00-00-00000	Administration	113	0	HRA Recruiter	Policy Packages
004-00-00-00000	Property Tax Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
004-00-00-00000	Property Tax Division	021	0	Phase - In	Essential Packages
004-00-00-00000	Property Tax Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
004-00-00-00000	Property Tax Division	031	0	Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	032	0	Above Standard Inflation	Essential Packages
004-00-00-00000	Property Tax Division	033	0	Exceptional Inflation	Essential Packages
004-00-00-00000	Property Tax Division	040	0	Mandated Caseload	Essential Packages
004-00-00-00000	Property Tax Division	060	0	Technical Adjustments	Essential Packages
004-00-00-00000	Property Tax Division	070	0	Revenue Shortfalls	Policy Packages
004-00-00-00000	Property Tax Division	081	0	September 2018 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	Statewide Adjustment DAS Chgs	Policy Packages
004-00-00-00000	Property Tax Division	092	0	Statewide AG Adjustment	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	Heavy Equipment Rental Tax	Policy Packages
004-00-00-00000	Property Tax Division	803	0	Revenue Reconciliation	Policy Packages

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
004-00-00-00000	Property Tax Division	804	0	Property Valuation System Business Case Update	Policy Packages
004-00-00-00000	Property Tax Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
004-00-00-00000	Property Tax Division	810	0	Statewide Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	811	0	Budget Reconciliation Adjustments	Policy Packages
004-00-00-00000	Property Tax Division	812	0	Vacant Position Elimination	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
004-00-00-00000	Property Tax Division	850	0	Program Change Bill	Policy Packages
004-00-00-00000	Property Tax Division	107	0	Position Funding - CAFFA	Policy Packages
004-00-00-00000	Property Tax Division	114	0	Revenue Shift	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	021	0	Phase - In	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	031	0	Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	032	0	Above Standard Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	033	0	Exceptional Inflation	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	040	0	Mandated Caseload	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	060	0	Technical Adjustments	Essential Packages
005-00-00-00000	Personal Tax and Compliance Division	081	0	September 2018 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	Statewide Adjustment DAS Chgs	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	092	0	Statewide AG Adjustment	Policy Packages

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	Heavy Equipment Rental Tax	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	803	0	Revenue Reconciliation	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	804	0	Property Valuation System Business Case Update	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	810	0	Statewide Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	811	0	Budget Reconciliation Adjustments	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	812	0	Vacant Position Elimination	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
005-00-00-00000	Personal Tax and Compliance Division	850	0	Program Change Bill	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	101	0	SB 254 (2018)	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	103	0	Fraud Unit	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	104	0	Agency Customer Service Coordinator	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	105	0	Marijuana Program / Income Tax Audits	Policy Packages
005-00-00-00000	Personal Tax and Compliance Division	115	0	Printing and Postage	Policy Packages
006-00-00-00000	Business Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
006-00-00-00000	Business Division	021	0	Phase - In	Essential Packages
006-00-00-00000	Business Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
006-00-00-00000	Business Division	031	0	Standard Inflation	Essential Packages
006-00-00-00000	Business Division	032	0	Above Standard Inflation	Essential Packages
006-00-00-00000	Business Division	033	0	Exceptional Inflation	Essential Packages

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2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
006-00-00-00000	Business Division	040	0	Mandated Caseload	Essential Packages
006-00-00-00000	Business Division	060	0	Technical Adjustments	Essential Packages
006-00-00-00000	Business Division	081	0	September 2018 Emergency Board	Policy Packages
006-00-00-00000	Business Division	090	0	Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
006-00-00-00000	Business Division	092	0	Statewide AG Adjustment	Policy Packages
006-00-00-00000	Business Division	801	0	LFO Analyst Adjustments	Policy Packages
006-00-00-00000	Business Division	802	0	Heavy Equipment Rental Tax	Policy Packages
006-00-00-00000	Business Division	803	0	Revenue Reconciliation	Policy Packages
006-00-00-00000	Business Division	804	0	Property Valuation System Business Case Update	Policy Packages
006-00-00-00000	Business Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
006-00-00-00000	Business Division	810	0	Statewide Adjustments	Policy Packages
006-00-00-00000	Business Division	811	0	Budget Reconciliation Adjustments	Policy Packages
006-00-00-00000	Business Division	812	0	Vacant Position Elimination	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	850	0	Program Change Bill	Policy Packages
006-00-00-00000	Business Division	106	0	Auditing	Policy Packages
006-00-00-00000	Business Division	115	0	Printing and Postage	Policy Packages
007-00-00-00000	Collections Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
007-00-00-00000	Collections Division	021	0	Phase - In	Essential Packages
007-00-00-00000	Collections Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	040	0	Mandated Caseload	Essential Packages
007-00-00-00000	Collections Division	060	0	Technical Adjustments	Essential Packages
007-00-00-00000	Collections Division	081	0	September 2018 Emergency Board	Policy Packages
007-00-00-00000	Collections Division	090	0	Analyst Adjustments	Policy Packages
007-00-00-00000	Collections Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
007-00-00-00000	Collections Division	092	0	Statewide AG Adjustment	Policy Packages
007-00-00-00000	Collections Division	801	0	LFO Analyst Adjustments	Policy Packages
007-00-00-00000	Collections Division	802	0	Heavy Equipment Rental Tax	Policy Packages
007-00-00-00000	Collections Division	803	0	Revenue Reconciliation	Policy Packages
007-00-00-00000	Collections Division	804	0	Property Valuation System Business Case Update	Policy Packages
007-00-00-00000	Collections Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
007-00-00-00000	Collections Division	810	0	Statewide Adjustments	Policy Packages
007-00-00-00000	Collections Division	811	0	Budget Reconciliation Adjustments	Policy Packages
007-00-00-00000	Collections Division	812	0	Vacant Position Elimination	Policy Packages
007-00-00-00000	Collections Division	813	0	Policy Bills	Policy Packages
007-00-00-00000	Collections Division	816	0	Capital Construction	Policy Packages
007-00-00-00000	Collections Division	850	0	Program Change Bill	Policy Packages
007-00-00-00000	Collections Division	115	0	Printing and Postage	Policy Packages
008-00-00-00000	Corporate Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	040	0	Mandated Caseload	Essential Packages
008-00-00-00000	Corporate Division	060	0	Technical Adjustments	Essential Packages
008-00-00-00000	Corporate Division	081	0	September 2018 Emergency Board	Policy Packages
008-00-00-00000	Corporate Division	090	0	Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	091	0	Statewide Adjustment DAS Chgs	Policy Packages
008-00-00-00000	Corporate Division	092	0	Statewide AG Adjustment	Policy Packages
008-00-00-00000	Corporate Division	801	0	LFO Analyst Adjustments	Policy Packages
008-00-00-00000	Corporate Division	802	0	Heavy Equipment Rental Tax	Policy Packages
008-00-00-00000	Corporate Division	803	0	Revenue Reconciliation	Policy Packages
008-00-00-00000	Corporate Division	804	0	Property Valuation System Business Case Update	Policy Packages
008-00-00-00000	Corporate Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
008-00-00-00000	Corporate Division	810	0	Statewide Adjustments	Policy Packages
008-00-00-00000	Corporate Division	811	0	Budget Reconciliation Adjustments	Policy Packages
008-00-00-00000	Corporate Division	812	0	Vacant Position Elimination	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	850	0	Program Change Bill	Policy Packages

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Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
009-00-00-00000	Information Technology Services Division	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
009-00-00-00000	Information Technology Services Division	021	0	Phase - In	Essential Packages
009-00-00-00000	Information Technology Services Division	022	0	Phase-out Pgm & One-time Costs	Essential Packages
009-00-00-00000	Information Technology Services Division	031	0	Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	032	0	Above Standard Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	033	0	Exceptional Inflation	Essential Packages
009-00-00-00000	Information Technology Services Division	040	0	Mandated Caseload	Essential Packages
009-00-00-00000	Information Technology Services Division	060	0	Technical Adjustments	Essential Packages
009-00-00-00000	Information Technology Services Division	081	0	September 2018 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	Statewide Adjustment DAS Chgs	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	801	0	LFO Analyst Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	802	0	Heavy Equipment Rental Tax	Policy Packages
009-00-00-00000	Information Technology Services Division	803	0	Revenue Reconciliation	Policy Packages
009-00-00-00000	Information Technology Services Division	804	0	Property Valuation System Business Case Update	Policy Packages
009-00-00-00000	Information Technology Services Division	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
009-00-00-00000	Information Technology Services Division	810	0	Statewide Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	811	0	Budget Reconciliation Adjustments	Policy Packages
009-00-00-00000	Information Technology Services Division	812	0	Vacant Position Elimination	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

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
009-00-00-00000	Information Technology Services Division	850	0	Program Change Bill	Policy Packages
009-00-00-00000	Information Technology Services Division	108	0	Security / Risk and Compliance Tech Spec	Policy Packages
009-00-00-00000	Information Technology Services Division	109	0	Front - End Processing System Support	Policy Packages
009-00-00-00000	Information Technology Services Division	110	0	Processing Center Permanent Staffing	Policy Packages
009-00-00-00000	Information Technology Services Division	111	0	PCM Project	Policy Packages
009-00-00-00000	Information Technology Services Division	112	0	Shared Services	Policy Packages
014-00-00-00000	Marijuana Program	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
014-00-00-00000	Marijuana Program	021	0	Phase - In	Essential Packages
014-00-00-00000	Marijuana Program	022	0	Phase-out Pgm & One-time Costs	Essential Packages
014-00-00-00000	Marijuana Program	031	0	Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	032	0	Above Standard Inflation	Essential Packages
014-00-00-00000	Marijuana Program	033	0	Exceptional Inflation	Essential Packages
014-00-00-00000	Marijuana Program	040	0	Mandated Caseload	Essential Packages
014-00-00-00000	Marijuana Program	060	0	Technical Adjustments	Essential Packages
014-00-00-00000	Marijuana Program	070	0	Revenue Shortfalls	Policy Packages
014-00-00-00000	Marijuana Program	081	0	September 2018 Emergency Board	Policy Packages
014-00-00-00000	Marijuana Program	090	0	Analyst Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	091	0	Statewide Adjustment DAS Chgs	Policy Packages
014-00-00-00000	Marijuana Program	092	0	Statewide AG Adjustment	Policy Packages
014-00-00-00000	Marijuana Program	801	0	LFO Analyst Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	802	0	Heavy Equipment Rental Tax	Policy Packages
014-00-00-00000	Marijuana Program	803	0	Revenue Reconciliation	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
014-00-00-00000	Marijuana Program	804	0	Property Valuation System Business Case Update	Policy Packages
014-00-00-00000	Marijuana Program	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
014-00-00-00000	Marijuana Program	810	0	Statewide Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	811	0	Budget Reconciliation Adjustments	Policy Packages
014-00-00-00000	Marijuana Program	812	0	Vacant Position Elimination	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	850	0	Program Change Bill	Policy Packages
014-00-00-00000	Marijuana Program	105	0	Marijuana Program / Income Tax Audits	Policy Packages
015-00-00-00000	Multistate Tax Commission	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
015-00-00-00000	Multistate Tax Commission	021	0	Phase - In	Essential Packages
015-00-00-00000	Multistate Tax Commission	022	0	Phase-out Pgm & One-time Costs	Essential Packages
015-00-00-00000	Multistate Tax Commission	031	0	Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	032	0	Above Standard Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	033	0	Exceptional Inflation	Essential Packages
015-00-00-00000	Multistate Tax Commission	040	0	Mandated Caseload	Essential Packages
015-00-00-00000	Multistate Tax Commission	060	0	Technical Adjustments	Essential Packages
015-00-00-00000	Multistate Tax Commission	081	0	September 2018 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	Statewide Adjustment DAS Chgs	Policy Packages
015-00-00-00000	Multistate Tax Commission	092	0	Statewide AG Adjustment	Policy Packages
015-00-00-00000	Multistate Tax Commission	801	0	LFO Analyst Adjustments	Policy Packages

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2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
015-00-00-00000	Multistate Tax Commission	802	0	Heavy Equipment Rental Tax	Policy Packages
015-00-00-00000	Multistate Tax Commission	803	0	Revenue Reconciliation	Policy Packages
015-00-00-00000	Multistate Tax Commission	804	0	Property Valuation System Business Case Update	Policy Packages
015-00-00-00000	Multistate Tax Commission	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
015-00-00-00000	Multistate Tax Commission	810	0	Statewide Adjustments	Policy Packages
015-00-00-00000	Multistate Tax Commission	811	0	Budget Reconciliation Adjustments	Policy Packages
015-00-00-00000	Multistate Tax Commission	812	0	Vacant Position Elimination	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
015-00-00-00000	Multistate Tax Commission	850	0	Program Change Bill	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	021	0	Phase - In	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	022	0	Phase-out Pgm & One-time Costs	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	031	0	Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	032	0	Above Standard Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	033	0	Exceptional Inflation	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	040	0	Mandated Caseload	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	060	0	Technical Adjustments	Essential Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	081	0	September 2018 Emergency Board	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	090	0	Analyst Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	091	0	Statewide Adjustment DAS Chgs	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	092	0	Statewide AG Adjustment	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	Heavy Equipment Rental Tax	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	803	0	Revenue Reconciliation	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	804	0	Property Valuation System Business Case Update	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	810	0	Statewide Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	811	0	Budget Reconciliation Adjustments	Policy Packages
019-00-00-00000	Non-Profit Housing for Elderly Persons	812	0	Vacant Position Elimination	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
019-00-00-00000	Non-Profit Housing for Elderly Persons	850	0	Program Change Bill	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	021	0	Phase - In	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	022	0	Phase-out Pgm & One-time Costs	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	031	0	Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	032	0	Above Standard Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	033	0	Exceptional Inflation	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	040	0	Mandated Caseload	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	060	0	Technical Adjustments	Essential Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	081	0	September 2018 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	Statewide Adjustment DAS Chgs	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
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	801	0	LFO Analyst Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	802	0	Heavy Equipment Rental Tax	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	803	0	Revenue Reconciliation	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	804	0	Property Valuation System Business Case Update	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	810	0	Statewide Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	811	0	Budget Reconciliation Adjustments	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	812	0	Vacant Position Elimination	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
025-00-00-00000	Sr Citizens Prop Tax Deferral	850	0	Program Change Bill	Policy Packages
025-00-00-00000	Sr Citizens Prop Tax Deferral	114	0	Revenue Shift	Policy Packages
030-00-00-00000	Core System Replacement	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
030-00-00-00000	Core System Replacement	021	0	Phase - In	Essential Packages
030-00-00-00000	Core System Replacement	022	0	Phase-out Pgm & One-time Costs	Essential Packages
030-00-00-00000	Core System Replacement	031	0	Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	032	0	Above Standard Inflation	Essential Packages
030-00-00-00000	Core System Replacement	033	0	Exceptional Inflation	Essential Packages
030-00-00-00000	Core System Replacement	040	0	Mandated Caseload	Essential Packages
030-00-00-00000	Core System Replacement	060	0	Technical Adjustments	Essential Packages
030-00-00-00000	Core System Replacement	081	0	September 2018 Emergency Board	Policy Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
030-00-00-00000	Core System Replacement	090	0	Analyst Adjustments	Policy Packages
030-00-00-00000	Core System Replacement	091	0	Statewide Adjustment DAS Chgs	Policy Packages
030-00-00-00000	Core System Replacement	092	0	Statewide AG Adjustment	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	Heavy Equipment Rental Tax	Policy Packages
030-00-00-00000	Core System Replacement	803	0	Revenue Reconciliation	Policy Packages
030-00-00-00000	Core System Replacement	804	0	Property Valuation System Business Case Update	Policy Packages
030-00-00-00000	Core System Replacement	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
030-00-00-00000	Core System Replacement	810	0	Statewide Adjustments	Policy Packages
030-00-00-00000	Core System Replacement	811	0	Budget Reconciliation Adjustments	Policy Packages
030-00-00-00000	Core System Replacement	812	0	Vacant Position Elimination	Policy Packages
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	850	0	Program Change Bill	Policy Packages
031-00-00-00000	Property Valuation System	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
031-00-00-00000	Property Valuation System	021	0	Phase - In	Essential Packages
031-00-00-00000	Property Valuation System	022	0	Phase-out Pgm & One-time Costs	Essential Packages
031-00-00-00000	Property Valuation System	031	0	Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	032	0	Above Standard Inflation	Essential Packages
031-00-00-00000	Property Valuation System	033	0	Exceptional Inflation	Essential Packages
031-00-00-00000	Property Valuation System	040	0	Mandated Caseload	Essential Packages
031-00-00-00000	Property Valuation System	060	0	Technical Adjustments	Essential Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
031-00-00-00000	Property Valuation System	081	0	September 2018 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	Statewide Adjustment DAS Chgs	Policy Packages
031-00-00-00000	Property Valuation System	092	0	Statewide AG Adjustment	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	Heavy Equipment Rental Tax	Policy Packages
031-00-00-00000	Property Valuation System	803	0	Revenue Reconciliation	Policy Packages
031-00-00-00000	Property Valuation System	804	0	Property Valuation System Business Case Update	Policy Packages
031-00-00-00000	Property Valuation System	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
031-00-00-00000	Property Valuation System	810	0	Statewide Adjustments	Policy Packages
031-00-00-00000	Property Valuation System	811	0	Budget Reconciliation Adjustments	Policy Packages
031-00-00-00000	Property Valuation System	812	0	Vacant Position Elimination	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
031-00-00-00000	Property Valuation System	850	0	Program Change Bill	Policy Packages
070-00-00-00000	Revenue Clearinghouse	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
070-00-00-00000	Revenue Clearinghouse	021	0	Phase - In	Essential Packages
070-00-00-00000	Revenue Clearinghouse	022	0	Phase-out Pgm & One-time Costs	Essential Packages
070-00-00-00000	Revenue Clearinghouse	031	0	Standard Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	032	0	Above Standard Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	033	0	Exceptional Inflation	Essential Packages
070-00-00-00000	Revenue Clearinghouse	040	0	Mandated Caseload	Essential Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
070-00-00-00000	Revenue Clearinghouse	060	0	Technical Adjustments	Essential Packages
070-00-00-00000	Revenue Clearinghouse	081	0	September 2018 Emergency Board	Policy Packages
070-00-00-00000	Revenue Clearinghouse	090	0	Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	091	0	Statewide Adjustment DAS Chgs	Policy Packages
070-00-00-00000	Revenue Clearinghouse	092	0	Statewide AG Adjustment	Policy Packages
070-00-00-00000	Revenue Clearinghouse	801	0	LFO Analyst Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	802	0	Heavy Equipment Rental Tax	Policy Packages
070-00-00-00000	Revenue Clearinghouse	803	0	Revenue Reconciliation	Policy Packages
070-00-00-00000	Revenue Clearinghouse	804	0	Property Valuation System Business Case Update	Policy Packages
070-00-00-00000	Revenue Clearinghouse	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
070-00-00-00000	Revenue Clearinghouse	810	0	Statewide Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	811	0	Budget Reconciliation Adjustments	Policy Packages
070-00-00-00000	Revenue Clearinghouse	812	0	Vacant Position Elimination	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
070-00-00-00000	Revenue Clearinghouse	850	0	Program Change Bill	Policy Packages
070-00-00-00000	Revenue Clearinghouse	107	0	Position Funding - CAFFA	Policy Packages
070-00-00-00000	Revenue Clearinghouse	114	0	Revenue Shift	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	021	0	Phase - In	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	022	0	Phase-out Pgm & One-time Costs	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	031	0	Standard Inflation	Essential Packages

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Revenue, Dept of**Summary Cross Reference Listing and Packages
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
087-00-00-00000	Capital Debt Service and Related Costs	032	0	Above Standard Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	033	0	Exceptional Inflation	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	040	0	Mandated Caseload	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	060	0	Technical Adjustments	Essential Packages
087-00-00-00000	Capital Debt Service and Related Costs	081	0	September 2018 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	Statewide Adjustment DAS Chgs	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	801	0	LFO Analyst Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	802	0	Heavy Equipment Rental Tax	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	803	0	Revenue Reconciliation	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	804	0	Property Valuation System Business Case Update	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	805	0	Comprehensive Reconciliation of Position Funding	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	810	0	Statewide Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	811	0	Budget Reconciliation Adjustments	Policy Packages
087-00-00-00000	Capital Debt Service and Related Costs	812	0	Vacant Position Elimination	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	850	0	Program Change Bill	Policy Packages

Revenue, Dept of**Policy Package List by Priority****2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	070	Revenue Shortfalls	004-00-00-00000	Property Tax Division
			014-00-00-00000	Marijuana Program
	081	September 2018 Emergency Board	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division
			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

Revenue, Dept of**Policy Package List by Priority
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	090	Analyst Adjustments	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
	091	Statewide Adjustment DAS Chgs	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program

Revenue, Dept of**Policy Package List by Priority
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	091	Statewide Adjustment DAS Chgs	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
			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

Revenue, Dept of**Policy Package List by Priority
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

<i>Priority</i>	<i>Policy Pkg Number</i>	<i>Policy Pkg Description</i>	<i>Summary Cross Reference Number</i>	<i>Cross Reference Description</i>
0	092	Statewide AG Adjustment	087-00-00-00000	Capital Debt Service and Related Costs
	101	SB 254 (2018)	005-00-00-00000	Personal Tax and Compliance Division
	102	Outcome Based Management	003-00-00-00000	Administration
	103	Fraud Unit	005-00-00-00000	Personal Tax and Compliance Division
	104	Agency Customer Service Coordinator	005-00-00-00000	Personal Tax and Compliance Division
	105	Marijuana Program / Income Tax Audits	005-00-00-00000	Personal Tax and Compliance Division
			014-00-00-00000	Marijuana Program
	106	Auditing	006-00-00-00000	Business Division
	107	Position Funding - CAFFA	004-00-00-00000	Property Tax Division
			070-00-00-00000	Revenue Clearinghouse
	108	Security / Risk and Compliance Tech Spec	003-00-00-00000	Administration
			009-00-00-00000	Information Technology Services Division
	109	Front - End Processing System Support	009-00-00-00000	Information Technology Services Division
	110	Processing Center Permanent Staffing	009-00-00-00000	Information Technology Services Division
	111	PCM Project	009-00-00-00000	Information Technology Services Division
	112	Shared Services	009-00-00-00000	Information Technology Services Division
	113	HRA Recruiter	003-00-00-00000	Administration
	114	Revenue Shift	004-00-00-00000	Property Tax Division
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			070-00-00-00000	Revenue Clearinghouse
	115	Printing and Postage	005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division

Revenue, Dept of**Policy Package List by Priority****2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

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	Heavy Equipment Rental Tax	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****2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	802	Heavy Equipment Rental Tax	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
	803	Revenue 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

Revenue, Dept of**Policy Package List by Priority
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	803	Revenue Reconciliation	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
	804	Property Valuation System Business Case Upd	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
	805	Comprehensive Reconciliation of Position Fun	001-00-00-00000	Executive Division

Revenue, Dept of**Policy Package List by Priority****2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	805	Comprehensive Reconciliation of Position Fun	002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division
			008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	810	Statewide Adjustments	001-00-00-00000	Executive Division
			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****2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	810	Statewide Adjustments	008-00-00-00000	Corporate Division
			009-00-00-00000	Information Technology Services Division
			014-00-00-00000	Marijuana Program
			015-00-00-00000	Multistate Tax Commission
			019-00-00-00000	Non-Profit Housing for Elderly Persons
			025-00-00-00000	Sr Citizens Prop Tax Deferral
			030-00-00-00000	Core System Replacement
			031-00-00-00000	Property Valuation System
			070-00-00-00000	Revenue Clearinghouse
			087-00-00-00000	Capital Debt Service and Related Costs
	811	Budget Reconciliation Adjustments	001-00-00-00000	Executive Division
			002-00-00-00000	General Services Division
			003-00-00-00000	Administration
			004-00-00-00000	Property Tax Division
			005-00-00-00000	Personal Tax and Compliance Division
			006-00-00-00000	Business Division
			007-00-00-00000	Collections Division
			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

Revenue, Dept of**Policy Package List by Priority****2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	811	Budget Reconciliation Adjustments	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
	812	Vacant Position Elimination	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
			002-00-00-00000	General Services Division

Revenue, Dept of**Policy Package List by Priority
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	813	Policy Bills	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
			008-00-00-00000	Corporate Division

Revenue, Dept of**Policy Package List by Priority
2019-21 Biennium****Agency Number: 15000****BAM Analyst: Heath, Patrick****Budget Coordinator: Macias, Jose - (503)945-8515**

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	816	Capital Construction	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
			001-00-00-00000	Executive Division
	850	Program Change Bill	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

Revenue, Dept of

Policy Package List by Priority
2019-21 Biennium

Agency Number: 15000
BAM Analyst: Heath, Patrick
Budget Coordinator: Macias, Jose - (503)945-8515

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	850	Program Change Bill	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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3200 Other Funds Non-Ltd	2,028,808	27,126,909	27,126,909	-	-	-
3400 Other Funds Ltd	38,130,942	63,412,552	63,412,552	37,827,306	37,827,306	37,827,306
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
All Funds	45,541,682	90,539,461	90,539,461	37,827,306	37,827,306	37,827,306
0030 Beginning Balance Adjustment						
3200 Other Funds Non-Ltd	(2,028,808)	(27,126,909)	(27,126,909)	-	-	-
3400 Other Funds Ltd	(10,397,966)	(4,853,004)	(4,853,004)	-	27,101,757	35,526,678
All Funds	(12,426,774)	(31,979,913)	(31,979,913)	-	27,101,757	35,526,678
BEGINNING BALANCE						
3200 Other Funds Non-Ltd	-	-	-	-	-	-
3400 Other Funds Ltd	27,732,976	58,559,548	58,559,548	37,827,306	64,929,063	73,353,984
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
TOTAL BEGINNING BALANCE	\$33,114,908	\$58,559,548	\$58,559,548	\$37,827,306	\$64,929,063	\$73,353,984
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	180,674,524	174,108,286	180,043,954	205,269,462	185,344,698	198,123,562
8030 General Fund Debt Svc	11,783,683	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
All Funds	192,458,207	188,533,904	194,469,572	220,336,082	200,411,318	213,103,682
TAXES						
0105 Personal Income Taxes						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8800 General Fund Revenue	16,055,831,169	17,146,886,000	17,146,886,000	19,147,696,808	19,074,277,000	18,705,068,000
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	1,187,599,037	1,071,477,000	1,071,477,000	1,036,276,496	984,041,000	1,245,753,673
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	900,689,300	900,689,300	1,164,582,687	1,172,432,687	1,176,704,857
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
All Funds	-	900,689,300	900,689,300	1,164,582,687	1,172,432,687	1,178,032,687
0135 Cigarette Taxes						
3400 Other Funds Ltd	361,746,557	342,566,000	342,566,000	331,010,843	436,831,000	330,730,869
8800 General Fund Revenue	70,479,573	68,061,000	68,061,000	65,605,692	65,709,000	64,998,000
All Funds	432,226,130	410,627,000	410,627,000	396,616,535	502,540,000	395,728,869
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	54,247,689	57,058,000	57,058,000	58,758,895	61,775,000	58,043,000
8800 General Fund Revenue	62,362,250	66,551,000	66,551,000	68,534,573	68,203,000	66,533,000
All Funds	116,609,939	123,609,000	123,609,000	127,293,468	129,978,000	124,576,000
0142 Marijuana Taxes						
3400 Other Funds Ltd	21,134,240	218,248,584	218,248,584	215,280,000	236,513,273	238,019,334
0145 Amusement Taxes						
3400 Other Funds Ltd	-	3,800,000	3,800,000	3,890,000	3,890,000	3,890,000
8800 General Fund Revenue	1,691,648	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
All Funds	1,691,648	5,400,000	5,400,000	5,490,000	5,490,000	5,490,000
0155 Inheritance Taxes						
8800 General Fund Revenue	322,825,525	290,015,000	290,015,000	314,983,909	341,984,000	361,189,000

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	8,000	8,000	8,000	8,000	18,000
8800 General Fund Revenue	3,964	6,000	6,000	6,000	6,000	6,000
All Funds	3,964	14,000	14,000	14,000	14,000	24,000
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	780,000	780,000	780,000	780,000	970,000
8800 General Fund Revenue	111,743	70,000	70,000	30,000	30,000	30,000
All Funds	111,743	850,000	850,000	810,000	810,000	1,000,000
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	237,000	237,000	150,000	178,779	150,000
0185 Privilege Taxes						
3400 Other Funds Ltd	-	39,200,000	39,200,000	81,550,000	81,550,000	52,350,000
0195 Other Taxes						
3400 Other Funds Ltd	-	238,378,530	238,378,530	288,395,429	424,900,301	1,201,245,830
8800 General Fund Revenue	-	20,768	20,768	30,327	30,327	30,327
All Funds	-	238,399,298	238,399,298	288,425,756	424,930,628	1,201,276,157
TAXES						
3400 Other Funds Ltd	437,128,486	1,800,965,414	1,800,965,414	2,144,405,854	2,418,859,040	3,062,121,890
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
8800 General Fund Revenue	17,700,904,909	18,644,686,768	18,644,686,768	20,634,763,805	20,535,880,327	20,445,208,000
TOTAL TAXES	\$18,138,033,395	\$20,445,652,182	\$20,445,652,182	\$22,779,169,659	\$22,954,739,367	\$23,508,657,720
LICENSES AND FEES						
0205 Business Lic and Fees						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	10,099,515	10,099,515	11,597,353	11,597,353	11,597,353
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	-	-	-	2,073,406	-	20,311,377
0415 Admin and Service Charges						
3400 Other Funds Ltd	276,050,063	115,085,657	120,163,706	30,495,947	41,670,841	-
3430 Other Funds Debt Svc Ltd	-	1,185,157	1,185,157	1,237,830	1,237,830	-
All Funds	276,050,063	116,270,814	121,348,863	31,733,777	42,908,671	-
CHARGES FOR SERVICES						
3400 Other Funds Ltd	276,050,063	115,085,657	120,163,706	32,569,353	41,670,841	20,311,377
3430 Other Funds Debt Svc Ltd	-	1,185,157	1,185,157	1,237,830	1,237,830	-
TOTAL CHARGES FOR SERVICES	\$276,050,063	\$116,270,814	\$121,348,863	\$33,807,183	\$42,908,671	\$20,311,377
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	31,203,896	14,723,600	14,723,600	10,600,448	17,688,874	17,688,874
8800 General Fund Revenue	-	11,173,018	11,173,018	15,296,170	12,028,333	12,028,333
All Funds	31,203,896	25,896,618	25,896,618	25,896,618	29,717,207	29,717,207
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	17,425,000	5,383,110	5,383,110	-	-	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	176,810	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	-	1,786,107	1,786,107	2,000,000	2,000,000	2,000,000
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	-	-	-	32,201,714	32,201,714	40,924,836
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	1,429,547	30,951,563	61,454,301	139,720,251	88,765,387	89,111,954
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
8800 General Fund Revenue	25,199,018	-	3,758,407	-	-	-
All Funds	26,628,584	30,951,563	65,212,708	139,720,251	88,765,387	89,111,954
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	5,326,464	-	-	-	-	73,214,361
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
All Funds	5,326,464	-	-	-	-	74,542,191
1107 Tsfr From Administrative Svcs						
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	-
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	88,383,085	62,385,083	62,385,083	35,046,757	71,313,365	71,313,365
8800 General Fund Revenue	-	47,340,982	47,340,982	50,571,555	48,492,681	50,571,555
All Funds	88,383,085	109,726,065	109,726,065	85,618,312	119,806,046	121,884,920

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
TRANSFERS IN						
3400 Other Funds Ltd	93,709,549	62,385,083	62,385,083	35,046,757	71,313,365	144,527,726
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	1,327,830
8800 General Fund Revenue	-	47,340,982	47,340,982	50,571,555	48,492,681	50,571,555
TOTAL TRANSFERS IN	\$93,709,578	\$109,726,065	\$109,726,065	\$85,618,312	\$119,806,046	\$196,427,111
REVENUE CATEGORIES						
8000 General Fund	180,674,524	174,108,286	180,043,954	205,269,462	185,344,698	198,123,562
8030 General Fund Debt Svc	11,783,683	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3400 Other Funds Ltd	857,123,351	2,041,380,049	2,076,960,836	2,408,141,730	2,684,096,574	3,388,284,010
3430 Other Funds Debt Svc Ltd	48	1,185,157	1,185,157	1,237,830	1,237,830	2,655,660
8800 General Fund Revenue	17,726,103,927	18,703,200,768	18,706,959,175	20,700,631,530	20,596,401,341	20,507,807,888
TOTAL REVENUE CATEGORIES	\$18,775,685,533	\$20,934,299,878	\$20,979,574,740	\$23,330,347,172	\$23,482,147,063	\$24,111,851,240
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	(73,214,361)
3430 Other Funds Debt Svc Ltd	(5,326,464)	-	-	-	-	(1,327,830)
All Funds	(5,326,464)	-	-	-	-	(74,542,191)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	(8,520,296)	(8,520,296)	(7,966,616)	(7,966,616)	(7,966,616)
2050 Transfer to Other						
3400 Other Funds Ltd	-	(77,600,464)	(77,600,464)	(1,046,040,187)	(1,046,824,187)	(1,014,183,579)
2060 Transfer to General Fund						
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(20,700,631,530)	(20,596,401,341)	(20,507,807,888)

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
2080 Transfer to Counties						
3400 Other Funds Ltd	-	(847,447,630)	(847,447,630)	(113,669,779)	(125,469,779)	(38,226,120)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(16,255,724)	(56,390,733)	(56,390,733)	(55,841,116)	(59,750,173)	(59,995,190)
2121 Tsfr To Governor, Office of the						
3400 Other Funds Ltd	(22,500)	-	-	-	-	-
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(20,541,179)	(21,281,875)	(21,281,875)	(22,151,904)	(22,151,904)	(20,144,307)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(109,119)	(237,000)	(237,000)	(100,000)	(100,000)	(100,000)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(11,094,924)	(9,522,953)	(9,549,866)	(15,703,518)	(15,703,518)	(12,682,392)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	-	-	(1,500,000)	(3,000,000)	(3,000,000)	(3,000,000)
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(84,879,649)	(84,127,000)	(84,127,000)	(92,235,386)	(92,235,386)	(92,235,386)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(20,195,097)	(38,693,428)	(38,693,428)	(39,754,731)	(47,752,047)	(49,198,281)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(31,209,198)	(32,784,787)	(36,516,281)	(49,539,360)	(37,520,327)	(37,520,327)
2291 Tsfr To Corrections, Dept of						

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2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	(4,391,472)	(4,257,421)	(4,257,421)	-	(4,419,203)	(4,585,442)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(2,026,418)	(20,127,859)	(20,127,859)	(25,780,444)	(25,780,444)	(25,780,444)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(384,372,574)	(435,132,068)	(435,132,068)	(425,884,307)	(667,516,319)	(435,629,808)
2525 Tsfr To HECC						
3400 Other Funds Ltd	(2,074,988)	(2,045,660)	(2,045,660)	(2,093,270)	(2,093,270)	(2,093,270)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(1,361,911)	(81,463,940)	(81,463,940)	(81,298,740)	(102,624,917)	(1,013,349,476)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(12,271,013)	(14,421,948)	(14,421,948)	(25,741,667)	(25,741,667)	(25,741,667)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(62,393)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(7,219,838)	(135,953,667)	(135,953,667)	(256,873,963)	(256,884,667)	(256,884,667)
2845 Tsfr To Or Liquor Cntrl Comm						
3400 Other Funds Ltd	(5,492,950)	(9,300,000)	(10,800,000)	(7,000,000)	(7,000,000)	(7,000,000)
2914 Tsfr To Housing and Com Svcs						
3400 Other Funds Ltd	(29,716,131)	(30,898,738)	(61,401,476)	(88,765,387)	(88,765,387)	(88,765,387)
TRANSFERS OUT						
3400 Other Funds Ltd	(636,055,085)	(1,912,995,474)	(1,950,256,619)	(2,362,228,382)	(2,642,087,818)	(3,271,084,727)
3430 Other Funds Debt Svc Ltd	(5,326,464)	-	-	-	-	(1,327,830)
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(20,700,631,530)	(20,596,401,341)	(20,507,807,888)

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
TOTAL TRANSFERS OUT	(\$18,367,485,476)	(\$20,616,196,242)	(\$20,657,215,794)	(\$23,062,859,912)	(\$23,238,489,159)	(\$23,780,220,445)
AVAILABLE REVENUES						
8000 General Fund	180,674,524	174,108,286	180,043,954	205,269,462	185,344,698	198,123,562
8030 General Fund Debt Svc	11,783,683	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3400 Other Funds Ltd	248,801,242	186,944,123	185,263,765	83,740,654	106,937,819	190,553,267
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL AVAILABLE REVENUES	\$441,314,965	\$376,663,184	\$380,918,494	\$305,314,566	\$308,586,967	\$404,984,779
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	69,112,498	85,360,750	90,558,905	95,772,784	91,495,536	93,104,138
3400 Other Funds Ltd	30,244,264	19,875,455	22,394,772	23,680,714	24,451,028	23,077,110
All Funds	99,356,762	105,236,205	112,953,677	119,453,498	115,946,564	116,181,248
3160 Temporary Appointments						
8000 General Fund	236,473	60,901	60,901	63,216	63,216	63,216
3400 Other Funds Ltd	10,137	189,032	189,032	196,215	196,215	196,215
All Funds	246,610	249,933	249,933	259,431	259,431	259,431
3170 Overtime Payments						
8000 General Fund	619,816	99,807	99,807	103,600	103,600	103,600
3400 Other Funds Ltd	258,412	198,354	198,354	32,931	32,931	32,931
All Funds	878,228	298,161	298,161	136,531	136,531	136,531
3180 Shift Differential						

Budget Support - Detail Revenues and Expenditures

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

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Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8000 General Fund	6,126	28,845	28,845	29,941	29,941	29,941
3400 Other Funds Ltd	13,565	22,906	22,906	17,548	17,548	17,548
All Funds	19,691	51,751	51,751	47,489	47,489	47,489
3190 All Other Differential						
8000 General Fund	1,540,822	257,184	257,184	266,957	266,957	266,957
3400 Other Funds Ltd	437,083	20,482	20,482	21,260	21,260	21,260
All Funds	1,977,905	277,666	277,666	288,217	288,217	288,217
SALARIES & WAGES						
8000 General Fund	71,515,735	85,807,487	91,005,642	96,236,498	91,959,250	93,567,852
3400 Other Funds Ltd	30,963,461	20,306,229	22,825,546	23,948,668	24,718,982	23,345,064
TOTAL SALARIES & WAGES	\$102,479,196	\$106,113,716	\$113,831,188	\$120,185,166	\$116,678,232	\$116,912,916
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	42,488	43,117	43,408	48,420	46,279	47,108
3400 Other Funds Ltd	2,106	10,740	11,970	13,456	13,915	13,110
All Funds	44,594	53,857	55,378	61,876	60,194	60,218
3220 Public Employees' Retire Cont						
8000 General Fund	13,292,897	12,080,062	12,247,951	16,320,568	15,594,727	15,867,700
3400 Other Funds Ltd	966,508	2,812,548	3,160,578	4,030,833	4,161,550	3,928,404
All Funds	14,259,405	14,892,610	15,408,529	20,351,401	19,756,277	19,796,104
3221 Pension Obligation Bond						
8000 General Fund	4,765,130	5,404,906	4,871,353	5,229,227	5,229,227	5,229,227
3400 Other Funds Ltd	446,812	1,317,024	1,351,276	1,290,238	1,290,238	1,290,238

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	5,211,942	6,721,930	6,222,629	6,519,465	6,519,465	6,519,465
3230 Social Security Taxes						
8000 General Fund	7,277,915	6,561,809	6,608,121	7,353,920	7,026,712	7,146,582
3400 Other Funds Ltd	541,786	1,553,205	1,684,719	1,831,318	1,890,173	1,784,879
All Funds	7,819,701	8,115,014	8,292,840	9,185,238	8,916,885	8,931,461
3240 Unemployment Assessments						
8000 General Fund	129,941	264,037	264,037	274,071	274,071	274,071
3400 Other Funds Ltd	2,318	15,065	15,065	15,638	15,638	15,638
All Funds	132,259	279,102	279,102	289,709	289,709	289,709
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	53,203	52,318	52,668	46,002	43,973	44,763
3400 Other Funds Ltd	4,177	12,932	14,410	12,898	13,336	12,555
All Funds	57,380	65,250	67,078	58,900	57,309	57,318
3260 Mass Transit Tax						
8000 General Fund	467,438	557,158	560,791	577,362	558,462	563,546
3400 Other Funds Ltd	40,972	120,705	130,240	145,009	144,867	142,641
All Funds	508,410	677,863	691,031	722,371	703,329	706,187
3270 Flexible Benefits						
8000 General Fund	28,874,131	25,174,626	26,277,427	27,901,690	26,642,175	27,144,317
3400 Other Funds Ltd	1,447,076	6,248,721	7,160,190	7,771,954	7,924,639	7,610,145
All Funds	30,321,207	31,423,347	33,437,617	35,673,644	34,566,814	34,754,462
3280 Other OPE						
8000 General Fund	-	15,850	15,850	15,850	15,850	15,850

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	45,617	45,617	45,617	45,617	59,126
All Funds	-	61,467	61,467	61,467	61,467	74,976
OTHER PAYROLL EXPENSES						
8000 General Fund	54,903,143	50,153,883	50,941,606	57,767,110	55,431,476	56,333,164
3400 Other Funds Ltd	3,451,755	12,136,557	13,574,065	15,156,961	15,499,973	14,856,736
TOTAL OTHER PAYROLL EXPENSES	\$58,354,898	\$62,290,440	\$64,515,671	\$72,924,071	\$70,931,449	\$71,189,900
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(4,639,203)	(4,639,203)	(1,711,312)	(4,614,722)	(1,711,312)
3400 Other Funds Ltd	-	(1,135,090)	(1,135,090)	(263,682)	(263,682)	(263,682)
All Funds	-	(5,774,293)	(5,774,293)	(1,974,994)	(4,878,404)	(1,974,994)
3465 Reconciliation Adjustment						
8000 General Fund	-	(245,992)	(245,992)	-	(75,787)	(496,751)
3400 Other Funds Ltd	-	(173,427)	(173,427)	-	410,602	(92,314)
All Funds	-	(419,419)	(419,419)	-	334,815	(589,065)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(4,885,195)	(4,885,195)	(1,711,312)	(4,690,509)	(2,208,063)
3400 Other Funds Ltd	-	(1,308,517)	(1,308,517)	(263,682)	146,920	(355,996)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$6,193,712)	(\$6,193,712)	(\$1,974,994)	(\$4,543,589)	(\$2,564,059)
PERSONAL SERVICES						
8000 General Fund	126,418,878	131,076,175	137,062,053	152,292,296	142,700,217	147,692,953
3400 Other Funds Ltd	34,415,216	31,134,269	35,091,094	38,841,947	40,365,875	37,845,804
TOTAL PERSONAL SERVICES	\$160,834,094	\$162,210,444	\$172,153,147	\$191,134,243	\$183,066,092	\$185,538,757

Budget Support - Detail Revenues and Expenditures

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2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	461,401	525,205	526,874	553,990	489,897	535,743
3400 Other Funds Ltd	82,661	114,054	127,679	142,021	153,994	147,260
All Funds	544,062	639,259	654,553	696,011	643,891	683,003
4125 Out of State Travel						
8000 General Fund	499,439	392,783	392,783	449,027	396,711	408,708
3400 Other Funds Ltd	35,120	51,536	51,536	95,293	139,644	90,253
All Funds	534,559	444,319	444,319	544,320	536,355	498,961
4150 Employee Training						
8000 General Fund	1,199,133	989,183	1,000,022	1,054,799	891,054	1,020,832
3400 Other Funds Ltd	174,965	223,751	312,572	301,883	311,195	296,154
All Funds	1,374,098	1,212,934	1,312,594	1,356,682	1,202,249	1,316,986
4175 Office Expenses						
8000 General Fund	5,301,899	4,921,993	4,984,226	5,511,041	3,699,668	4,394,283
3400 Other Funds Ltd	2,990,084	1,969,580	2,237,271	1,708,969	1,679,689	1,685,827
All Funds	8,291,983	6,891,573	7,221,497	7,220,010	5,379,357	6,080,110
4200 Telecommunications						
8000 General Fund	1,557,207	2,583,065	2,607,895	2,161,704	1,863,470	2,109,845
3400 Other Funds Ltd	272,135	506,765	632,166	610,767	589,274	602,637
All Funds	1,829,342	3,089,830	3,240,061	2,772,471	2,452,744	2,712,482
4225 State Gov. Service Charges						
8000 General Fund	10,383,857	4,513,749	4,513,749	7,401,452	7,040,373	7,059,868

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	1,525,793	1,350,958	1,350,958	1,450,338	1,381,561	1,385,274
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
All Funds	11,909,669	5,864,707	5,864,707	8,851,790	8,421,934	8,445,142
4250 Data Processing						
8000 General Fund	791,656	1,416,447	1,118,312	3,172,230	2,913,234	3,175,927
3400 Other Funds Ltd	162,147	732,499	774,814	739,127	688,271	720,030
All Funds	953,803	2,148,946	1,893,126	3,911,357	3,601,505	3,895,957
4275 Publicity and Publications						
8000 General Fund	43,372	152,534	152,534	164,221	162,138	155,697
3400 Other Funds Ltd	4,623	115,521	115,521	119,911	119,845	103,691
All Funds	47,995	268,055	268,055	284,132	281,983	259,388
4300 Professional Services						
8000 General Fund	2,694,582	2,615,832	2,651,078	2,897,749	2,163,326	2,193,675
3400 Other Funds Ltd	12,568,132	10,942,487	10,528,987	2,011,061	2,002,770	1,989,584
All Funds	15,262,714	13,558,319	13,180,065	4,908,810	4,166,096	4,183,259
4315 IT Professional Services						
8000 General Fund	4,943,635	6,032,294	6,036,214	8,563,906	7,386,838	9,700,315
3400 Other Funds Ltd	5,675,985	884,153	1,484,233	883,541	1,235,861	2,000,958
All Funds	10,619,620	6,916,447	7,520,447	9,447,447	8,622,699	11,701,273
4325 Attorney General						
8000 General Fund	4,509,468	4,911,777	4,911,777	5,930,985	5,513,051	6,027,882
3400 Other Funds Ltd	277,883	644,176	661,582	839,789	1,097,906	821,860
All Funds	4,787,351	5,555,953	5,573,359	6,770,774	6,610,957	6,849,742

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4375 Employee Recruitment and Develop						
8000 General Fund	28,821	58,917	58,917	61,157	60,304	50,403
3400 Other Funds Ltd	1,608	16,074	16,074	16,684	16,684	16,684
All Funds	30,429	74,991	74,991	77,841	76,988	67,087
4400 Dues and Subscriptions						
8000 General Fund	130,722	172,411	172,411	178,964	175,758	178,266
3400 Other Funds Ltd	87,446	93,515	93,515	97,068	97,068	97,068
All Funds	218,168	265,926	265,926	276,032	272,826	275,334
4425 Facilities Rental and Taxes						
8000 General Fund	6,823,268	5,756,584	5,771,652	5,990,975	5,820,698	5,395,196
3400 Other Funds Ltd	1,442,090	2,394,230	2,439,178	2,384,250	2,372,250	2,016,693
All Funds	8,265,358	8,150,814	8,210,830	8,375,225	8,192,948	7,411,889
4450 Fuels and Utilities						
8000 General Fund	-	1,401	1,401	-	-	-
3400 Other Funds Ltd	-	23,759	23,759	24,455	24,455	24,455
All Funds	-	25,160	25,160	24,455	24,455	24,455
4475 Facilities Maintenance						
8000 General Fund	312,611	209,722	209,722	219,144	162,034	219,144
3400 Other Funds Ltd	320,953	46,561	46,561	48,537	48,537	48,537
All Funds	633,564	256,283	256,283	267,681	210,571	267,681
4575 Agency Program Related S and S						
8000 General Fund	322,224	550,000	550,000	570,900	531,284	689,700
3400 Other Funds Ltd	20,944	170,752	170,752	176,457	174,457	173,478

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	343,168	720,752	720,752	747,357	705,741	863,178
4600 Intra-agency Charges						
8000 General Fund	-	130,000	130,000	-	-	-
3400 Other Funds Ltd	-	11,600	11,600	-	-	-
All Funds	-	141,600	141,600	-	-	-
4650 Other Services and Supplies						
8000 General Fund	935,020	66,586	83,736	2,463,863	1,623,141	1,647,292
3400 Other Funds Ltd	760,624	2,575,149	2,575,499	3,589,873	2,916,373	3,193,481
3430 Other Funds Debt Svc Ltd	55,468	-	-	-	-	-
All Funds	1,751,112	2,641,735	2,659,235	6,053,736	4,539,514	4,840,773
4700 Expendable Prop 250 - 5000						
8000 General Fund	137,307	290,707	294,459	325,301	143,351	234,828
3400 Other Funds Ltd	51,192	53,679	83,841	86,733	82,645	86,699
All Funds	188,499	344,386	378,300	412,034	225,996	321,527
4715 IT Expendable Property						
8000 General Fund	1,110,990	2,875,256	2,898,300	1,103,466	892,475	1,065,516
3400 Other Funds Ltd	240,582	62,301	245,408	229,054	232,065	193,065
All Funds	1,351,572	2,937,557	3,143,708	1,332,520	1,124,540	1,258,581
SERVICES & SUPPLIES						
8000 General Fund	42,186,612	39,166,446	39,066,062	48,774,874	41,928,805	46,263,120
3400 Other Funds Ltd	26,694,967	22,983,100	23,983,506	15,555,811	15,364,544	15,693,688
3430 Other Funds Debt Svc Ltd	55,487	-	-	-	-	-
TOTAL SERVICES & SUPPLIES	\$68,937,066	\$62,149,546	\$63,049,568	\$64,330,685	\$57,293,349	\$61,956,808

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Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	82,932	291,379	341,553	492,183	354,533	457,380
3400 Other Funds Ltd	31,325	404,164	491,132	457,502	500,070	449,165
All Funds	114,257	695,543	832,685	949,685	854,603	906,545
5150 Telecommunications Equipment						
8000 General Fund	-	224,336	224,336	232,861	232,861	232,861
3400 Other Funds Ltd	-	29,945	29,945	28,996	28,996	28,996
All Funds	-	254,281	254,281	261,857	261,857	261,857
5550 Data Processing Software						
8000 General Fund	-	12,989	12,989	13,482	13,482	13,482
3400 Other Funds Ltd	-	5,263	5,263	5,463	5,463	5,463
All Funds	-	18,252	18,252	18,945	18,945	18,945
5600 Data Processing Hardware						
8000 General Fund	-	31,577	31,577	32,777	32,777	32,777
3400 Other Funds Ltd	-	88,250	88,250	91,604	91,604	91,604
All Funds	-	119,827	119,827	124,381	124,381	124,381
5900 Other Capital Outlay						
8000 General Fund	61,754	79,020	79,020	82,023	82,023	82,023
3400 Other Funds Ltd	62,337	1,239,167	1,239,167	372,815	372,815	372,815
All Funds	124,091	1,318,187	1,318,187	454,838	454,838	454,838
CAPITAL OUTLAY						
8000 General Fund	144,686	639,301	689,475	853,326	715,676	818,523

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Revenue, Dept of

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	93,662	1,766,789	1,853,757	956,380	998,948	948,043
TOTAL CAPITAL OUTLAY	\$238,348	\$2,406,090	\$2,543,232	\$1,809,706	\$1,714,624	\$1,766,566
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	4,508,575	3,226,364	3,226,364	3,348,966	-	3,348,966
3400 Other Funds Ltd	63,742,170	67,411,698	67,411,698	-	-	69,973,343
All Funds	68,250,745	70,638,062	70,638,062	3,348,966	-	73,322,309
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	280,796	295,488	295,488	306,717	306,717	306,717
SPECIAL PAYMENTS						
8000 General Fund	4,508,575	3,226,364	3,226,364	3,348,966	-	3,348,966
3400 Other Funds Ltd	64,022,966	67,707,186	67,707,186	306,717	306,717	70,280,060
TOTAL SPECIAL PAYMENTS	\$68,531,541	\$70,933,550	\$70,933,550	\$3,655,683	\$306,717	\$73,629,026
DEBT SERVICE						
7100 Principal - Bonds						
8030 General Fund Debt Svc	9,485,000	11,949,998	11,949,998	13,547,030	13,547,030	13,475,326
3430 Other Funds Debt Svc Ltd	-	999,087	999,087	1,112,980	1,112,980	1,193,980
All Funds	9,485,000	12,949,085	12,949,085	14,660,010	14,660,010	14,669,306
7150 Interest - Bonds						
8030 General Fund Debt Svc	2,298,649	2,475,620	2,475,620	1,519,590	1,519,590	1,504,794
3430 Other Funds Debt Svc Ltd	29	186,070	186,070	124,850	124,850	133,850
All Funds	2,298,678	2,661,690	2,661,690	1,644,440	1,644,440	1,638,644
DEBT SERVICE						

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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Revenue, Dept of

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
8030 General Fund Debt Svc	11,783,649	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3430 Other Funds Debt Svc Ltd	29	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL DEBT SERVICE	\$11,783,678	\$15,610,775	\$15,610,775	\$16,304,450	\$16,304,450	\$16,307,950
EXPENDITURES						
8000 General Fund	173,258,751	174,108,286	180,043,954	205,269,462	185,344,698	198,123,562
8030 General Fund Debt Svc	11,783,649	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3400 Other Funds Ltd	125,226,811	123,591,344	128,635,543	55,660,855	57,036,084	124,767,595
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL EXPENDITURES	\$310,324,727	\$313,310,405	\$324,290,272	\$277,234,767	\$258,685,232	\$339,199,107
REVERSIONS						
9900 Reversions						
8000 General Fund	(7,415,773)	-	-	-	-	-
8030 General Fund Debt Svc	(34)	-	-	-	-	-
All Funds	(7,415,807)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	123,574,431	63,352,779	56,628,222	28,079,799	49,901,735	65,785,672
TOTAL ENDING BALANCE	\$123,574,431	\$63,352,779	\$56,628,222	\$28,079,799	\$49,901,735	\$65,785,672
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	1,083	998	1,092	1,060	1,042	1,056
8180 Position Reconciliation	-	9	9	-	(11)	1
TOTAL AUTHORIZED POSITIONS	1,083	1,007	1,101	1,060	1,031	1,057
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	1,023.35	931.01	960.44	1,007.79	978.97	982.44

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Revenue, Dept of

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8280 FTE Reconciliation	-	2.84	2.84	-	(4.93)	0.95
TOTAL AUTHORIZED FTE	1,023.35	933.85	963.28	1,007.79	974.04	983.39

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Administration

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
8000 General Fund	(8,576,759)	-	-	-	-	-
3400 Other Funds Ltd	30,050,644	25,479,647	25,479,647	-	-	-
All Funds	21,473,885	25,479,647	25,479,647	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	62,620,057	23,036,679	24,331,875	31,509,713	28,588,792	28,515,247
TAXES						
0105 Personal Income Taxes						
8800 General Fund Revenue	16,055,831,169	17,146,886,000	17,146,886,000	-	-	-
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	1,187,599,037	1,071,477,000	1,071,477,000	-	-	-
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	900,689,300	900,689,300	4,107	-	-
0135 Cigarette Taxes						
3400 Other Funds Ltd	361,746,557	342,566,000	342,566,000	-	-	-
8800 General Fund Revenue	70,479,573	68,061,000	68,061,000	-	-	-
All Funds	432,226,130	410,627,000	410,627,000	-	-	-
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	54,247,689	57,058,000	57,058,000	-	-	-
8800 General Fund Revenue	62,362,250	66,551,000	66,551,000	-	-	-

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All Funds	116,609,939	123,609,000	123,609,000	-	-	-
0142 Marijuana Taxes						
3400 Other Funds Ltd	21,134,240	218,248,584	218,248,584	485,100	-	-
0145 Amusement Taxes						
3400 Other Funds Ltd	-	3,800,000	3,800,000	-	-	-
8800 General Fund Revenue	1,691,648	1,600,000	1,600,000	-	-	-
All Funds	1,691,648	5,400,000	5,400,000	-	-	-
0155 Inheritance Taxes						
8800 General Fund Revenue	322,825,525	290,015,000	290,015,000	-	-	-
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	8,000	8,000	-	-	-
8800 General Fund Revenue	3,964	6,000	6,000	-	-	-
All Funds	3,964	14,000	14,000	-	-	-
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	780,000	780,000	-	-	-
8800 General Fund Revenue	111,743	70,000	70,000	-	-	-
All Funds	111,743	850,000	850,000	-	-	-
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	237,000	237,000	1,631	-	-
0185 Privilege Taxes						
3400 Other Funds Ltd	-	39,200,000	39,200,000	63,206	-	-
0195 Other Taxes						
3400 Other Funds Ltd	-	238,378,530	238,378,530	218,445	-	-

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Administration

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8800 General Fund Revenue	-	20,768	20,768	-	-	-
All Funds	-	238,399,298	238,399,298	218,445	-	-
TAXES						
3400 Other Funds Ltd	437,128,486	1,800,965,414	1,800,965,414	772,489	-	-
8800 General Fund Revenue	17,700,904,909	18,644,686,768	18,644,686,768	-	-	-
TOTAL TAXES	\$18,138,033,395	\$20,445,652,182	\$20,445,652,182	\$772,489	-	-
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	10,099,515	10,099,515	79,979	-	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	183,663,409	7,166,969	7,358,997	6,935,250	7,744,681	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	31,203,896	14,723,600	14,723,600	10,594,508	-	-
8800 General Fund Revenue	-	11,173,018	11,173,018	15,296,170	-	-
All Funds	31,203,896	25,896,618	25,896,618	25,890,678	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	-	1,786,107	1,786,107	-	-	-
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	-	-	-	313,147	-	-

Budget Support - Detail Revenues and Expenditures
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OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	1,429,547	30,951,563	61,454,301	50,954,864	-	-
8800 General Fund Revenue	25,199,018	-	3,758,407	-	-	-
All Funds	26,628,565	30,951,563	65,212,708	50,954,864	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	7,592,490
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	88,383,085	62,385,083	62,385,083	35,046,757	-	-
8800 General Fund Revenue	-	47,340,982	47,340,982	50,571,555	-	-
All Funds	88,383,085	109,726,065	109,726,065	85,618,312	-	-
TRANSFERS IN						
3400 Other Funds Ltd	88,383,085	62,385,083	62,385,083	35,046,757	-	7,592,490
8800 General Fund Revenue	-	47,340,982	47,340,982	50,571,555	-	-
TOTAL TRANSFERS IN	\$88,383,085	\$109,726,065	\$109,726,065	\$85,618,312	-	\$7,592,490
REVENUE CATEGORIES						
8000 General Fund	62,620,057	23,036,679	24,331,875	31,509,713	28,588,792	28,515,247
3400 Other Funds Ltd	741,808,423	1,928,078,251	1,958,773,017	104,696,994	7,744,681	7,592,490
8800 General Fund Revenue	17,726,103,927	18,703,200,768	18,706,959,175	65,867,725	-	-
TOTAL REVENUE CATEGORIES	\$18,530,532,407	\$20,654,315,698	\$20,690,064,067	\$202,074,432	\$36,333,473	\$36,107,737
TRANSFERS OUT						
2048 Transfer to Public Universities						

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	(8,520,296)	(8,520,296)	-	-	-
2050 Transfer to Other						
3400 Other Funds Ltd	-	(77,600,464)	(77,600,464)	-	-	-
2060 Transfer to General Fund						
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(65,867,725)	-	-
2080 Transfer to Counties						
3400 Other Funds Ltd	-	(847,447,630)	(847,447,630)	-	-	-
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	(2,758,007)	(2,758,007)	-	-
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	(16,255,724)	(56,390,733)	(56,390,733)	-	-	-
2121 Tsfr To Governor, Office of the						
3400 Other Funds Ltd	(22,500)	-	-	-	-	-
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	(20,541,179)	(21,281,875)	(21,281,875)	(22,151,904)	-	-
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	(109,119)	(237,000)	(237,000)	-	-	-
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	(11,094,924)	(9,522,953)	(9,549,866)	(15,703,518)	-	-
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	-	-	(1,500,000)	-	-	-
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	(84,879,649)	(84,127,000)	(84,127,000)	-	-	-

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2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	(20,195,097)	(38,693,428)	(38,693,428)	(351,572)	-	-
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	(31,209,198)	(32,784,787)	(36,516,281)	(49,539,360)	-	-
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	(4,391,472)	(4,257,421)	(4,257,421)	-	-	-
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	(2,026,418)	(20,127,859)	(20,127,859)	-	-	-
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	(384,372,574)	(435,132,068)	(435,132,068)	(5,997,708)	-	-
2525 Tsfr To HECC						
3400 Other Funds Ltd	(2,074,988)	(2,045,660)	(2,045,660)	-	-	-
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	(1,361,911)	(81,463,940)	(81,463,940)	-	-	-
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	(12,271,013)	(14,421,948)	(14,421,948)	-	-	-
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	(62,393)	(30,000)	(30,000)	-	-	-
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	(7,219,838)	(135,953,667)	(135,953,667)	-	-	-
2845 Tsfr To Or Liquor Cntrl Comm						
3400 Other Funds Ltd	(5,492,950)	(9,300,000)	(10,800,000)	-	-	-
2914 Tsfr To Housing and Com Svcs						

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3400 Other Funds Ltd	(29,716,131)	(30,898,738)	(61,401,476)	-	-	-
TRANSFERS OUT						
3400 Other Funds Ltd	(636,055,085)	(1,912,995,474)	(1,950,256,619)	(96,502,069)	-	-
8800 General Fund Revenue	(17,726,103,927)	(18,703,200,768)	(18,706,959,175)	(65,867,725)	-	-
TOTAL TRANSFERS OUT	(\$18,362,159,012)	(\$20,616,196,242)	(\$20,657,215,794)	(\$162,369,794)	-	-
AVAILABLE REVENUES						
8000 General Fund	54,043,298	23,036,679	24,331,875	31,509,713	28,588,792	28,515,247
3400 Other Funds Ltd	135,803,982	40,562,424	33,996,045	8,194,925	7,744,681	7,592,490
TOTAL AVAILABLE REVENUES	\$189,847,280	\$63,599,103	\$58,327,920	\$39,704,638	\$36,333,473	\$36,107,737
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	5,567,656	7,036,492	8,023,880	10,299,903	9,776,523	9,608,583
3400 Other Funds Ltd	1,617,885	883,034	991,845	1,083,513	1,034,421	1,015,257
All Funds	7,185,541	7,919,526	9,015,725	11,383,416	10,810,944	10,623,840
3160 Temporary Appointments						
8000 General Fund	57,164	26,790	26,790	27,808	27,808	27,808
3400 Other Funds Ltd	-	75,336	75,336	78,199	78,199	78,199
All Funds	57,164	102,126	102,126	106,007	106,007	106,007
3170 Overtime Payments						
8000 General Fund	23,361	40,034	40,034	41,555	41,555	41,555
3400 Other Funds Ltd	266	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

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

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Administration

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	23,627	40,034	40,034	41,555	41,555	41,555
3180 Shift Differential						
8000 General Fund	87	27,337	27,337	28,376	28,376	28,376
3190 All Other Differential						
8000 General Fund	134,937	198,627	198,627	206,175	206,175	206,175
3400 Other Funds Ltd	1,349	20,482	20,482	21,260	21,260	21,260
All Funds	136,286	219,109	219,109	227,435	227,435	227,435
SALARIES & WAGES						
8000 General Fund	5,783,205	7,329,280	8,316,668	10,603,817	10,080,437	9,912,497
3400 Other Funds Ltd	1,619,500	978,852	1,087,663	1,182,972	1,133,880	1,114,716
TOTAL SALARIES & WAGES	\$7,402,705	\$8,308,132	\$9,404,331	\$11,786,789	\$11,214,317	\$11,027,213
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	2,382	2,968	3,095	4,147	3,924	3,869
3400 Other Funds Ltd	60	388	399	428	407	401
All Funds	2,442	3,356	3,494	4,575	4,331	4,270
3220 Public Employees' Retire Cont						
8000 General Fund	1,040,612	1,206,207	1,299,696	1,794,741	1,705,924	1,677,425
3400 Other Funds Ltd	24,789	153,023	161,753	187,489	179,157	175,905
All Funds	1,065,401	1,359,230	1,461,449	1,982,230	1,885,081	1,853,330
3221 Pension Obligation Bond						
8000 General Fund	364,122	1,437,615	1,414,407	578,627	578,627	578,627
3400 Other Funds Ltd	10,352	166,261	162,889	66,529	66,529	66,529

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Administration

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	374,474	1,603,876	1,577,296	645,156	645,156	645,156
3230 Social Security Taxes						
8000 General Fund	548,989	558,330	589,497	803,264	763,225	750,377
3400 Other Funds Ltd	12,820	74,630	77,340	89,745	85,989	84,523
All Funds	561,809	632,960	666,837	893,009	849,214	834,900
3240 Unemployment Assessments						
8000 General Fund	545	175,959	175,959	61,613	61,613	61,613
3400 Other Funds Ltd	223	3,003	3,003	1,052	1,052	1,052
All Funds	768	178,962	178,962	62,665	62,665	62,665
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	3,612	3,659	3,812	3,984	3,773	3,721
3400 Other Funds Ltd	100	472	486	424	403	397
All Funds	3,712	4,131	4,298	4,408	4,176	4,118
3260 Mass Transit Tax						
8000 General Fund	37,038	42,593	45,038	63,575	60,206	60,206
3400 Other Funds Ltd	734	6,511	6,723	7,093	6,751	6,751
All Funds	37,772	49,104	51,761	70,668	66,957	66,957
3270 Flexible Benefits						
8000 General Fund	1,756,762	1,745,279	1,895,030	2,426,086	2,297,313	2,265,647
3400 Other Funds Ltd	45,476	217,378	233,382	247,898	235,935	232,417
All Funds	1,802,238	1,962,657	2,128,412	2,673,984	2,533,248	2,498,064
3280 Other OPE						
8000 General Fund	-	10,532	10,532	10,532	10,532	10,532

Budget Support - Detail Revenues and Expenditures
2019-21 Biennium
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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	42,793	42,793	42,793	42,793	42,793
All Funds	-	53,325	53,325	53,325	53,325	53,325
OTHER PAYROLL EXPENSES						
8000 General Fund	3,754,062	5,183,142	5,437,066	5,746,569	5,485,137	5,412,017
3400 Other Funds Ltd	94,554	664,459	688,768	643,451	619,016	610,768
TOTAL OTHER PAYROLL EXPENSES	\$3,848,616	\$5,847,601	\$6,125,834	\$6,390,020	\$6,104,153	\$6,022,785
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(1,002,727)	(1,002,727)	(217,177)	(486,514)	(217,177)
3400 Other Funds Ltd	-	(128,396)	(128,396)	(24,211)	(24,211)	(24,211)
All Funds	-	(1,131,123)	(1,131,123)	(241,388)	(510,725)	(241,388)
3465 Reconciliation Adjustment						
8000 General Fund	-	10,714	10,714	-	10,922	(84,007)
3400 Other Funds Ltd	-	8,044	8,044	-	8,740	(8,331)
All Funds	-	18,758	18,758	-	19,662	(92,338)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(992,013)	(992,013)	(217,177)	(475,592)	(301,184)
3400 Other Funds Ltd	-	(120,352)	(120,352)	(24,211)	(15,471)	(32,542)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,112,365)	(\$1,112,365)	(\$241,388)	(\$491,063)	(\$333,726)
PERSONAL SERVICES						
8000 General Fund	9,537,267	11,520,409	12,761,721	16,133,209	15,089,982	15,023,330
3400 Other Funds Ltd	1,714,054	1,522,959	1,656,079	1,802,212	1,737,425	1,692,942
TOTAL PERSONAL SERVICES	\$11,251,321	\$13,043,368	\$14,417,800	\$17,935,421	\$16,827,407	\$16,716,272

Budget Support - Detail Revenues and Expenditures
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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	99,752	122,420	122,420	141,868	92,714	127,365
3400 Other Funds Ltd	19,026	22,415	22,415	24,569	23,272	23,272
All Funds	118,778	144,835	144,835	166,437	115,986	150,637
4125 Out of State Travel						
8000 General Fund	87,220	3,203	3,203	3,325	3,325	3,325
3400 Other Funds Ltd	4,461	1,237	1,237	2,764	2,764	2,764
All Funds	91,681	4,440	4,440	6,089	6,089	6,089
4150 Employee Training						
8000 General Fund	159,813	200,833	200,833	217,424	153,971	207,094
3400 Other Funds Ltd	32,186	45,771	45,771	48,125	47,549	47,108
All Funds	191,999	246,604	246,604	265,549	201,520	254,202
4175 Office Expenses						
8000 General Fund	4,317,250	3,808,011	3,861,895	1,411,873	980,587	1,406,695
3400 Other Funds Ltd	2,734,938	1,250,824	1,384,163	893,987	893,429	885,874
All Funds	7,052,188	5,058,835	5,246,058	2,305,860	1,874,016	2,292,569
4200 Telecommunications						
8000 General Fund	83,482	807,328	807,328	335,587	263,340	322,363
3400 Other Funds Ltd	15,803	72,038	72,038	69,708	68,664	68,432
All Funds	99,285	879,366	879,366	405,295	332,004	390,795
4225 State Gov. Service Charges						
8000 General Fund	4,805,641	717,221	717,221	7,401,452	7,040,373	7,059,868

Budget Support - Detail Revenues and Expenditures

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Administration

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	900,087	161,208	161,208	1,450,338	1,381,561	1,385,274
All Funds	5,705,728	878,429	878,429	8,851,790	8,421,934	8,445,142
4250 Data Processing						
8000 General Fund	1,113	536,488	536,488	58,754	6,542	57,607
3400 Other Funds Ltd	190	1,144	1,144	6,855	6,635	7,159
All Funds	1,303	537,632	537,632	65,609	13,177	64,766
4275 Publicity and Publications						
8000 General Fund	1,348	501	501	6,409	6,409	6,409
3400 Other Funds Ltd	257	761	761	790	790	790
All Funds	1,605	1,262	1,262	7,199	7,199	7,199
4300 Professional Services						
8000 General Fund	274,161	719,854	719,854	873,597	270,768	251,919
3400 Other Funds Ltd	488,944	67,962	67,962	59,910	29,229	22,043
All Funds	763,105	787,816	787,816	933,507	299,997	273,962
4315 IT Professional Services						
8000 General Fund	5,445	-	-	-	-	-
3400 Other Funds Ltd	50,984	-	-	-	-	-
All Funds	56,429	-	-	-	-	-
4325 Attorney General						
8000 General Fund	4,496,369	121,322	121,322	145,756	137,084	139,867
3400 Other Funds Ltd	276,883	-	-	-	-	-
All Funds	4,773,252	121,322	121,322	145,756	137,084	139,867
4375 Employee Recruitment and Develop						

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8000 General Fund	18,951	6,584	6,584	6,835	6,835	6,835
3400 Other Funds Ltd	1,031	4,028	4,028	4,181	4,181	4,181
All Funds	19,982	10,612	10,612	11,016	11,016	11,016
4400 Dues and Subscriptions						
8000 General Fund	21,249	64,640	64,640	67,096	64,640	66,398
3400 Other Funds Ltd	3,553	5,577	5,577	5,789	5,789	5,789
All Funds	24,802	70,217	70,217	72,885	70,429	72,187
4425 Facilities Rental and Taxes						
8000 General Fund	5,530,904	3,991,957	3,991,957	4,143,652	4,143,652	3,397,425
3400 Other Funds Ltd	919,530	1,943,812	1,988,452	2,064,013	2,064,013	1,696,456
All Funds	6,450,434	5,935,769	5,980,409	6,207,665	6,207,665	5,093,881
4450 Fuels and Utilities						
8000 General Fund	-	1,401	1,401	-	-	-
3400 Other Funds Ltd	-	199	199	-	-	-
All Funds	-	1,600	1,600	-	-	-
4475 Facilities Maintenance						
8000 General Fund	51,753	137,000	137,000	143,659	88,400	143,659
3400 Other Funds Ltd	31,916	29,601	29,601	30,932	30,932	30,932
All Funds	83,669	166,601	166,601	174,591	119,332	174,591
4575 Agency Program Related S and S						
8000 General Fund	31	-	-	-	-	-
3400 Other Funds Ltd	6	-	-	-	-	-
All Funds	37	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures
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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4650 Other Services and Supplies						
8000 General Fund	669,457	15,262	15,262	15,841	15,262	15,841
3400 Other Funds Ltd	343,451	1,946,611	1,946,611	1,572,908	1,301,839	1,572,908
All Funds	1,012,908	1,961,873	1,961,873	1,588,749	1,317,101	1,588,749
4700 Expendable Prop 250 - 5000						
8000 General Fund	42,844	127,512	127,512	218,423	78,590	132,929
3400 Other Funds Ltd	8,265	16,259	16,259	24,313	16,899	16,856
All Funds	51,109	143,771	143,771	242,736	95,489	149,785
4715 IT Expendable Property						
8000 General Fund	39,875	4,372	4,372	23,018	11,006	11,006
3400 Other Funds Ltd	7,915	462	462	1,800	612	612
All Funds	47,790	4,834	4,834	24,818	11,618	11,618
SERVICES & SUPPLIES						
8000 General Fund	20,706,658	11,385,909	11,439,793	15,214,569	13,363,498	13,356,605
3400 Other Funds Ltd	5,839,426	5,569,909	5,747,888	6,260,982	5,878,158	5,770,450
TOTAL SERVICES & SUPPLIES	\$26,546,084	\$16,955,818	\$17,187,681	\$21,475,551	\$19,241,656	\$19,127,055
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	43,647	6,627	6,627	33,502	6,879	6,879
3400 Other Funds Ltd	8,412	28,363	28,363	32,074	29,441	29,441
All Funds	52,059	34,990	34,990	65,576	36,320	36,320
5150 Telecommunications Equipment						
8000 General Fund	-	28,585	28,585	29,671	29,671	29,671

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	2,495	2,495	2,590	2,590	2,590
All Funds	-	31,080	31,080	32,261	32,261	32,261
5550 Data Processing Software						
8000 General Fund	-	4,693	4,693	4,871	4,871	4,871
3400 Other Funds Ltd	-	5,263	5,263	5,463	5,463	5,463
All Funds	-	9,956	9,956	10,334	10,334	10,334
5600 Data Processing Hardware						
8000 General Fund	-	25,641	25,641	26,615	26,615	26,615
3400 Other Funds Ltd	-	88,250	88,250	91,604	91,604	91,604
All Funds	-	113,891	113,891	118,219	118,219	118,219
5900 Other Capital Outlay						
8000 General Fund	2,709	64,813	64,813	67,276	67,276	67,276
3400 Other Funds Ltd	(2,709)	-	-	-	-	-
All Funds	-	64,813	64,813	67,276	67,276	67,276
CAPITAL OUTLAY						
8000 General Fund	46,356	130,359	130,359	161,935	135,312	135,312
3400 Other Funds Ltd	5,703	124,371	124,371	131,731	129,098	129,098
TOTAL CAPITAL OUTLAY	\$52,059	\$254,730	\$254,730	\$293,666	\$264,410	\$264,410
EXPENDITURES						
8000 General Fund	30,290,281	23,036,677	24,331,873	31,509,713	28,588,792	28,515,247
3400 Other Funds Ltd	7,559,183	7,217,239	7,528,338	8,194,925	7,744,681	7,592,490
TOTAL EXPENDITURES	\$37,849,464	\$30,253,916	\$31,860,211	\$39,704,638	\$36,333,473	\$36,107,737

REVERSIONS

Budget Support - Detail Revenues and Expenditures
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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
9900 Reversions						
8000 General Fund	(32,070,391)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	(8,317,374)	2	2	-	-	-
3400 Other Funds Ltd	128,244,799	33,345,185	26,467,707	-	-	-
TOTAL ENDING BALANCE	\$119,927,425	\$33,345,187	\$26,467,709	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	60	61	67	76	72	71
TOTAL AUTHORIZED POSITIONS	60	61	67	76	72	71
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	56.81	59.07	62.37	76.00	72.00	71.00
TOTAL AUTHORIZED FTE	56.81	59.07	62.37	76.00	72.00	71.00

Budget Support - Detail Revenues and Expenditures

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

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	4,463,571	4,463,571	964,844	964,844	964,844
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	(4,463,571)	(4,463,571)	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	964,844	964,844	964,844
TOTAL BEGINNING BALANCE	-	-	-	\$964,844	\$964,844	\$964,844
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	14,067,777	14,539,908	14,856,849	17,584,672	16,682,740	17,608,206
TAXES						
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	-	-	409,120	-	-
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	-	-	28,779	28,779	-
0195 Other Taxes						
3400 Other Funds Ltd	-	-	-	5,798,884	20,816,905	-
TAXES						
3400 Other Funds Ltd	-	-	-	6,236,783	20,845,684	-
TOTAL TAXES	-	-	-	\$6,236,783	\$20,845,684	-
CHARGES FOR SERVICES						

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

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
0415 Admin and Service Charges						
3400 Other Funds Ltd	42,544,723	42,780,662	42,927,925	33,393	25,720	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	43,752,297
REVENUE CATEGORIES						
8000 General Fund	14,067,777	14,539,908	14,856,849	17,584,672	16,682,740	17,608,206
3400 Other Funds Ltd	42,544,723	42,780,662	42,927,925	6,270,176	20,871,404	43,752,297
TOTAL REVENUE CATEGORIES	\$56,612,500	\$57,320,570	\$57,784,774	\$23,854,848	\$37,554,144	\$61,360,503
TRANSFERS OUT						
2080 Transfer to Counties						
3400 Other Funds Ltd	-	-	-	-	(11,800,000)	-
AVAILABLE REVENUES						
8000 General Fund	14,067,777	14,539,908	14,856,849	17,584,672	16,682,740	17,608,206
3400 Other Funds Ltd	42,544,723	42,780,662	42,927,925	7,235,020	10,036,248	44,717,141
TOTAL AVAILABLE REVENUES	\$56,612,500	\$57,320,570	\$57,784,774	\$24,819,692	\$26,718,988	\$62,325,347
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	6,737,093	8,263,455	8,572,759	9,468,371	9,223,622	9,725,277
3400 Other Funds Ltd	4,069,063	3,110,611	3,110,611	2,989,903	3,630,976	2,703,531
All Funds	10,806,156	11,374,066	11,683,370	12,458,274	12,854,598	12,428,808

Budget Support - Detail Revenues and Expenditures

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3160 Temporary Appointments						
8000 General Fund	6,330	20,016	20,016	20,777	20,777	20,777
3170 Overtime Payments						
8000 General Fund	14,499	11,027	11,027	11,446	11,446	11,446
3180 Shift Differential						
8000 General Fund	-	1,508	1,508	1,565	1,565	1,565
3190 All Other Differential						
8000 General Fund	114,788	32,824	32,824	34,071	34,071	34,071
3400 Other Funds Ltd	22	-	-	-	-	-
All Funds	114,810	32,824	32,824	34,071	34,071	34,071
SALARIES & WAGES						
8000 General Fund	6,872,710	8,328,830	8,638,134	9,536,230	9,291,481	9,793,136
3400 Other Funds Ltd	4,069,085	3,110,611	3,110,611	2,989,903	3,630,976	2,703,531
TOTAL SALARIES & WAGES	\$10,941,795	\$11,439,441	\$11,748,745	\$12,526,133	\$12,922,457	\$12,496,667
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	3,583	3,340	3,340	3,718	3,604	3,850
3400 Other Funds Ltd	120	1,249	1,249	1,192	1,606	1,037
All Funds	3,703	4,589	4,589	4,910	5,210	4,887
3220 Public Employees' Retire Cont						
8000 General Fund	1,573,309	1,167,527	1,172,134	1,614,777	1,573,242	1,658,367
3400 Other Funds Ltd	62,096	434,563	434,563	507,386	616,178	458,795
All Funds	1,635,405	1,602,090	1,606,697	2,122,163	2,189,420	2,117,162

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3221 Pension Obligation Bond						
8000 General Fund	490,285	540,908	472,033	500,402	500,402	500,402
3400 Other Funds Ltd	24,986	183,157	183,157	182,269	182,269	182,269
All Funds	515,271	724,065	655,190	682,671	682,671	682,671
3230 Social Security Taxes						
8000 General Fund	826,579	637,159	637,159	729,459	710,736	749,102
3400 Other Funds Ltd	29,231	237,963	237,963	228,719	277,762	206,821
All Funds	855,810	875,122	875,122	958,178	988,498	955,923
3240 Unemployment Assessments						
8000 General Fund	-	18,214	18,214	18,906	18,906	18,906
3400 Other Funds Ltd	368	1,316	1,316	1,366	1,366	1,366
All Funds	368	19,530	19,530	20,272	20,272	20,272
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	4,662	4,014	4,014	3,514	3,406	3,652
3400 Other Funds Ltd	248	1,540	1,540	1,156	1,554	996
All Funds	4,910	5,554	5,554	4,670	4,960	4,648
3260 Mass Transit Tax						
8000 General Fund	48,666	53,562	53,562	57,203	57,203	53,393
3400 Other Funds Ltd	1,851	19,220	19,220	19,403	19,403	19,403
All Funds	50,517	72,782	72,782	76,606	76,606	72,796
3270 Flexible Benefits						
8000 General Fund	2,439,330	1,939,343	2,011,248	2,140,704	2,074,944	2,214,458
3400 Other Funds Ltd	100,849	744,205	744,205	691,608	827,736	604,660

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	2,540,179	2,683,548	2,755,453	2,832,312	2,902,680	2,819,118
3280 Other OPE						
8000 General Fund	-	1,878	1,878	1,878	1,878	1,878
3400 Other Funds Ltd	-	30	30	30	30	30
All Funds	-	1,908	1,908	1,908	1,908	1,908
OTHER PAYROLL EXPENSES						
8000 General Fund	5,386,414	4,365,945	4,373,582	5,070,561	4,944,321	5,204,008
3400 Other Funds Ltd	219,749	1,623,243	1,623,243	1,633,129	1,927,904	1,475,377
TOTAL OTHER PAYROLL EXPENSES	\$5,606,163	\$5,989,188	\$5,996,825	\$6,703,690	\$6,872,225	\$6,679,385
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(606,124)	(606,124)	(127,242)	(441,666)	(127,242)
3400 Other Funds Ltd	-	(56,170)	(56,170)	(48,313)	(48,313)	(48,313)
All Funds	-	(662,294)	(662,294)	(175,555)	(489,979)	(175,555)
3465 Reconciliation Adjustment						
8000 General Fund	-	(43,735)	(43,735)	-	(70,399)	(84,905)
3400 Other Funds Ltd	-	(7,134)	(7,134)	-	441,746	14,186
All Funds	-	(50,869)	(50,869)	-	371,347	(70,719)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(649,859)	(649,859)	(127,242)	(512,065)	(212,147)
3400 Other Funds Ltd	-	(63,304)	(63,304)	(48,313)	393,433	(34,127)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$713,163)	(\$713,163)	(\$175,555)	(\$118,632)	(\$246,274)
PERSONAL SERVICES						

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8000 General Fund	12,259,124	12,044,916	12,361,857	14,479,549	13,723,737	14,784,997
3400 Other Funds Ltd	4,288,834	4,670,550	4,670,550	4,574,719	5,952,313	4,144,781
TOTAL PERSONAL SERVICES	\$16,547,958	\$16,715,466	\$17,032,407	\$19,054,268	\$19,676,050	\$18,929,778
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	26,792	89,263	89,263	92,654	92,654	92,654
3400 Other Funds Ltd	23,420	33,343	33,343	34,611	40,761	34,611
All Funds	50,212	122,606	122,606	127,265	133,415	127,265
4125 Out of State Travel						
8000 General Fund	14,491	49,492	49,492	51,373	51,373	51,373
3400 Other Funds Ltd	6,590	7,791	7,791	8,087	12,119	8,087
All Funds	21,081	57,283	57,283	59,460	63,492	59,460
4150 Employee Training						
8000 General Fund	119,511	139,579	139,579	144,883	144,883	144,883
3400 Other Funds Ltd	44,441	62,984	62,984	65,377	73,377	65,377
All Funds	163,952	202,563	202,563	210,260	218,260	210,260
4175 Office Expenses						
8000 General Fund	120,373	111,552	111,552	324,326	324,326	126,447
3400 Other Funds Ltd	31,251	34,889	34,889	36,215	43,950	47,837
All Funds	151,624	146,441	146,441	360,541	368,276	174,284
4200 Telecommunications						
8000 General Fund	73,106	102,521	102,521	106,417	106,417	106,417
3400 Other Funds Ltd	18,942	11,339	11,339	11,771	26,271	11,771

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	92,048	113,860	113,860	118,188	132,688	118,188
4225 State Gov. Service Charges						
8000 General Fund	56,162	-	-	-	-	-
4250 Data Processing						
8000 General Fund	-	3,111	3,111	3,230	3,230	3,230
3400 Other Funds Ltd	-	1,037	1,037	1,077	4,115	1,077
All Funds	-	4,148	4,148	4,307	7,345	4,307
4275 Publicity and Publications						
8000 General Fund	4,929	83,525	83,525	86,700	86,700	78,176
3400 Other Funds Ltd	3,676	32,728	32,728	33,972	33,972	29,177
All Funds	8,605	116,253	116,253	120,672	120,672	107,353
4300 Professional Services						
8000 General Fund	477,114	295,762	295,762	308,184	308,184	308,184
3400 Other Funds Ltd	1,389,932	1,273,117	1,273,117	1,326,588	1,326,588	1,326,588
All Funds	1,867,046	1,568,879	1,568,879	1,634,772	1,634,772	1,634,772
4315 IT Professional Services						
8000 General Fund	825	-	-	-	-	-
3400 Other Funds Ltd	806	-	-	-	-	-
All Funds	1,631	-	-	-	-	-
4325 Attorney General						
8000 General Fund	12,595	1,452,374	1,452,374	1,744,882	1,604,213	1,674,389
3400 Other Funds Ltd	-	172,143	172,143	206,813	452,013	195,024
All Funds	12,595	1,624,517	1,624,517	1,951,695	2,056,226	1,869,413

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4375 Employee Recruitment and Develop						
8000 General Fund	255	25,073	25,073	26,026	26,026	26,026
3400 Other Funds Ltd	188	10,306	10,306	10,697	10,697	10,697
All Funds	443	35,379	35,379	36,723	36,723	36,723
4400 Dues and Subscriptions						
8000 General Fund	33,235	77,473	77,473	80,418	80,418	80,418
3400 Other Funds Ltd	47,408	86,517	86,517	89,804	89,804	89,804
All Funds	80,643	163,990	163,990	170,222	170,222	170,222
4425 Facilities Rental and Taxes						
8000 General Fund	108	4,021	4,021	4,174	4,174	4,174
3400 Other Funds Ltd	5,497	48,511	48,511	50,354	50,354	50,354
All Funds	5,605	52,532	52,532	54,528	54,528	54,528
4475 Facilities Maintenance						
8000 General Fund	242	9,584	9,584	9,948	9,948	9,948
3400 Other Funds Ltd	5	-	-	-	-	-
All Funds	247	9,584	9,584	9,948	9,948	9,948
4650 Other Services and Supplies						
8000 General Fund	31,526	29,712	29,712	99,124	93,673	94,106
3400 Other Funds Ltd	23,633	9,782	9,782	32,914	25,241	31,113
All Funds	55,159	39,494	39,494	132,038	118,914	125,219
4700 Expendable Prop 250 - 5000						
8000 General Fund	4,022	18,038	18,038	18,723	18,723	18,723
3400 Other Funds Ltd	4,456	8,535	8,535	8,859	14,359	8,859

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	8,478	26,573	26,573	27,582	33,082	27,582
4715 IT Expendable Property						
8000 General Fund	25,977	-	-	-	-	-
3400 Other Funds Ltd	20,764	-	-	-	33,000	-
All Funds	46,741	-	-	-	33,000	-
SERVICES & SUPPLIES						
8000 General Fund	1,001,263	2,491,080	2,491,080	3,101,062	2,954,942	2,819,148
3400 Other Funds Ltd	1,621,009	1,793,022	1,793,022	1,917,139	2,236,621	1,910,376
TOTAL SERVICES & SUPPLIES	\$2,622,272	\$4,284,102	\$4,284,102	\$5,018,201	\$5,191,563	\$4,729,524
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	11,870	11,870	12,321	48,891	12,321
5150 Telecommunications Equipment						
8000 General Fund	-	3,912	3,912	4,061	4,061	4,061
3400 Other Funds Ltd	-	3,522	3,522	3,656	3,656	3,656
All Funds	-	7,434	7,434	7,717	7,717	7,717
CAPITAL OUTLAY						
8000 General Fund	-	3,912	3,912	4,061	4,061	4,061
3400 Other Funds Ltd	-	15,392	15,392	15,977	52,547	15,977
TOTAL CAPITAL OUTLAY	-	\$19,304	\$19,304	\$20,038	\$56,608	\$20,038
SPECIAL PAYMENTS						
6020 Dist to Counties						
3400 Other Funds Ltd	36,634,880	36,301,698	36,301,698	-	-	37,681,163

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Property Tax Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
EXPENDITURES						
8000 General Fund	13,260,387	14,539,908	14,856,849	17,584,672	16,682,740	17,608,206
3400 Other Funds Ltd	42,544,723	42,780,662	42,780,662	6,507,835	8,241,481	43,752,297
TOTAL EXPENDITURES	\$55,805,110	\$57,320,570	\$57,637,511	\$24,092,507	\$24,924,221	\$61,360,503
REVERSIONS						
9900 Reversions						
8000 General Fund	(807,393)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	(3)	-	-	-	-	-
3400 Other Funds Ltd	-	-	147,263	727,185	1,794,767	964,844
TOTAL ENDING BALANCE	(\$3)	-	\$147,263	\$727,185	\$1,794,767	\$964,844
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	87	81	81	81	91	81
8180 Position Reconciliation	-	-	-	-	(4)	-
TOTAL AUTHORIZED POSITIONS	87	81	81	81	87	81
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	83.66	77.93	77.93	80.50	83.64	80.13
8280 FTE Reconciliation	-	(0.06)	(0.06)	-	(2.92)	-
TOTAL AUTHORIZED FTE	83.66	77.87	77.87	80.50	80.72	80.13

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	69,483,713	70,350,306	72,951,663	83,218,213	77,134,762	79,740,978
TAXES						
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	-	-	1,000	-	-
0142 Marijuana Taxes						
3400 Other Funds Ltd	-	-	-	243,450	-	8,332
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	-	-	350	-	-
0185 Privilege Taxes						
3400 Other Funds Ltd	-	-	-	5,500	-	-
0195 Other Taxes						
3400 Other Funds Ltd	-	-	-	16,961	-	-
TAXES						
3400 Other Funds Ltd	-	-	-	267,261	-	8,332
TOTAL TAXES	-	-	-	\$267,261	-	\$8,332
LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	-	-	3,116	-	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						

Budget Support - Detail Revenues and Expenditures

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	522,405	1,602,195	1,658,141	1,776,278	1,811,468	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	-	-	-	940	-	-
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	-	-	-	220,000	-	-
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	-	-	-	116,778	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	1,842,822
REVENUE CATEGORIES						
8000 General Fund	69,483,713	70,350,306	72,951,663	83,218,213	77,134,762	79,740,978
3400 Other Funds Ltd	522,405	1,602,195	1,658,141	2,384,373	1,811,468	1,851,154
TOTAL REVENUE CATEGORIES	\$70,006,118	\$71,952,501	\$74,609,804	\$85,602,586	\$78,946,230	\$81,592,132
AVAILABLE REVENUES						
8000 General Fund	69,483,713	70,350,306	72,951,663	83,218,213	77,134,762	79,740,978
3400 Other Funds Ltd	522,405	1,602,195	1,658,141	2,384,373	1,811,468	1,851,154
TOTAL AVAILABLE REVENUES	\$70,006,118	\$71,952,501	\$74,609,804	\$85,602,586	\$78,946,230	\$81,592,132
EXPENDITURES						
PERSONAL SERVICES						

Budget Support - Detail Revenues and Expenditures

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	36,603,194	40,080,462	41,845,274	43,630,661	41,988,892	42,743,631
3400 Other Funds Ltd	450,046	781,845	814,897	1,084,586	818,331	833,733
All Funds	37,053,240	40,862,307	42,660,171	44,715,247	42,807,223	43,577,364
3160 Temporary Appointments						
8000 General Fund	74,198	14,095	14,095	14,631	14,631	14,631
3400 Other Funds Ltd	-	80,476	80,476	83,534	83,534	83,534
All Funds	74,198	94,571	94,571	98,165	98,165	98,165
3170 Overtime Payments						
8000 General Fund	261,261	3,680	3,680	3,820	3,820	3,820
3180 Shift Differential						
8000 General Fund	2,124	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	545,231	3,734	3,734	3,876	3,876	3,876
SALARIES & WAGES						
8000 General Fund	37,486,008	40,101,971	41,866,783	43,652,988	42,011,219	42,765,958
3400 Other Funds Ltd	450,046	862,321	895,373	1,168,120	901,865	917,267
TOTAL SALARIES & WAGES	\$37,936,054	\$40,964,292	\$42,762,156	\$44,821,108	\$42,913,084	\$43,683,225
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	18,338	21,920	22,084	23,965	23,005	23,456
3400 Other Funds Ltd	9	379	382	509	371	379

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	18,347	22,299	22,466	24,474	23,376	23,835
3220 Public Employees' Retire Cont						
8000 General Fund	5,115,046	5,515,290	5,568,989	7,405,422	7,126,819	7,254,894
3400 Other Funds Ltd	2,774	108,191	109,308	184,054	138,868	141,484
All Funds	5,117,820	5,623,481	5,678,297	7,589,476	7,265,687	7,396,378
3221 Pension Obligation Bond						
8000 General Fund	2,281,740	2,496,913	2,277,435	2,413,245	2,413,245	2,413,245
3400 Other Funds Ltd	1,231	48,284	44,417	47,067	47,067	47,067
All Funds	2,282,971	2,545,197	2,321,852	2,460,312	2,460,312	2,460,312
3230 Social Security Taxes						
8000 General Fund	2,844,700	3,067,710	3,082,855	3,339,343	3,213,748	3,271,486
3400 Other Funds Ltd	1,484	66,001	66,310	89,387	69,021	70,197
All Funds	2,846,184	3,133,711	3,149,165	3,428,730	3,282,769	3,341,683
3240 Unemployment Assessments						
8000 General Fund	70,375	45,695	45,695	47,432	47,432	47,432
3400 Other Funds Ltd	37	-	-	-	-	-
All Funds	70,412	45,695	45,695	47,432	47,432	47,432
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	22,886	26,610	26,807	22,769	21,855	22,285
3400 Other Funds Ltd	14	383	387	501	371	379
All Funds	22,900	26,993	27,194	23,270	22,226	22,664
3260 Mass Transit Tax						
8000 General Fund	215,016	258,667	259,855	261,922	253,272	257,002

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	112	5,466	5,490	7,007	4,596	5,512
All Funds	215,128	264,133	265,345	268,929	257,868	262,514
3270 Flexible Benefits						
8000 General Fund	12,710,153	12,760,229	13,328,625	13,779,319	13,226,231	13,486,268
3400 Other Funds Ltd	6,682	247,756	258,887	336,795	256,571	261,880
All Funds	12,716,835	13,007,985	13,587,512	14,116,114	13,482,802	13,748,148
3280 Other OPE						
8000 General Fund	-	1,510	1,510	1,510	1,510	1,510
3400 Other Funds Ltd	-	1,808	1,808	1,808	1,808	1,808
All Funds	-	3,318	3,318	3,318	3,318	3,318
OTHER PAYROLL EXPENSES						
8000 General Fund	23,278,254	24,194,544	24,613,855	27,294,927	26,327,117	26,777,578
3400 Other Funds Ltd	12,343	478,268	486,989	667,128	518,673	528,706
TOTAL OTHER PAYROLL EXPENSES	\$23,290,597	\$24,672,812	\$25,100,844	\$27,962,055	\$26,845,790	\$27,306,284
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(2,200,309)	(2,200,309)	(924,641)	(2,140,560)	(924,641)
3400 Other Funds Ltd	-	(58,481)	(58,481)	(18,967)	(18,967)	(18,967)
All Funds	-	(2,258,790)	(2,258,790)	(943,608)	(2,159,527)	(943,608)
3465 Reconciliation Adjustment						
8000 General Fund	-	32,360	32,360	-	-	(248,349)
3400 Other Funds Ltd	-	(13,904)	(13,904)	-	-	(4,845)
All Funds	-	18,456	18,456	-	-	(253,194)

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(2,167,949)	(2,167,949)	(924,641)	(2,140,560)	(1,172,990)
3400 Other Funds Ltd	-	(72,385)	(72,385)	(18,967)	(18,967)	(23,812)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$2,240,334)	(\$2,240,334)	(\$943,608)	(\$2,159,527)	(\$1,196,802)
PERSONAL SERVICES						
8000 General Fund	60,764,262	62,128,566	64,312,689	70,023,274	66,197,776	68,370,546
3400 Other Funds Ltd	462,389	1,268,204	1,309,977	1,816,281	1,401,571	1,422,161
TOTAL PERSONAL SERVICES	\$61,226,651	\$63,396,770	\$65,622,666	\$71,839,555	\$67,599,347	\$69,792,707
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	239,804	244,835	246,504	242,302	233,800	239,944
3400 Other Funds Ltd	1,896	3,594	3,628	3,717	3,375	3,375
All Funds	241,700	248,429	250,132	246,019	237,175	243,319
4125 Out of State Travel						
8000 General Fund	17,341	25,500	25,500	66,787	25,788	26,468
3400 Other Funds Ltd	84	-	-	40,319	-	-
All Funds	17,425	25,500	25,500	107,106	25,788	26,468
4150 Employee Training						
8000 General Fund	414,140	281,715	292,554	305,140	286,570	294,100
3400 Other Funds Ltd	479	3,710	3,931	7,050	3,690	3,690
All Funds	414,619	285,425	296,485	312,190	290,260	297,790
4175 Office Expenses						
8000 General Fund	413,788	474,921	483,270	3,301,292	2,060,107	2,101,309

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	1,622	89,206	89,376	154,874	127,617	128,244
All Funds	415,410	564,127	572,646	3,456,166	2,187,724	2,229,553
4200 Telecommunications						
8000 General Fund	983,068	1,040,661	1,065,491	1,113,191	1,002,478	1,093,181
3400 Other Funds Ltd	8,989	47,546	48,053	55,969	45,274	49,879
All Funds	992,057	1,088,207	1,113,544	1,169,160	1,047,752	1,143,060
4225 State Gov. Service Charges						
8000 General Fund	6,806	-	-	-	-	-
4250 Data Processing						
8000 General Fund	9,228	41,480	45,651	51,579	46,171	47,385
3400 Other Funds Ltd	-	4,444	4,529	5,978	4,701	4,701
All Funds	9,228	45,924	50,180	57,557	50,872	52,086
4275 Publicity and Publications						
8000 General Fund	18,658	25,000	25,000	25,950	25,286	25,950
3400 Other Funds Ltd	1	8	8	8	8	8
All Funds	18,659	25,008	25,008	25,958	25,294	25,958
4300 Professional Services						
8000 General Fund	794,825	497,721	751,989	949,601	949,601	949,601
3400 Other Funds Ltd	943	6,227	11,416	41,194	41,194	41,194
All Funds	795,768	503,948	763,405	990,795	990,795	990,795
4315 IT Professional Services						
8000 General Fund	756,242	750,000	753,920	785,585	785,585	785,585
3400 Other Funds Ltd	6	-	80	83	83	83

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Personal Tax and Compliance Division

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
All Funds	756,248	750,000	754,000	785,668	785,668	785,668
4325 Attorney General						
8000 General Fund	504	2,003,523	2,003,523	2,437,009	2,263,815	2,309,789
3400 Other Funds Ltd	-	3,445	3,445	34,115	3,893	3,972
All Funds	504	2,006,968	2,006,968	2,471,124	2,267,708	2,313,761
4375 Employee Recruitment and Develop						
8000 General Fund	5,974	16,000	16,000	16,608	16,183	16,608
3400 Other Funds Ltd	-	323	323	335	335	335
All Funds	5,974	16,323	16,323	16,943	16,518	16,943
4400 Dues and Subscriptions						
8000 General Fund	60,671	15,000	15,000	15,570	15,170	15,570
3400 Other Funds Ltd	17,258	-	-	-	-	-
All Funds	77,929	15,000	15,000	15,570	15,170	15,570
4425 Facilities Rental and Taxes						
8000 General Fund	1,278,885	1,747,079	1,762,147	1,829,109	1,659,109	1,829,109
3400 Other Funds Ltd	6,219	127,305	127,613	132,463	120,463	132,463
All Funds	1,285,104	1,874,384	1,889,760	1,961,572	1,779,572	1,961,572
4475 Facilities Maintenance						
8000 General Fund	137,543	29,010	29,010	30,112	29,341	30,112
3400 Other Funds Ltd	325	-	-	-	-	-
All Funds	137,868	29,010	29,010	30,112	29,341	30,112
4575 Agency Program Related S and S						
8000 General Fund	322,191	550,000	550,000	570,900	531,284	570,900

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Personal Tax and Compliance Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	20,929	38,219	38,219	38,888	36,888	38,213
All Funds	343,120	588,219	588,219	609,788	568,172	609,113
4650 Other Services and Supplies						
8000 General Fund	171,749	17,000	34,150	869,860	500,035	513,174
3400 Other Funds Ltd	732	148	498	18,203	10,924	11,091
All Funds	172,481	17,148	34,648	888,063	510,959	524,265
4700 Expendable Prop 250 - 5000						
8000 General Fund	34,022	48,159	51,911	5,232	1,400	1,437
3400 Other Funds Ltd	217	2,659	2,736	3,915	2,760	2,760
All Funds	34,239	50,818	54,647	9,147	4,160	4,197
4715 IT Expendable Property						
8000 General Fund	39,535	-	23,044	46,690	23,308	23,920
3400 Other Funds Ltd	316	-	470	7,130	200	200
All Funds	39,851	-	23,514	53,820	23,508	24,120
SERVICES & SUPPLIES						
8000 General Fund	5,704,974	7,807,604	8,174,664	12,662,517	10,455,031	10,874,142
3400 Other Funds Ltd	60,016	326,834	334,325	544,241	401,405	420,208
TOTAL SERVICES & SUPPLIES	\$5,764,990	\$8,134,438	\$8,508,989	\$13,206,758	\$10,856,436	\$11,294,350
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	14,054	230,418	280,592	341,722	291,255	305,590
3400 Other Funds Ltd	-	6,235	7,259	22,894	7,535	7,828
All Funds	14,054	236,653	287,851	364,616	298,790	313,418

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5150 Telecommunications Equipment						
8000 General Fund	-	177,782	177,782	184,538	184,538	184,538
3400 Other Funds Ltd	-	922	922	957	957	957
All Funds	-	178,704	178,704	185,495	185,495	185,495
5600 Data Processing Hardware						
8000 General Fund	-	5,936	5,936	6,162	6,162	6,162
CAPITAL OUTLAY						
8000 General Fund	14,054	414,136	464,310	532,422	481,955	496,290
3400 Other Funds Ltd	-	7,157	8,181	23,851	8,492	8,785
TOTAL CAPITAL OUTLAY	\$14,054	\$421,293	\$472,491	\$556,273	\$490,447	\$505,075
EXPENDITURES						
8000 General Fund	66,483,290	70,350,306	72,951,663	83,218,213	77,134,762	79,740,978
3400 Other Funds Ltd	522,405	1,602,195	1,652,483	2,384,373	1,811,468	1,851,154
TOTAL EXPENDITURES	\$67,005,695	\$71,952,501	\$74,604,146	\$85,602,586	\$78,946,230	\$81,592,132
REVERSIONS						
9900 Reversions						
8000 General Fund	(3,000,423)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	-	-	5,658	-	-	-
TOTAL ENDING BALANCE	-	-	\$5,658	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	427	392	393	402	384	391
8180 Position Reconciliation	-	7	7	-	-	-

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Personal Tax and Compliance Division

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TOTAL AUTHORIZED POSITIONS	427	399	400	402	384	391
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	421.07	389.47	387.59	401.17	383.17	390.76
8280 FTE Reconciliation	-	2.43	2.43	-	-	-
TOTAL AUTHORIZED FTE	421.07	391.90	390.02	401.17	383.17	390.76

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BEGINNING BALANCE						
0025 Beginning Balance						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	2,258,635	79,901	79,901	-	-	-
All Funds	2,258,636	79,901	79,901	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	21,935,835	20,916,721	21,350,670	24,229,958	23,296,473	23,431,030
TAXES						
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	-	-	1,516,686	-	-
0142 Marijuana Taxes						
3400 Other Funds Ltd	-	-	-	476,550	-	-
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	-	-	195	-	-
0185 Privilege Taxes						
3400 Other Funds Ltd	-	-	-	799,039	-	-
0195 Other Taxes						
3400 Other Funds Ltd	-	-	-	2,095,831	876,361	-
TAXES						
3400 Other Funds Ltd	-	-	-	4,888,301	876,361	-
TOTAL TAXES	-	-	-	\$4,888,301	\$876,361	-

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LICENSES AND FEES						
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	-	-	253,073	-	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	16,385,019	17,400,421	20,168,949	6,751,773	12,361,552	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	12,038,864
REVENUE CATEGORIES						
8000 General Fund	21,935,835	20,916,721	21,350,670	24,229,958	23,296,473	23,431,030
3400 Other Funds Ltd	16,385,019	17,400,421	20,168,949	11,893,147	13,237,913	12,038,864
TOTAL REVENUE CATEGORIES	\$38,320,854	\$38,317,142	\$41,519,619	\$36,123,105	\$36,534,386	\$35,469,894
AVAILABLE REVENUES						
8000 General Fund	21,935,836	20,916,721	21,350,670	24,229,958	23,296,473	23,431,030
3400 Other Funds Ltd	18,643,654	17,480,322	20,248,850	11,893,147	13,237,913	12,038,864
TOTAL AVAILABLE REVENUES	\$40,579,490	\$38,397,043	\$41,599,520	\$36,123,105	\$36,534,386	\$35,469,894
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	6,001,914	12,034,242	12,349,000	12,578,966	12,690,745	12,482,818
3400 Other Funds Ltd	14,419,717	9,498,364	11,043,571	6,022,198	5,971,610	6,022,676

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Business Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	20,421,631	21,532,606	23,392,571	18,601,164	18,662,355	18,505,494
3160 Temporary Appointments						
3400 Other Funds Ltd	-	33,220	33,220	34,482	34,482	34,482
3170 Overtime Payments						
8000 General Fund	184,780	45,066	45,066	46,779	46,779	46,779
3180 Shift Differential						
8000 General Fund	736	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	308,904	21,999	21,999	22,835	22,835	22,835
SALARIES & WAGES						
8000 General Fund	6,496,334	12,101,307	12,416,065	12,648,580	12,760,359	12,552,432
3400 Other Funds Ltd	14,419,717	9,531,584	11,076,791	6,056,680	6,006,092	6,057,158
TOTAL SALARIES & WAGES	\$20,916,051	\$21,632,891	\$23,492,856	\$18,705,260	\$18,766,451	\$18,609,590
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	9,479	5,664	5,664	5,896	5,973	5,810
3400 Other Funds Ltd	343	5,877	6,520	3,559	3,541	3,561
All Funds	9,822	11,541	12,184	9,455	9,514	9,371
3220 Public Employees' Retire Cont						
8000 General Fund	2,874,900	1,706,297	1,713,230	2,146,461	2,165,431	2,130,146
3400 Other Funds Ltd	114,005	1,306,893	1,508,435	1,021,973	1,013,387	1,022,053
All Funds	2,988,905	3,013,190	3,221,665	3,168,434	3,178,818	3,152,199
3221 Pension Obligation Bond						

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8000 General Fund	697,325	781,546	687,488	719,746	719,746	719,746
3400 Other Funds Ltd	50,454	561,065	539,612	260,822	260,822	260,822
All Funds	747,779	1,342,611	1,227,100	980,568	980,568	980,568
3230 Social Security Taxes						
8000 General Fund	1,571,464	925,748	925,748	967,551	976,102	960,196
3400 Other Funds Ltd	60,057	729,150	805,586	463,334	459,463	463,369
All Funds	1,631,521	1,654,898	1,731,334	1,430,885	1,435,565	1,423,565
3240 Unemployment Assessments						
8000 General Fund	10,290	24,169	24,169	25,088	25,088	25,088
3400 Other Funds Ltd	976	10,746	10,746	110	110	110
All Funds	11,266	34,915	34,915	25,198	25,198	25,198
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	12,060	6,885	6,885	5,599	5,675	5,517
3400 Other Funds Ltd	523	7,083	7,853	3,391	3,375	3,395
All Funds	12,583	13,968	14,738	8,990	9,050	8,912
3260 Mass Transit Tax						
8000 General Fund	66,786	80,783	80,783	75,892	77,121	75,892
3400 Other Funds Ltd	4,694	59,521	64,737	36,341	36,805	36,515
All Funds	71,480	140,304	145,520	112,233	113,926	112,407
3270 Flexible Benefits						
8000 General Fund	6,792,208	3,318,247	3,441,278	3,396,657	3,417,063	3,346,695
3400 Other Funds Ltd	265,942	3,430,904	3,932,240	2,056,863	2,036,457	2,058,447
All Funds	7,058,150	6,749,151	7,373,518	5,453,520	5,453,520	5,405,142

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Business Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3280 Other OPE						
8000 General Fund	-	1,930	1,930	1,930	1,930	1,930
3400 Other Funds Ltd	-	985	985	985	985	14,494
All Funds	-	2,915	2,915	2,915	2,915	16,424
OTHER PAYROLL EXPENSES						
8000 General Fund	12,034,512	6,851,269	6,887,175	7,344,820	7,394,129	7,271,020
3400 Other Funds Ltd	496,994	6,112,224	6,876,714	3,847,378	3,814,945	3,862,766
TOTAL OTHER PAYROLL EXPENSES	\$12,531,506	\$12,963,493	\$13,763,889	\$11,192,198	\$11,209,074	\$11,133,786
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(475,752)	(475,752)	(148,761)	(628,948)	(148,761)
3400 Other Funds Ltd	-	(570,031)	(570,031)	(70,683)	(70,683)	(70,683)
All Funds	-	(1,045,783)	(1,045,783)	(219,444)	(699,631)	(219,444)
3465 Reconciliation Adjustment						
8000 General Fund	-	(144,565)	(144,565)	-	4,546	(74,085)
3400 Other Funds Ltd	-	22,114	22,114	-	1,094	(35,398)
All Funds	-	(122,451)	(122,451)	-	5,640	(109,483)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(620,317)	(620,317)	(148,761)	(624,402)	(222,846)
3400 Other Funds Ltd	-	(547,917)	(547,917)	(70,683)	(69,589)	(106,081)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1,168,234)	(\$1,168,234)	(\$219,444)	(\$693,991)	(\$328,927)
PERSONAL SERVICES						
8000 General Fund	18,530,846	18,332,259	18,682,923	19,844,639	19,530,086	19,600,606

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	14,916,711	15,095,891	17,405,588	9,833,375	9,751,448	9,813,843
TOTAL PERSONAL SERVICES	\$33,447,557	\$33,428,150	\$36,088,511	\$29,678,014	\$29,281,534	\$29,414,449
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	79,353	58,737	58,737	61,970	59,737	61,830
3400 Other Funds Ltd	35,409	46,575	56,262	61,471	68,681	68,547
All Funds	114,762	105,312	114,999	123,441	128,418	130,377
4125 Out of State Travel						
8000 General Fund	360,339	291,487	291,487	303,564	292,487	303,564
3400 Other Funds Ltd	21,803	37,789	37,789	12,260	12,260	12,260
All Funds	382,142	329,276	329,276	315,824	304,747	315,824
4150 Employee Training						
8000 General Fund	98,685	105,203	105,203	103,260	99,663	101,841
3400 Other Funds Ltd	37,681	44,739	81,079	50,420	50,420	49,041
All Funds	136,366	149,942	186,282	153,680	150,083	150,882
4175 Office Expenses						
8000 General Fund	142,872	160,986	160,986	193,073	186,955	191,701
3400 Other Funds Ltd	70,039	521,066	595,225	36,684	37,938	36,604
All Funds	212,911	682,052	756,211	229,757	224,893	228,305
4200 Telecommunications						
8000 General Fund	146,021	256,555	256,555	279,304	269,555	276,732
3400 Other Funds Ltd	182,740	164,838	243,780	65,743	67,697	65,197
All Funds	328,761	421,393	500,335	345,047	337,252	341,929

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Business Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4225 State Gov. Service Charges						
3400 Other Funds Ltd	100	-	-	-	-	-
4250 Data Processing						
8000 General Fund	3,523	14,827	14,827	15,390	1,276	15,390
3400 Other Funds Ltd	3,191	53,282	53,282	12,122	3,532	7,572
All Funds	6,714	68,109	68,109	27,512	4,808	22,962
4275 Publicity and Publications						
8000 General Fund	14,657	33,436	33,436	34,707	33,436	34,707
3400 Other Funds Ltd	-	20,740	20,740	21,528	21,528	21,528
All Funds	14,657	54,176	54,176	56,235	54,964	56,235
4300 Professional Services						
8000 General Fund	58,632	211,049	294,334	294,552	293,470	275,556
3400 Other Funds Ltd	315,587	68,850	148,869	155,122	223,112	223,112
All Funds	374,219	279,899	443,203	449,674	516,582	498,668
4315 IT Professional Services						
3400 Other Funds Ltd	-	-	-	-	535,000	137,164
4325 Attorney General						
8000 General Fund	-	1,334,558	1,334,558	1,603,338	1,507,939	1,538,563
3400 Other Funds Ltd	1,000	468,588	485,994	448,861	440,974	449,261
All Funds	1,000	1,803,146	1,820,552	2,052,199	1,948,913	1,987,824
4375 Employee Recruitment and Develop						
8000 General Fund	3,130	10,360	10,360	10,754	10,360	-
3400 Other Funds Ltd	435	1,417	1,417	268	268	268

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Business Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	3,565	11,777	11,777	11,022	10,628	268
4400 Dues and Subscriptions						
8000 General Fund	46	7,491	7,491	7,776	7,491	7,776
3400 Other Funds Ltd	15,227	1,004	1,004	190	190	190
All Funds	15,273	8,495	8,495	7,966	7,681	7,966
4425 Facilities Rental and Taxes						
8000 General Fund	3,509	7,283	7,283	7,560	7,283	7,560
3400 Other Funds Ltd	3,758	19,911	19,911	10,667	10,667	10,667
All Funds	7,267	27,194	27,194	18,227	17,950	18,227
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	23,560	23,560	4,447	4,447	4,447
4475 Facilities Maintenance						
8000 General Fund	1,782	5,428	5,428	5,634	5,428	5,634
3400 Other Funds Ltd	263,374	9,701	9,701	1,831	1,831	1,831
All Funds	265,156	15,129	15,129	7,465	7,259	7,465
4575 Agency Program Related S and S						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	9	-	-	-	-	-
All Funds	11	-	-	-	-	-
4650 Other Services and Supplies						
8000 General Fund	27,481	-	-	1,399,549	944,682	944,682
3400 Other Funds Ltd	392,616	416,321	416,321	698,948	648,407	648,407
All Funds	420,097	416,321	416,321	2,098,497	1,593,089	1,593,089

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Business Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4700 Expendable Prop 250 - 5000						
8000 General Fund	4,248	48,433	48,433	24,791	6,528	24,791
3400 Other Funds Ltd	26,250	15,075	27,656	11,939	12,502	20,118
All Funds	30,498	63,508	76,089	36,730	19,030	44,909
4715 IT Expendable Property						
8000 General Fund	13,594	-	-	-	-	-
3400 Other Funds Ltd	27,523	-	76,557	44,258	47,637	44,792
All Funds	41,117	-	76,557	44,258	47,637	44,792
SERVICES & SUPPLIES						
8000 General Fund	957,874	2,545,833	2,629,118	4,345,222	3,726,290	3,790,327
3400 Other Funds Ltd	1,396,742	1,913,456	2,299,147	1,636,759	2,187,091	1,801,006
TOTAL SERVICES & SUPPLIES	\$2,354,616	\$4,459,289	\$4,928,265	\$5,981,981	\$5,913,381	\$5,591,333
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	13,070	24,572	24,572	25,506	25,506	25,506
3400 Other Funds Ltd	20,090	173,476	246,616	116,296	116,296	116,296
All Funds	33,160	198,048	271,188	141,802	141,802	141,802
5150 Telecommunications Equipment						
8000 General Fund	-	14,057	14,057	14,591	14,591	14,591
3400 Other Funds Ltd	-	2,011	2,011	-	-	-
All Funds	-	16,068	16,068	14,591	14,591	14,591
5900 Other Capital Outlay						
8000 General Fund	1	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Business Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	51,476	-	-	-	-	-
All Funds	51,477	-	-	-	-	-
CAPITAL OUTLAY						
8000 General Fund	13,071	38,629	38,629	40,097	40,097	40,097
3400 Other Funds Ltd	71,566	175,487	248,627	116,296	116,296	116,296
TOTAL CAPITAL OUTLAY	\$84,637	\$214,116	\$287,256	\$156,393	\$156,393	\$156,393
SPECIAL PAYMENTS						
6030 Dist to Non-Gov Units						
3400 Other Funds Ltd	280,796	295,488	295,488	306,717	306,717	306,717
EXPENDITURES						
8000 General Fund	19,501,791	20,916,721	21,350,670	24,229,958	23,296,473	23,431,030
3400 Other Funds Ltd	16,665,815	17,480,322	20,248,850	11,893,147	12,361,552	12,037,862
TOTAL EXPENDITURES	\$36,167,606	\$38,397,043	\$41,599,520	\$36,123,105	\$35,658,025	\$35,468,892
REVERSIONS						
9900 Reversions						
8000 General Fund	(2,434,044)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	1,977,839	-	-	-	876,361	1,002
TOTAL ENDING BALANCE	\$1,977,840	-	-	-	\$876,361	\$1,002
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	217	205	227	155	161	155
8180 Position Reconciliation	-	-	-	-	(7)	-

Revenue, Dept of

Agency Number: 15000

Budget Support - Detail Revenues and Expenditures

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Business Division

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
TOTAL AUTHORIZED POSITIONS	217	205	227	155	154	155
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	211.74	198.81	209.65	153.75	154.66	153.13
8280 FTE Reconciliation	-	-	-	-	(2.01)	-
TOTAL AUTHORIZED FTE	211.74	198.81	209.65	153.75	152.65	153.13

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Collections Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	-	-	1,384,010	1,384,010	1,384,010
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	-	-	-	190,154	-	-
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	-	-	-	-	-	20,311,377
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	-	-	12,745,926	12,918,564	-
CHARGES FOR SERVICES						
3400 Other Funds Ltd	-	-	-	12,745,926	12,918,564	20,311,377
TOTAL CHARGES FOR SERVICES	-	-	-	\$12,745,926	\$12,918,564	\$20,311,377
REVENUE CATEGORIES						
8000 General Fund	-	-	-	190,154	-	-
3400 Other Funds Ltd	-	-	-	12,745,926	12,918,564	20,311,377
TOTAL REVENUE CATEGORIES	-	-	-	\$12,936,080	\$12,918,564	\$20,311,377
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	(1,589,998)
AVAILABLE REVENUES						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Collections Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8000 General Fund	-	-	-	190,154	-	-
3400 Other Funds Ltd	-	-	-	14,129,936	14,302,574	20,105,389
TOTAL AVAILABLE REVENUES	-	-	-	\$14,320,090	\$14,302,574	\$20,105,389

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	-	-	124,536	-	-
3400 Other Funds Ltd	-	-	-	6,859,800	7,065,072	6,984,336
All Funds	-	-	-	6,984,336	7,065,072	6,984,336

OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

8000 General Fund	-	-	-	61	-	-
3400 Other Funds Ltd	-	-	-	4,392	4,453	4,453
All Funds	-	-	-	4,453	4,453	4,453

3220 Public Employees' Retire Cont

8000 General Fund	-	-	-	21,134	-	-
3400 Other Funds Ltd	-	-	-	1,164,110	1,198,944	1,185,244
All Funds	-	-	-	1,185,244	1,198,944	1,185,244

3221 Pension Obligation Bond

3400 Other Funds Ltd	-	-	-	458,509	458,509	458,509
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3230 Social Security Taxes

8000 General Fund	-	-	-	9,527	-	-
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Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Collections Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	-	-	524,769	540,398	534,296
All Funds	-	-	-	534,296	540,398	534,296
3240 Unemployment Assessments						
3400 Other Funds Ltd	-	-	-	11,044	11,044	11,044
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	-	-	-	58	-	-
3400 Other Funds Ltd	-	-	-	4,176	4,234	4,234
All Funds	-	-	-	4,234	4,234	4,234
3260 Mass Transit Tax						
8000 General Fund	-	-	-	747	747	747
3400 Other Funds Ltd	-	-	-	41,159	41,159	41,159
All Funds	-	-	-	41,906	41,906	41,906
3270 Flexible Benefits						
8000 General Fund	-	-	-	35,184	-	-
3400 Other Funds Ltd	-	-	-	2,533,248	2,568,432	2,568,432
All Funds	-	-	-	2,568,432	2,568,432	2,568,432
OTHER PAYROLL EXPENSES						
8000 General Fund	-	-	-	66,711	747	747
3400 Other Funds Ltd	-	-	-	4,741,407	4,827,173	4,807,371
TOTAL OTHER PAYROLL EXPENSES	-	-	-	\$4,808,118	\$4,827,920	\$4,808,118
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	-	-	(1,093)	(1,093)	(1,093)

Budget Support - Detail Revenues and Expenditures

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2019-21 Biennium

Collections Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	-	-	(64,740)	(64,740)	(64,740)
All Funds	-	-	-	(65,833)	(65,833)	(65,833)
3465 Reconciliation Adjustment						
8000 General Fund	-	-	-	-	346	346
3400 Other Funds Ltd	-	-	-	-	(38,365)	(38,973)
All Funds	-	-	-	-	(38,019)	(38,627)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	-	-	(1,093)	(747)	(747)
3400 Other Funds Ltd	-	-	-	(64,740)	(103,105)	(103,713)
TOTAL P.S. BUDGET ADJUSTMENTS	-	-	-	(\$65,833)	(\$103,852)	(\$104,460)
PERSONAL SERVICES						
8000 General Fund	-	-	-	190,154	-	-
3400 Other Funds Ltd	-	-	-	11,536,467	11,789,140	11,687,994
TOTAL PERSONAL SERVICES	-	-	-	\$11,726,621	\$11,789,140	\$11,687,994
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	-	-	6,929	6,929	6,929
4125 Out of State Travel						
3400 Other Funds Ltd	-	-	-	26,965	26,965	26,965
4150 Employee Training						
3400 Other Funds Ltd	-	-	-	38,540	38,540	38,540
4175 Office Expenses						
3400 Other Funds Ltd	-	-	-	472,000	472,000	472,000

Budget Support - Detail Revenues and Expenditures

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2019-21 Biennium

Collections Division

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
4200 Telecommunications						
3400 Other Funds Ltd	-	-	-	196,000	196,000	196,000
4250 Data Processing						
3400 Other Funds Ltd	-	-	-	45,009	45,009	27,161
4325 Attorney General						
3400 Other Funds Ltd	-	-	-	65,000	61,132	62,374
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	-	-	-	1,203	1,203	1,203
4400 Dues and Subscriptions						
3400 Other Funds Ltd	-	-	-	852	852	852
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	-	-	-	10,000	10,000	10,000
4450 Fuels and Utilities						
3400 Other Funds Ltd	-	-	-	20,008	20,008	20,008
4475 Facilities Maintenance						
3400 Other Funds Ltd	-	-	-	8,239	8,239	8,239
4650 Other Services and Supplies						
3400 Other Funds Ltd	-	-	-	1,065,290	728,352	728,352
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	-	-	18,418	15,032	18,418
4715 IT Expendable Property						
3400 Other Funds Ltd	-	-	-	14,130	-	14,130
SERVICES & SUPPLIES						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Collections Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	-	-	1,988,583	1,630,261	1,631,171
TOTAL SERVICES & SUPPLIES	-	-	-	\$1,988,583	\$1,630,261	\$1,631,171
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	-	-	7,314	7,314	7,314
EXPENDITURES						
8000 General Fund	-	-	-	190,154	-	-
3400 Other Funds Ltd	-	-	-	13,532,364	13,426,715	13,326,479
TOTAL EXPENDITURES	-	-	-	\$13,722,518	\$13,426,715	\$13,326,479
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	597,572	875,859	6,778,910
TOTAL ENDING BALANCE	-	-	-	\$597,572	\$875,859	\$6,778,910
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	-	-	-	73	73	73
TOTAL AUTHORIZED POSITIONS	-	-	-	73	73	73
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	-	-	-	73.00	73.00	73.00
TOTAL AUTHORIZED FTE	-	-	-	73.00	73.00	73.00

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-008-00-00-00000

2019-21 Biennium

Corporate Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	-	-	-	-	-	2,789,362
TAXES						
0195 Other Taxes						
3400 Other Funds Ltd	-	-	-	-	-	909,450,923
REVENUE CATEGORIES						
8000 General Fund	-	-	-	-	-	2,789,362
3400 Other Funds Ltd	-	-	-	-	-	909,450,923
TOTAL REVENUE CATEGORIES	-	-	-	-	-	\$912,240,285
TRANSFERS OUT						
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	-	-	-	-	-	(908,986,836)
AVAILABLE REVENUES						
8000 General Fund	-	-	-	-	-	2,789,362
3400 Other Funds Ltd	-	-	-	-	-	464,087
TOTAL AVAILABLE REVENUES	-	-	-	-	-	\$3,253,449
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	-	-	-	-	-	1,067,904

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-008-00-00-00000

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Corporate Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	-	-	-	-	-	565
3220 Public Employees' Retire Cont						
8000 General Fund	-	-	-	-	-	181,228
3230 Social Security Taxes						
8000 General Fund	-	-	-	-	-	81,689
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	-	-	-	-	-	527
3260 Mass Transit Tax						
8000 General Fund	-	-	-	-	-	6,393
3270 Flexible Benefits						
8000 General Fund	-	-	-	-	-	325,452
OTHER PAYROLL EXPENSES						
8000 General Fund	-	-	-	-	-	595,854
TOTAL OTHER PAYROLL EXPENSES	-	-	-	-	-	\$595,854
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
8000 General Fund	-	-	-	-	-	(4,656)
PERSONAL SERVICES						
8000 General Fund	-	-	-	-	-	1,659,102
TOTAL PERSONAL SERVICES	-	-	-	-	-	\$1,659,102
SERVICES & SUPPLIES						

Budget Support - Detail Revenues and Expenditures

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2019-21 Biennium

Corporate Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4100 Instate Travel						
8000 General Fund	-	-	-	-	-	3,591
4150 Employee Training						
8000 General Fund	-	-	-	-	-	16,128
4175 Office Expenses						
8000 General Fund	-	-	-	-	-	313,341
3400 Other Funds Ltd	-	-	-	-	-	1
All Funds	-	-	-	-	-	313,342
4200 Telecommunications						
8000 General Fund	-	-	-	-	-	29,232
4250 Data Processing						
8000 General Fund	-	-	-	-	-	6,126
4325 Attorney General						
8000 General Fund	-	-	-	-	-	365,274
4425 Facilities Rental and Taxes						
8000 General Fund	-	-	-	-	-	150,448
4575 Agency Program Related S and S						
8000 General Fund	-	-	-	-	-	118,800
4700 Expendable Prop 250 - 5000						
8000 General Fund	-	-	-	-	-	5,544
4715 IT Expendable Property						
8000 General Fund	-	-	-	-	-	33,264
SERVICES & SUPPLIES						

Budget Support - Detail Revenues and Expenditures

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2019-21 Biennium

Corporate Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8000 General Fund	-	-	-	-	-	1,041,748
3400 Other Funds Ltd	-	-	-	-	-	1
TOTAL SERVICES & SUPPLIES	-	-	-	-	-	\$1,041,749
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	-	-	-	-	-	88,512
EXPENDITURES						
8000 General Fund	-	-	-	-	-	2,789,362
3400 Other Funds Ltd	-	-	-	-	-	1
TOTAL EXPENDITURES	-	-	-	-	-	\$2,789,363
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	464,086
TOTAL ENDING BALANCE	-	-	-	-	-	\$464,086
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	-	-	-	-	-	38
TOTAL AUTHORIZED POSITIONS	-	-	-	-	-	38
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	-	-	-	-	-	9.34
8280 FTE Reconciliation	-	-	-	-	-	(0.05)
TOTAL AUTHORIZED FTE	-	-	-	-	-	9.29

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Information Technology Services Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
8000 General Fund	8,576,758	-	-	-	-	-
3400 Other Funds Ltd	(4,576,303)	-	-	-	-	-
All Funds	4,000,455	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	2,131,746	40,978,308	42,266,533	45,187,786	39,641,931	41,524,773
TAXES						
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	-	-	4,069,087	-	-
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	-	-	19,045	-	-
0185 Privilege Taxes						
3400 Other Funds Ltd	-	-	-	182,255	-	-
0195 Other Taxes						
3400 Other Funds Ltd	-	-	-	101,284	-	-
TAXES						
3400 Other Funds Ltd	-	-	-	4,371,671	-	-
TOTAL TAXES	-	-	-	\$4,371,671	-	-
LICENSES AND FEES						
0205 Business Lic and Fees						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Information Technology Services Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	-	-	10,832	-	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	6,198,625	7,874,328	2,253,327	6,808,856	-
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	-	-	-	5,000	-	-
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	-	-	-	792,704	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	7,036,888
REVENUE CATEGORIES						
8000 General Fund	2,131,746	40,978,308	42,266,533	45,187,786	39,641,931	41,524,773
3400 Other Funds Ltd	-	6,198,625	7,874,328	7,433,534	6,808,856	7,036,888
TOTAL REVENUE CATEGORIES	\$2,131,746	\$47,176,933	\$50,140,861	\$52,621,320	\$46,450,787	\$48,561,661
AVAILABLE REVENUES						
8000 General Fund	10,708,504	40,978,308	42,266,533	45,187,786	39,641,931	41,524,773
3400 Other Funds Ltd	(4,576,303)	6,198,625	7,874,328	7,433,534	6,808,856	7,036,888
TOTAL AVAILABLE REVENUES	\$6,132,201	\$47,176,933	\$50,140,861	\$52,621,320	\$46,450,787	\$48,561,661
EXPENDITURES						
PERSONAL SERVICES						

Budget Support - Detail Revenues and Expenditures

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

2019-21 Biennium

Information Technology Services Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	14,654,248	17,946,099	19,767,992	19,670,347	17,815,754	17,475,925
3400 Other Funds Ltd	4,129,245	2,121,907	2,922,918	3,225,792	3,040,496	3,012,493
All Funds	18,783,493	20,068,006	22,690,910	22,896,139	20,856,250	20,488,418
3160 Temporary Appointments						
8000 General Fund	98,781	-	-	-	-	-
3170 Overtime Payments						
8000 General Fund	135,468	-	-	-	-	-
3180 Shift Differential						
8000 General Fund	3,179	-	-	-	-	-
3190 All Other Differential						
8000 General Fund	416,573	-	-	-	-	-
3400 Other Funds Ltd	(802)	-	-	-	-	-
All Funds	415,771	-	-	-	-	-
SALARIES & WAGES						
8000 General Fund	15,308,249	17,946,099	19,767,992	19,670,347	17,815,754	17,475,925
3400 Other Funds Ltd	4,128,443	2,121,907	2,922,918	3,225,792	3,040,496	3,012,493
TOTAL SALARIES & WAGES	\$19,436,692	\$20,068,006	\$22,690,910	\$22,896,139	\$20,856,250	\$20,488,418
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	8,382	9,225	9,225	10,633	9,773	9,558
3400 Other Funds Ltd	117	1,058	1,631	1,944	1,861	1,848

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Information Technology Services Division

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	8,499	10,283	10,856	12,577	11,634	11,406
3220 Public Employees' Retire Cont						
8000 General Fund	2,589,182	2,484,741	2,493,902	3,338,033	3,023,311	2,965,640
3400 Other Funds Ltd	43,848	289,236	425,060	547,442	515,997	511,244
All Funds	2,633,030	2,773,977	2,918,962	3,885,475	3,539,308	3,476,884
3221 Pension Obligation Bond						
8000 General Fund	931,613	147,924	19,990	1,017,207	1,017,207	1,017,207
3400 Other Funds Ltd	18,526	29,281	16,087	136,197	136,197	136,197
All Funds	950,139	177,205	36,077	1,153,404	1,153,404	1,153,404
3230 Social Security Taxes						
8000 General Fund	1,436,551	1,372,862	1,372,862	1,504,776	1,362,901	1,333,732
3400 Other Funds Ltd	22,869	162,343	214,402	246,763	232,587	230,175
All Funds	1,459,420	1,535,205	1,587,264	1,751,539	1,595,488	1,563,907
3240 Unemployment Assessments						
8000 General Fund	48,731	-	-	121,032	121,032	121,032
3400 Other Funds Ltd	714	-	-	2,066	2,066	2,066
All Funds	49,445	-	-	123,098	123,098	123,098
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	9,593	11,150	11,150	10,078	9,264	9,061
3400 Other Funds Ltd	177	1,290	1,980	1,886	1,803	1,790
All Funds	9,770	12,440	13,130	11,964	11,067	10,851
3260 Mass Transit Tax						
8000 General Fund	99,916	121,553	121,553	118,023	109,913	109,913

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3400 Other Funds Ltd	999	14,311	18,394	19,218	18,513	18,513
All Funds	100,915	135,864	139,947	137,241	128,426	128,426
3270 Flexible Benefits						
8000 General Fund	4,946,513	5,411,528	5,601,246	6,123,740	5,626,624	5,505,797
3400 Other Funds Ltd	80,644	591,730	946,918	1,113,902	1,067,132	1,057,485
All Funds	5,027,157	6,003,258	6,548,164	7,237,642	6,693,756	6,563,282
3280 Other OPE						
3400 Other Funds Ltd	-	1	1	1	1	1
OTHER PAYROLL EXPENSES						
8000 General Fund	10,070,481	9,558,983	9,629,928	12,243,522	11,280,025	11,071,940
3400 Other Funds Ltd	167,894	1,089,250	1,624,473	2,069,419	1,976,157	1,959,319
TOTAL OTHER PAYROLL EXPENSES	\$10,238,375	\$10,648,233	\$11,254,401	\$14,312,941	\$13,256,182	\$13,031,259
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
8000 General Fund	-	(354,291)	(354,291)	(292,398)	(915,941)	(292,398)
3400 Other Funds Ltd	-	(96,398)	(96,398)	(36,768)	(36,768)	(36,768)
All Funds	-	(450,689)	(450,689)	(329,166)	(952,709)	(329,166)
3465 Reconciliation Adjustment						
8000 General Fund	-	(100,766)	(100,766)	-	(21,202)	(1,095)
3400 Other Funds Ltd	-	(29,829)	(29,829)	-	(2,613)	(4,654)
All Funds	-	(130,595)	(130,595)	-	(23,815)	(5,749)
P.S. BUDGET ADJUSTMENTS						
8000 General Fund	-	(455,057)	(455,057)	(292,398)	(937,143)	(293,493)

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	(126,227)	(126,227)	(36,768)	(39,381)	(41,422)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$581,284)	(\$581,284)	(\$329,166)	(\$976,524)	(\$334,915)
PERSONAL SERVICES						
8000 General Fund	25,378,730	27,050,025	28,942,863	31,621,471	28,158,636	28,254,372
3400 Other Funds Ltd	4,296,337	3,084,930	4,421,164	5,258,443	4,977,272	4,930,390
TOTAL PERSONAL SERVICES	\$29,675,067	\$30,134,955	\$33,364,027	\$36,879,914	\$33,135,908	\$33,184,762
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	13,448	9,950	9,950	15,196	10,992	10,359
3400 Other Funds Ltd	2,910	4,330	8,234	6,782	6,434	6,360
All Funds	16,358	14,280	18,184	21,978	17,426	16,719
4125 Out of State Travel						
8000 General Fund	10,487	23,101	23,101	23,978	23,738	23,978
3400 Other Funds Ltd	2,182	1,427	1,427	1,481	1,481	1,481
All Funds	12,669	24,528	24,528	25,459	25,219	25,459
4150 Employee Training						
8000 General Fund	362,715	261,853	261,853	284,092	205,967	256,786
3400 Other Funds Ltd	57,081	35,517	87,777	60,162	59,010	57,789
All Funds	419,796	297,370	349,630	344,254	264,977	314,575
4175 Office Expenses						
8000 General Fund	298,190	306,523	306,523	280,477	147,693	254,790
3400 Other Funds Ltd	71,442	37,879	97,902	78,136	61,494	75,900
All Funds	369,632	344,402	404,425	358,613	209,187	330,690

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4200 Telecommunications						
8000 General Fund	230,013	376,000	376,000	327,205	221,680	281,920
3400 Other Funds Ltd	39,228	164,081	210,033	162,870	125,062	158,302
All Funds	269,241	540,081	586,033	490,075	346,742	440,222
4225 State Gov. Service Charges						
8000 General Fund	3,410,781	3,796,528	3,796,528	-	-	-
3400 Other Funds Ltd	625,606	1,189,750	1,189,750	-	-	-
All Funds	4,036,387	4,986,278	4,986,278	-	-	-
4250 Data Processing						
8000 General Fund	777,792	820,541	518,235	3,043,277	2,856,015	3,046,189
3400 Other Funds Ltd	158,766	661,751	703,981	656,833	610,594	660,195
All Funds	936,558	1,482,292	1,222,216	3,700,110	3,466,609	3,706,384
4275 Publicity and Publications						
8000 General Fund	3,750	10,072	10,072	10,455	10,307	10,455
3400 Other Funds Ltd	689	-	-	-	-	-
All Funds	4,439	10,072	10,072	10,455	10,307	10,455
4300 Professional Services						
8000 General Fund	1,040,390	891,446	589,139	471,815	341,303	243,415
3400 Other Funds Ltd	254,902	101,617	100,329	114,747	69,147	63,147
All Funds	1,295,292	993,063	689,468	586,562	410,450	306,562
4315 IT Professional Services						
8000 General Fund	1,806,123	4,282,294	4,282,294	7,778,321	6,601,253	7,914,730
3400 Other Funds Ltd	196,191	884,153	884,153	883,458	700,778	912,711

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All Funds	2,002,314	5,166,447	5,166,447	8,661,779	7,302,031	8,827,441
4375 Employee Recruitment and Develop						
8000 General Fund	511	900	900	934	900	934
3400 Other Funds Ltd	(46)	-	-	-	-	-
All Funds	465	900	900	934	900	934
4400 Dues and Subscriptions						
8000 General Fund	15,521	7,807	7,807	8,104	8,039	8,104
3400 Other Funds Ltd	3,840	417	417	433	433	433
All Funds	19,361	8,224	8,224	8,537	8,472	8,537
4425 Facilities Rental and Taxes						
8000 General Fund	(4,665)	6,244	6,244	6,480	6,480	6,480
3400 Other Funds Ltd	3,046	526	526	546	546	546
All Funds	(1,619)	6,770	6,770	7,026	7,026	7,026
4475 Facilities Maintenance						
8000 General Fund	121,291	28,700	28,700	29,791	28,917	29,791
3400 Other Funds Ltd	25,333	7,259	7,259	7,535	7,535	7,535
All Funds	146,624	35,959	35,959	37,326	36,452	37,326
4600 Intra-agency Charges						
8000 General Fund	-	130,000	130,000	-	-	-
3400 Other Funds Ltd	-	11,600	11,600	-	-	-
All Funds	-	141,600	141,600	-	-	-
4650 Other Services and Supplies						
8000 General Fund	30,913	4,612	4,612	79,489	69,489	79,489

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3400 Other Funds Ltd	(1,008)	1,701	1,701	9,330	9,330	9,330
All Funds	29,905	6,313	6,313	88,819	78,819	88,819
4700 Expendable Prop 250 - 5000						
8000 General Fund	51,351	48,565	48,565	58,132	38,110	51,404
3400 Other Funds Ltd	12,004	-	17,504	7,714	7,318	7,151
All Funds	63,355	48,565	66,069	65,846	45,428	58,555
4715 IT Expendable Property						
8000 General Fund	985,864	2,870,884	2,870,884	1,033,758	858,161	997,326
3400 Other Funds Ltd	169,895	-	106,080	97,547	90,171	63,366
All Funds	1,155,759	2,870,884	2,976,964	1,131,305	948,332	1,060,692
SERVICES & SUPPLIES						
8000 General Fund	9,154,475	13,876,020	13,271,407	13,451,504	11,429,044	13,216,150
3400 Other Funds Ltd	1,622,061	3,102,008	3,428,673	2,087,574	1,749,333	2,024,246
TOTAL SERVICES & SUPPLIES	\$10,776,536	\$16,978,028	\$16,700,080	\$15,539,078	\$13,178,377	\$15,240,396
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
8000 General Fund	12,161	29,762	29,762	91,453	30,893	30,893
3400 Other Funds Ltd	2,504	11,690	24,494	87,517	82,251	82,251
All Funds	14,665	41,452	54,256	178,970	113,144	113,144
5550 Data Processing Software						
8000 General Fund	-	8,296	8,296	8,611	8,611	8,611
5900 Other Capital Outlay						
8000 General Fund	59,044	14,207	14,207	14,747	14,747	14,747

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	13,570	-	-	-	-	-
All Funds	72,614	14,207	14,207	14,747	14,747	14,747
CAPITAL OUTLAY						
8000 General Fund	71,205	52,265	52,265	114,811	54,251	54,251
3400 Other Funds Ltd	16,074	11,690	24,494	87,517	82,251	82,251
TOTAL CAPITAL OUTLAY	\$87,279	\$63,955	\$76,759	\$202,328	\$136,502	\$136,502
EXPENDITURES						
8000 General Fund	34,604,410	40,978,310	42,266,535	45,187,786	39,641,931	41,524,773
3400 Other Funds Ltd	5,934,472	6,198,628	7,874,331	7,433,534	6,808,856	7,036,887
TOTAL EXPENDITURES	\$40,538,882	\$47,176,938	\$50,140,866	\$52,621,320	\$46,450,787	\$48,561,660
REVERSIONS						
9900 Reversions						
8000 General Fund	32,213,280	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	8,317,374	(2)	(2)	-	-	-
3400 Other Funds Ltd	(10,510,775)	(3)	(3)	-	-	1
TOTAL ENDING BALANCE	(\$2,193,401)	(\$5)	(\$5)	-	-	\$1
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	244	203	268	249	233	223
8180 Position Reconciliation	-	2	2	-	-	1
TOTAL AUTHORIZED POSITIONS	244	205	270	249	233	224
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	205.40	174.98	192.15	200.62	185.75	181.57

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8280 FTE Reconciliation	-	0.47	0.47	-	-	1.00
TOTAL AUTHORIZED FTE	205.40	175.45	192.62	200.62	185.75	182.57

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Marijuana Program

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	-	27,101,757	28,765,000
REVENUE CATEGORIES						
TAXES						
0142 Marijuana Taxes						
3400 Other Funds Ltd	-	-	-	214,074,900	236,513,273	238,011,002
CHARGES FOR SERVICES						
0410 Charges for Services						
3400 Other Funds Ltd	-	-	-	2,073,406	-	-
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	4,550,942	4,659,957	-	-	-
CHARGES FOR SERVICES						
3400 Other Funds Ltd	-	4,550,942	4,659,957	2,073,406	-	-
TOTAL CHARGES FOR SERVICES	-	\$4,550,942	\$4,659,957	\$2,073,406	-	-
REVENUE CATEGORIES						
3400 Other Funds Ltd	-	4,550,942	4,659,957	216,148,306	236,513,273	238,011,002
TOTAL REVENUE CATEGORIES	-	\$4,550,942	\$4,659,957	\$216,148,306	\$236,513,273	\$238,011,002
TRANSFERS OUT						
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	-	-	-	(40,411,000)	(44,298,650)	(44,691,000)
2213 Tsfr To Criminal Justice Comm						
3400 Other Funds Ltd	-	-	-	(3,000,000)	(3,000,000)	(3,000,000)

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Marijuana Program

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	-	-	-	(30,308,250)	(38,305,566)	(38,912,000)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	-	-	-	(50,513,750)	(63,842,611)	(64,853,100)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	-	-	-	(80,822,000)	(102,148,177)	(103,764,900)
2845 Tsfr To Or Liquor Cntrl Comm						
3400 Other Funds Ltd	-	-	-	(7,000,000)	(7,000,000)	(7,000,000)
TRANSFERS OUT						
3400 Other Funds Ltd	-	-	-	(212,055,000)	(258,595,004)	(262,221,000)
TOTAL TRANSFERS OUT	-	-	-	(\$212,055,000)	(\$258,595,004)	(\$262,221,000)
AVAILABLE REVENUES						
3400 Other Funds Ltd	-	4,550,942	4,659,957	4,093,306	5,020,026	4,555,002
TOTAL AVAILABLE REVENUES	-	\$4,550,942	\$4,659,957	\$4,093,306	\$5,020,026	\$4,555,002
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	-	1,308,474	1,323,548	1,489,428	1,964,628	1,664,676
3170 Overtime Payments						
3400 Other Funds Ltd	-	31,725	31,725	32,931	32,931	32,931
SALARIES & WAGES						
3400 Other Funds Ltd	-	1,340,199	1,355,273	1,522,359	1,997,559	1,697,607

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Marijuana Program

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
TOTAL SALARIES & WAGES	-	\$1,340,199	\$1,355,273	\$1,522,359	\$1,997,559	\$1,697,607
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	-	855	855	915	1,159	960
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	-	185,643	186,142	258,346	338,986	288,085
3221 Pension Obligation Bond						
3400 Other Funds Ltd	-	-	76,138	85,732	85,732	85,732
3230 Social Security Taxes						
3400 Other Funds Ltd	-	102,525	102,525	116,461	152,813	129,867
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	-	1,035	1,035	870	1,102	914
3260 Mass Transit Tax						
3400 Other Funds Ltd	-	1,701	1,701	9,134	11,986	9,134
3270 Flexible Benefits						
3400 Other Funds Ltd	-	466,704	484,008	492,576	633,312	554,148
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	-	758,463	852,404	964,034	1,225,090	1,068,840
TOTAL OTHER PAYROLL EXPENSES	-	\$758,463	\$852,404	\$964,034	\$1,225,090	\$1,068,840
P.S. BUDGET ADJUSTMENTS						
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(5,047)	(5,047)	-	-	(8,828)
PERSONAL SERVICES						

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Marijuana Program

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	2,093,615	2,202,630	2,486,393	3,222,649	2,757,619
TOTAL PERSONAL SERVICES	-	\$2,093,615	\$2,202,630	\$2,486,393	\$3,222,649	\$2,757,619
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	3,015	3,015	3,130	3,730	3,354
4125 Out of State Travel						
3400 Other Funds Ltd	-	3,292	3,292	3,417	84,055	38,696
4150 Employee Training						
3400 Other Funds Ltd	-	29,758	29,758	30,889	37,289	33,289
4175 Office Expenses						
3400 Other Funds Ltd	-	32,221	32,221	33,445	39,633	35,765
4200 Telecommunications						
3400 Other Funds Ltd	-	40,123	40,123	41,648	53,248	45,998
4250 Data Processing						
3400 Other Funds Ltd	-	10,841	10,841	11,253	13,685	12,165
4275 Publicity and Publications						
3400 Other Funds Ltd	-	619	619	643	643	643
4300 Professional Services						
3400 Other Funds Ltd	-	500,864	500,864	313,500	313,500	313,500
4325 Attorney General						
3400 Other Funds Ltd	-	-	-	85,000	139,894	111,229
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	-	111,953	111,953	116,207	116,207	116,207

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Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4575 Agency Program Related S and S						
3400 Other Funds Ltd	-	132,533	132,533	137,569	137,569	135,265
4650 Other Services and Supplies						
3400 Other Funds Ltd	-	97,530	97,530	192,280	192,280	192,280
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	9,753	9,753	10,124	12,324	11,086
4715 IT Expendable Property						
3400 Other Funds Ltd	-	59,085	59,085	61,330	57,586	67,106
SERVICES & SUPPLIES						
3400 Other Funds Ltd	-	1,031,587	1,031,587	1,040,435	1,201,643	1,116,583
TOTAL SERVICES & SUPPLIES	-	\$1,031,587	\$1,031,587	\$1,040,435	\$1,201,643	\$1,116,583
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	-	165,578	165,578	171,870	201,126	186,498
5150 Telecommunications Equipment						
3400 Other Funds Ltd	-	20,995	20,995	21,793	21,793	21,793
5900 Other Capital Outlay						
3400 Other Funds Ltd	-	1,239,167	1,239,167	372,815	372,815	372,815
CAPITAL OUTLAY						
3400 Other Funds Ltd	-	1,425,740	1,425,740	566,478	595,734	581,106
TOTAL CAPITAL OUTLAY	-	\$1,425,740	\$1,425,740	\$566,478	\$595,734	\$581,106
EXPENDITURES						
3400 Other Funds Ltd	-	4,550,942	4,659,957	4,093,306	5,020,026	4,455,308

Revenue, Dept of**Agency Number: 15000****Budget Support - Detail Revenues and Expenditures****Cross Reference Number: 15000-014-00-00-00000****2019-21 Biennium****Marijuana Program**

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
TOTAL EXPENDITURES	-	\$4,550,942	\$4,659,957	\$4,093,306	\$5,020,026	\$4,455,308
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	99,694
TOTAL ENDING BALANCE	-	-	-	-	-	\$99,694
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	-	15	15	15	19	16
TOTAL AUTHORIZED POSITIONS	-	15	15	15	19	16
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	-	14.25	14.25	14.25	18.25	15.76
TOTAL AUTHORIZED FTE	-	14.25	14.25	14.25	18.25	15.76

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-019-00-00-00000

2019-21 Biennium

Non-Profit Housing for Elderly Persons

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	10,397,966	-	-	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	(10,397,966)	-	-	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	-	-	-	-	-
TOTAL BEGINNING BALANCE	-	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	5,672,000	3,226,364	3,226,364	3,348,966	-	3,348,966
AVAILABLE REVENUES						
8000 General Fund	5,672,000	3,226,364	3,226,364	3,348,966	-	3,348,966
TOTAL AVAILABLE REVENUES	\$5,672,000	\$3,226,364	\$3,226,364	\$3,348,966	-	\$3,348,966
EXPENDITURES						
SPECIAL PAYMENTS						
6020 Dist to Counties						
8000 General Fund	4,508,575	3,226,364	3,226,364	3,348,966	-	3,348,966
REVERSIONS						
9900 Reversions						
8000 General Fund	(1,163,425)	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3200 Other Funds Non-Ltd	2,028,808	27,126,909	27,126,909	-	-	-
3400 Other Funds Ltd	-	30,000,000	30,000,000	35,478,452	35,478,452	35,478,452
All Funds	2,028,808	57,126,909	57,126,909	35,478,452	35,478,452	35,478,452
0030 Beginning Balance Adjustment						
3200 Other Funds Non-Ltd	(2,028,808)	(27,126,909)	(27,126,909)	-	-	-
3400 Other Funds Ltd	-	-	-	-	-	6,761,678
All Funds	(2,028,808)	(27,126,909)	(27,126,909)	-	-	6,761,678
BEGINNING BALANCE						
3200 Other Funds Non-Ltd	-	-	-	-	-	-
3400 Other Funds Ltd	-	30,000,000	30,000,000	35,478,452	35,478,452	42,240,130
TOTAL BEGINNING BALANCE	-	\$30,000,000	\$30,000,000	\$35,478,452	\$35,478,452	\$42,240,130
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	22,460	-	-	-	-	-
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	28,421,537	32,565,367	32,592,353	-	-	-
LOAN REPAYMENT						
0950 Sr Citizen Prop Tax Repayments						
3400 Other Funds Ltd	-	-	-	30,979,085	32,201,714	40,924,836

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
REVENUE CATEGORIES						
8000 General Fund	22,460	-	-	-	-	-
3400 Other Funds Ltd	28,421,537	32,565,367	32,592,353	30,979,085	32,201,714	40,924,836
TOTAL REVENUE CATEGORIES	\$28,443,997	\$32,565,367	\$32,592,353	\$30,979,085	\$32,201,714	\$40,924,836
TRANSFERS OUT						
2080 Transfer to Counties						
3400 Other Funds Ltd	-	-	-	(38,081,124)	(38,081,124)	-
AVAILABLE REVENUES						
8000 General Fund	22,460	-	-	-	-	-
3400 Other Funds Ltd	28,421,537	62,565,367	62,592,353	28,376,413	29,599,042	83,164,966
TOTAL AVAILABLE REVENUES	\$28,443,997	\$62,565,367	\$62,592,353	\$28,376,413	\$29,599,042	\$83,164,966
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
8000 General Fund	(451,607)	-	-	-	-	-
3400 Other Funds Ltd	1,142,691	926,184	942,346	925,494	925,494	840,408
All Funds	691,084	926,184	942,346	925,494	925,494	840,408
3170 Overtime Payments						
8000 General Fund	447	-	-	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	-	16,906	16,906	17,548	17,548	17,548
3190 All Other Differential						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8000 General Fund	20,389	-	-	-	-	-
3400 Other Funds Ltd	1,043	-	-	-	-	-
All Funds	21,432	-	-	-	-	-
SALARIES & WAGES						
8000 General Fund	(430,771)	-	-	-	-	-
3400 Other Funds Ltd	1,143,734	943,090	959,252	943,042	943,042	857,956
TOTAL SALARIES & WAGES	\$712,963	\$943,090	\$959,252	\$943,042	\$943,042	\$857,956
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
8000 General Fund	324	-	-	-	-	-
3400 Other Funds Ltd	13	486	486	517	517	471
All Funds	337	486	486	517	517	471
3220 Public Employees' Retire Cont						
8000 General Fund	99,848	-	-	-	-	-
3400 Other Funds Ltd	8,822	130,021	130,339	160,033	160,033	145,594
All Funds	108,670	130,021	130,339	160,033	160,033	145,594
3221 Pension Obligation Bond						
8000 General Fund	45	-	-	-	-	-
3400 Other Funds Ltd	43,374	46,479	46,479	53,113	53,113	53,113
All Funds	43,419	46,479	46,479	53,113	53,113	53,113
3230 Social Security Taxes						
8000 General Fund	49,632	-	-	-	-	-
3400 Other Funds Ltd	3,840	72,144	72,144	72,140	72,140	65,631

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	53,472	72,144	72,144	72,140	72,140	65,631
3250 Worker's Comp. Assess. (WCD)						
8000 General Fund	390	-	-	-	-	-
3400 Other Funds Ltd	23	585	585	494	494	450
All Funds	413	585	585	494	494	450
3260 Mass Transit Tax						
8000 General Fund	16	-	-	-	-	-
3400 Other Funds Ltd	3,944	6,505	6,505	5,654	5,654	5,654
All Funds	3,960	6,505	6,505	5,654	5,654	5,654
3270 Flexible Benefits						
8000 General Fund	229,165	-	-	-	-	-
3400 Other Funds Ltd	15,542	283,356	293,862	299,064	299,064	272,676
All Funds	244,707	283,356	293,862	299,064	299,064	272,676
OTHER PAYROLL EXPENSES						
8000 General Fund	379,420	-	-	-	-	-
3400 Other Funds Ltd	75,558	539,576	550,400	591,015	591,015	543,589
TOTAL OTHER PAYROLL EXPENSES	\$454,978	\$539,576	\$550,400	\$591,015	\$591,015	\$543,589
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(36,807)	(36,807)	-	-	-
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(82,207)	(82,207)	-	-	(5,471)
P.S. BUDGET ADJUSTMENTS						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	-	(119,014)	(119,014)	-	-	(5,471)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$119,014)	(\$119,014)	-	-	(\$5,471)
PERSONAL SERVICES						
8000 General Fund	(51,351)	-	-	-	-	-
3400 Other Funds Ltd	1,219,292	1,363,652	1,390,638	1,534,057	1,534,057	1,396,074
TOTAL PERSONAL SERVICES	\$1,167,941	\$1,363,652	\$1,390,638	\$1,534,057	\$1,534,057	\$1,396,074
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	-	782	782	812	812	812
4150 Employee Training						
8000 General Fund	(14)	-	-	-	-	-
3400 Other Funds Ltd	3,097	1,272	1,272	1,320	1,320	1,320
All Funds	3,083	1,272	1,272	1,320	1,320	1,320
4175 Office Expenses						
8000 General Fund	(396)	-	-	-	-	-
3400 Other Funds Ltd	80,792	3,495	3,495	3,628	3,628	3,602
All Funds	80,396	3,495	3,495	3,628	3,628	3,602
4200 Telecommunications						
8000 General Fund	8	-	-	-	-	-
3400 Other Funds Ltd	6,433	6,800	6,800	7,058	7,058	7,058
All Funds	6,441	6,800	6,800	7,058	7,058	7,058
4275 Publicity and Publications						
3400 Other Funds Ltd	-	60,665	60,665	62,970	62,904	51,545

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4300 Professional Services						
8000 General Fund	(68)	-	-	-	-	-
3400 Other Funds Ltd	3,093	-	-	-	-	-
All Funds	3,025	-	-	-	-	-
4650 Other Services and Supplies						
8000 General Fund	1	-	-	-	-	-
3400 Other Funds Ltd	1,200	-	-	-	-	-
All Funds	1,201	-	-	-	-	-
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	-	1,398	1,398	1,451	1,451	1,451
4715 IT Expendable Property						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	21	2,754	2,754	2,859	2,859	2,859
All Funds	23	2,754	2,754	2,859	2,859	2,859
SERVICES & SUPPLIES						
8000 General Fund	(467)	-	-	-	-	-
3400 Other Funds Ltd	94,636	77,166	77,166	80,098	80,032	68,647
TOTAL SERVICES & SUPPLIES	\$94,169	\$77,166	\$77,166	\$80,098	\$80,032	\$68,647
CAPITAL OUTLAY						
5100 Office Furniture and Fixtures						
3400 Other Funds Ltd	319	6,952	6,952	7,216	7,216	7,216
SPECIAL PAYMENTS						
6020 Dist to Counties						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Sr Citizens Prop Tax Deferral

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	27,107,290	31,110,000	31,110,000	-	-	32,292,180
EXPENDITURES						
8000 General Fund	(51,818)	-	-	-	-	-
3400 Other Funds Ltd	28,421,537	32,557,770	32,584,756	1,621,371	1,621,305	33,764,117
TOTAL EXPENDITURES	\$28,369,719	\$32,557,770	\$32,584,756	\$1,621,371	\$1,621,305	\$33,764,117
REVERSIONS						
9900 Reversions						
8000 General Fund	(74,276)	-	-	-	-	-
ENDING BALANCE						
8000 General Fund	2	-	-	-	-	-
3400 Other Funds Ltd	-	30,007,597	30,007,597	26,755,042	27,977,737	49,400,849
TOTAL ENDING BALANCE	\$2	\$30,007,597	\$30,007,597	\$26,755,042	\$27,977,737	\$49,400,849
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	14	9	9	9	9	8
TOTAL AUTHORIZED POSITIONS	14	9	9	9	9	8
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	10.75	8.50	8.50	8.50	8.50	7.75
TOTAL AUTHORIZED FTE	10.75	8.50	8.50	8.50	8.50	7.75

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Core System Replacement

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	-	3,389,433	3,389,433	-	-	-
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	(389,433)	(389,433)	-	-	-
BEGINNING BALANCE						
3400 Other Funds Ltd	-	3,000,000	3,000,000	-	-	-
TOTAL BEGINNING BALANCE	-	\$3,000,000	\$3,000,000	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8000 General Fund	4,740,936	1,060,000	1,060,000	-	-	1,165,000
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	4,512,970	2,747,420	2,850,000	-	-	-
BOND SALES						
0555 General Fund Obligation Bonds						
3400 Other Funds Ltd	17,425,000	5,383,110	5,383,110	-	-	-
INTEREST EARNINGS						
0605 Interest Income						
3400 Other Funds Ltd	176,810	-	-	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Core System Replacement

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	5,326,464	-	-	-	-	951,000
REVENUE CATEGORIES						
8000 General Fund	4,740,936	1,060,000	1,060,000	-	-	1,165,000
3400 Other Funds Ltd	27,441,244	8,130,530	8,233,110	-	-	951,000
TOTAL REVENUE CATEGORIES	\$32,182,180	\$9,190,530	\$9,293,110	-	-	\$2,116,000
AVAILABLE REVENUES						
8000 General Fund	4,740,936	1,060,000	1,060,000	-	-	1,165,000
3400 Other Funds Ltd	27,441,244	11,130,530	11,233,110	-	-	951,000
TOTAL AVAILABLE REVENUES	\$32,182,180	\$12,190,530	\$12,293,110	-	-	\$2,116,000
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	4,415,617	1,245,036	1,245,036	-	-	-
3160 Temporary Appointments						
3400 Other Funds Ltd	10,137	-	-	-	-	-
3170 Overtime Payments						
3400 Other Funds Ltd	258,146	166,629	166,629	-	-	-
3180 Shift Differential						
3400 Other Funds Ltd	13,565	6,000	6,000	-	-	-
3190 All Other Differential						
3400 Other Funds Ltd	435,471	-	-	-	-	-
SALARIES & WAGES						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Core System Replacement

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3400 Other Funds Ltd	5,132,936	1,417,665	1,417,665	-	-	-
TOTAL SALARIES & WAGES	\$5,132,936	\$1,417,665	\$1,417,665	-	-	-
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	1,444	448	448	-	-	-
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	710,174	204,978	204,978	-	-	-
3221 Pension Obligation Bond						
3400 Other Funds Ltd	297,889	282,497	282,497	-	-	-
3230 Social Security Taxes						
3400 Other Funds Ltd	411,485	108,449	108,449	-	-	-
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	3,092	544	544	-	-	-
3260 Mass Transit Tax						
3400 Other Funds Ltd	28,638	7,470	7,470	-	-	-
3270 Flexible Benefits						
3400 Other Funds Ltd	931,941	266,688	266,688	-	-	-
OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	2,384,663	871,074	871,074	-	-	-
TOTAL OTHER PAYROLL EXPENSES	\$2,384,663	\$871,074	\$871,074	-	-	-
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						
3400 Other Funds Ltd	-	(188,807)	(188,807)	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Core System Replacement

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(65,464)	(65,464)	-	-	-
P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(254,271)	(254,271)	-	-	-
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$254,271)	(\$254,271)	-	-	-
PERSONAL SERVICES						
3400 Other Funds Ltd	7,517,599	2,034,468	2,034,468	-	-	-
TOTAL PERSONAL SERVICES	\$7,517,599	\$2,034,468	\$2,034,468	-	-	-
SERVICES & SUPPLIES						
4100 Instate Travel						
8000 General Fund	2,252	-	-	-	-	-
4125 Out of State Travel						
8000 General Fund	9,561	-	-	-	-	-
4150 Employee Training						
8000 General Fund	44,283	-	-	-	-	-
4175 Office Expenses						
8000 General Fund	9,822	60,000	60,000	-	-	-
4200 Telecommunications						
8000 General Fund	41,509	-	-	-	-	-
4225 State Gov. Service Charges						
8000 General Fund	2,104,467	-	-	-	-	-
4275 Publicity and Publications						
8000 General Fund	30	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Core System Replacement

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
4300 Professional Services						
8000 General Fund	49,528	-	-	-	-	165,000
3400 Other Funds Ltd	9,748,691	8,923,850	8,426,430	-	-	-
All Funds	9,798,219	8,923,850	8,426,430	-	-	165,000
4315 IT Professional Services						
8000 General Fund	2,375,000	1,000,000	1,000,000	-	-	1,000,000
3400 Other Funds Ltd	5,427,998	-	600,000	-	-	951,000
All Funds	7,802,998	1,000,000	1,600,000	-	-	1,951,000
4400 Dues and Subscriptions						
3400 Other Funds Ltd	160	-	-	-	-	-
4425 Facilities Rental and Taxes						
8000 General Fund	14,527	-	-	-	-	-
3400 Other Funds Ltd	504,040	142,212	142,212	-	-	-
All Funds	518,567	142,212	142,212	-	-	-
4650 Other Services and Supplies						
8000 General Fund	3,893	-	-	-	-	-
3400 Other Funds Ltd	-	30,000	30,000	-	-	-
All Funds	3,893	30,000	30,000	-	-	-
4700 Expendable Prop 250 - 5000						
8000 General Fund	820	-	-	-	-	-
4715 IT Expendable Property						
8000 General Fund	6,143	-	-	-	-	-
3400 Other Funds Ltd	14,148	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Core System Replacement

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
All Funds	20,291	-	-	-	-	-
SERVICES & SUPPLIES						
8000 General Fund	4,661,835	1,060,000	1,060,000	-	-	1,165,000
3400 Other Funds Ltd	15,695,037	9,096,062	9,198,642	-	-	951,000
TOTAL SERVICES & SUPPLIES	\$20,356,872	\$10,156,062	\$10,258,642	-	-	\$2,116,000
EXPENDITURES						
8000 General Fund	4,661,835	1,060,000	1,060,000	-	-	1,165,000
3400 Other Funds Ltd	23,212,636	11,130,530	11,233,110	-	-	951,000
TOTAL EXPENDITURES	\$27,874,471	\$12,190,530	\$12,293,110	-	-	\$2,116,000
REVERSIONS						
9900 Reversions						
8000 General Fund	(79,101)	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	4,228,608	-	-	-	-	-
TOTAL ENDING BALANCE	\$4,228,608	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	33	32	32	-	-	-
TOTAL AUTHORIZED POSITIONS	33	32	32	-	-	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	33.00	8.00	8.00	-	-	-
TOTAL AUTHORIZED FTE	33.00	8.00	8.00	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-031-00-00-00000

2019-21 Biennium

Property Valuation System

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
EXPENDITURES						
SERVICES & SUPPLIES						
4300 Professional Services						
3400 Other Funds Ltd	366,040	-	-	-	-	-
ENDING BALANCE						
3400 Other Funds Ltd	(366,040)	-	-	-	-	-
TOTAL ENDING BALANCE	(\$366,040)	-	-	-	-	-
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	1	-	-	-	-	-
TOTAL AUTHORIZED POSITIONS	1	-	-	-	-	-
AUTHORIZED FTE						
8250 Class/Unclass FTE Positions	0.92	-	-	-	-	-
TOTAL AUTHORIZED FTE	0.92	-	-	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Revenue Clearinghouse

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
REVENUE CATEGORIES						
TAXES						
0105 Personal Income Taxes						
8800 General Fund Revenue	-	-	-	19,147,696,808	19,074,277,000	18,705,068,000
0110 Corp Excise and Income Taxes						
8800 General Fund Revenue	-	-	-	1,036,276,496	984,041,000	1,245,753,673
0130 Other Employer -Employee Taxes						
3400 Other Funds Ltd	-	-	-	1,158,582,687	1,172,432,687	1,176,704,857
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
All Funds	-	-	-	1,158,582,687	1,172,432,687	1,178,032,687
0135 Cigarette Taxes						
3400 Other Funds Ltd	-	-	-	331,010,843	436,831,000	330,730,869
8800 General Fund Revenue	-	-	-	65,605,692	65,709,000	64,998,000
All Funds	-	-	-	396,616,535	502,540,000	395,728,869
0140 Other Tobacco Products Taxes						
3400 Other Funds Ltd	-	-	-	58,758,895	61,775,000	58,043,000
8800 General Fund Revenue	-	-	-	68,534,573	68,203,000	66,533,000
All Funds	-	-	-	127,293,468	129,978,000	124,576,000
0145 Amusement Taxes						
3400 Other Funds Ltd	-	-	-	3,890,000	3,890,000	3,890,000
8800 General Fund Revenue	-	-	-	1,600,000	1,600,000	1,600,000
All Funds	-	-	-	5,490,000	5,490,000	5,490,000
0155 Inheritance Taxes						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Revenue Clearinghouse

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
8800 General Fund Revenue	-	-	-	314,983,909	341,984,000	361,189,000
0160 Eastern Oregon Severance Taxes						
3400 Other Funds Ltd	-	-	-	8,000	8,000	18,000
8800 General Fund Revenue	-	-	-	6,000	6,000	6,000
All Funds	-	-	-	14,000	14,000	24,000
0162 Western Oregon Severance Taxes						
3400 Other Funds Ltd	-	-	-	780,000	780,000	970,000
8800 General Fund Revenue	-	-	-	30,000	30,000	30,000
All Funds	-	-	-	810,000	810,000	1,000,000
0165 Other Severance Taxes						
3400 Other Funds Ltd	-	-	-	100,000	150,000	150,000
0185 Privilege Taxes						
3400 Other Funds Ltd	-	-	-	80,500,000	81,550,000	52,350,000
0195 Other Taxes						
3400 Other Funds Ltd	-	-	-	280,164,024	403,207,035	291,794,907
8800 General Fund Revenue	-	-	-	30,327	30,327	30,327
All Funds	-	-	-	280,194,351	403,237,362	291,825,234
TAXES						
3400 Other Funds Ltd	-	-	-	1,913,794,449	2,160,623,722	1,914,651,633
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
8800 General Fund Revenue	-	-	-	20,634,763,805	20,535,880,327	20,445,208,000
TOTAL TAXES	-	-	-	\$22,548,558,254	\$22,696,504,049	\$22,361,187,463
LICENSES AND FEES						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Revenue Clearinghouse

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
0205 Business Lic and Fees						
3400 Other Funds Ltd	-	-	-	11,250,353	11,597,353	11,597,353
FINES, RENTS AND ROYALTIES						
0505 Fines and Forfeitures						
3400 Other Funds Ltd	-	-	-	-	17,688,874	17,688,874
8800 General Fund Revenue	-	-	-	-	12,028,333	12,028,333
All Funds	-	-	-	-	29,717,207	29,717,207
DONATIONS AND CONTRIBUTIONS						
0905 Donations						
3400 Other Funds Ltd	-	-	-	1,780,000	2,000,000	2,000,000
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	-	-	-	88,765,387	88,765,387	89,111,954
TRANSFERS IN						
1198 Tsfr From Judicial Dept						
3400 Other Funds Ltd	-	-	-	-	71,313,365	71,313,365
8800 General Fund Revenue	-	-	-	-	48,492,681	50,571,555
All Funds	-	-	-	-	119,806,046	121,884,920
REVENUE CATEGORIES						
3400 Other Funds Ltd	-	-	-	2,015,590,189	2,351,988,701	2,106,363,179
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
8800 General Fund Revenue	-	-	-	20,634,763,805	20,596,401,341	20,507,807,888
TOTAL REVENUE CATEGORIES	-	-	-	\$22,650,353,994	\$22,948,390,042	\$22,615,498,897

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Revenue Clearinghouse

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3400 Other Funds Ltd	-	-	-	-	-	(71,624,363)
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	(1,327,830)
All Funds	-	-	-	-	-	(72,952,193)
2048 Transfer to Public Universities						
3400 Other Funds Ltd	-	-	-	(7,966,616)	(7,966,616)	(7,966,616)
2050 Transfer to Other						
3400 Other Funds Ltd	-	-	-	(1,046,040,187)	(1,046,824,187)	(1,014,183,579)
2060 Transfer to General Fund						
8800 General Fund Revenue	-	-	-	(20,634,763,805)	(20,596,401,341)	(20,507,807,888)
2080 Transfer to Counties						
3400 Other Funds Ltd	-	-	-	(75,588,655)	(75,588,655)	(38,226,120)
2100 Tsfr To Human Svcs, Dept of						
3400 Other Funds Ltd	-	-	-	-	(2,758,007)	(2,758,007)
2107 Tsfr To Administrative Svcs						
3400 Other Funds Ltd	-	-	-	(15,430,116)	(15,451,523)	(15,304,190)
2137 Tsfr To Justice, Dept of						
3400 Other Funds Ltd	-	-	-	-	(22,151,904)	(20,144,307)
2141 Tsfr To Lands, Dept of State						
3400 Other Funds Ltd	-	-	-	(100,000)	(100,000)	(100,000)
2198 Tsfr To Judicial Dept						
3400 Other Funds Ltd	-	-	-	-	(15,703,518)	(12,682,392)

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Revenue Clearinghouse

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
2248 Tsfr To Military Dept, Or						
3400 Other Funds Ltd	-	-	-	(92,235,386)	(92,235,386)	(92,235,386)
2257 Tsfr To Police, Dept of State						
3400 Other Funds Ltd	-	-	-	(9,094,909)	(9,446,481)	(10,286,281)
2259 Tsfr To Pub Safety Std/Trng						
3400 Other Funds Ltd	-	-	-	-	(37,520,327)	(37,520,327)
2291 Tsfr To Corrections, Dept of						
3400 Other Funds Ltd	-	-	-	-	(4,419,203)	(4,585,442)
2340 Tsfr To Environmental Quality						
3400 Other Funds Ltd	-	-	-	(25,780,444)	(25,780,444)	(25,780,444)
2443 Tsfr To Oregon Health Authority						
3400 Other Funds Ltd	-	-	-	(369,372,849)	(603,673,708)	(370,776,708)
2525 Tsfr To HECC						
3400 Other Funds Ltd	-	-	-	(2,093,270)	(2,093,270)	(2,093,270)
2581 Tsfr To Education, Dept of						
3400 Other Funds Ltd	-	-	-	(476,740)	(476,740)	(597,740)
2629 Tsfr To Forestry, Dept of						
3400 Other Funds Ltd	-	-	-	(25,741,667)	(25,741,667)	(25,741,667)
2635 Tsfr To Fish/Wildlife, Dept of						
3400 Other Funds Ltd	-	-	-	(30,000)	(30,000)	(30,000)
2730 Tsfr To Transportation, Dept						
3400 Other Funds Ltd	-	-	-	(256,873,963)	(256,884,667)	(256,884,667)
2914 Tsfr To Housing and Com Svcs						

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Revenue Clearinghouse

<i>Description</i>	<i>2015-17 Actuals</i>	<i>2017-19 Leg Adopted Budget</i>	<i>2017-19 Leg Approved Budget</i>	<i>2019-21 Agency Request Budget</i>	<i>2019-21 Governor's Budget</i>	<i>2019-21 Leg. Adopted Audit</i>
3400 Other Funds Ltd	-	-	-	(88,765,387)	(88,765,387)	(88,765,387)
TRANSFERS OUT						
3400 Other Funds Ltd	-	-	-	(2,015,590,189)	(2,333,611,690)	(2,098,286,893)
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	(1,327,830)
8800 General Fund Revenue	-	-	-	(20,634,763,805)	(20,596,401,341)	(20,507,807,888)
TOTAL TRANSFERS OUT	-	-	-	(\$22,650,353,994)	(\$22,930,013,031)	(\$22,607,422,611)
AVAILABLE REVENUES						
3400 Other Funds Ltd	-	-	-	-	18,377,011	8,076,286
TOTAL AVAILABLE REVENUES	-	-	-	-	\$18,377,011	\$8,076,286
ENDING BALANCE						
3400 Other Funds Ltd	-	-	-	-	18,377,011	8,076,286
TOTAL ENDING BALANCE	-	-	-	-	\$18,377,011	\$8,076,286

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Capital Debt Service and Related Costs

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
BEGINNING BALANCE						
0025 Beginning Balance						
3430 Other Funds Debt Svc Ltd	5,381,932	-	-	-	-	-
REVENUE CATEGORIES						
GENERAL FUND APPROPRIATION						
0050 General Fund Appropriation						
8030 General Fund Debt Svc	11,783,683	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
CHARGES FOR SERVICES						
0415 Admin and Service Charges						
3400 Other Funds Ltd	-	73,056	73,056	-	-	-
3430 Other Funds Debt Svc Ltd	-	1,185,157	1,185,157	1,237,830	1,237,830	-
All Funds	-	1,258,213	1,258,213	1,237,830	1,237,830	-
OTHER						
0975 Other Revenues						
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
TRANSFERS IN						
1010 Transfer In - Intrafund						
3430 Other Funds Debt Svc Ltd	-	-	-	-	-	1,327,830
1107 Tsfr From Administrative Svcs						
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	-
TRANSFERS IN						
3430 Other Funds Debt Svc Ltd	29	-	-	-	-	1,327,830
TOTAL TRANSFERS IN	\$29	-	-	-	-	\$1,327,830

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Capital Debt Service and Related Costs

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
REVENUE CATEGORIES						
8030 General Fund Debt Svc	11,783,683	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3400 Other Funds Ltd	-	73,056	73,056	-	-	-
3430 Other Funds Debt Svc Ltd	48	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL REVENUE CATEGORIES	\$11,783,731	\$15,683,831	\$15,683,831	\$16,304,450	\$16,304,450	\$16,307,950
TRANSFERS OUT						
2010 Transfer Out - Intrafund						
3430 Other Funds Debt Svc Ltd	(5,326,464)	-	-	-	-	-
AVAILABLE REVENUES						
8030 General Fund Debt Svc	11,783,683	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3400 Other Funds Ltd	-	73,056	73,056	-	-	-
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL AVAILABLE REVENUES	\$11,839,199	\$15,683,831	\$15,683,831	\$16,304,450	\$16,304,450	\$16,307,950
EXPENDITURES						
SERVICES & SUPPLIES						
4225 State Gov. Service Charges						
3430 Other Funds Debt Svc Ltd	19	-	-	-	-	-
4650 Other Services and Supplies						
3400 Other Funds Ltd	-	73,056	73,056	-	-	-
3430 Other Funds Debt Svc Ltd	55,468	-	-	-	-	-
All Funds	55,468	73,056	73,056	-	-	-
SERVICES & SUPPLIES						
3400 Other Funds Ltd	-	73,056	73,056	-	-	-

Budget Support - Detail Revenues and Expenditures

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Capital Debt Service and Related Costs

Description	2015-17 Actuals	2017-19 Leg Adopted Budget	2017-19 Leg Approved Budget	2019-21 Agency Request Budget	2019-21 Governor's Budget	2019-21 Leg. Adopted Audit
3430 Other Funds Debt Svc Ltd	55,487	-	-	-	-	-
TOTAL SERVICES & SUPPLIES	\$55,487	\$73,056	\$73,056	-	-	-
DEBT SERVICE						
7100 Principal - Bonds						
8030 General Fund Debt Svc	9,485,000	11,949,998	11,949,998	13,547,030	13,547,030	13,475,326
3430 Other Funds Debt Svc Ltd	-	999,087	999,087	1,112,980	1,112,980	1,193,980
All Funds	9,485,000	12,949,085	12,949,085	14,660,010	14,660,010	14,669,306
7150 Interest - Bonds						
8030 General Fund Debt Svc	2,298,649	2,475,620	2,475,620	1,519,590	1,519,590	1,504,794
3430 Other Funds Debt Svc Ltd	29	186,070	186,070	124,850	124,850	133,850
All Funds	2,298,678	2,661,690	2,661,690	1,644,440	1,644,440	1,638,644
DEBT SERVICE						
8030 General Fund Debt Svc	11,783,649	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3430 Other Funds Debt Svc Ltd	29	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL DEBT SERVICE	\$11,783,678	\$15,610,775	\$15,610,775	\$16,304,450	\$16,304,450	\$16,307,950
EXPENDITURES						
8030 General Fund Debt Svc	11,783,649	14,425,618	14,425,618	15,066,620	15,066,620	14,980,120
3400 Other Funds Ltd	-	73,056	73,056	-	-	-
3430 Other Funds Debt Svc Ltd	55,516	1,185,157	1,185,157	1,237,830	1,237,830	1,327,830
TOTAL EXPENDITURES	\$11,839,165	\$15,683,831	\$15,683,831	\$16,304,450	\$16,304,450	\$16,307,950
REVERSIONS						
9900 Reversions						
8030 General Fund Debt Svc	(34)	-	-	-	-	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	26,030,706	26,030,706	0	-
CHARGES FOR SERVICES				
0415 Admin and Service Charges				
3400 Other Funds Ltd	8,064,389	8,064,389	0	-
TOTAL REVENUES				
8000 General Fund	26,030,706	26,030,706	0	-
3400 Other Funds Ltd	8,064,389	8,064,389	0	-
TOTAL REVENUES	\$34,095,095	\$34,095,095	0	-
AVAILABLE REVENUES				
8000 General Fund	26,030,706	26,030,706	0	-
3400 Other Funds Ltd	8,064,389	8,064,389	0	-
TOTAL AVAILABLE REVENUES	\$34,095,095	\$34,095,095	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	9,730,287	9,751,131	20,844	0.21%
3400 Other Funds Ltd	1,025,841	1,027,653	1,812	0.18%
All Funds	10,756,128	10,778,784	22,656	0.21%
3160 Temporary Appointments				
8000 General Fund	26,790	26,790	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	75,336	75,336	0	-
All Funds	102,126	102,126	0	-
3170 Overtime Payments				
8000 General Fund	40,034	40,034	0	-
3180 Shift Differential				
8000 General Fund	27,337	27,337	0	-
3190 All Other Differential				
8000 General Fund	198,627	198,627	0	-
3400 Other Funds Ltd	20,482	20,482	0	-
All Funds	219,109	219,109	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	10,023,075	10,043,919	20,844	0.21%
3400 Other Funds Ltd	1,121,659	1,123,471	1,812	0.16%
TOTAL SALARIES & WAGES	\$11,144,734	\$11,167,390	\$22,656	0.20%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	3,925	3,925	0	-
3400 Other Funds Ltd	406	406	0	-
All Funds	4,331	4,331	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	1,696,363	1,699,900	3,537	0.21%
3400 Other Funds Ltd	177,569	177,877	308	0.17%
All Funds	1,873,932	1,877,777	3,845	0.21%
3221 Pension Obligation Bond				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	447,762	447,762	0	-
3400 Other Funds Ltd	55,869	55,869	0	-
All Funds	503,631	503,631	0	-
3230 Social Security Taxes				
8000 General Fund	758,837	760,431	1,594	0.21%
3400 Other Funds Ltd	85,053	85,192	139	0.16%
All Funds	843,890	845,623	1,733	0.21%
3240 Unemployment Assessments				
8000 General Fund	175,959	175,959	0	-
3400 Other Funds Ltd	3,003	3,003	0	-
All Funds	178,962	178,962	0	-
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	3,774	3,774	0	-
3400 Other Funds Ltd	402	402	0	-
All Funds	4,176	4,176	0	-
3260 Mass Transit Tax				
8000 General Fund	45,038	45,038	0	-
3400 Other Funds Ltd	6,723	6,723	0	-
All Funds	51,761	51,761	0	-
3270 Flexible Benefits				
8000 General Fund	2,298,016	2,298,016	0	-
3400 Other Funds Ltd	235,232	235,232	0	-
All Funds	2,533,248	2,533,248	0	-
3280 Other OPE				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	10,532	10,532	0	-
3400 Other Funds Ltd	42,793	42,793	0	-
All Funds	53,325	53,325	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	5,440,206	5,445,337	5,131	0.09%
3400 Other Funds Ltd	607,050	607,497	447	0.07%
TOTAL OTHER PAYROLL EXPENSES	\$6,047,256	\$6,052,834	\$5,578	0.09%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(1,002,727)	(1,002,727)	0	-
3400 Other Funds Ltd	(128,396)	(128,396)	0	-
All Funds	(1,131,123)	(1,131,123)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	(25,975)	(25,975)	100.00%
3400 Other Funds Ltd	-	(2,259)	(2,259)	100.00%
All Funds	-	(28,234)	(28,234)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(1,002,727)	(1,028,702)	(25,975)	-2.59%
3400 Other Funds Ltd	(128,396)	(130,655)	(2,259)	-1.76%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$1,131,123)	(\$1,159,357)	(\$28,234)	-2.50%
TOTAL PERSONAL SERVICES				
8000 General Fund	14,460,554	14,460,554	0	-
3400 Other Funds Ltd	1,600,313	1,600,313	0	-
TOTAL PERSONAL SERVICES	\$16,060,867	\$16,060,867	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	122,420	122,420	0	-
3400 Other Funds Ltd	22,415	22,415	0	-
All Funds	144,835	144,835	0	-
4125 Out of State Travel				
8000 General Fund	3,203	3,203	0	-
3400 Other Funds Ltd	2,663	2,663	0	-
All Funds	5,866	5,866	0	-
4150 Employee Training				
8000 General Fund	200,833	200,833	0	-
3400 Other Funds Ltd	45,771	45,771	0	-
All Funds	246,604	246,604	0	-
4175 Office Expenses				
8000 General Fund	4,355,894	4,355,894	0	-
3400 Other Funds Ltd	1,388,737	1,388,737	0	-
All Funds	5,744,631	5,744,631	0	-
4200 Telecommunications				
8000 General Fund	307,656	307,656	0	-
3400 Other Funds Ltd	66,038	66,038	0	-
All Funds	373,694	373,694	0	-
4225 State Gov. Service Charges				
8000 General Fund	717,221	717,221	0	-
3400 Other Funds Ltd	161,208	161,208	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	878,429	878,429	0	-
4250 Data Processing				
8000 General Fund	536,490	536,490	0	-
3400 Other Funds Ltd	6,399	6,399	0	-
All Funds	542,889	542,889	0	-
4275 Publicity and Publications				
8000 General Fund	6,173	6,173	0	-
3400 Other Funds Ltd	761	761	0	-
All Funds	6,934	6,934	0	-
4300 Professional Services				
8000 General Fund	719,854	719,854	0	-
3400 Other Funds Ltd	67,962	67,962	0	-
All Funds	787,816	787,816	0	-
4325 Attorney General				
8000 General Fund	121,322	121,322	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	6,584	6,584	0	-
3400 Other Funds Ltd	4,028	4,028	0	-
All Funds	10,612	10,612	0	-
4400 Dues and Subscriptions				
8000 General Fund	64,640	64,640	0	-
3400 Other Funds Ltd	5,577	5,577	0	-
All Funds	70,217	70,217	0	-
4425 Facilities Rental and Taxes				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	3,991,957	3,991,957	0	-
3400 Other Funds Ltd	1,988,452	1,988,452	0	-
All Funds	5,980,409	5,980,409	0	-
4475 Facilities Maintenance				
8000 General Fund	138,400	138,400	0	-
3400 Other Funds Ltd	29,800	29,800	0	-
All Funds	168,200	168,200	0	-
4650 Other Services and Supplies				
8000 General Fund	15,262	15,262	0	-
3400 Other Funds Ltd	1,941,356	1,941,356	0	-
All Funds	1,956,618	1,956,618	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	127,512	127,512	0	-
3400 Other Funds Ltd	16,259	16,259	0	-
All Funds	143,771	143,771	0	-
4715 IT Expendable Property				
8000 General Fund	4,372	4,372	0	-
3400 Other Funds Ltd	462	462	0	-
All Funds	4,834	4,834	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	11,439,793	11,439,793	0	-
3400 Other Funds Ltd	5,747,888	5,747,888	0	-
TOTAL SERVICES & SUPPLIES	\$17,187,681	\$17,187,681	0	-
CAPITAL OUTLAY				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
5100 Office Furniture and Fixtures				
8000 General Fund	6,627	6,627	0	-
3400 Other Funds Ltd	28,363	28,363	0	-
All Funds	34,990	34,990	0	-
5150 Telecommunications Equipment				
8000 General Fund	28,585	28,585	0	-
3400 Other Funds Ltd	2,495	2,495	0	-
All Funds	31,080	31,080	0	-
5550 Data Processing Software				
8000 General Fund	4,693	4,693	0	-
3400 Other Funds Ltd	5,263	5,263	0	-
All Funds	9,956	9,956	0	-
5600 Data Processing Hardware				
8000 General Fund	25,641	25,641	0	-
3400 Other Funds Ltd	88,250	88,250	0	-
All Funds	113,891	113,891	0	-
5900 Other Capital Outlay				
8000 General Fund	64,813	64,813	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	130,359	130,359	0	-
3400 Other Funds Ltd	124,371	124,371	0	-
TOTAL CAPITAL OUTLAY	\$254,730	\$254,730	0	-
TOTAL EXPENDITURES				
8000 General Fund	26,030,706	26,030,706	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	7,472,572	7,472,572	0	-
TOTAL EXPENDITURES	\$33,503,278	\$33,503,278	0	-
ENDING BALANCE				
3400 Other Funds Ltd	591,817	591,817	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	72	72	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	72.00	72.00	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	964,844	964,844	0	-
REVENUE CATEGORIES				
GENERAL FUND APPROPRIATION				
0050 General Fund Appropriation				
8000 General Fund	15,574,452	15,574,452	0	-
TAXES				
0165 Other Severance Taxes				
3400 Other Funds Ltd	28,779	28,779	0	-
0195 Other Taxes				
3400 Other Funds Ltd	5,816,905	5,816,905	0	-
TOTAL TAXES				
3400 Other Funds Ltd	5,845,684	5,845,684	0	-
CHARGES FOR SERVICES				
0415 Admin and Service Charges				
3400 Other Funds Ltd	33,393	33,393	0	-
TOTAL REVENUES				
8000 General Fund	15,574,452	15,574,452	0	-
3400 Other Funds Ltd	5,879,077	5,879,077	0	-
TOTAL REVENUES	\$21,453,529	\$21,453,529	0	-
AVAILABLE REVENUES				
8000 General Fund	15,574,452	15,574,452	0	-
3400 Other Funds Ltd	6,843,921	6,843,921	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL AVAILABLE REVENUES	\$22,418,373	\$22,418,373	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	8,833,329	8,833,329	0	-
3400 Other Funds Ltd	3,234,024	3,234,024	0	-
All Funds	12,067,353	12,067,353	0	-
3160 Temporary Appointments				
8000 General Fund	20,016	20,016	0	-
3170 Overtime Payments				
8000 General Fund	11,027	11,027	0	-
3180 Shift Differential				
8000 General Fund	1,508	1,508	0	-
3190 All Other Differential				
8000 General Fund	32,824	32,824	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	8,898,704	8,898,704	0	-
3400 Other Funds Ltd	3,234,024	3,234,024	0	-
TOTAL SALARIES & WAGES	\$12,132,728	\$12,132,728	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	3,550	3,550	0	-
3400 Other Funds Ltd	1,360	1,360	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	4,910	4,910	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	1,506,720	1,506,720	0	-
3400 Other Funds Ltd	548,809	548,809	0	-
All Funds	2,055,529	2,055,529	0	-
3221 Pension Obligation Bond				
8000 General Fund	472,033	472,033	0	-
3400 Other Funds Ltd	183,157	183,157	0	-
All Funds	655,190	655,190	0	-
3230 Social Security Taxes				
8000 General Fund	680,692	680,692	0	-
3400 Other Funds Ltd	247,389	247,389	0	-
All Funds	928,081	928,081	0	-
3240 Unemployment Assessments				
8000 General Fund	18,214	18,214	0	-
3400 Other Funds Ltd	1,316	1,316	0	-
All Funds	19,530	19,530	0	-
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	3,367	3,367	0	-
3400 Other Funds Ltd	1,303	1,303	0	-
All Funds	4,670	4,670	0	-
3260 Mass Transit Tax				
8000 General Fund	53,562	53,562	0	-
3400 Other Funds Ltd	19,220	19,220	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	72,782	72,782	0	-
3270 Flexible Benefits				
8000 General Fund	2,046,864	2,046,864	0	-
3400 Other Funds Ltd	785,448	785,448	0	-
All Funds	2,832,312	2,832,312	0	-
3280 Other OPE				
8000 General Fund	1,878	1,878	0	-
3400 Other Funds Ltd	30	30	0	-
All Funds	1,908	1,908	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	4,786,880	4,786,880	0	-
3400 Other Funds Ltd	1,788,032	1,788,032	0	-
TOTAL OTHER PAYROLL EXPENSES	\$6,574,912	\$6,574,912	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(606,124)	(606,124)	0	-
3400 Other Funds Ltd	(56,170)	(56,170)	0	-
All Funds	(662,294)	(662,294)	0	-
TOTAL PERSONAL SERVICES				
8000 General Fund	13,079,460	13,079,460	0	-
3400 Other Funds Ltd	4,965,886	4,965,886	0	-
TOTAL PERSONAL SERVICES	\$18,045,346	\$18,045,346	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	89,263	89,263	0	-
3400 Other Funds Ltd	33,343	33,343	0	-
All Funds	122,606	122,606	0	-
4125 Out of State Travel				
8000 General Fund	49,492	49,492	0	-
3400 Other Funds Ltd	7,791	7,791	0	-
All Funds	57,283	57,283	0	-
4150 Employee Training				
8000 General Fund	139,579	139,579	0	-
3400 Other Funds Ltd	62,984	62,984	0	-
All Funds	202,563	202,563	0	-
4175 Office Expenses				
8000 General Fund	111,552	111,552	0	-
3400 Other Funds Ltd	34,889	34,889	0	-
All Funds	146,441	146,441	0	-
4200 Telecommunications				
8000 General Fund	102,521	102,521	0	-
3400 Other Funds Ltd	11,339	11,339	0	-
All Funds	113,860	113,860	0	-
4250 Data Processing				
8000 General Fund	3,111	3,111	0	-
3400 Other Funds Ltd	1,037	1,037	0	-
All Funds	4,148	4,148	0	-
4275 Publicity and Publications				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	83,525	83,525	0	-
3400 Other Funds Ltd	32,728	32,728	0	-
All Funds	116,253	116,253	0	-
4300 Professional Services				
8000 General Fund	295,762	295,762	0	-
3400 Other Funds Ltd	1,273,117	1,273,117	0	-
All Funds	1,568,879	1,568,879	0	-
4325 Attorney General				
8000 General Fund	1,452,374	1,452,374	0	-
3400 Other Funds Ltd	172,143	172,143	0	-
All Funds	1,624,517	1,624,517	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	25,073	25,073	0	-
3400 Other Funds Ltd	10,306	10,306	0	-
All Funds	35,379	35,379	0	-
4400 Dues and Subscriptions				
8000 General Fund	77,473	77,473	0	-
3400 Other Funds Ltd	86,517	86,517	0	-
All Funds	163,990	163,990	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	4,021	4,021	0	-
3400 Other Funds Ltd	48,511	48,511	0	-
All Funds	52,532	52,532	0	-
4475 Facilities Maintenance				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	9,584	9,584	0	-
4650 Other Services and Supplies				
8000 General Fund	29,712	29,712	0	-
3400 Other Funds Ltd	9,782	9,782	0	-
All Funds	39,494	39,494	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	18,038	18,038	0	-
3400 Other Funds Ltd	8,535	8,535	0	-
All Funds	26,573	26,573	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	2,491,080	2,491,080	0	-
3400 Other Funds Ltd	1,793,022	1,793,022	0	-
TOTAL SERVICES & SUPPLIES	\$4,284,102	\$4,284,102	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	11,870	11,870	0	-
5150 Telecommunications Equipment				
8000 General Fund	3,912	3,912	0	-
3400 Other Funds Ltd	3,522	3,522	0	-
All Funds	7,434	7,434	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	3,912	3,912	0	-
3400 Other Funds Ltd	15,392	15,392	0	-
TOTAL CAPITAL OUTLAY	\$19,304	\$19,304	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	36,301,698	36,301,698	0	-
TOTAL EXPENDITURES				
8000 General Fund	15,574,452	15,574,452	0	-
3400 Other Funds Ltd	43,075,998	43,075,998	0	-
TOTAL EXPENDITURES	\$58,650,450	\$58,650,450	0	-
ENDING BALANCE				
3400 Other Funds Ltd	(36,232,077)	(36,232,077)	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	81	81	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	77.93	77.93	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	75,981,239	75,981,239	0	-
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	1,800,774	1,800,774	0	-
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TOTAL REVENUES

8000 General Fund	75,981,239	75,981,239	0	-
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3400 Other Funds Ltd	1,800,774	1,800,774	0	-
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TOTAL REVENUES	\$77,782,013	\$77,782,013	0	-
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AVAILABLE REVENUES

8000 General Fund	75,981,239	75,981,239	0	-
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3400 Other Funds Ltd	1,800,774	1,800,774	0	-
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TOTAL AVAILABLE REVENUES	\$77,782,013	\$77,782,013	0	-
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	42,811,199	42,811,199	0	-
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3400 Other Funds Ltd	835,112	835,112	0	-
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All Funds	43,646,311	43,646,311	0	-
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3160 Temporary Appointments

8000 General Fund	14,095	14,095	0	-
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Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	80,476	80,476	0	-
All Funds	94,571	94,571	0	-
3170 Overtime Payments				
8000 General Fund	3,680	3,680	0	-
3190 All Other Differential				
8000 General Fund	3,734	3,734	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	42,832,708	42,832,708	0	-
3400 Other Funds Ltd	915,588	915,588	0	-
TOTAL SALARIES & WAGES	\$43,748,296	\$43,748,296	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	23,545	23,545	0	-
3400 Other Funds Ltd	380	380	0	-
All Funds	23,925	23,925	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	7,266,315	7,266,315	0	-
3400 Other Funds Ltd	141,718	141,718	0	-
All Funds	7,408,033	7,408,033	0	-
3221 Pension Obligation Bond				
8000 General Fund	2,277,435	2,277,435	0	-
3400 Other Funds Ltd	44,417	44,417	0	-
All Funds	2,321,852	2,321,852	0	-
3230 Social Security Taxes				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	3,276,592	3,276,592	0	-
3400 Other Funds Ltd	70,069	70,069	0	-
All Funds	3,346,661	3,346,661	0	-
3240 Unemployment Assessments				
8000 General Fund	45,695	45,695	0	-
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	22,368	22,368	0	-
3400 Other Funds Ltd	380	380	0	-
All Funds	22,748	22,748	0	-
3260 Mass Transit Tax				
8000 General Fund	259,855	259,855	0	-
3400 Other Funds Ltd	5,490	5,490	0	-
All Funds	265,345	265,345	0	-
3270 Flexible Benefits				
8000 General Fund	13,536,551	13,536,551	0	-
3400 Other Funds Ltd	262,907	262,907	0	-
All Funds	13,799,458	13,799,458	0	-
3280 Other OPE				
8000 General Fund	1,510	1,510	0	-
3400 Other Funds Ltd	1,808	1,808	0	-
All Funds	3,318	3,318	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	26,709,866	26,709,866	0	-
3400 Other Funds Ltd	527,169	527,169	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES	\$27,237,035	\$27,237,035	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(2,200,309)	(2,200,309)	0	-
3400 Other Funds Ltd	(58,481)	(58,481)	0	-
All Funds	(2,258,790)	(2,258,790)	0	-
TOTAL PERSONAL SERVICES				
8000 General Fund	67,342,265	67,342,265	0	-
3400 Other Funds Ltd	1,384,276	1,384,276	0	-
TOTAL PERSONAL SERVICES	\$68,726,541	\$68,726,541	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	246,504	246,504	0	-
3400 Other Funds Ltd	3,628	3,628	0	-
All Funds	250,132	250,132	0	-
4125 Out of State Travel				
8000 General Fund	25,500	25,500	0	-
4150 Employee Training				
8000 General Fund	292,554	292,554	0	-
3400 Other Funds Ltd	3,931	3,931	0	-
All Funds	296,485	296,485	0	-
4175 Office Expenses				
8000 General Fund	483,270	483,270	0	-
3400 Other Funds Ltd	89,376	89,376	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	572,646	572,646	0	-
4200 Telecommunications				
8000 General Fund	1,065,491	1,065,491	0	-
3400 Other Funds Ltd	48,053	48,053	0	-
All Funds	1,113,544	1,113,544	0	-
4250 Data Processing				
8000 General Fund	45,651	45,651	0	-
3400 Other Funds Ltd	4,529	4,529	0	-
All Funds	50,180	50,180	0	-
4275 Publicity and Publications				
8000 General Fund	25,000	25,000	0	-
3400 Other Funds Ltd	8	8	0	-
All Funds	25,008	25,008	0	-
4300 Professional Services				
8000 General Fund	751,989	751,989	0	-
3400 Other Funds Ltd	11,416	11,416	0	-
All Funds	763,405	763,405	0	-
4315 IT Professional Services				
8000 General Fund	753,920	753,920	0	-
3400 Other Funds Ltd	80	80	0	-
All Funds	754,000	754,000	0	-
4325 Attorney General				
8000 General Fund	2,003,523	2,003,523	0	-
3400 Other Funds Ltd	3,445	3,445	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	2,006,968	2,006,968	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	16,000	16,000	0	-
3400 Other Funds Ltd	323	323	0	-
All Funds	16,323	16,323	0	-
4400 Dues and Subscriptions				
8000 General Fund	15,000	15,000	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	1,762,147	1,762,147	0	-
3400 Other Funds Ltd	127,613	127,613	0	-
All Funds	1,889,760	1,889,760	0	-
4475 Facilities Maintenance				
8000 General Fund	29,010	29,010	0	-
4575 Agency Program Related S and S				
8000 General Fund	550,000	550,000	0	-
3400 Other Funds Ltd	38,219	38,219	0	-
All Funds	588,219	588,219	0	-
4650 Other Services and Supplies				
8000 General Fund	34,150	34,150	0	-
3400 Other Funds Ltd	498	498	0	-
All Funds	34,648	34,648	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	51,911	51,911	0	-
3400 Other Funds Ltd	2,736	2,736	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	54,647	54,647	0	-
4715 IT Expendable Property				
8000 General Fund	23,044	23,044	0	-
3400 Other Funds Ltd	470	470	0	-
All Funds	23,514	23,514	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	8,174,664	8,174,664	0	-
3400 Other Funds Ltd	334,325	334,325	0	-
TOTAL SERVICES & SUPPLIES	\$8,508,989	\$8,508,989	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	280,592	280,592	0	-
3400 Other Funds Ltd	7,259	7,259	0	-
All Funds	287,851	287,851	0	-
5150 Telecommunications Equipment				
8000 General Fund	177,782	177,782	0	-
3400 Other Funds Ltd	922	922	0	-
All Funds	178,704	178,704	0	-
5600 Data Processing Hardware				
8000 General Fund	5,936	5,936	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	464,310	464,310	0	-
3400 Other Funds Ltd	8,181	8,181	0	-
TOTAL CAPITAL OUTLAY	\$472,491	\$472,491	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES				
8000 General Fund	75,981,239	75,981,239	0	-
3400 Other Funds Ltd	1,726,782	1,726,782	0	-
TOTAL EXPENDITURES	\$77,708,021	\$77,708,021	0	-
ENDING BALANCE				
3400 Other Funds Ltd	73,992	73,992	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	393	393	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	392.17	392.17	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	22,344,432	22,344,432	0	-
CHARGES FOR SERVICES				
0415 Admin and Service Charges				
3400 Other Funds Ltd	12,370,768	12,370,768	0	-
TOTAL REVENUES				
8000 General Fund	22,344,432	22,344,432	0	-
3400 Other Funds Ltd	12,370,768	12,370,768	0	-
TOTAL REVENUES	\$34,715,200	\$34,715,200	0	-
AVAILABLE REVENUES				
8000 General Fund	22,344,432	22,344,432	0	-
3400 Other Funds Ltd	12,370,768	12,370,768	0	-
TOTAL AVAILABLE REVENUES	\$34,715,200	\$34,715,200	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
8000 General Fund	12,703,502	12,703,502	0	-
3400 Other Funds Ltd	12,763,198	12,763,198	0	-
All Funds	25,466,700	25,466,700	0	-
3160 Temporary Appointments				
3400 Other Funds Ltd	33,220	33,220	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3170 Overtime Payments				
8000 General Fund	45,066	45,066	0	-
3190 All Other Differential				
8000 General Fund	21,999	21,999	0	-
TOTAL SALARIES & WAGES				
8000 General Fund	12,770,567	12,770,567	0	-
3400 Other Funds Ltd	12,796,418	12,796,418	0	-
TOTAL SALARIES & WAGES	\$25,566,985	\$25,566,985	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	5,957	5,957	0	-
3400 Other Funds Ltd	7,890	7,890	0	-
All Funds	13,847	13,847	0	-
3220 Public Employees' Retire Cont				
8000 General Fund	2,167,162	2,167,162	0	-
3400 Other Funds Ltd	2,165,923	2,165,923	0	-
All Funds	4,333,085	4,333,085	0	-
3221 Pension Obligation Bond				
8000 General Fund	687,488	687,488	0	-
3400 Other Funds Ltd	539,612	539,612	0	-
All Funds	1,227,100	1,227,100	0	-
3230 Social Security Taxes				
8000 General Fund	976,883	976,883	0	-
3400 Other Funds Ltd	978,918	978,918	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	1,955,801	1,955,801	0	-
3240 Unemployment Assessments				
8000 General Fund	24,169	24,169	0	-
3400 Other Funds Ltd	10,746	10,746	0	-
All Funds	34,915	34,915	0	-
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	5,657	5,657	0	-
3400 Other Funds Ltd	7,509	7,509	0	-
All Funds	13,166	13,166	0	-
3260 Mass Transit Tax				
8000 General Fund	80,783	80,783	0	-
3400 Other Funds Ltd	64,737	64,737	0	-
All Funds	145,520	145,520	0	-
3270 Flexible Benefits				
8000 General Fund	3,431,841	3,431,841	0	-
3400 Other Funds Ltd	4,554,927	4,554,927	0	-
All Funds	7,986,768	7,986,768	0	-
3280 Other OPE				
8000 General Fund	1,930	1,930	0	-
3400 Other Funds Ltd	985	985	0	-
All Funds	2,915	2,915	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	7,381,870	7,381,870	0	-
3400 Other Funds Ltd	8,331,247	8,331,247	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES	\$15,713,117	\$15,713,117	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(475,752)	(475,752)	0	-
3400 Other Funds Ltd	(570,031)	(570,031)	0	-
All Funds	(1,045,783)	(1,045,783)	0	-
TOTAL PERSONAL SERVICES				
8000 General Fund	19,676,685	19,676,685	0	-
3400 Other Funds Ltd	20,557,634	20,557,634	0	-
TOTAL PERSONAL SERVICES	\$40,234,319	\$40,234,319	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	58,737	58,737	0	-
3400 Other Funds Ltd	56,262	56,262	0	-
All Funds	114,999	114,999	0	-
4125 Out of State Travel				
8000 General Fund	291,487	291,487	0	-
3400 Other Funds Ltd	37,789	37,789	0	-
All Funds	329,276	329,276	0	-
4150 Employee Training				
8000 General Fund	105,203	105,203	0	-
3400 Other Funds Ltd	81,079	81,079	0	-
All Funds	186,282	186,282	0	-
4175 Office Expenses				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	160,986	160,986	0	-
3400 Other Funds Ltd	78,904	78,904	0	-
All Funds	239,890	239,890	0	-
4200 Telecommunications				
8000 General Fund	256,555	256,555	0	-
3400 Other Funds Ltd	243,780	243,780	0	-
All Funds	500,335	500,335	0	-
4250 Data Processing				
8000 General Fund	14,827	14,827	0	-
3400 Other Funds Ltd	53,282	53,282	0	-
All Funds	68,109	68,109	0	-
4275 Publicity and Publications				
8000 General Fund	33,436	33,436	0	-
3400 Other Funds Ltd	20,740	20,740	0	-
All Funds	54,176	54,176	0	-
4300 Professional Services				
8000 General Fund	294,334	294,334	0	-
3400 Other Funds Ltd	148,869	148,869	0	-
All Funds	443,203	443,203	0	-
4325 Attorney General				
8000 General Fund	1,334,558	1,334,558	0	-
3400 Other Funds Ltd	485,994	485,994	0	-
All Funds	1,820,552	1,820,552	0	-
4375 Employee Recruitment and Develop				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	10,360	10,360	0	-
3400 Other Funds Ltd	1,417	1,417	0	-
All Funds	11,777	11,777	0	-
4400 Dues and Subscriptions				
8000 General Fund	7,491	7,491	0	-
3400 Other Funds Ltd	1,004	1,004	0	-
All Funds	8,495	8,495	0	-
4425 Facilities Rental and Taxes				
8000 General Fund	7,283	7,283	0	-
3400 Other Funds Ltd	19,911	19,911	0	-
All Funds	27,194	27,194	0	-
4450 Fuels and Utilities				
3400 Other Funds Ltd	23,560	23,560	0	-
4475 Facilities Maintenance				
8000 General Fund	5,428	5,428	0	-
3400 Other Funds Ltd	9,701	9,701	0	-
All Funds	15,129	15,129	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	932,642	932,642	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	48,433	48,433	0	-
3400 Other Funds Ltd	27,656	27,656	0	-
All Funds	76,089	76,089	0	-
4715 IT Expendable Property				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	76,557	76,557	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	2,629,118	2,629,118	0	-
3400 Other Funds Ltd	2,299,147	2,299,147	0	-
TOTAL SERVICES & SUPPLIES	\$4,928,265	\$4,928,265	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	24,572	24,572	0	-
3400 Other Funds Ltd	246,616	246,616	0	-
All Funds	271,188	271,188	0	-
5150 Telecommunications Equipment				
8000 General Fund	14,057	14,057	0	-
3400 Other Funds Ltd	2,011	2,011	0	-
All Funds	16,068	16,068	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	38,629	38,629	0	-
3400 Other Funds Ltd	248,627	248,627	0	-
TOTAL CAPITAL OUTLAY	\$287,256	\$287,256	0	-
SPECIAL PAYMENTS				
6030 Dist to Non-Gov Units				
3400 Other Funds Ltd	295,488	295,488	0	-
TOTAL EXPENDITURES				
8000 General Fund	22,344,432	22,344,432	0	-
3400 Other Funds Ltd	23,400,896	23,400,896	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL EXPENDITURES	\$45,745,328	\$45,745,328	0	-
ENDING BALANCE				
3400 Other Funds Ltd	(11,030,128)	(11,030,128)	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	227	227	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	225.75	225.75	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	1,384,010	1,384,010	0	-
REVENUE CATEGORIES				
CHARGES FOR SERVICES				
0415 Admin and Service Charges				
3400 Other Funds Ltd	12,745,926	12,745,926	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	14,129,936	14,129,936	0	-
ENDING BALANCE				
3400 Other Funds Ltd	14,129,936	14,129,936	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	42,693,636	42,693,636	0	-
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	6,454,511	6,454,511	0	-
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TOTAL REVENUES

8000 General Fund	42,693,636	42,693,636	0	-
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3400 Other Funds Ltd	6,454,511	6,454,511	0	-
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TOTAL REVENUES	\$49,148,147	\$49,148,147	0	-
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AVAILABLE REVENUES

8000 General Fund	42,693,636	42,693,636	0	-
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3400 Other Funds Ltd	6,454,511	6,454,511	0	-
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TOTAL AVAILABLE REVENUES	\$49,148,147	\$49,148,147	0	-
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	18,318,811	18,263,037	(55,774)	-0.30%
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3400 Other Funds Ltd	2,378,040	2,373,190	(4,850)	-0.20%
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All Funds	20,696,851	20,636,227	(60,624)	-0.29%
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	10,017	9,961	(56)	-0.56%
3400 Other Funds Ltd	1,218	1,213	(5)	-0.41%
All Funds	11,235	11,174	(61)	-0.54%
3220 Public Employees' Retire Cont				
8000 General Fund	3,108,679	3,099,213	(9,466)	-0.30%
3400 Other Funds Ltd	403,583	402,760	(823)	-0.20%
All Funds	3,512,262	3,501,973	(10,289)	-0.29%
3221 Pension Obligation Bond				
8000 General Fund	986,635	986,635	0	-
3400 Other Funds Ltd	123,107	123,107	0	-
All Funds	1,109,742	1,109,742	0	-
3230 Social Security Taxes				
8000 General Fund	1,401,384	1,393,948	(7,436)	-0.53%
3400 Other Funds Ltd	181,914	181,268	(646)	-0.36%
All Funds	1,583,298	1,575,216	(8,082)	-0.51%
3250 Worker's Comp. Assess. (WCD)				
8000 General Fund	9,495	9,442	(53)	-0.56%
3400 Other Funds Ltd	1,193	1,188	(5)	-0.42%
All Funds	10,688	10,630	(58)	-0.54%
3260 Mass Transit Tax				
8000 General Fund	121,553	121,553	0	-
3400 Other Funds Ltd	18,394	18,394	0	-
All Funds	139,947	139,947	0	-
3270 Flexible Benefits				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	5,767,681	5,735,312	(32,369)	-0.56%
3400 Other Funds Ltd	695,913	693,098	(2,815)	-0.40%
All Funds	6,463,594	6,428,410	(35,184)	-0.54%
3280 Other OPE				
3400 Other Funds Ltd	1	1	0	-
TOTAL OTHER PAYROLL EXPENSES				
8000 General Fund	11,405,444	11,356,064	(49,380)	-0.43%
3400 Other Funds Ltd	1,425,323	1,421,029	(4,294)	-0.30%
TOTAL OTHER PAYROLL EXPENSES	\$12,830,767	\$12,777,093	(\$53,674)	-0.42%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(354,291)	(354,291)	0	-
3400 Other Funds Ltd	(96,398)	(96,398)	0	-
All Funds	(450,689)	(450,689)	0	-
3465 Reconciliation Adjustment				
8000 General Fund	-	105,154	105,154	100.00%
3400 Other Funds Ltd	-	9,144	9,144	100.00%
All Funds	-	114,298	114,298	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(354,291)	(249,137)	105,154	29.68%
3400 Other Funds Ltd	(96,398)	(87,254)	9,144	9.49%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$450,689)	(\$336,391)	\$114,298	25.36%
TOTAL PERSONAL SERVICES				
8000 General Fund	29,369,964	29,369,964	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	3,706,965	3,706,965	0	-
TOTAL PERSONAL SERVICES	\$33,076,929	\$33,076,929	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	9,951	9,951	0	-
3400 Other Funds Ltd	8,234	8,234	0	-
All Funds	18,185	18,185	0	-
4125 Out of State Travel				
8000 General Fund	23,100	23,100	0	-
3400 Other Funds Ltd	1,427	1,427	0	-
All Funds	24,527	24,527	0	-
4150 Employee Training				
8000 General Fund	261,853	261,853	0	-
3400 Other Funds Ltd	87,777	87,777	0	-
All Funds	349,630	349,630	0	-
4175 Office Expenses				
8000 General Fund	306,523	306,523	0	-
3400 Other Funds Ltd	97,902	97,902	0	-
All Funds	404,425	404,425	0	-
4200 Telecommunications				
8000 General Fund	376,000	376,000	0	-
3400 Other Funds Ltd	210,033	210,033	0	-
All Funds	586,033	586,033	0	-
4225 State Gov. Service Charges				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	3,796,528	3,796,528	0	-
3400 Other Funds Ltd	1,189,750	1,189,750	0	-
All Funds	4,986,278	4,986,278	0	-
4250 Data Processing				
8000 General Fund	2,414,582	2,414,582	0	-
3400 Other Funds Ltd	652,634	652,634	0	-
All Funds	3,067,216	3,067,216	0	-
4275 Publicity and Publications				
8000 General Fund	10,072	10,072	0	-
4300 Professional Services				
8000 General Fund	589,139	589,139	0	-
3400 Other Funds Ltd	100,329	100,329	0	-
All Funds	689,468	689,468	0	-
4315 IT Professional Services				
8000 General Fund	4,282,294	4,282,294	0	-
3400 Other Funds Ltd	884,153	884,153	0	-
All Funds	5,166,447	5,166,447	0	-
4375 Employee Recruitment and Develop				
8000 General Fund	900	900	0	-
4400 Dues and Subscriptions				
8000 General Fund	7,807	7,807	0	-
3400 Other Funds Ltd	417	417	0	-
All Funds	8,224	8,224	0	-
4425 Facilities Rental and Taxes				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	6,244	6,244	0	-
3400 Other Funds Ltd	526	526	0	-
All Funds	6,770	6,770	0	-
4475 Facilities Maintenance				
8000 General Fund	28,700	28,700	0	-
3400 Other Funds Ltd	7,259	7,259	0	-
All Funds	35,959	35,959	0	-
4600 Intra-agency Charges				
8000 General Fund	130,000	130,000	0	-
3400 Other Funds Ltd	11,600	11,600	0	-
All Funds	141,600	141,600	0	-
4650 Other Services and Supplies				
8000 General Fund	8,265	8,265	0	-
3400 Other Funds Ltd	3,048	3,048	0	-
All Funds	11,313	11,313	0	-
4700 Expendable Prop 250 - 5000				
8000 General Fund	48,565	48,565	0	-
3400 Other Funds Ltd	17,504	17,504	0	-
All Funds	66,069	66,069	0	-
4715 IT Expendable Property				
8000 General Fund	970,884	970,884	0	-
3400 Other Funds Ltd	156,080	156,080	0	-
All Funds	1,126,964	1,126,964	0	-
TOTAL SERVICES & SUPPLIES				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	13,271,407	13,271,407	0	-
3400 Other Funds Ltd	3,428,673	3,428,673	0	-
TOTAL SERVICES & SUPPLIES	\$16,700,080	\$16,700,080	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	29,762	29,762	0	-
3400 Other Funds Ltd	24,494	24,494	0	-
All Funds	54,256	54,256	0	-
5550 Data Processing Software				
8000 General Fund	8,296	8,296	0	-
5900 Other Capital Outlay				
8000 General Fund	14,207	14,207	0	-
TOTAL CAPITAL OUTLAY				
8000 General Fund	52,265	52,265	0	-
3400 Other Funds Ltd	24,494	24,494	0	-
TOTAL CAPITAL OUTLAY	\$76,759	\$76,759	0	-
TOTAL EXPENDITURES				
8000 General Fund	42,693,636	42,693,636	0	-
3400 Other Funds Ltd	7,160,132	7,160,132	0	-
TOTAL EXPENDITURES	\$49,853,768	\$49,853,768	0	-
ENDING BALANCE				
3400 Other Funds Ltd	(705,621)	(705,621)	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	227	226	(1)	-0.44%

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8180 Position Reconciliation	-	1	1	100.00%
TOTAL AUTHORIZED POSITIONS	227	227	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	178.62	177.62	(1.00)	-0.56%
8280 FTE Reconciliation	-	1.00	1.00	100.00%
TOTAL AUTHORIZED FTE	178.62	178.62	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	27,101,757	27,101,757	0	-
REVENUE CATEGORIES				
TAXES				
0142 Marijuana Taxes				
3400 Other Funds Ltd	236,513,273	236,513,273	0	-
TRANSFERS OUT				
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	(44,298,650)	(44,298,650)	0	-
2213 Tsfr To Criminal Justice Comm				
3400 Other Funds Ltd	(3,000,000)	(3,000,000)	0	-
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	(38,305,566)	(38,305,566)	0	-
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(63,842,611)	(63,842,611)	0	-
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(102,148,177)	(102,148,177)	0	-
2845 Tsfr To Or Liquor Cntrl Comm				
3400 Other Funds Ltd	(7,000,000)	(7,000,000)	0	-
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(258,595,004)	(258,595,004)	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	5,020,026	5,020,026	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	1,489,428	1,489,428	0	-
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3170 Overtime Payments

3400 Other Funds Ltd	31,725	31,725	0	-
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TOTAL SALARIES & WAGES

3400 Other Funds Ltd	1,521,153	1,521,153	0	-
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	915	915	0	-
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3220 Public Employees' Retire Cont

3400 Other Funds Ltd	258,141	258,141	0	-
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3221 Pension Obligation Bond

3400 Other Funds Ltd	76,138	76,138	0	-
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3230 Social Security Taxes

3400 Other Funds Ltd	116,369	116,369	0	-
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3250 Worker's Comp. Assess. (WCD)

3400 Other Funds Ltd	870	870	0	-
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3260 Mass Transit Tax

3400 Other Funds Ltd	1,701	1,701	0	-
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3270 Flexible Benefits

3400 Other Funds Ltd	492,576	492,576	0	-
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Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	946,710	946,710	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	2,467,863	2,467,863	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	3,015	3,015	0	-
4125 Out of State Travel				
3400 Other Funds Ltd	3,292	3,292	0	-
4150 Employee Training				
3400 Other Funds Ltd	29,758	29,758	0	-
4175 Office Expenses				
3400 Other Funds Ltd	32,221	32,221	0	-
4200 Telecommunications				
3400 Other Funds Ltd	40,123	40,123	0	-
4250 Data Processing				
3400 Other Funds Ltd	10,841	10,841	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	619	619	0	-
4300 Professional Services				
3400 Other Funds Ltd	500,864	500,864	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	111,953	111,953	0	-
4575 Agency Program Related S and S				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	132,533	132,533	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	97,530	97,530	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	9,753	9,753	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	59,085	59,085	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,031,587	1,031,587	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	165,578	165,578	0	-
5150 Telecommunications Equipment				
3400 Other Funds Ltd	20,995	20,995	0	-
5900 Other Capital Outlay				
3400 Other Funds Ltd	1,239,167	1,239,167	0	-
TOTAL CAPITAL OUTLAY				
3400 Other Funds Ltd	1,425,740	1,425,740	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	4,925,190	4,925,190	0	-
ENDING BALANCE				
3400 Other Funds Ltd	94,836	94,836	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	15	15	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	14.25	14.25	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	3,226,364	3,226,364	0	-
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AVAILABLE REVENUES

8000 General Fund	3,226,364	3,226,364	0	-
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EXPENDITURES

SPECIAL PAYMENTS

6020 Dist to Counties

8000 General Fund	3,226,364	3,226,364	0	-
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Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0025 Beginning Balance				
3400 Other Funds Ltd	35,478,452	35,478,452	0	-
REVENUE CATEGORIES				
LOAN REPAYMENT				
0950 Sr Citizen Prop Tax Repayments				
3400 Other Funds Ltd	32,201,714	32,201,714	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	67,680,166	67,680,166	0	-
EXPENDITURES				
PERSONAL SERVICES				
SALARIES & WAGES				
3110 Class/Unclass Sal. and Per Diem				
3400 Other Funds Ltd	925,494	925,494	0	-
3180 Shift Differential				
3400 Other Funds Ltd	16,906	16,906	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	942,400	942,400	0	-
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	517	517	0	-
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	159,924	159,924	0	-
3221 Pension Obligation Bond				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	46,479	46,479	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	72,091	72,091	0	-
3250 Worker's Comp. Assess. (WCD)				
3400 Other Funds Ltd	494	494	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	6,505	6,505	0	-
3270 Flexible Benefits				
3400 Other Funds Ltd	299,064	299,064	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	585,074	585,074	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(36,807)	(36,807)	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	1,490,667	1,490,667	0	-
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	782	782	0	-
4150 Employee Training				
3400 Other Funds Ltd	1,272	1,272	0	-
4175 Office Expenses				
3400 Other Funds Ltd	3,495	3,495	0	-
4200 Telecommunications				

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	6,800	6,800	0	-
4275 Publicity and Publications				
3400 Other Funds Ltd	60,665	60,665	0	-
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	1,398	1,398	0	-
4715 IT Expendable Property				
3400 Other Funds Ltd	2,754	2,754	0	-
TOTAL SERVICES & SUPPLIES				
3400 Other Funds Ltd	77,166	77,166	0	-
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	6,952	6,952	0	-
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	31,110,000	31,110,000	0	-
TOTAL EXPENDITURES				
3400 Other Funds Ltd	32,684,785	32,684,785	0	-
ENDING BALANCE				
3400 Other Funds Ltd	34,995,381	34,995,381	0	-
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	9	9	0	-
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	8.50	8.50	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,060,000	1,060,000	0	-
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	5,850,000	5,850,000	0	-
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BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd	5,383,110	5,383,110	0	-
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TOTAL REVENUES

8000 General Fund	1,060,000	1,060,000	0	-
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3400 Other Funds Ltd	11,233,110	11,233,110	0	-
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TOTAL REVENUES	\$12,293,110	\$12,293,110	0	-
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AVAILABLE REVENUES

8000 General Fund	1,060,000	1,060,000	0	-
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3400 Other Funds Ltd	11,233,110	11,233,110	0	-
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TOTAL AVAILABLE REVENUES	\$12,293,110	\$12,293,110	0	-
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd	166,629	166,629	0	-
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3180 Shift Differential

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	6,000	6,000	0	-
TOTAL SALARIES & WAGES				
3400 Other Funds Ltd	172,629	172,629	0	-
OTHER PAYROLL EXPENSES				
3220 Public Employees' Retire Cont				
3400 Other Funds Ltd	29,295	29,295	0	-
3221 Pension Obligation Bond				
3400 Other Funds Ltd	282,497	282,497	0	-
3230 Social Security Taxes				
3400 Other Funds Ltd	13,206	13,206	0	-
3260 Mass Transit Tax				
3400 Other Funds Ltd	7,470	7,470	0	-
TOTAL OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	332,468	332,468	0	-
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	(188,807)	(188,807)	0	-
TOTAL PERSONAL SERVICES				
3400 Other Funds Ltd	316,290	316,290	0	-
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	60,000	60,000	0	-
4300 Professional Services				
3400 Other Funds Ltd	8,426,430	8,426,430	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4315 IT Professional Services				
8000 General Fund	1,000,000	1,000,000	0	-
3400 Other Funds Ltd	600,000	600,000	0	-
All Funds	1,600,000	1,600,000	0	-
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	142,212	142,212	0	-
4650 Other Services and Supplies				
3400 Other Funds Ltd	30,000	30,000	0	-
TOTAL SERVICES & SUPPLIES				
8000 General Fund	1,060,000	1,060,000	0	-
3400 Other Funds Ltd	9,198,642	9,198,642	0	-
TOTAL SERVICES & SUPPLIES	\$10,258,642	\$10,258,642	0	-
TOTAL EXPENDITURES				
8000 General Fund	1,060,000	1,060,000	0	-
3400 Other Funds Ltd	9,514,932	9,514,932	0	-
TOTAL EXPENDITURES	\$10,574,932	\$10,574,932	0	-
ENDING BALANCE				
3400 Other Funds Ltd	1,718,178	1,718,178	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TAXES

0105 Personal Income Taxes

8800 General Fund Revenue	19,024,777,000	19,024,777,000	0	-
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0110 Corp Excise and Income Taxes

8800 General Fund Revenue	984,041,000	984,041,000	0	-
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0130 Other Employer -Employee Taxes

3400 Other Funds Ltd	1,172,432,687	1,172,432,687	0	-
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0135 Cigarette Taxes

3400 Other Funds Ltd	331,531,000	331,531,000	0	-
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8800 General Fund Revenue	65,709,000	65,709,000	0	-
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All Funds	397,240,000	397,240,000	0	-
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0140 Other Tobacco Products Taxes

3400 Other Funds Ltd	58,475,000	58,475,000	0	-
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8800 General Fund Revenue	68,203,000	68,203,000	0	-
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All Funds	126,678,000	126,678,000	0	-
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0145 Amusement Taxes

3400 Other Funds Ltd	3,890,000	3,890,000	0	-
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8800 General Fund Revenue	1,600,000	1,600,000	0	-
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All Funds	5,490,000	5,490,000	0	-
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0155 Inheritance Taxes

8800 General Fund Revenue	341,984,000	341,984,000	0	-
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0160 Eastern Oregon Severance Taxes

3400 Other Funds Ltd	8,000	8,000	0	-
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Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8800 General Fund Revenue	6,000	6,000	0	-
All Funds	14,000	14,000	0	-
0162 Western Oregon Severance Taxes				
3400 Other Funds Ltd	780,000	780,000	0	-
8800 General Fund Revenue	30,000	30,000	0	-
All Funds	810,000	810,000	0	-
0165 Other Severance Taxes				
3400 Other Funds Ltd	150,000	150,000	0	-
0185 Privilege Taxes				
3400 Other Funds Ltd	81,550,000	81,550,000	0	-
0195 Other Taxes				
3400 Other Funds Ltd	283,707,035	283,707,035	0	-
8800 General Fund Revenue	30,327	30,327	0	-
All Funds	283,737,362	283,737,362	0	-
TOTAL TAXES				
3400 Other Funds Ltd	1,932,523,722	1,932,523,722	0	-
8800 General Fund Revenue	20,486,380,327	20,486,380,327	0	-
TOTAL TAXES	\$22,418,904,049	\$22,418,904,049	0	-
LICENSES AND FEES				
0205 Business Lic and Fees				
3400 Other Funds Ltd	11,597,353	11,597,353	0	-
FINES, RENTS AND ROYALTIES				
0505 Fines and Forfeitures				
3400 Other Funds Ltd	17,688,874	17,688,874	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8800 General Fund Revenue	12,028,333	12,028,333	0	-
All Funds	29,717,207	29,717,207	0	-
DONATIONS AND CONTRIBUTIONS				
0905 Donations				
3400 Other Funds Ltd	2,000,000	2,000,000	0	-
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	88,765,387	88,765,387	0	-
TRANSFERS IN				
1198 Tsfr From Judicial Dept				
3400 Other Funds Ltd	71,313,365	71,313,365	0	-
8800 General Fund Revenue	48,492,681	48,492,681	0	-
All Funds	119,806,046	119,806,046	0	-
TOTAL REVENUES				
3400 Other Funds Ltd	2,123,888,701	2,123,888,701	0	-
8800 General Fund Revenue	20,546,901,341	20,546,901,341	0	-
TOTAL REVENUES	\$22,670,790,042	\$22,670,790,042	0	-
TRANSFERS OUT				
2048 Transfer to Public Universities				
3400 Other Funds Ltd	(7,966,616)	(7,966,616)	0	-
2050 Transfer to Other				
3400 Other Funds Ltd	(1,046,824,187)	(1,046,824,187)	0	-
2060 Transfer to General Fund				
8800 General Fund Revenue	(20,546,901,341)	(20,546,901,341)	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2080 Transfer to Counties				
3400 Other Funds Ltd	(38,156,120)	(38,156,120)	0	-
2100 Tsfr To Human Svcs, Dept of				
3400 Other Funds Ltd	(2,758,007)	(2,758,007)	0	-
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	(15,451,523)	(15,451,523)	0	-
2137 Tsfr To Justice, Dept of				
3400 Other Funds Ltd	(22,151,904)	(22,151,904)	0	-
2141 Tsfr To Lands, Dept of State				
3400 Other Funds Ltd	(100,000)	(100,000)	0	-
2198 Tsfr To Judicial Dept				
3400 Other Funds Ltd	(15,703,518)	(15,703,518)	0	-
2248 Tsfr To Military Dept, Or				
3400 Other Funds Ltd	(92,235,386)	(92,235,386)	0	-
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	(9,446,481)	(9,446,481)	0	-
2259 Tsfr To Pub Safety Std/Trng				
3400 Other Funds Ltd	(37,520,327)	(37,520,327)	0	-
2291 Tsfr To Corrections, Dept of				
3400 Other Funds Ltd	(4,419,203)	(4,419,203)	0	-
2340 Tsfr To Environmental Quality				
3400 Other Funds Ltd	(25,780,444)	(25,780,444)	0	-
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(375,573,708)	(375,573,708)	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 Base Budget	Column 2 minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2525 Tsfr To HECC				
3400 Other Funds Ltd	(2,093,270)	(2,093,270)	0	-
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	(476,740)	(476,740)	0	-
2629 Tsfr To Forestry, Dept of				
3400 Other Funds Ltd	(25,741,667)	(25,741,667)	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	(256,884,667)	(256,884,667)	0	-
2914 Tsfr To Housing and Com Svcs				
3400 Other Funds Ltd	(88,765,387)	(88,765,387)	0	-
TOTAL TRANSFERS OUT				
3400 Other Funds Ltd	(2,068,079,155)	(2,068,079,155)	0	-
8800 General Fund Revenue	(20,546,901,341)	(20,546,901,341)	0	-
TOTAL TRANSFERS OUT	(\$22,614,980,496)	(\$22,614,980,496)	0	-
AVAILABLE REVENUES				
3400 Other Funds Ltd	55,809,546	55,809,546	0	-
ENDING BALANCE				
3400 Other Funds Ltd	55,809,546	55,809,546	0	-

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	15,066,620	15,066,620	0	-
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	73,056	73,056	0	-
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3430 Other Funds Debt Svc Ltd	1,237,830	1,237,830	0	-
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All Funds	1,310,886	1,310,886	0	-
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TOTAL REVENUES

8030 General Fund Debt Svc	15,066,620	15,066,620	0	-
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3400 Other Funds Ltd	73,056	73,056	0	-
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3430 Other Funds Debt Svc Ltd	1,237,830	1,237,830	0	-
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TOTAL REVENUES	\$16,377,506	\$16,377,506	0	-
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AVAILABLE REVENUES

8030 General Fund Debt Svc	15,066,620	15,066,620	0	-
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3400 Other Funds Ltd	73,056	73,056	0	-
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3430 Other Funds Debt Svc Ltd	1,237,830	1,237,830	0	-
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TOTAL AVAILABLE REVENUES	\$16,377,506	\$16,377,506	0	-
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EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

3400 Other Funds Ltd	73,056	73,056	0	-
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DEBT SERVICE

Description	Governor's Budget (Y-01) 2019-21 Base Budget	Leg. Adopted Budget (Z-01) 2019-21 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	13,547,030	13,547,030	0	-
3430 Other Funds Debt Svc Ltd	1,112,980	1,112,980	0	-
All Funds	14,660,010	14,660,010	0	-
7150 Interest - Bonds				
8030 General Fund Debt Svc	1,519,590	1,519,590	0	-
3430 Other Funds Debt Svc Ltd	124,850	124,850	0	-
All Funds	1,644,440	1,644,440	0	-
TOTAL DEBT SERVICE				
8030 General Fund Debt Svc	15,066,620	15,066,620	0	-
3430 Other Funds Debt Svc Ltd	1,237,830	1,237,830	0	-
TOTAL DEBT SERVICE	\$16,304,450	\$16,304,450	0	-
TOTAL EXPENDITURES				
8030 General Fund Debt Svc	15,066,620	15,066,620	0	-
3400 Other Funds Ltd	73,056	73,056	0	-
3430 Other Funds Debt Svc Ltd	1,237,830	1,237,830	0	-
TOTAL EXPENDITURES	\$16,377,506	\$16,377,506	0	-

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Non-PICS Psnl Svc / Vacancy Factor
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	951,961	951,961	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	951,961	951,961	0	0.00%
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TOTAL REVENUE CATEGORIES	\$951,961	\$951,961	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	951,961	951,961	0	0.00%
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TOTAL AVAILABLE REVENUES	\$951,961	\$951,961	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	1,018	1,018	0	0.00%
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3400 Other Funds Ltd	2,863	2,863	0	0.00%
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All Funds	3,881	3,881	0	0.00%
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3170 Overtime Payments

8000 General Fund	1,521	1,521	0	0.00%
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Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Non-PICS Psnl Svc / Vacancy Factor
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		
3180 Shift Differential				
8000 General Fund	1,039	1,039	0	0.00%
3190 All Other Differential				
8000 General Fund	7,548	7,548	0	0.00%
3400 Other Funds Ltd	778	778	0	0.00%
All Funds	8,326	8,326	0	0.00%
SALARIES & WAGES				
8000 General Fund	11,126	11,126	0	0.00%
3400 Other Funds Ltd	3,641	3,641	0	0.00%
TOTAL SALARIES & WAGES	\$14,767	\$14,767	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	1,715	1,715	0	0.00%
3400 Other Funds Ltd	132	132	0	0.00%
All Funds	1,847	1,847	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	130,865	130,865	0	0.00%
3400 Other Funds Ltd	10,660	10,660	0	0.00%
All Funds	141,525	141,525	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Non-PICS Psnl Svc / Vacancy Factor
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		
3230 Social Security Taxes				
8000 General Fund	851	851	0	0.00%
3400 Other Funds Ltd	279	279	0	0.00%
All Funds	1,130	1,130	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	6,686	6,686	0	0.00%
3400 Other Funds Ltd	115	115	0	0.00%
All Funds	6,801	6,801	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	15,168	15,168	0	0.00%
3400 Other Funds Ltd	28	28	0	0.00%
All Funds	15,196	15,196	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	155,285	155,285	0	0.00%
3400 Other Funds Ltd	11,214	11,214	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$166,499	\$166,499	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	785,550	785,550	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Non-PICS Psnl Svc / Vacancy Factor
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	104,185	104,185	0	0.00%
All Funds	889,735	889,735	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	785,550	785,550	0	0.00%
3400 Other Funds Ltd	104,185	104,185	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$889,735	\$889,735	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	951,961	951,961	0	0.00%
3400 Other Funds Ltd	119,040	119,040	0	0.00%
TOTAL PERSONAL SERVICES	\$1,071,001	\$1,071,001	\$0	0.00%
EXPENDITURES				
8000 General Fund	951,961	951,961	0	0.00%
3400 Other Funds Ltd	119,040	119,040	0	0.00%
TOTAL EXPENDITURES	\$1,071,001	\$1,071,001	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(119,040)	(119,040)	0	0.00%
TOTAL ENDING BALANCE	(\$119,040)	(\$119,040)	\$0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

Package: Phase - In

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	20,884	20,884	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	20,884	20,884	0	0.00%
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TOTAL REVENUE CATEGORIES	\$20,884	\$20,884	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	20,884	20,884	0	0.00%
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TOTAL AVAILABLE REVENUES	\$20,884	\$20,884	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	294	294	0	0.00%
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3400 Other Funds Ltd	6	6	0	0.00%
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All Funds	300	300	0	0.00%
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4150 Employee Training

8000 General Fund	3,136	3,136	0	0.00%
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3400 Other Funds Ltd	64	64	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-003-00-00-00000

2019-21 Biennium

Package: Phase - In

Administration

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	3,200	3,200	0	0.00%
4175 Office Expenses				
8000 General Fund	3,032	3,032	0	0.00%
3400 Other Funds Ltd	62	62	0	0.00%
All Funds	3,094	3,094	0	0.00%
4200 Telecommunications				
8000 General Fund	5,684	5,684	0	0.00%
3400 Other Funds Ltd	116	116	0	0.00%
All Funds	5,800	5,800	0	0.00%
4250 Data Processing				
8000 General Fund	1,192	1,192	0	0.00%
3400 Other Funds Ltd	24	24	0	0.00%
All Funds	1,216	1,216	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,078	1,078	0	0.00%
3400 Other Funds Ltd	22	22	0	0.00%
All Funds	1,100	1,100	0	0.00%
4715 IT Expendable Property				
8000 General Fund	6,468	6,468	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

Package: Phase - In

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	132	132	0	0.00%
All Funds	6,600	6,600	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	20,884	20,884	0	0.00%
3400 Other Funds Ltd	426	426	0	0.00%
TOTAL SERVICES & SUPPLIES	\$21,310	\$21,310	\$0	0.00%
EXPENDITURES				
8000 General Fund	20,884	20,884	0	0.00%
3400 Other Funds Ltd	426	426	0	0.00%
TOTAL EXPENDITURES	\$21,310	\$21,310	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(426)	(426)	0	0.00%
TOTAL ENDING BALANCE	(\$426)	(\$426)	\$0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(470,559)	(470,559)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(470,559)	(470,559)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$470,559)	(\$470,559)	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(470,559)	(470,559)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$470,559)	(\$470,559)	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4150 Employee Training

3400 Other Funds Ltd	(23)	(23)	0	0.00%
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4175 Office Expenses

8000 General Fund	(10,559)	(10,559)	0	0.00%
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3400 Other Funds Ltd	(605)	(605)	0	0.00%
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All Funds	(11,164)	(11,164)	0	0.00%
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4300 Professional Services

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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	(460,000)	(460,000)	0	0.00%
3400 Other Funds Ltd	(40,000)	(40,000)	0	0.00%
All Funds	(500,000)	(500,000)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(470,559)	(470,559)	0	0.00%
3400 Other Funds Ltd	(40,628)	(40,628)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$511,187)	(\$511,187)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(470,559)	(470,559)	0	0.00%
3400 Other Funds Ltd	(40,628)	(40,628)	0	0.00%
TOTAL EXPENDITURES	(\$511,187)	(\$511,187)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	40,628	40,628	0	0.00%
TOTAL ENDING BALANCE	\$40,628	\$40,628	\$0	0.00%

Revenue, Dept of**Agency Number: 15000**

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Standard Inflation
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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	3,303,097	3,303,097	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	3,303,097	3,303,097	0	0.00%
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TOTAL REVENUE CATEGORIES	\$3,303,097	\$3,303,097	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	3,303,097	3,303,097	0	0.00%
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TOTAL AVAILABLE REVENUES	\$3,303,097	\$3,303,097	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

8000 General Fund	4,651	4,651	0	0.00%
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3400 Other Funds Ltd	851	851	0	0.00%
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All Funds	5,502	5,502	0	0.00%
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4125 Out of State Travel

8000 General Fund	122	122	0	0.00%
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3400 Other Funds Ltd	101	101	0	0.00%
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ANA101A - Package Comparison Report - Detail

ANA101A

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Package Comparison Report - Detail

Cross Reference Number: 15000-003-00-00-00000

2019-21 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		
All Funds	223	223	0	0.00%
4150 Employee Training				
8000 General Fund	7,631	7,631	0	0.00%
3400 Other Funds Ltd	1,737	1,737	0	0.00%
All Funds	9,368	9,368	0	0.00%
4175 Office Expenses				
8000 General Fund	165,123	165,123	0	0.00%
3400 Other Funds Ltd	52,749	52,749	0	0.00%
All Funds	217,872	217,872	0	0.00%
4200 Telecommunications				
8000 General Fund	11,691	11,691	0	0.00%
3400 Other Funds Ltd	2,510	2,510	0	0.00%
All Funds	14,201	14,201	0	0.00%
4225 State Gov. Service Charges				
8000 General Fund	2,887,703	2,887,703	0	0.00%
3400 Other Funds Ltd	99,380	99,380	0	0.00%
All Funds	2,987,083	2,987,083	0	0.00%
4250 Data Processing				
8000 General Fund	20,386	20,386	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

Package: Standard Inflation

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	243	243	0	0.00%
All Funds	20,629	20,629	0	0.00%
4275 Publicity and Publications				
8000 General Fund	236	236	0	0.00%
3400 Other Funds Ltd	29	29	0	0.00%
All Funds	265	265	0	0.00%
4300 Professional Services				
8000 General Fund	10,914	10,914	0	0.00%
3400 Other Funds Ltd	1,174	1,174	0	0.00%
All Funds	12,088	12,088	0	0.00%
4325 Attorney General				
8000 General Fund	24,434	24,434	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	251	251	0	0.00%
3400 Other Funds Ltd	153	153	0	0.00%
All Funds	404	404	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	2,456	2,456	0	0.00%
3400 Other Funds Ltd	212	212	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

Package: Standard Inflation

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	2,668	2,668	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	151,695	151,695	0	0.00%
3400 Other Funds Ltd	75,561	75,561	0	0.00%
All Funds	227,256	227,256	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	5,259	5,259	0	0.00%
3400 Other Funds Ltd	1,132	1,132	0	0.00%
All Funds	6,391	6,391	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	579	579	0	0.00%
3400 Other Funds Ltd	73,771	73,771	0	0.00%
All Funds	74,350	74,350	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	4,847	4,847	0	0.00%
3400 Other Funds Ltd	618	618	0	0.00%
All Funds	5,465	5,465	0	0.00%
4715 IT Expendable Property				
8000 General Fund	166	166	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-003-00-00-00000

2019-21 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	18	18	0	0.00%
All Funds	184	184	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	3,298,144	3,298,144	0	0.00%
3400 Other Funds Ltd	310,239	310,239	0	0.00%
TOTAL SERVICES & SUPPLIES	\$3,608,383	\$3,608,383	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	252	252	0	0.00%
3400 Other Funds Ltd	1,078	1,078	0	0.00%
All Funds	1,330	1,330	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	1,086	1,086	0	0.00%
3400 Other Funds Ltd	95	95	0	0.00%
All Funds	1,181	1,181	0	0.00%
5550 Data Processing Software				
8000 General Fund	178	178	0	0.00%
3400 Other Funds Ltd	200	200	0	0.00%
All Funds	378	378	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

Package: Standard Inflation

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		
5600 Data Processing Hardware				
8000 General Fund	974	974	0	0.00%
3400 Other Funds Ltd	3,354	3,354	0	0.00%
All Funds	4,328	4,328	0	0.00%
5900 Other Capital Outlay				
8000 General Fund	2,463	2,463	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	4,953	4,953	0	0.00%
3400 Other Funds Ltd	4,727	4,727	0	0.00%
TOTAL CAPITAL OUTLAY	\$9,680	\$9,680	\$0	0.00%
EXPENDITURES				
8000 General Fund	3,303,097	3,303,097	0	0.00%
3400 Other Funds Ltd	314,966	314,966	0	0.00%
TOTAL EXPENDITURES	\$3,618,063	\$3,618,063	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(314,966)	(314,966)	0	0.00%
TOTAL ENDING BALANCE	(\$314,966)	(\$314,966)	\$0	0.00%

Package Comparison Report - Detail
2019-21 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	66,723	66,723	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	66,723	66,723	0	0.00%
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TOTAL REVENUE CATEGORIES	\$66,723	\$66,723	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	66,723	66,723	0	0.00%
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TOTAL AVAILABLE REVENUES	\$66,723	\$66,723	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3240 Unemployment Assessments

8000 General Fund	(121,032)	(121,032)	0	0.00%
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3400 Other Funds Ltd	(2,066)	(2,066)	0	0.00%
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All Funds	(123,098)	(123,098)	0	0.00%
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OTHER PAYROLL EXPENSES

8000 General Fund	(121,032)	(121,032)	0	0.00%
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Package Comparison Report - Detail
2019-21 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		
3400 Other Funds Ltd	(2,066)	(2,066)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$123,098)	(\$123,098)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(121,032)	(121,032)	0	0.00%
3400 Other Funds Ltd	(2,066)	(2,066)	0	0.00%
TOTAL PERSONAL SERVICES	(\$123,098)	(\$123,098)	\$0	0.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	(3,107,247)	(3,107,247)	0	0.00%
3400 Other Funds Ltd	(547,514)	(547,514)	0	0.00%
All Funds	(3,654,761)	(3,654,761)	0	0.00%
4225 State Gov. Service Charges				
8000 General Fund	3,796,528	3,796,528	0	0.00%
3400 Other Funds Ltd	1,189,750	1,189,750	0	0.00%
All Funds	4,986,278	4,986,278	0	0.00%
4250 Data Processing				
8000 General Fund	(501,526)	(501,526)	0	0.00%
3400 Other Funds Ltd	(31)	(31)	0	0.00%
All Funds	(501,557)	(501,557)	0	0.00%

Package Comparison Report - Detail
2019-21 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		
4300 Professional Services				
3400 Other Funds Ltd	93	93	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	(442,219)	(442,219)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	187,755	187,755	0	0.00%
3400 Other Funds Ltd	200,079	200,079	0	0.00%
TOTAL SERVICES & SUPPLIES	\$387,834	\$387,834	\$0	0.00%
EXPENDITURES				
8000 General Fund	66,723	66,723	0	0.00%
3400 Other Funds Ltd	198,013	198,013	0	0.00%
TOTAL EXPENDITURES	\$264,736	\$264,736	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(198,013)	(198,013)	0	0.00%
TOTAL ENDING BALANCE	(\$198,013)	(\$198,013)	\$0	0.00%

Revenue, Dept of**Agency Number: 15000**

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(670,771)	-	670,771	100.00%
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	(9,533)	-	9,533	100.00%
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REVENUE CATEGORIES

8000 General Fund	(670,771)	-	670,771	100.00%
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3400 Other Funds Ltd	(9,533)	-	9,533	100.00%
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TOTAL REVENUE CATEGORIES	(\$680,304)	-	\$680,304	100.00%
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AVAILABLE REVENUES

8000 General Fund	(670,771)	-	670,771	100.00%
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3400 Other Funds Ltd	(9,533)	-	9,533	100.00%
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TOTAL AVAILABLE REVENUES	(\$680,304)	-	\$680,304	100.00%
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

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ANA101A - Package Comparison Report - Detail

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Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

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		
8000 General Fund	(142,548)	-	142,548	100.00%
3400 Other Funds Ltd	(12,396)	-	12,396	100.00%
All Funds	(154,944)	-	154,944	100.00%
SALARIES & WAGES				
8000 General Fund	(142,548)	-	142,548	100.00%
3400 Other Funds Ltd	(12,396)	-	12,396	100.00%
TOTAL SALARIES & WAGES	(\$154,944)	-	\$154,944	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(56)	-	56	100.00%
3400 Other Funds Ltd	(5)	-	5	100.00%
All Funds	(61)	-	61	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	(24,190)	-	24,190	100.00%
3400 Other Funds Ltd	(2,104)	-	2,104	100.00%
All Funds	(26,294)	-	26,294	100.00%
3230 Social Security Taxes				
8000 General Fund	(10,905)	-	10,905	100.00%
3400 Other Funds Ltd	(948)	-	948	100.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

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		
All Funds	(11,853)	-	11,853	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(53)	-	53	100.00%
3400 Other Funds Ltd	(5)	-	5	100.00%
All Funds	(58)	-	58	100.00%
3270 Flexible Benefits				
8000 General Fund	(32,369)	-	32,369	100.00%
3400 Other Funds Ltd	(2,815)	-	2,815	100.00%
All Funds	(35,184)	-	35,184	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(67,573)	-	67,573	100.00%
3400 Other Funds Ltd	(5,877)	-	5,877	100.00%
TOTAL OTHER PAYROLL EXPENSES	(\$73,450)	-	\$73,450	100.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(269,337)	-	269,337	100.00%
3465 Reconciliation Adjustment				
8000 General Fund	10,922	-	(10,922)	(100.00%)
3400 Other Funds Ltd	8,740	-	(8,740)	(100.00%)

Package Comparison Report - Detail

Cross Reference Number: 15000-003-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Administration

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	19,662	-	(19,662)	(100.00%)
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(258,415)	-	258,415	100.00%
3400 Other Funds Ltd	8,740	-	(8,740)	(100.00%)
TOTAL P.S. BUDGET ADJUSTMENTS	(\$249,675)	-	\$249,675	100.00%
PERSONAL SERVICES				
8000 General Fund	(468,536)	-	468,536	100.00%
3400 Other Funds Ltd	(9,533)	-	9,533	100.00%
TOTAL PERSONAL SERVICES	(\$478,069)	-	\$478,069	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(4,651)	-	4,651	100.00%
4150 Employee Training				
8000 General Fund	(7,629)	-	7,629	100.00%
4175 Office Expenses				
8000 General Fund	(165,123)	-	165,123	100.00%
4200 Telecommunications				
8000 General Fund	(11,691)	-	11,691	100.00%
4400 Dues and Subscriptions				

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000

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		
8000 General Fund	(2,456)	-	2,456	100.00%
4475 Facilities Maintenance				
8000 General Fund	(5,259)	-	5,259	100.00%
4650 Other Services and Supplies				
8000 General Fund	(579)	-	579	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	(4,847)	-	4,847	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(202,235)	-	202,235	100.00%
TOTAL SERVICES & SUPPLIES	(\$202,235)	-	\$202,235	100.00%
EXPENDITURES				
8000 General Fund	(670,771)	-	670,771	100.00%
3400 Other Funds Ltd	(9,533)	-	9,533	100.00%
TOTAL EXPENDITURES	(\$680,304)	-	\$680,304	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

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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		
8150 Class/Unclass Positions	(1)	-	1	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(1.00)	-	1.00	100.00%

Revenue, Dept of**Agency Number: 15000**

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Statewide Adjustment DAS Chgs
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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(901,612)	-	901,612	100.00%
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	(339,846)	-	339,846	100.00%
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REVENUE CATEGORIES

8000 General Fund	(901,612)	-	901,612	100.00%
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3400 Other Funds Ltd	(339,846)	-	339,846	100.00%
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TOTAL REVENUE CATEGORIES	(\$1,241,458)	-	\$1,241,458	100.00%
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AVAILABLE REVENUES

8000 General Fund	(901,612)	-	901,612	100.00%
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3400 Other Funds Ltd	(339,846)	-	339,846	100.00%
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TOTAL AVAILABLE REVENUES	(\$1,241,458)	-	\$1,241,458	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

8000 General Fund	(30,000)	-	30,000	100.00%
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Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Statewide Adjustment DAS Chgs
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		
4150 Employee Training				
8000 General Fund	(50,000)	-	50,000	100.00%
4175 Office Expenses				
8000 General Fund	(260,533)	-	260,533	100.00%
4200 Telecommunications				
8000 General Fund	(50,000)	-	50,000	100.00%
4225 State Gov. Service Charges				
8000 General Fund	(361,079)	-	361,079	100.00%
3400 Other Funds Ltd	(68,777)	-	68,777	100.00%
All Funds	(429,856)	-	429,856	100.00%
4250 Data Processing				
8000 General Fund	(50,000)	-	50,000	100.00%
4475 Facilities Maintenance				
8000 General Fund	(50,000)	-	50,000	100.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	(271,069)	-	271,069	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	(50,000)	-	50,000	100.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Statewide Adjustment DAS Chgs
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	(901,612)	-	901,612	100.00%
3400 Other Funds Ltd	(339,846)	-	339,846	100.00%
TOTAL SERVICES & SUPPLIES	(\$1,241,458)	-	\$1,241,458	100.00%
EXPENDITURES				
8000 General Fund	(901,612)	-	901,612	100.00%
3400 Other Funds Ltd	(339,846)	-	339,846	100.00%
TOTAL EXPENDITURES	(\$1,241,458)	-	\$1,241,458	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
2019-21 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(8,672)	-	8,672	100.00%
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REVENUE CATEGORIES

8000 General Fund	(8,672)	-	8,672	100.00%
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TOTAL REVENUE CATEGORIES	(\$8,672)	-	\$8,672	100.00%
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AVAILABLE REVENUES

8000 General Fund	(8,672)	-	8,672	100.00%
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TOTAL AVAILABLE REVENUES	(\$8,672)	-	\$8,672	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

8000 General Fund	(8,672)	-	8,672	100.00%
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SERVICES & SUPPLIES

8000 General Fund	(8,672)	-	8,672	100.00%
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TOTAL SERVICES & SUPPLIES	(\$8,672)	-	\$8,672	100.00%
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EXPENDITURES

8000 General Fund	(8,672)	-	8,672	100.00%
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Description	Governor's 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	(\$8,672)	-	\$8,672	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Outcome Based Management
Pkg Group: POL Pkg Type: POL Pkg Number: 102

Description	Governor's 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	267,035	-	(267,035)	(100.00%)
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	29,671	-	(29,671)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	267,035	-	(267,035)	(100.00%)
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3400 Other Funds Ltd	29,671	-	(29,671)	(100.00%)
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TOTAL REVENUE CATEGORIES	\$296,706	-	(\$296,706)	(100.00%)
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AVAILABLE REVENUES

8000 General Fund	267,035	-	(267,035)	(100.00%)
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3400 Other Funds Ltd	29,671	-	(29,671)	(100.00%)
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TOTAL AVAILABLE REVENUES	\$296,706	-	(\$296,706)	(100.00%)
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Outcome Based Management
Pkg Group: POL Pkg Type: POL Pkg Number: 102

Description	Governor's 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	188,784	-	(188,784)	(100.00%)
3400 Other Funds Ltd	20,976	-	(20,976)	(100.00%)
All Funds	209,760	-	(209,760)	(100.00%)
SALARIES & WAGES				
8000 General Fund	188,784	-	(188,784)	(100.00%)
3400 Other Funds Ltd	20,976	-	(20,976)	(100.00%)
TOTAL SALARIES & WAGES	\$209,760	-	(\$209,760)	(100.00%)
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	55	-	(55)	(100.00%)
3400 Other Funds Ltd	6	-	(6)	(100.00%)
All Funds	61	-	(61)	(100.00%)
3220 Public Employees Retire Cont				
8000 General Fund	32,036	-	(32,036)	(100.00%)
3400 Other Funds Ltd	3,560	-	(3,560)	(100.00%)
All Funds	35,596	-	(35,596)	(100.00%)
3230 Social Security Taxes				
8000 General Fund	14,442	-	(14,442)	(100.00%)
3400 Other Funds Ltd	1,605	-	(1,605)	(100.00%)

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Outcome Based Management
Pkg Group: POL Pkg Type: POL Pkg Number: 102

Description	Governor's 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	16,047	-	(16,047)	(100.00%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	52	-	(52)	(100.00%)
3400 Other Funds Ltd	6	-	(6)	(100.00%)
All Funds	58	-	(58)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	31,666	-	(31,666)	(100.00%)
3400 Other Funds Ltd	3,518	-	(3,518)	(100.00%)
All Funds	35,184	-	(35,184)	(100.00%)
OTHER PAYROLL EXPENSES				
8000 General Fund	78,251	-	(78,251)	(100.00%)
3400 Other Funds Ltd	8,695	-	(8,695)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	\$86,946	-	(\$86,946)	(100.00%)
PERSONAL SERVICES				
8000 General Fund	267,035	-	(267,035)	(100.00%)
3400 Other Funds Ltd	29,671	-	(29,671)	(100.00%)
TOTAL PERSONAL SERVICES	\$296,706	-	(\$296,706)	(100.00%)
EXPENDITURES				
8000 General Fund	267,035	-	(267,035)	(100.00%)

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Outcome Based Management
Pkg Group: POL Pkg Type: POL Pkg Number: 102

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	29,671	-	(29,671)	(100.00%)
TOTAL EXPENDITURES	\$296,706	-	(\$296,706)	(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	1.00	-	(1.00)	(100.00%)

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Revenue Reconciliation
Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	(8,064,389)	(8,064,389)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	8,064,389	8,064,389	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	-	0	0.00%
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TOTAL REVENUE CATEGORIES	-	-	\$0	0.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	-	0	0.00%
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TOTAL AVAILABLE REVENUES	-	-	\$0	0.00%
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ENDING BALANCE

3400 Other Funds Ltd	-	-	0	0.00%
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TOTAL ENDING BALANCE	-	-	\$0	0.00%
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Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	-	(1,167,647)	(1,167,647)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(452,775)	(452,775)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(1,167,647)	(1,167,647)	100.00%
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3400 Other Funds Ltd	-	(452,775)	(452,775)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$1,620,422)	(\$1,620,422)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(1,167,647)	(1,167,647)	100.00%
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3400 Other Funds Ltd	-	(452,775)	(452,775)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$1,620,422)	(\$1,620,422)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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		
8000 General Fund	-	(58,038)	(58,038)	100.00%
3400 Other Funds Ltd	-	(6,073)	(6,073)	100.00%
All Funds	-	(64,111)	(64,111)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(58,038)	(58,038)	100.00%
3400 Other Funds Ltd	-	(6,073)	(6,073)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$64,111)	(\$64,111)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(58,038)	(58,038)	100.00%
3400 Other Funds Ltd	-	(6,073)	(6,073)	100.00%
TOTAL PERSONAL SERVICES	-	(\$64,111)	(\$64,111)	100.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	1,875	1,875	100.00%
3400 Other Funds Ltd	-	(7,431)	(7,431)	100.00%
All Funds	-	(5,556)	(5,556)	100.00%
4225 State Gov. Service Charges				
8000 General Fund	-	(341,584)	(341,584)	100.00%
3400 Other Funds Ltd	-	(65,064)	(65,064)	100.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
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		
All Funds	-	(406,648)	(406,648)	100.00%
4250 Data Processing				
8000 General Fund	-	1,065	1,065	100.00%
3400 Other Funds Ltd	-	524	524	100.00%
All Funds	-	1,589	1,589	100.00%
4300 Professional Services				
8000 General Fund	-	(18,849)	(18,849)	100.00%
3400 Other Funds Ltd	-	(7,186)	(7,186)	100.00%
All Funds	-	(26,035)	(26,035)	100.00%
4325 Attorney General				
8000 General Fund	-	(5,889)	(5,889)	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	(746,227)	(746,227)	100.00%
3400 Other Funds Ltd	-	(367,545)	(367,545)	100.00%
All Funds	-	(1,113,772)	(1,113,772)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(1,109,609)	(1,109,609)	100.00%
3400 Other Funds Ltd	-	(446,702)	(446,702)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$1,556,311)	(\$1,556,311)	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				
8000 General Fund	-	(1,167,647)	(1,167,647)	100.00%
3400 Other Funds Ltd	-	(452,775)	(452,775)	100.00%
TOTAL EXPENDITURES	-	(\$1,620,422)	(\$1,620,422)	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
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(219,918)	(219,918)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(19,124)	(19,124)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(219,918)	(219,918)	100.00%
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3400 Other Funds Ltd	-	(19,124)	(19,124)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$239,042)	(\$239,042)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(219,918)	(219,918)	100.00%
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3400 Other Funds Ltd	-	(19,124)	(19,124)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$239,042)	(\$239,042)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(142,548)	(142,548)	100.00%
3400 Other Funds Ltd	-	(12,396)	(12,396)	100.00%
All Funds	-	(154,944)	(154,944)	100.00%
SALARIES & WAGES				
8000 General Fund	-	(142,548)	(142,548)	100.00%
3400 Other Funds Ltd	-	(12,396)	(12,396)	100.00%
TOTAL SALARIES & WAGES	-	(\$154,944)	(\$154,944)	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(56)	(56)	100.00%
3400 Other Funds Ltd	-	(5)	(5)	100.00%
All Funds	-	(61)	(61)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(24,190)	(24,190)	100.00%
3400 Other Funds Ltd	-	(2,104)	(2,104)	100.00%
All Funds	-	(26,294)	(26,294)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(10,905)	(10,905)	100.00%
3400 Other Funds Ltd	-	(948)	(948)	100.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(11,853)	(11,853)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(53)	(53)	100.00%
3400 Other Funds Ltd	-	(5)	(5)	100.00%
All Funds	-	(58)	(58)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(32,369)	(32,369)	100.00%
3400 Other Funds Ltd	-	(2,815)	(2,815)	100.00%
All Funds	-	(35,184)	(35,184)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(67,573)	(67,573)	100.00%
3400 Other Funds Ltd	-	(5,877)	(5,877)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$73,450)	(\$73,450)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	6	6	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
All Funds	-	7	7	100.00%
P.S. BUDGET ADJUSTMENTS				

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	6	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$7	\$7	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(210,115)	(210,115)	100.00%
3400 Other Funds Ltd	-	(18,272)	(18,272)	100.00%
TOTAL PERSONAL SERVICES	-	(\$228,387)	(\$228,387)	100.00%
SERVICES & SUPPLIES				
4150 Employee Training				
8000 General Fund	-	(4,506)	(4,506)	100.00%
3400 Other Funds Ltd	-	(441)	(441)	100.00%
All Funds	-	(4,947)	(4,947)	100.00%
4175 Office Expenses				
8000 General Fund	-	(1,423)	(1,423)	100.00%
3400 Other Funds Ltd	-	(124)	(124)	100.00%
All Funds	-	(1,547)	(1,547)	100.00%
4200 Telecommunications				
8000 General Fund	-	(2,668)	(2,668)	100.00%
3400 Other Funds Ltd	-	(232)	(232)	100.00%

Package Comparison Report - Detail
2019-21 Biennium
Administration

Cross Reference Number: 15000-003-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(2,900)	(2,900)	100.00%
4400 Dues and Subscriptions				
8000 General Fund	-	(698)	(698)	100.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	-	(12)	(12)	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	(508)	(508)	100.00%
3400 Other Funds Ltd	-	(43)	(43)	100.00%
All Funds	-	(551)	(551)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(9,803)	(9,803)	100.00%
3400 Other Funds Ltd	-	(852)	(852)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$10,655)	(\$10,655)	100.00%
EXPENDITURES				
8000 General Fund	-	(219,918)	(219,918)	100.00%
3400 Other Funds Ltd	-	(19,124)	(19,124)	100.00%
TOTAL EXPENDITURES	-	(\$239,042)	(\$239,042)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
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	-	(1.00)	(1.00)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	510,740	510,740	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	510,740	510,740	0	0.00%
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TOTAL REVENUE CATEGORIES	\$510,740	\$510,740	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	510,740	510,740	0	0.00%
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TOTAL AVAILABLE REVENUES	\$510,740	\$510,740	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	761	761	0	0.00%
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3170 Overtime Payments

8000 General Fund	419	419	0	0.00%
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3180 Shift Differential

8000 General Fund	57	57	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		
3190 All Other Differential				
8000 General Fund	1,247	1,247	0	0.00%
SALARIES & WAGES				
8000 General Fund	2,484	2,484	0	0.00%
TOTAL SALARIES & WAGES	\$2,484	\$2,484	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	292	292	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	28,369	28,369	0	0.00%
3400 Other Funds Ltd	(888)	(888)	0	0.00%
All Funds	27,481	27,481	0	0.00%
3230 Social Security Taxes				
8000 General Fund	190	190	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	692	692	0	0.00%
3400 Other Funds Ltd	50	50	0	0.00%
All Funds	742	742	0	0.00%
3260 Mass Transit Tax				

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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	(169)	(169)	0	0.00%
3400 Other Funds Ltd	183	183	0	0.00%
All Funds	14	14	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	29,374	29,374	0	0.00%
3400 Other Funds Ltd	(655)	(655)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$28,719	\$28,719	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	478,882	478,882	0	0.00%
3400 Other Funds Ltd	7,857	7,857	0	0.00%
All Funds	486,739	486,739	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	478,882	478,882	0	0.00%
3400 Other Funds Ltd	7,857	7,857	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$486,739	\$486,739	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	510,740	510,740	0	0.00%
3400 Other Funds Ltd	7,202	7,202	0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-004-00-00-00000****2019-21 Biennium****Package: Non-PICS Psnl Svc / Vacancy Factor****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		
TOTAL PERSONAL SERVICES	\$517,942	\$517,942	\$0	0.00%
EXPENDITURES				
8000 General Fund	510,740	510,740	0	0.00%
3400 Other Funds Ltd	7,202	7,202	0	0.00%
TOTAL EXPENDITURES	\$517,942	\$517,942	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(7,202)	(7,202)	0	0.00%
TOTAL ENDING BALANCE	(\$7,202)	(\$7,202)	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-004-00-00-00000****2019-21 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	333,314	333,314	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	333,314	333,314	0	0.00%
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TOTAL REVENUE CATEGORIES	\$333,314	\$333,314	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	333,314	333,314	0	0.00%
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TOTAL AVAILABLE REVENUES	\$333,314	\$333,314	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

8000 General Fund	3,391	3,391	0	0.00%
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3400 Other Funds Ltd	1,268	1,268	0	0.00%
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All Funds	4,659	4,659	0	0.00%
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4125 Out of State Travel

8000 General Fund	1,881	1,881	0	0.00%
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3400 Other Funds Ltd	296	296	0	0.00%
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10/03/19

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ANA101A - Package Comparison Report - Detail

ANA101A

11:19 AM

Description	Governor's 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	2,177	2,177	0	0.00%
4150 Employee Training				
8000 General Fund	5,304	5,304	0	0.00%
3400 Other Funds Ltd	2,393	2,393	0	0.00%
All Funds	7,697	7,697	0	0.00%
4175 Office Expenses				
8000 General Fund	4,240	4,240	0	0.00%
3400 Other Funds Ltd	1,326	1,326	0	0.00%
All Funds	5,566	5,566	0	0.00%
4200 Telecommunications				
8000 General Fund	3,896	3,896	0	0.00%
3400 Other Funds Ltd	432	432	0	0.00%
All Funds	4,328	4,328	0	0.00%
4250 Data Processing				
8000 General Fund	119	119	0	0.00%
3400 Other Funds Ltd	40	40	0	0.00%
All Funds	159	159	0	0.00%
4275 Publicity and Publications				
8000 General Fund	3,175	3,175	0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	1,244	1,244	0	0.00%
All Funds	4,419	4,419	0	0.00%
4300 Professional Services				
8000 General Fund	12,422	12,422	0	0.00%
3400 Other Funds Ltd	53,471	53,471	0	0.00%
All Funds	65,893	65,893	0	0.00%
4325 Attorney General				
8000 General Fund	292,508	292,508	0	0.00%
3400 Other Funds Ltd	34,670	34,670	0	0.00%
All Funds	327,178	327,178	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	953	953	0	0.00%
3400 Other Funds Ltd	391	391	0	0.00%
All Funds	1,344	1,344	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	2,945	2,945	0	0.00%
3400 Other Funds Ltd	3,287	3,287	0	0.00%
All Funds	6,232	6,232	0	0.00%
4425 Facilities Rental and Taxes				

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 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	153	153	0	0.00%
3400 Other Funds Ltd	1,843	1,843	0	0.00%
All Funds	1,996	1,996	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	364	364	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	1,129	1,129	0	0.00%
3400 Other Funds Ltd	371	371	0	0.00%
All Funds	1,500	1,500	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	685	685	0	0.00%
3400 Other Funds Ltd	324	324	0	0.00%
All Funds	1,009	1,009	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	333,165	333,165	0	0.00%
3400 Other Funds Ltd	101,356	101,356	0	0.00%
TOTAL SERVICES & SUPPLIES	\$434,521	\$434,521	\$0	0.00%

CAPITAL OUTLAY

5100 Office Furniture and Fixtures

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 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	451	451	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	149	149	0	0.00%
3400 Other Funds Ltd	134	134	0	0.00%
All Funds	283	283	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	149	149	0	0.00%
3400 Other Funds Ltd	585	585	0	0.00%
TOTAL CAPITAL OUTLAY	\$734	\$734	\$0	0.00%
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	1,379,465	1,379,465	0	0.00%
EXPENDITURES				
8000 General Fund	333,314	333,314	0	0.00%
3400 Other Funds Ltd	1,481,406	1,481,406	0	0.00%
TOTAL EXPENDITURES	\$1,814,720	\$1,814,720	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(1,481,406)	(1,481,406)	0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Standard Inflation
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		
TOTAL ENDING BALANCE	(\$1,481,406)	(\$1,481,406)	\$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	68,283	68,283	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	68,283	68,283	0	0.00%
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TOTAL REVENUE CATEGORIES	\$68,283	\$68,283	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	68,283	68,283	0	0.00%
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TOTAL AVAILABLE REVENUES	\$68,283	\$68,283	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

8000 General Fund	68,283	68,283	0	0.00%
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3400 Other Funds Ltd	22,761	22,761	0	0.00%
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All Funds	91,044	91,044	0	0.00%
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SERVICES & SUPPLIES

8000 General Fund	68,283	68,283	0	0.00%
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3400 Other Funds Ltd	22,761	22,761	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Property Tax 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		
TOTAL SERVICES & SUPPLIES	\$91,044	\$91,044	\$0	0.00%
EXPENDITURES				
8000 General Fund	68,283	68,283	0	0.00%
3400 Other Funds Ltd	22,761	22,761	0	0.00%
TOTAL EXPENDITURES	\$91,044	\$91,044	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(22,761)	(22,761)	0	0.00%
TOTAL ENDING BALANCE	(\$22,761)	(\$22,761)	\$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****P.S. BUDGET ADJUSTMENTS****3465 Reconciliation Adjustment**

3400 Other Funds Ltd	(777,898)	-	777,898	100.00%
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P.S. BUDGET ADJUSTMENTS

3400 Other Funds Ltd	(777,898)	-	777,898	100.00%
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TOTAL P.S. BUDGET ADJUSTMENTS	(\$777,898)	-	\$777,898	100.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	(777,898)	-	777,898	100.00%
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TOTAL PERSONAL SERVICES	(\$777,898)	-	\$777,898	100.00%
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SERVICES & SUPPLIES**4325 Attorney General**

3400 Other Funds Ltd	(175,348)	-	175,348	100.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	(175,348)	-	175,348	100.00%
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TOTAL SERVICES & SUPPLIES	(\$175,348)	-	\$175,348	100.00%
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CAPITAL OUTLAY**5100 Office Furniture and Fixtures**

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Revenue Shortfalls

Property Tax Division

Pkg Group: POL Pkg Type: 070 Pkg Number: 070

Description	Governor's 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	(12,321)	-	12,321	100.00%
5150 Telecommunications Equipment				
3400 Other Funds Ltd	(3,656)	-	3,656	100.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	(15,977)	-	15,977	100.00%
TOTAL CAPITAL OUTLAY	(\$15,977)	-	\$15,977	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(969,223)	-	969,223	100.00%
TOTAL EXPENDITURES	(\$969,223)	-	\$969,223	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	969,223	-	(969,223)	(100.00%)
TOTAL ENDING BALANCE	\$969,223	-	(\$969,223)	(100.00%)
AUTHORIZED POSITIONS				
8180 Position Reconciliation	(1)	-	1	100.00%
AUTHORIZED FTE				
8280 FTE Reconciliation	(3.78)	-	3.78	100.00%

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Property Tax 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(792,661)	-	792,661	100.00%
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TAXES

0195 Other Taxes

3400 Other Funds Ltd	15,000,000	-	(15,000,000)	(100.00%)
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TAXES

3400 Other Funds Ltd	15,000,000	-	(15,000,000)	(100.00%)
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TOTAL TAXES	\$15,000,000	-	(\$15,000,000)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	(792,661)	-	792,661	100.00%
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3400 Other Funds Ltd	15,000,000	-	(15,000,000)	(100.00%)
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TOTAL REVENUE CATEGORIES	\$14,207,339	-	(\$14,207,339)	(100.00%)
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2000

2080 Transfer to Counties

3400 Other Funds Ltd	(11,800,000)	-	11,800,000	100.00%
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AVAILABLE REVENUES

8000 General Fund	(792,661)	-	792,661	100.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-004-00-00-00000****2019-21 Biennium****Package: Analyst Adjustments****Property Tax 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		
3400 Other Funds Ltd	3,200,000	-	(3,200,000)	(100.00%)
TOTAL AVAILABLE REVENUES	\$2,407,339	-	(\$2,407,339)	(100.00%)

EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	(244,749)	-	244,749	100.00%
3400 Other Funds Ltd	641,073	-	(641,073)	(100.00%)
All Funds	396,324	-	(396,324)	(100.00%)

SALARIES & WAGES

8000 General Fund	(244,749)	-	244,749	100.00%
3400 Other Funds Ltd	641,073	-	(641,073)	(100.00%)

TOTAL SALARIES & WAGES	\$396,324	-	(\$396,324)	(100.00%)
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	(114)	-	114	100.00%
3400 Other Funds Ltd	414	-	(414)	(100.00%)
All Funds	300	-	(300)	(100.00%)

3220 Public Employees Retire Cont

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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Property Tax 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	(41,535)	-	41,535	100.00%
3400 Other Funds Ltd	108,792	-	(108,792)	(100.00%)
All Funds	67,257	-	(67,257)	(100.00%)
3230 Social Security Taxes				
8000 General Fund	(18,723)	-	18,723	100.00%
3400 Other Funds Ltd	49,043	-	(49,043)	(100.00%)
All Funds	30,320	-	(30,320)	(100.00%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(108)	-	108	100.00%
3400 Other Funds Ltd	398	-	(398)	(100.00%)
All Funds	290	-	(290)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	(65,760)	-	65,760	100.00%
3400 Other Funds Ltd	136,128	-	(136,128)	(100.00%)
All Funds	70,368	-	(70,368)	(100.00%)
OTHER PAYROLL EXPENSES				
8000 General Fund	(126,240)	-	126,240	100.00%
3400 Other Funds Ltd	294,775	-	(294,775)	(100.00%)
TOTAL OTHER PAYROLL EXPENSES	\$168,535	-	(\$168,535)	(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		

P.S. BUDGET ADJUSTMENTS**3455 Vacancy Savings**

8000 General Fund	(314,424)	-	314,424	100.00%
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3465 Reconciliation Adjustment

8000 General Fund	(70,399)	-	70,399	100.00%
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3400 Other Funds Ltd	821,275	-	(821,275)	(100.00%)
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All Funds	750,876	-	(750,876)	(100.00%)
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P.S. BUDGET ADJUSTMENTS

8000 General Fund	(384,823)	-	384,823	100.00%
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3400 Other Funds Ltd	821,275	-	(821,275)	(100.00%)
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TOTAL P.S. BUDGET ADJUSTMENTS

\$436,452	-	(\$436,452)	(100.00%)
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PERSONAL SERVICES

8000 General Fund	(755,812)	-	755,812	100.00%
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3400 Other Funds Ltd	1,757,123	-	(1,757,123)	(100.00%)
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TOTAL PERSONAL SERVICES

\$1,001,311	-	(\$1,001,311)	(100.00%)
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SERVICES & SUPPLIES**4100 Instate Travel**

3400 Other Funds Ltd	6,150	-	(6,150)	(100.00%)
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4125 Out of State Travel

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Property Tax 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		
3400 Other Funds Ltd	4,032	-	(4,032)	(100.00%)
4150 Employee Training				
3400 Other Funds Ltd	8,000	-	(8,000)	(100.00%)
4175 Office Expenses				
3400 Other Funds Ltd	7,735	-	(7,735)	(100.00%)
4200 Telecommunications				
3400 Other Funds Ltd	14,500	-	(14,500)	(100.00%)
4250 Data Processing				
3400 Other Funds Ltd	3,038	-	(3,038)	(100.00%)
4325 Attorney General				
8000 General Fund	(36,849)	-	36,849	100.00%
3400 Other Funds Ltd	432,853	-	(432,853)	(100.00%)
All Funds	396,004	-	(396,004)	(100.00%)
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	5,500	-	(5,500)	(100.00%)
4715 IT Expendable Property				
3400 Other Funds Ltd	33,000	-	(33,000)	(100.00%)
SERVICES & SUPPLIES				
8000 General Fund	(36,849)	-	36,849	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Property Tax 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		
3400 Other Funds Ltd	514,808	-	(514,808)	(100.00%)
TOTAL SERVICES & SUPPLIES	\$477,959	-	(\$477,959)	(100.00%)
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	48,891	-	(48,891)	(100.00%)
5150 Telecommunications Equipment				
3400 Other Funds Ltd	3,656	-	(3,656)	(100.00%)
CAPITAL OUTLAY				
3400 Other Funds Ltd	52,547	-	(52,547)	(100.00%)
TOTAL CAPITAL OUTLAY	\$52,547	-	(\$52,547)	(100.00%)
EXPENDITURES				
8000 General Fund	(792,661)	-	792,661	100.00%
3400 Other Funds Ltd	2,324,478	-	(2,324,478)	(100.00%)
TOTAL EXPENDITURES	\$1,531,817	-	(\$1,531,817)	(100.00%)
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	875,522	-	(875,522)	(100.00%)
TOTAL ENDING BALANCE	\$875,522	-	(\$875,522)	(100.00%)
AUTHORIZED POSITIONS				

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Property Tax 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		
8150 Class/Unclass Positions	10	-	(10)	(100.00%)
8180 Position Reconciliation	(3)	-	3	100.00%
TOTAL AUTHORIZED POSITIONS	7	-	(7)	(100.00%)
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	3.14	-	(3.14)	(100.00%)
8280 FTE Reconciliation	0.86	-	(0.86)	(100.00%)
TOTAL AUTHORIZED FTE	4.00	-	(4.00)	(100.00%)

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Statewide Adjustment DAS Chgs

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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(5,451)	-	5,451	100.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(7,673)	-	7,673	100.00%
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REVENUE CATEGORIES

8000 General Fund	(5,451)	-	5,451	100.00%
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3400 Other Funds Ltd	(7,673)	-	7,673	100.00%
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TOTAL REVENUE CATEGORIES	(\$13,124)	-	\$13,124	100.00%
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AVAILABLE REVENUES

8000 General Fund	(5,451)	-	5,451	100.00%
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3400 Other Funds Ltd	(7,673)	-	7,673	100.00%
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TOTAL AVAILABLE REVENUES	(\$13,124)	-	\$13,124	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

8000 General Fund	(5,451)	-	5,451	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Statewide Adjustment DAS Chgs

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		
3400 Other Funds Ltd	(7,673)	-	7,673	100.00%
All Funds	(13,124)	-	13,124	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(5,451)	-	5,451	100.00%
3400 Other Funds Ltd	(7,673)	-	7,673	100.00%
TOTAL SERVICES & SUPPLIES	(\$13,124)	-	\$13,124	100.00%
EXPENDITURES				
8000 General Fund	(5,451)	-	5,451	100.00%
3400 Other Funds Ltd	(7,673)	-	7,673	100.00%
TOTAL EXPENDITURES	(\$13,124)	-	\$13,124	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-004-00-00-00000****2019-21 Biennium****Package: Statewide AG Adjustment****Property Tax Division****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	(103,820)	-	103,820	100.00%
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REVENUE CATEGORIES

8000 General Fund	(103,820)	-	103,820	100.00%
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TOTAL REVENUE CATEGORIES	(\$103,820)	-	\$103,820	100.00%
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AVAILABLE REVENUES

8000 General Fund	(103,820)	-	103,820	100.00%
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TOTAL AVAILABLE REVENUES	(\$103,820)	-	\$103,820	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4325 Attorney General**

8000 General Fund	(103,820)	-	103,820	100.00%
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3400 Other Funds Ltd	(12,305)	-	12,305	100.00%
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All Funds	(116,125)	-	116,125	100.00%
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SERVICES & SUPPLIES

8000 General Fund	(103,820)	-	103,820	100.00%
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3400 Other Funds Ltd	(12,305)	-	12,305	100.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-004-00-00-00000****2019-21 Biennium****Package: Statewide AG Adjustment****Property Tax Division****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	(\$116,125)	-	\$116,125	100.00%
EXPENDITURES				
8000 General Fund	(103,820)	-	103,820	100.00%
3400 Other Funds Ltd	(12,305)	-	12,305	100.00%
TOTAL EXPENDITURES	(\$116,125)	-	\$116,125	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	12,305	-	(12,305)	(100.00%)
TOTAL ENDING BALANCE	\$12,305	-	(\$12,305)	(100.00%)

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Position Funding - CAFFA

Property Tax 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,097,883	-	(1,097,883)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	1,097,883	-	(1,097,883)	(100.00%)
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TOTAL REVENUE CATEGORIES	\$1,097,883	-	(\$1,097,883)	(100.00%)
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AVAILABLE REVENUES

8000 General Fund	1,097,883	-	(1,097,883)	(100.00%)
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TOTAL AVAILABLE REVENUES	\$1,097,883	-	(\$1,097,883)	(100.00%)
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	635,042	-	(635,042)	(100.00%)
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3400 Other Funds Ltd	(244,121)	-	244,121	100.00%
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All Funds	390,921	-	(390,921)	(100.00%)
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SALARIES & WAGES

8000 General Fund	635,042	-	(635,042)	(100.00%)
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Position Funding - CAFFA

Property Tax 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	(244,121)	-	244,121	100.00%
TOTAL SALARIES & WAGES	\$390,921	-	(\$390,921)	(100.00%)
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	168	-	(168)	(100.00%)
3400 Other Funds Ltd	(168)	-	168	100.00%
All Funds	-	-	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	107,765	-	(107,765)	(100.00%)
3400 Other Funds Ltd	(41,423)	-	41,423	100.00%
All Funds	66,342	-	(66,342)	(100.00%)
3230 Social Security Taxes				
8000 General Fund	48,577	-	(48,577)	(100.00%)
3400 Other Funds Ltd	(18,670)	-	18,670	100.00%
All Funds	29,907	-	(29,907)	(100.00%)
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	147	-	(147)	(100.00%)
3400 Other Funds Ltd	(147)	-	147	100.00%
All Funds	-	-	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Position Funding - CAFFA

Property Tax 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		
3260 Mass Transit Tax				
8000 General Fund	3,810	-	(3,810)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	93,840	-	(93,840)	(100.00%)
3400 Other Funds Ltd	(93,840)	-	93,840	100.00%
All Funds	-	-	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	254,307	-	(254,307)	(100.00%)
3400 Other Funds Ltd	(154,248)	-	154,248	100.00%
TOTAL OTHER PAYROLL EXPENSES	\$100,059	-	(\$100,059)	(100.00%)
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	398,369	-	(398,369)	(100.00%)
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	398,369	-	(398,369)	(100.00%)
TOTAL P.S. BUDGET ADJUSTMENTS	\$398,369	-	(\$398,369)	(100.00%)
PERSONAL SERVICES				
8000 General Fund	889,349	-	(889,349)	(100.00%)
3400 Other Funds Ltd	-	-	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Position Funding - CAFFA

Property Tax 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		
TOTAL PERSONAL SERVICES	\$889,349	-	(\$889,349)	(100.00%)
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	208,534	-	(208,534)	(100.00%)
SERVICES & SUPPLIES				
8000 General Fund	208,534	-	(208,534)	(100.00%)
TOTAL SERVICES & SUPPLIES	\$208,534	-	(\$208,534)	(100.00%)
EXPENDITURES				
8000 General Fund	1,097,883	-	(1,097,883)	(100.00%)
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL EXPENDITURES	\$1,097,883	-	(\$1,097,883)	(100.00%)
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	2.57	-	(2.57)	(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**SPECIAL PAYMENTS****6020 Dist to Counties**

3400 Other Funds Ltd	(37,681,163)	-	37,681,163	100.00%
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EXPENDITURES

3400 Other Funds Ltd	(37,681,163)	-	37,681,163	100.00%
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TOTAL EXPENDITURES	(\$37,681,163)	-	\$37,681,163	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	37,681,163	-	(37,681,163)	(100.00%)
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TOTAL ENDING BALANCE	\$37,681,163	-	(\$37,681,163)	(100.00%)
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Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TAXES

0165 Other Severance Taxes

3400 Other Funds Ltd	-	(28,779)	(28,779)	100.00%
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0195 Other Taxes

3400 Other Funds Ltd	-	(5,816,905)	(5,816,905)	100.00%
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TAXES

3400 Other Funds Ltd	-	(5,845,684)	(5,845,684)	100.00%
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TOTAL TAXES

-	(\$5,845,684)	(\$5,845,684)	100.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	(33,393)	(33,393)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	43,752,297	43,752,297	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	37,873,220	37,873,220	100.00%
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TOTAL REVENUE CATEGORIES

-	\$37,873,220	\$37,873,220	100.00%
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AVAILABLE REVENUES

Package Comparison Report - Detail
2019-21 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Revenue Reconciliation
Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's 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	-	37,873,220	37,873,220	100.00%
TOTAL AVAILABLE REVENUES	-	\$37,873,220	\$37,873,220	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	37,873,220	37,873,220	100.00%
TOTAL ENDING BALANCE	-	\$37,873,220	\$37,873,220	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Property Valuation System Business Case Update

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 804

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	-	210,500	210,500	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	210,500	210,500	100.00%
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TOTAL REVENUE CATEGORIES	-	\$210,500	\$210,500	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	210,500	210,500	100.00%
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TOTAL AVAILABLE REVENUES	-	\$210,500	\$210,500	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	135,576	135,576	100.00%
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SALARIES & WAGES

8000 General Fund	-	135,576	135,576	100.00%
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TOTAL SALARIES & WAGES	-	\$135,576	\$135,576	100.00%
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OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Property Valuation System Business Case Update

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 804

Description	Governor's 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	-	53	53	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	23,007	23,007	100.00%
3230 Social Security Taxes				
8000 General Fund	-	10,371	10,371	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	51	51	100.00%
3270 Flexible Benefits				
8000 General Fund	-	30,786	30,786	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	64,268	64,268	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$64,268	\$64,268	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	1	1	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	1	1	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$1	\$1	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Property Valuation System Business Case Update

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 804

Description	Governor's 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	-	199,845	199,845	100.00%
TOTAL PERSONAL SERVICES	-	\$199,845	\$199,845	100.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	10,655	10,655	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	10,655	10,655	100.00%
TOTAL SERVICES & SUPPLIES	-	\$10,655	\$10,655	100.00%
EXPENDITURES				
8000 General Fund	-	210,500	210,500	100.00%
TOTAL EXPENDITURES	-	\$210,500	\$210,500	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	1	1	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	0.88	0.88	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Comprehensive Reconciliation of Position Funding

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 805

Description	Governor's 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	-	1,219,490	1,219,490	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	1,219,490	1,219,490	100.00%
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TOTAL REVENUE CATEGORIES	-	\$1,219,490	\$1,219,490	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	1,219,490	1,219,490	100.00%
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TOTAL AVAILABLE REVENUES	-	\$1,219,490	\$1,219,490	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	865,716	865,716	100.00%
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3400 Other Funds Ltd	-	(474,795)	(474,795)	100.00%
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All Funds	-	390,921	390,921	100.00%
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SALARIES & WAGES

8000 General Fund	-	865,716	865,716	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Comprehensive Reconciliation of Position Funding

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 805

Description	Governor's 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	-	(474,795)	(474,795)	100.00%
TOTAL SALARIES & WAGES	-	\$390,921	\$390,921	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	296	296	100.00%
3400 Other Funds Ltd	-	(296)	(296)	100.00%
All Funds	-	-	0	0.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	146,904	146,904	100.00%
3400 Other Funds Ltd	-	(80,562)	(80,562)	100.00%
All Funds	-	66,342	66,342	100.00%
3230 Social Security Taxes				
8000 General Fund	-	66,214	66,214	100.00%
3400 Other Funds Ltd	-	(36,307)	(36,307)	100.00%
All Funds	-	29,907	29,907	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	280	280	100.00%
3400 Other Funds Ltd	-	(280)	(280)	100.00%
All Funds	-	-	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Comprehensive Reconciliation of Position Funding

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 805

Description	Governor's 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				
8000 General Fund	-	164,955	164,955	100.00%
3400 Other Funds Ltd	-	(164,955)	(164,955)	100.00%
All Funds	-	-	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	378,649	378,649	100.00%
3400 Other Funds Ltd	-	(282,400)	(282,400)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$96,249	\$96,249	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(24,875)	(24,875)	100.00%
3400 Other Funds Ltd	-	32,943	32,943	100.00%
All Funds	-	8,068	8,068	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(24,875)	(24,875)	100.00%
3400 Other Funds Ltd	-	32,943	32,943	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$8,068	\$8,068	100.00%
PERSONAL SERVICES				
8000 General Fund	-	1,219,490	1,219,490	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Comprehensive Reconciliation of Position Funding

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 805

Description	Governor's 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	-	(724,252)	(724,252)	100.00%
TOTAL PERSONAL SERVICES	-	\$495,238	\$495,238	100.00%
EXPENDITURES				
8000 General Fund	-	1,219,490	1,219,490	100.00%
3400 Other Funds Ltd	-	(724,252)	(724,252)	100.00%
TOTAL EXPENDITURES	-	\$495,238	\$495,238	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	724,252	724,252	100.00%
TOTAL ENDING BALANCE	-	\$724,252	\$724,252	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	2.57	2.57	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	-	(127,017)	(127,017)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(127,017)	(127,017)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$127,017)	(\$127,017)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(127,017)	(127,017)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$127,017)	(\$127,017)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

8000 General Fund	-	(51,506)	(51,506)	100.00%
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3400 Other Funds Ltd	-	(18,757)	(18,757)	100.00%
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All Funds	-	(70,263)	(70,263)	100.00%
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P.S. BUDGET ADJUSTMENTS

8000 General Fund	-	(51,506)	(51,506)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 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	-	(18,757)	(18,757)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$70,263)	(\$70,263)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(51,506)	(51,506)	100.00%
3400 Other Funds Ltd	-	(18,757)	(18,757)	100.00%
TOTAL PERSONAL SERVICES	-	(\$70,263)	(\$70,263)	100.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
3400 Other Funds Ltd	-	11,622	11,622	100.00%
4325 Attorney General				
8000 General Fund	-	(70,493)	(70,493)	100.00%
3400 Other Funds Ltd	-	(11,789)	(11,789)	100.00%
All Funds	-	(82,282)	(82,282)	100.00%
4650 Other Services and Supplies				
8000 General Fund	-	(5,018)	(5,018)	100.00%
3400 Other Funds Ltd	-	(1,801)	(1,801)	100.00%
All Funds	-	(6,819)	(6,819)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(75,511)	(75,511)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 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	-	(1,968)	(1,968)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$77,479)	(\$77,479)	100.00%
EXPENDITURES				
8000 General Fund	-	(127,017)	(127,017)	100.00%
3400 Other Funds Ltd	-	(20,725)	(20,725)	100.00%
TOTAL EXPENDITURES	-	(\$147,742)	(\$147,742)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	20,725	20,725	100.00%
TOTAL ENDING BALANCE	-	\$20,725	\$20,725	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(181,556)	(181,556)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(181,556)	(181,556)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$181,556)	(\$181,556)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(181,556)	(181,556)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$181,556)	(\$181,556)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	(109,344)	(109,344)	100.00%
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3400 Other Funds Ltd	-	(55,698)	(55,698)	100.00%
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All Funds	-	(165,042)	(165,042)	100.00%
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SALARIES & WAGES

8000 General Fund	-	(109,344)	(109,344)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(55,698)	(55,698)	100.00%
TOTAL SALARIES & WAGES	-	(\$165,042)	(\$165,042)	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(49)	(49)	100.00%
3400 Other Funds Ltd	-	(27)	(27)	100.00%
All Funds	-	(76)	(76)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(18,556)	(18,556)	100.00%
3400 Other Funds Ltd	-	(9,452)	(9,452)	100.00%
All Funds	-	(28,008)	(28,008)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(8,365)	(8,365)	100.00%
3400 Other Funds Ltd	-	(4,261)	(4,261)	100.00%
All Funds	-	(12,626)	(12,626)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(46)	(46)	100.00%
3400 Other Funds Ltd	-	(27)	(27)	100.00%
All Funds	-	(73)	(73)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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				
8000 General Fund	-	(28,147)	(28,147)	100.00%
3400 Other Funds Ltd	-	(15,833)	(15,833)	100.00%
All Funds	-	(43,980)	(43,980)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(55,163)	(55,163)	100.00%
3400 Other Funds Ltd	-	(29,600)	(29,600)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$84,763)	(\$84,763)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(8,525)	(8,525)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(8,525)	(8,525)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$8,525)	(\$8,525)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(173,032)	(173,032)	100.00%
3400 Other Funds Ltd	-	(85,298)	(85,298)	100.00%
TOTAL PERSONAL SERVICES	-	(\$258,330)	(\$258,330)	100.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-004-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Property Tax Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4275 Publicity and Publications				
8000 General Fund	-	(8,524)	(8,524)	100.00%
3400 Other Funds Ltd	-	(4,795)	(4,795)	100.00%
All Funds	-	(13,319)	(13,319)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(8,524)	(8,524)	100.00%
3400 Other Funds Ltd	-	(4,795)	(4,795)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$13,319)	(\$13,319)	100.00%
EXPENDITURES				
8000 General Fund	-	(181,556)	(181,556)	100.00%
3400 Other Funds Ltd	-	(90,093)	(90,093)	100.00%
TOTAL EXPENDITURES	-	(\$271,649)	(\$271,649)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	90,093	90,093	100.00%
TOTAL ENDING BALANCE	-	\$90,093	\$90,093	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(1)	(1)	100.00%

AUTHORIZED FTE

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2019-21 Biennium
Property Tax Division

Cross Reference Number: 15000-004-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(1.25)	(1.25)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	1,411,290	1,411,290	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	1,411,290	1,411,290	0	0.00%
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TOTAL REVENUE CATEGORIES	\$1,411,290	\$1,411,290	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	1,411,290	1,411,290	0	0.00%
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TOTAL AVAILABLE REVENUES	\$1,411,290	\$1,411,290	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

8000 General Fund	536	536	0	0.00%
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3400 Other Funds Ltd	3,058	3,058	0	0.00%
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All Funds	3,594	3,594	0	0.00%
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3170 Overtime Payments

8000 General Fund	140	140	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		
3190 All Other Differential				
8000 General Fund	142	142	0	0.00%
SALARIES & WAGES				
8000 General Fund	818	818	0	0.00%
3400 Other Funds Ltd	3,058	3,058	0	0.00%
TOTAL SALARIES & WAGES	\$3,876	\$3,876	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	47	47	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	135,810	135,810	0	0.00%
3400 Other Funds Ltd	2,650	2,650	0	0.00%
All Funds	138,460	138,460	0	0.00%
3230 Social Security Taxes				
8000 General Fund	63	63	0	0.00%
3400 Other Funds Ltd	234	234	0	0.00%
All Funds	297	297	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	1,737	1,737	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		
3260 Mass Transit Tax				
8000 General Fund	(2,853)	(2,853)	0	0.00%
3400 Other Funds Ltd	22	22	0	0.00%
All Funds	(2,831)	(2,831)	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	134,804	134,804	0	0.00%
3400 Other Funds Ltd	2,906	2,906	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$137,710	\$137,710	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	1,275,668	1,275,668	0	0.00%
3400 Other Funds Ltd	39,514	39,514	0	0.00%
All Funds	1,315,182	1,315,182	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	1,275,668	1,275,668	0	0.00%
3400 Other Funds Ltd	39,514	39,514	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$1,315,182	\$1,315,182	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	1,411,290	1,411,290	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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	45,478	45,478	0	0.00%
TOTAL PERSONAL SERVICES	\$1,456,768	\$1,456,768	\$0	0.00%
EXPENDITURES				
8000 General Fund	1,411,290	1,411,290	0	0.00%
3400 Other Funds Ltd	45,478	45,478	0	0.00%
TOTAL EXPENDITURES	\$1,456,768	\$1,456,768	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(45,478)	(45,478)	0	0.00%
TOTAL ENDING BALANCE	(\$45,478)	(\$45,478)	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(91,235)	(91,235)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(91,235)	(91,235)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$91,235)	(\$91,235)	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(91,235)	(91,235)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$91,235)	(\$91,235)	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	(15,345)	(15,345)	0	0.00%
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3400 Other Funds Ltd	(376)	(376)	0	0.00%
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All Funds	(15,721)	(15,721)	0	0.00%
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4150 Employee Training

8000 General Fund	(9,220)	(9,220)	0	0.00%
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3400 Other Funds Ltd	(377)	(377)	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		
All Funds	(9,597)	(9,597)	0	0.00%
4200 Telecommunications				
8000 General Fund	(12,330)	(12,330)	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	(755)	(755)	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	(3,813)	(3,813)	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	(50,527)	(50,527)	0	0.00%
3400 Other Funds Ltd	(77)	(77)	0	0.00%
All Funds	(50,604)	(50,604)	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	(277)	(277)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(91,235)	(91,235)	0	0.00%
3400 Other Funds Ltd	(1,862)	(1,862)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$93,097)	(\$93,097)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(91,235)	(91,235)	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		
3400 Other Funds Ltd	(1,862)	(1,862)	0	0.00%
TOTAL EXPENDITURES	(\$93,097)	(\$93,097)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	1,862	1,862	0	0.00%
TOTAL ENDING BALANCE	\$1,862	\$1,862	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-005-00-00-00000****2019-21 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	658,215	658,215	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	658,215	658,215	0	0.00%
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TOTAL REVENUE CATEGORIES	\$658,215	\$658,215	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	658,215	658,215	0	0.00%
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TOTAL AVAILABLE REVENUES	\$658,215	\$658,215	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

8000 General Fund	8,785	8,785	0	0.00%
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3400 Other Funds Ltd	123	123	0	0.00%
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All Funds	8,908	8,908	0	0.00%
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4125 Out of State Travel

8000 General Fund	968	968	0	0.00%
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4150 Employee Training

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Cross Reference Number: 15000-005-00-00-00000

2019-21 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	10,766	10,766	0	0.00%
3400 Other Funds Ltd	136	136	0	0.00%
All Funds	10,902	10,902	0	0.00%
4175 Office Expenses				
8000 General Fund	18,365	18,365	0	0.00%
3400 Other Funds Ltd	3,397	3,397	0	0.00%
All Funds	21,762	21,762	0	0.00%
4200 Telecommunications				
8000 General Fund	40,020	40,020	0	0.00%
3400 Other Funds Ltd	1,826	1,826	0	0.00%
All Funds	41,846	41,846	0	0.00%
4250 Data Processing				
8000 General Fund	1,734	1,734	0	0.00%
3400 Other Funds Ltd	172	172	0	0.00%
All Funds	1,906	1,906	0	0.00%
4275 Publicity and Publications				
8000 General Fund	950	950	0	0.00%
4300 Professional Services				
8000 General Fund	31,583	31,583	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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	479	479	0	0.00%
All Funds	32,062	32,062	0	0.00%
4315 IT Professional Services				
8000 General Fund	31,665	31,665	0	0.00%
3400 Other Funds Ltd	3	3	0	0.00%
All Funds	31,668	31,668	0	0.00%
4325 Attorney General				
8000 General Fund	403,510	403,510	0	0.00%
3400 Other Funds Ltd	694	694	0	0.00%
All Funds	404,204	404,204	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	608	608	0	0.00%
3400 Other Funds Ltd	12	12	0	0.00%
All Funds	620	620	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	570	570	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	66,962	66,962	0	0.00%
3400 Other Funds Ltd	4,850	4,850	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		
All Funds	71,812	71,812	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	1,102	1,102	0	0.00%
4575 Agency Program Related S and S				
8000 General Fund	20,900	20,900	0	0.00%
3400 Other Funds Ltd	1,424	1,424	0	0.00%
All Funds	22,324	22,324	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	1,153	1,153	0	0.00%
3400 Other Funds Ltd	19	19	0	0.00%
All Funds	1,172	1,172	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	53	53	0	0.00%
3400 Other Funds Ltd	101	101	0	0.00%
All Funds	154	154	0	0.00%
4715 IT Expendable Property				
8000 General Fund	876	876	0	0.00%
3400 Other Funds Ltd	7	7	0	0.00%
All Funds	883	883	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		
SERVICES & SUPPLIES				
8000 General Fund	640,570	640,570	0	0.00%
3400 Other Funds Ltd	13,243	13,243	0	0.00%
TOTAL SERVICES & SUPPLIES	\$653,813	\$653,813	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	10,663	10,663	0	0.00%
3400 Other Funds Ltd	276	276	0	0.00%
All Funds	10,939	10,939	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	6,756	6,756	0	0.00%
3400 Other Funds Ltd	35	35	0	0.00%
All Funds	6,791	6,791	0	0.00%
5600 Data Processing Hardware				
8000 General Fund	226	226	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	17,645	17,645	0	0.00%
3400 Other Funds Ltd	311	311	0	0.00%
TOTAL CAPITAL OUTLAY	\$17,956	\$17,956	\$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	658,215	658,215	0	0.00%
3400 Other Funds Ltd	13,554	13,554	0	0.00%
TOTAL EXPENDITURES	\$671,769	\$671,769	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(13,554)	(13,554)	0	0.00%
TOTAL ENDING BALANCE	(\$13,554)	(\$13,554)	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	2,094,282	2,094,282	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	2,094,282	2,094,282	0	0.00%
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TOTAL REVENUE CATEGORIES	\$2,094,282	\$2,094,282	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	2,094,282	2,094,282	0	0.00%
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TOTAL AVAILABLE REVENUES	\$2,094,282	\$2,094,282	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4175 Office Expenses

8000 General Fund	1,612,598	1,612,598	0	0.00%
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3400 Other Funds Ltd	34,844	34,844	0	0.00%
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All Funds	1,647,442	1,647,442	0	0.00%
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4650 Other Services and Supplies

8000 General Fund	481,684	481,684	0	0.00%
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3400 Other Funds Ltd	10,407	10,407	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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		
All Funds	492,091	492,091	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	2,094,282	2,094,282	0	0.00%
3400 Other Funds Ltd	45,251	45,251	0	0.00%
TOTAL SERVICES & SUPPLIES	\$2,139,533	\$2,139,533	\$0	0.00%
EXPENDITURES				
8000 General Fund	2,094,282	2,094,282	0	0.00%
3400 Other Funds Ltd	45,251	45,251	0	0.00%
TOTAL EXPENDITURES	\$2,139,533	\$2,139,533	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(45,251)	(45,251)	0	0.00%
TOTAL ENDING BALANCE	(\$45,251)	(\$45,251)	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-005-00-00-00000****2019-21 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(2,684,123)	-	2,684,123	100.00%
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REVENUE CATEGORIES

8000 General Fund	(2,684,123)	-	2,684,123	100.00%
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TOTAL REVENUE CATEGORIES	(\$2,684,123)	-	\$2,684,123	100.00%
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AVAILABLE REVENUES

8000 General Fund	(2,684,123)	-	2,684,123	100.00%
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TOTAL AVAILABLE REVENUES	(\$2,684,123)	-	\$2,684,123	100.00%
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	(822,307)	-	822,307	100.00%
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3400 Other Funds Ltd	(16,781)	-	16,781	100.00%
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All Funds	(839,088)	-	839,088	100.00%
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SALARIES & WAGES

8000 General Fund	(822,307)	-	822,307	100.00%
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Cross Reference Number: 15000-005-00-00-00000

2019-21 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		
3400 Other Funds Ltd	(16,781)	-	16,781	100.00%
TOTAL SALARIES & WAGES	(\$839,088)	-	\$839,088	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	(540)	-	540	100.00%
3400 Other Funds Ltd	(9)	-	9	100.00%
All Funds	(549)	-	549	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	(139,543)	-	139,543	100.00%
3400 Other Funds Ltd	(2,850)	-	2,850	100.00%
All Funds	(142,393)	-	142,393	100.00%
3230 Social Security Taxes				
8000 General Fund	(62,907)	-	62,907	100.00%
3400 Other Funds Ltd	(1,282)	-	1,282	100.00%
All Funds	(64,189)	-	64,189	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(513)	-	513	100.00%
3400 Other Funds Ltd	(9)	-	9	100.00%
All Funds	(522)	-	522	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		
3260 Mass Transit Tax				
8000 General Fund	(3,730)	-	3,730	100.00%
3400 Other Funds Ltd	(916)	-	916	100.00%
All Funds	(4,646)	-	4,646	100.00%
3270 Flexible Benefits				
8000 General Fund	(310,320)	-	310,320	100.00%
3400 Other Funds Ltd	(6,336)	-	6,336	100.00%
All Funds	(316,656)	-	316,656	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(517,553)	-	517,553	100.00%
3400 Other Funds Ltd	(11,402)	-	11,402	100.00%
TOTAL OTHER PAYROLL EXPENSES	(\$528,955)	-	\$528,955	100.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(1,215,919)	-	1,215,919	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(1,215,919)	-	1,215,919	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$1,215,919)	-	\$1,215,919	100.00%
PERSONAL SERVICES				

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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	(2,555,779)	-	2,555,779	100.00%
3400 Other Funds Ltd	(28,183)	-	28,183	100.00%
TOTAL PERSONAL SERVICES	(\$2,583,962)	-	\$2,583,962	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(6,144)	-	6,144	100.00%
4125 Out of State Travel				
8000 General Fund	(680)	-	680	100.00%
4150 Employee Training				
8000 General Fund	(7,530)	-	7,530	100.00%
4175 Office Expenses				
8000 General Fund	(54,126)	-	54,126	100.00%
4200 Telecommunications				
8000 General Fund	(27,986)	-	27,986	100.00%
4250 Data Processing				
8000 General Fund	(1,214)	-	1,214	100.00%
4275 Publicity and Publications				
8000 General Fund	(664)	-	664	100.00%
4375 Employee Recruitment and Develop				

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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	(425)	-	425	100.00%
4400 Dues and Subscriptions				
8000 General Fund	(400)	-	400	100.00%
4475 Facilities Maintenance				
8000 General Fund	(771)	-	771	100.00%
4575 Agency Program Related S and S				
8000 General Fund	(14,616)	-	14,616	100.00%
4650 Other Services and Supplies				
8000 General Fund	(13,139)	-	13,139	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	(37)	-	37	100.00%
4715 IT Expendable Property				
8000 General Fund	(612)	-	612	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(128,344)	-	128,344	100.00%
TOTAL SERVICES & SUPPLIES	(\$128,344)	-	\$128,344	100.00%
EXPENDITURES				
8000 General Fund	(2,684,123)	-	2,684,123	100.00%
3400 Other Funds Ltd	(28,183)	-	28,183	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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 EXPENDITURES	(\$2,712,306)	-	\$2,712,306	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	28,183	-	(28,183)	(100.00%)
TOTAL ENDING BALANCE	\$28,183	-	(\$28,183)	(100.00%)
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(9)	-	9	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(9.00)	-	9.00	100.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-005-00-00-00000****2019-21 Biennium****Package: Statewide Adjustment DAS Chgs****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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(257,717)	-	257,717	100.00%
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	(18,605)	-	18,605	100.00%
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REVENUE CATEGORIES

8000 General Fund	(257,717)	-	257,717	100.00%
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3400 Other Funds Ltd	(18,605)	-	18,605	100.00%
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TOTAL REVENUE CATEGORIES	(\$276,322)	-	\$276,322	100.00%
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AVAILABLE REVENUES

8000 General Fund	(257,717)	-	257,717	100.00%
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3400 Other Funds Ltd	(18,605)	-	18,605	100.00%
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TOTAL AVAILABLE REVENUES	(\$276,322)	-	\$276,322	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4200 Telecommunications**

8000 General Fund	(62,717)	-	62,717	100.00%
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Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Statewide Adjustment DAS Chgs

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		
3400 Other Funds Ltd	(4,605)	-	4,605	100.00%
All Funds	(67,322)	-	67,322	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(170,000)	-	170,000	100.00%
3400 Other Funds Ltd	(12,000)	-	12,000	100.00%
All Funds	(182,000)	-	182,000	100.00%
4575 Agency Program Related S and S				
8000 General Fund	(25,000)	-	25,000	100.00%
3400 Other Funds Ltd	(2,000)	-	2,000	100.00%
All Funds	(27,000)	-	27,000	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(257,717)	-	257,717	100.00%
3400 Other Funds Ltd	(18,605)	-	18,605	100.00%
TOTAL SERVICES & SUPPLIES	(\$276,322)	-	\$276,322	100.00%
EXPENDITURES				
8000 General Fund	(257,717)	-	257,717	100.00%
3400 Other Funds Ltd	(18,605)	-	18,605	100.00%
TOTAL EXPENDITURES	(\$276,322)	-	\$276,322	100.00%
ENDING BALANCE				

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-005-00-00-00000****2019-21 Biennium****Package: Statewide AG Adjustment****Personal Tax and Compliance Division****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	(143,218)	-	143,218	100.00%
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REVENUE CATEGORIES

8000 General Fund	(143,218)	-	143,218	100.00%
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TOTAL REVENUE CATEGORIES	(\$143,218)	-	\$143,218	100.00%
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AVAILABLE REVENUES

8000 General Fund	(143,218)	-	143,218	100.00%
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TOTAL AVAILABLE REVENUES	(\$143,218)	-	\$143,218	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4325 Attorney General**

8000 General Fund	(143,218)	-	143,218	100.00%
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3400 Other Funds Ltd	(246)	-	246	100.00%
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All Funds	(143,464)	-	143,464	100.00%
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SERVICES & SUPPLIES

8000 General Fund	(143,218)	-	143,218	100.00%
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3400 Other Funds Ltd	(246)	-	246	100.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-005-00-00-00000****2019-21 Biennium****Package: Statewide AG Adjustment****Personal Tax and Compliance Division****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	(\$143,464)	-	\$143,464	100.00%
EXPENDITURES				
8000 General Fund	(143,218)	-	143,218	100.00%
3400 Other Funds Ltd	(246)	-	246	100.00%
TOTAL EXPENDITURES	(\$143,464)	-	\$143,464	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	246	-	(246)	(100.00%)
TOTAL ENDING BALANCE	\$246	-	(\$246)	(100.00%)

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-005-00-00-00000****2019-21 Biennium****Package: SB 254 (2018)****Personal Tax and Compliance Division****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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	166,029	166,029	0	0.00%
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	29,299	-	(29,299)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	166,029	166,029	0	0.00%
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3400 Other Funds Ltd	29,299	-	(29,299)	(100.00%)
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TOTAL REVENUE CATEGORIES	\$195,328	\$166,029	(\$29,299)	(15.00%)
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AVAILABLE REVENUES

8000 General Fund	166,029	166,029	0	0.00%
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3400 Other Funds Ltd	29,299	-	(29,299)	(100.00%)
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TOTAL AVAILABLE REVENUES	\$195,328	\$166,029	(\$29,299)	(15.00%)
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EXPENDITURES**SERVICES & SUPPLIES****4300 Professional Services**

8000 General Fund	166,029	166,029	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: SB 254 (2018)

Personal Tax and Compliance Division

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		
3400 Other Funds Ltd	29,299	29,299	0	0.00%
All Funds	195,328	195,328	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	166,029	166,029	0	0.00%
3400 Other Funds Ltd	29,299	29,299	0	0.00%
TOTAL SERVICES & SUPPLIES	\$195,328	\$195,328	\$0	0.00%
EXPENDITURES				
8000 General Fund	166,029	166,029	0	0.00%
3400 Other Funds Ltd	29,299	29,299	0	0.00%
TOTAL EXPENDITURES	\$195,328	\$195,328	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	(29,299)	(29,299)	100.00%
TOTAL ENDING BALANCE	-	(\$29,299)	(\$29,299)	100.00%

Package Comparison Report - Detail
2019-21 Biennium
Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
Package: Marijuana Program / Income Tax Audits
Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's 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	-	408,276	408,276	100.00%
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TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	-	8,332	8,332	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	408,276	408,276	100.00%
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3400 Other Funds Ltd	-	8,332	8,332	100.00%
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TOTAL REVENUE CATEGORIES	-	\$416,608	\$416,608	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	408,276	408,276	100.00%
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3400 Other Funds Ltd	-	8,332	8,332	100.00%
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TOTAL AVAILABLE REVENUES	-	\$416,608	\$416,608	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Marijuana Program / Income Tax Audits

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's 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	-	203,742	203,742	100.00%
3400 Other Funds Ltd	-	4,158	4,158	100.00%
All Funds	-	207,900	207,900	100.00%
SALARIES & WAGES				
8000 General Fund	-	203,742	203,742	100.00%
3400 Other Funds Ltd	-	4,158	4,158	100.00%
TOTAL SALARIES & WAGES	-	\$207,900	\$207,900	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	104	104	100.00%
3400 Other Funds Ltd	-	2	2	100.00%
All Funds	-	106	106	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	34,574	34,574	100.00%
3400 Other Funds Ltd	-	706	706	100.00%
All Funds	-	35,280	35,280	100.00%
3230 Social Security Taxes				
8000 General Fund	-	15,586	15,586	100.00%
3400 Other Funds Ltd	-	318	318	100.00%

Package Comparison Report - Detail
 2019-21 Biennium
 Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
 Package: Marijuana Program / Income Tax Audits
 Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
All Funds	-	15,904	15,904	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	100	100	100.00%
3400 Other Funds Ltd	-	2	2	100.00%
All Funds	-	102	102	100.00%
3270 Flexible Benefits				
8000 General Fund	-	60,340	60,340	100.00%
3400 Other Funds Ltd	-	1,232	1,232	100.00%
All Funds	-	61,572	61,572	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	110,704	110,704	100.00%
3400 Other Funds Ltd	-	2,260	2,260	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$112,964	\$112,964	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	1	1	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Marijuana Program / Income Tax Audits

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's 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	1	100.00%
3400 Other Funds Ltd	-	(1)	(1)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	-	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	-	314,447	314,447	100.00%
3400 Other Funds Ltd	-	6,417	6,417	100.00%
TOTAL PERSONAL SERVICES	-	\$320,864	\$320,864	100.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	79,494	79,494	100.00%
3400 Other Funds Ltd	-	1,622	1,622	100.00%
All Funds	-	81,116	81,116	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	79,494	79,494	100.00%
3400 Other Funds Ltd	-	1,622	1,622	100.00%
TOTAL SERVICES & SUPPLIES	-	\$81,116	\$81,116	100.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	14,335	14,335	100.00%

Package Comparison Report - Detail
 2019-21 Biennium
 Personal Tax and Compliance Division

Cross Reference Number: 15000-005-00-00-00000
 Package: Marijuana Program / Income Tax Audits
 Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	293	293	100.00%
All Funds	-	14,628	14,628	100.00%
CAPITAL OUTLAY				
8000 General Fund	-	14,335	14,335	100.00%
3400 Other Funds Ltd	-	293	293	100.00%
TOTAL CAPITAL OUTLAY	-	\$14,628	\$14,628	100.00%
EXPENDITURES				
8000 General Fund	-	408,276	408,276	100.00%
3400 Other Funds Ltd	-	8,332	8,332	100.00%
TOTAL EXPENDITURES	-	\$416,608	\$416,608	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	-	1.76	1.76	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	(1,800,774)	(1,800,774)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	1,842,822	1,842,822	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	42,048	42,048	100.00%
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TOTAL REVENUE CATEGORIES	-	\$42,048	\$42,048	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	42,048	42,048	100.00%
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TOTAL AVAILABLE REVENUES	-	\$42,048	\$42,048	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	-	42,048	42,048	100.00%
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TOTAL ENDING BALANCE	-	\$42,048	\$42,048	100.00%
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Description	Governor's 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	-	(404,910)	(404,910)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(404,910)	(404,910)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$404,910)	(\$404,910)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(404,910)	(404,910)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$404,910)	(\$404,910)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

8000 General Fund	-	(248,349)	(248,349)	100.00%
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3400 Other Funds Ltd	-	(4,844)	(4,844)	100.00%
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All Funds	-	(253,193)	(253,193)	100.00%
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P.S. BUDGET ADJUSTMENTS

8000 General Fund	-	(248,349)	(248,349)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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	-	(4,844)	(4,844)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$253,193)	(\$253,193)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(248,349)	(248,349)	100.00%
3400 Other Funds Ltd	-	(4,844)	(4,844)	100.00%
TOTAL PERSONAL SERVICES	-	(\$253,193)	(\$253,193)	100.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	-	(59,317)	(59,317)	100.00%
3400 Other Funds Ltd	-	(995)	(995)	100.00%
All Funds	-	(60,312)	(60,312)	100.00%
4325 Attorney General				
8000 General Fund	-	(97,244)	(97,244)	100.00%
3400 Other Funds Ltd	-	(167)	(167)	100.00%
All Funds	-	(97,411)	(97,411)	100.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	-	167	167	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(156,561)	(156,561)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 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	-	(995)	(995)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$157,556)	(\$157,556)	100.00%
EXPENDITURES				
8000 General Fund	-	(404,910)	(404,910)	100.00%
3400 Other Funds Ltd	-	(5,839)	(5,839)	100.00%
TOTAL EXPENDITURES	-	(\$410,749)	(\$410,749)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	5,839	5,839	100.00%
TOTAL ENDING BALANCE	-	\$5,839	\$5,839	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(482,208)	(482,208)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(482,208)	(482,208)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$482,208)	(\$482,208)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(482,208)	(482,208)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$482,208)	(\$482,208)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	-	(271,310)	(271,310)	100.00%
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3400 Other Funds Ltd	-	(5,537)	(5,537)	100.00%
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All Funds	-	(276,847)	(276,847)	100.00%
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SALARIES & WAGES

8000 General Fund	-	(271,310)	(271,310)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(5,537)	(5,537)	100.00%
TOTAL SALARIES & WAGES	-	(\$276,847)	(\$276,847)	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(193)	(193)	100.00%
3400 Other Funds Ltd	-	(3)	(3)	100.00%
All Funds	-	(196)	(196)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(46,042)	(46,042)	100.00%
3400 Other Funds Ltd	-	(940)	(940)	100.00%
All Funds	-	(46,982)	(46,982)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(20,755)	(20,755)	100.00%
3400 Other Funds Ltd	-	(424)	(424)	100.00%
All Funds	-	(21,179)	(21,179)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(183)	(183)	100.00%
3400 Other Funds Ltd	-	(3)	(3)	100.00%
All Funds	-	(186)	(186)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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				
8000 General Fund	-	(110,623)	(110,623)	100.00%
3400 Other Funds Ltd	-	(2,259)	(2,259)	100.00%
All Funds	-	(112,882)	(112,882)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(177,796)	(177,796)	100.00%
3400 Other Funds Ltd	-	(3,629)	(3,629)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$181,425)	(\$181,425)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(1)	(1)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(1)	(1)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1)	(\$1)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(449,107)	(449,107)	100.00%
3400 Other Funds Ltd	-	(9,166)	(9,166)	100.00%
TOTAL PERSONAL SERVICES	-	(\$458,273)	(\$458,273)	100.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-005-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Personal Tax and Compliance Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4175 Office Expenses				
8000 General Fund	-	(33,101)	(33,101)	100.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	-	(675)	(675)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(33,101)	(33,101)	100.00%
3400 Other Funds Ltd	-	(675)	(675)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$33,776)	(\$33,776)	100.00%
EXPENDITURES				
8000 General Fund	-	(482,208)	(482,208)	100.00%
3400 Other Funds Ltd	-	(9,841)	(9,841)	100.00%
TOTAL EXPENDITURES	-	(\$492,049)	(\$492,049)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	9,841	9,841	100.00%
TOTAL ENDING BALANCE	-	\$9,841	\$9,841	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(4)	(4)	100.00%

AUTHORIZED FTE

Description	Governor's 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	-	(3.17)	(3.17)	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	358,108	358,108	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	358,108	358,108	0	0.00%
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TOTAL REVENUE CATEGORIES	\$358,108	\$358,108	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	358,108	358,108	0	0.00%
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TOTAL AVAILABLE REVENUES	\$358,108	\$358,108	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3160 Temporary Appointments

3400 Other Funds Ltd	1,262	1,262	0	0.00%
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3170 Overtime Payments

8000 General Fund	1,713	1,713	0	0.00%
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3190 All Other Differential

8000 General Fund	836	836	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		
SALARIES & WAGES				
8000 General Fund	2,549	2,549	0	0.00%
3400 Other Funds Ltd	1,262	1,262	0	0.00%
TOTAL SALARIES & WAGES	\$3,811	\$3,811	\$0	0.00%
OTHER PAYROLL EXPENSES				
3220 Public Employees Retire Cont				
8000 General Fund	433	433	0	0.00%
3221 Pension Obligation Bond				
8000 General Fund	32,258	32,258	0	0.00%
3400 Other Funds Ltd	179,719	179,719	0	0.00%
All Funds	211,977	211,977	0	0.00%
3230 Social Security Taxes				
8000 General Fund	195	195	0	0.00%
3400 Other Funds Ltd	97	97	0	0.00%
All Funds	292	292	0	0.00%
3240 Unemployment Assessments				
8000 General Fund	919	919	0	0.00%
3400 Other Funds Ltd	408	408	0	0.00%
All Funds	1,327	1,327	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		
3260 Mass Transit Tax				
8000 General Fund	(4,144)	(4,144)	0	0.00%
3400 Other Funds Ltd	12,050	12,050	0	0.00%
All Funds	7,906	7,906	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	29,661	29,661	0	0.00%
3400 Other Funds Ltd	192,274	192,274	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$221,935	\$221,935	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	325,898	325,898	0	0.00%
3400 Other Funds Ltd	434,608	434,608	0	0.00%
All Funds	760,506	760,506	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	325,898	325,898	0	0.00%
3400 Other Funds Ltd	434,608	434,608	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$760,506	\$760,506	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	358,108	358,108	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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	628,144	628,144	0	0.00%
TOTAL PERSONAL SERVICES	\$986,252	\$986,252	\$0	0.00%
EXPENDITURES				
8000 General Fund	358,108	358,108	0	0.00%
3400 Other Funds Ltd	628,144	628,144	0	0.00%
TOTAL EXPENDITURES	\$986,252	\$986,252	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(628,144)	(628,144)	0	0.00%
TOTAL ENDING BALANCE	(\$628,144)	(\$628,144)	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 Biennium****Package: Phase - In****Business Division****Pkg Group: ESS Pkg Type: 020 Pkg Number: 021**

Description	Governor's 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	50,969	50,969	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	50,969	50,969	0	0.00%
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TOTAL REVENUE CATEGORIES	\$50,969	\$50,969	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	50,969	50,969	0	0.00%
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TOTAL AVAILABLE REVENUES	\$50,969	\$50,969	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

8000 General Fund	1,000	1,000	0	0.00%
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3400 Other Funds Ltd	6,000	6,000	0	0.00%
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All Funds	7,000	7,000	0	0.00%
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4125 Out of State Travel

8000 General Fund	1,000	1,000	0	0.00%
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4150 Employee Training

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Package: Phase - In

Business Division

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	5,000	5,000	0	0.00%
3400 Other Funds Ltd	3,200	3,200	0	0.00%
All Funds	8,200	8,200	0	0.00%
4175 Office Expenses				
8000 General Fund	25,969	25,969	0	0.00%
3400 Other Funds Ltd	3,235	3,235	0	0.00%
All Funds	29,204	29,204	0	0.00%
4200 Telecommunications				
8000 General Fund	13,000	13,000	0	0.00%
3400 Other Funds Ltd	5,800	5,800	0	0.00%
All Funds	18,800	18,800	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	1,216	1,216	0	0.00%
4300 Professional Services				
8000 General Fund	5,000	5,000	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	1,100	1,100	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	6,600	6,600	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Phase - In

Business Division

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	50,969	50,969	0	0.00%
3400 Other Funds Ltd	27,151	27,151	0	0.00%
TOTAL SERVICES & SUPPLIES	\$78,120	\$78,120	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	7,314	7,314	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	7,314	7,314	0	0.00%
TOTAL CAPITAL OUTLAY	\$7,314	\$7,314	\$0	0.00%
EXPENDITURES				
8000 General Fund	50,969	50,969	0	0.00%
3400 Other Funds Ltd	34,465	34,465	0	0.00%
TOTAL EXPENDITURES	\$85,434	\$85,434	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(34,465)	(34,465)	0	0.00%
TOTAL ENDING BALANCE	(\$34,465)	(\$34,465)	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 Biennium****Package: Phase-out Pgm & One-time Costs****Business 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(51,543)	(51,543)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(51,543)	(51,543)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$51,543)	(\$51,543)	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(51,543)	(51,543)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$51,543)	(\$51,543)	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4150 Employee Training**

8000 General Fund	(10,540)	(10,540)	0	0.00%
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4300 Professional Services

8000 General Fund	(16,453)	(16,453)	0	0.00%
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4700 Expendable Prop 250 - 5000

8000 General Fund	(24,550)	(24,550)	0	0.00%
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4715 IT Expendable Property

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Package: Phase-out Pgm & One-time Costs

Business 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		
3400 Other Funds Ltd	(29,844)	(29,844)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(51,543)	(51,543)	0	0.00%
3400 Other Funds Ltd	(29,844)	(29,844)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$81,387)	(\$81,387)	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	(141,624)	(141,624)	0	0.00%
5150 Telecommunications Equipment				
3400 Other Funds Ltd	(2,011)	(2,011)	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	(143,635)	(143,635)	0	0.00%
TOTAL CAPITAL OUTLAY	(\$143,635)	(\$143,635)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(51,543)	(51,543)	0	0.00%
3400 Other Funds Ltd	(173,479)	(173,479)	0	0.00%
TOTAL EXPENDITURES	(\$225,022)	(\$225,022)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%

Package Comparison Report - Detail
2019-21 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		
3400 Other Funds Ltd	173,479	173,479	0	0.00%
TOTAL ENDING BALANCE	\$173,479	\$173,479	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	318,597	318,597	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	318,597	318,597	0	0.00%
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TOTAL REVENUE CATEGORIES	\$318,597	\$318,597	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	318,597	318,597	0	0.00%
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TOTAL AVAILABLE REVENUES	\$318,597	\$318,597	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

8000 General Fund	2,233	2,233	0	0.00%
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3400 Other Funds Ltd	2,138	2,138	0	0.00%
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All Funds	4,371	4,371	0	0.00%
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4125 Out of State Travel

8000 General Fund	11,077	11,077	0	0.00%
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3400 Other Funds Ltd	1,436	1,436	0	0.00%
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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		
All Funds	12,513	12,513	0	0.00%
4150 Employee Training				
8000 General Fund	3,597	3,597	0	0.00%
3400 Other Funds Ltd	3,081	3,081	0	0.00%
All Funds	6,678	6,678	0	0.00%
4175 Office Expenses				
8000 General Fund	6,118	6,118	0	0.00%
3400 Other Funds Ltd	2,998	2,998	0	0.00%
All Funds	9,116	9,116	0	0.00%
4200 Telecommunications				
8000 General Fund	9,749	9,749	0	0.00%
3400 Other Funds Ltd	9,263	9,263	0	0.00%
All Funds	19,012	19,012	0	0.00%
4250 Data Processing				
8000 General Fund	563	563	0	0.00%
3400 Other Funds Ltd	2,025	2,025	0	0.00%
All Funds	2,588	2,588	0	0.00%
4275 Publicity and Publications				
8000 General Fund	1,271	1,271	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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	788	788	0	0.00%
All Funds	2,059	2,059	0	0.00%
4300 Professional Services				
8000 General Fund	11,671	11,671	0	0.00%
3400 Other Funds Ltd	6,253	6,253	0	0.00%
All Funds	17,924	17,924	0	0.00%
4325 Attorney General				
8000 General Fund	268,780	268,780	0	0.00%
3400 Other Funds Ltd	97,879	97,879	0	0.00%
All Funds	366,659	366,659	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	394	394	0	0.00%
3400 Other Funds Ltd	54	54	0	0.00%
All Funds	448	448	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	285	285	0	0.00%
3400 Other Funds Ltd	38	38	0	0.00%
All Funds	323	323	0	0.00%
4425 Facilities Rental and Taxes				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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	277	277	0	0.00%
3400 Other Funds Ltd	756	756	0	0.00%
All Funds	1,033	1,033	0	0.00%
4450 Fuels and Utilities				
3400 Other Funds Ltd	895	895	0	0.00%
4475 Facilities Maintenance				
8000 General Fund	206	206	0	0.00%
3400 Other Funds Ltd	369	369	0	0.00%
All Funds	575	575	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	35,440	35,440	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	908	908	0	0.00%
3400 Other Funds Ltd	1,051	1,051	0	0.00%
All Funds	1,959	1,959	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	1,775	1,775	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	317,129	317,129	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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	166,239	166,239	0	0.00%
TOTAL SERVICES & SUPPLIES	\$483,368	\$483,368	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	934	934	0	0.00%
3400 Other Funds Ltd	3,990	3,990	0	0.00%
All Funds	4,924	4,924	0	0.00%
5150 Telecommunications Equipment				
8000 General Fund	534	534	0	0.00%
CAPITAL OUTLAY				
8000 General Fund	1,468	1,468	0	0.00%
3400 Other Funds Ltd	3,990	3,990	0	0.00%
TOTAL CAPITAL OUTLAY	\$5,458	\$5,458	\$0	0.00%
SPECIAL PAYMENTS				
6030 Dist to Non-Gov Units				
3400 Other Funds Ltd	11,229	11,229	0	0.00%
EXPENDITURES				
8000 General Fund	318,597	318,597	0	0.00%
3400 Other Funds Ltd	181,458	181,458	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	\$500,055	\$500,055	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(181,458)	(181,458)	0	0.00%
TOTAL ENDING BALANCE	(\$181,458)	(\$181,458)	\$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	754,528	754,528	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	754,528	754,528	0	0.00%
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TOTAL REVENUE CATEGORIES	\$754,528	\$754,528	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	754,528	754,528	0	0.00%
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TOTAL AVAILABLE REVENUES	\$754,528	\$754,528	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	(6,659,832)	(6,659,832)	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	(6,659,832)	(6,659,832)	0	0.00%
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TOTAL SALARIES & WAGES	(\$6,659,832)	(\$6,659,832)	\$0	0.00%
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OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

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Package: Technical Adjustments

Business 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				
3400 Other Funds Ltd	(4,331)	(4,331)	0	0.00%
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	(1,130,175)	(1,130,175)	0	0.00%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	(458,509)	(458,509)	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	(509,471)	(509,471)	0	0.00%
3240 Unemployment Assessments				
3400 Other Funds Ltd	(11,044)	(11,044)	0	0.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	(4,118)	(4,118)	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	(747)	(747)	0	0.00%
3400 Other Funds Ltd	(41,159)	(41,159)	0	0.00%
All Funds	(41,906)	(41,906)	0	0.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	(2,498,064)	(2,498,064)	0	0.00%
OTHER PAYROLL EXPENSES				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Business 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	(747)	(747)	0	0.00%
3400 Other Funds Ltd	(4,656,871)	(4,656,871)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$4,657,618)	(\$4,657,618)	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	1,093	1,093	0	0.00%
3400 Other Funds Ltd	64,740	64,740	0	0.00%
All Funds	65,833	65,833	0	0.00%
3465 Reconciliation Adjustment				
8000 General Fund	(190,500)	(190,500)	0	0.00%
3400 Other Funds Ltd	(284,504)	(284,504)	0	0.00%
All Funds	(475,004)	(475,004)	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(189,407)	(189,407)	0	0.00%
3400 Other Funds Ltd	(219,764)	(219,764)	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$409,171)	(\$409,171)	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	(190,154)	(190,154)	0	0.00%
3400 Other Funds Ltd	(11,536,467)	(11,536,467)	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Business 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		
TOTAL PERSONAL SERVICES	(\$11,726,621)	(\$11,726,621)	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	(6,929)	(6,929)	0	0.00%
4125 Out of State Travel				
3400 Other Funds Ltd	(26,965)	(26,965)	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	(38,540)	(38,540)	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	(50,000)	(50,000)	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	(196,000)	(196,000)	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	(45,009)	(45,009)	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	(150,000)	(150,000)	0	0.00%
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	(1,203)	(1,203)	0	0.00%
4400 Dues and Subscriptions				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Business 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		
3400 Other Funds Ltd	(852)	(852)	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(10,000)	(10,000)	0	0.00%
4450 Fuels and Utilities				
3400 Other Funds Ltd	(20,008)	(20,008)	0	0.00%
4475 Facilities Maintenance				
3400 Other Funds Ltd	(8,239)	(8,239)	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	944,682	944,682	0	0.00%
3400 Other Funds Ltd	(319,675)	(319,675)	0	0.00%
All Funds	625,007	625,007	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	(18,418)	(18,418)	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	(14,130)	(14,130)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	944,682	944,682	0	0.00%
3400 Other Funds Ltd	(905,968)	(905,968)	0	0.00%
TOTAL SERVICES & SUPPLIES	\$38,714	\$38,714	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Business 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		
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	(7,314)	(7,314)	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	(7,314)	(7,314)	0	0.00%
TOTAL CAPITAL OUTLAY	(\$7,314)	(\$7,314)	\$0	0.00%
EXPENDITURES				
8000 General Fund	754,528	754,528	0	0.00%
3400 Other Funds Ltd	(12,449,749)	(12,449,749)	0	0.00%
TOTAL EXPENDITURES	(\$11,695,221)	(\$11,695,221)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	12,449,749	12,449,749	0	0.00%
TOTAL ENDING BALANCE	\$12,449,749	\$12,449,749	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(71)	(71)	0	0.00%
8180 Position Reconciliation	(2)	(2)	0	0.00%
TOTAL AUTHORIZED POSITIONS	(73)	(73)	0	0.00%

AUTHORIZED FTE

Package Comparison Report - Detail
2019-21 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
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		
8250 Class/Unclass FTE Positions	(71.00)	(71.00)	0.00	0.00%
8280 FTE Reconciliation	(2.00)	(2.00)	0.00	0.00%
TOTAL AUTHORIZED FTE	(73.00)	(73.00)	0.00	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: September 2018 Emergency Board

Business Division

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		

REVENUE CATEGORIES

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	26,790	26,790	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	26,790	26,790	100.00%
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TOTAL REVENUE CATEGORIES	-	\$26,790	\$26,790	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	26,790	26,790	100.00%
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TOTAL AVAILABLE REVENUES	-	\$26,790	\$26,790	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

3400 Other Funds Ltd	26,790	26,790	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	26,790	26,790	0	0.00%
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TOTAL SERVICES & SUPPLIES	\$26,790	\$26,790	\$0	0.00%
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EXPENDITURES

3400 Other Funds Ltd	26,790	26,790	0	0.00%
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Description	Governor's 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	\$26,790	\$26,790	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(26,790)	-	26,790	100.00%
TOTAL ENDING BALANCE	(\$26,790)	-	\$26,790	100.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 Biennium****Package: Analyst Adjustments****Business 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(369,668)	-	369,668	100.00%
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TAXES**0195 Other Taxes**

3400 Other Funds Ltd	876,361	-	(876,361)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	(369,668)	-	369,668	100.00%
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3400 Other Funds Ltd	876,361	-	(876,361)	(100.00%)
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TOTAL REVENUE CATEGORIES	\$506,693	-	(\$506,693)	(100.00%)
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AVAILABLE REVENUES

8000 General Fund	(369,668)	-	369,668	100.00%
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3400 Other Funds Ltd	876,361	-	(876,361)	(100.00%)
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TOTAL AVAILABLE REVENUES	\$506,693	-	(\$506,693)	(100.00%)
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EXPENDITURES**PERSONAL SERVICES****SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

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Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Business 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	(12,757)	-	12,757	100.00%
3400 Other Funds Ltd	(250,556)	-	250,556	100.00%
All Funds	(263,313)	-	263,313	100.00%
SALARIES & WAGES				
8000 General Fund	(12,757)	-	12,757	100.00%
3400 Other Funds Ltd	(250,556)	-	250,556	100.00%
TOTAL SALARIES & WAGES	(\$263,313)	-	\$263,313	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	16	-	(16)	(100.00%)
3400 Other Funds Ltd	(79)	-	79	100.00%
All Funds	(63)	-	63	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	(2,164)	-	2,164	100.00%
3400 Other Funds Ltd	(42,521)	-	42,521	100.00%
All Funds	(44,685)	-	44,685	100.00%
3230 Social Security Taxes				
8000 General Fund	(976)	-	976	100.00%
3400 Other Funds Ltd	(19,169)	-	19,169	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

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Package: Analyst Adjustments

Business 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	(20,145)	-	20,145	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	18	-	(18)	(100.00%)
3400 Other Funds Ltd	(74)	-	74	100.00%
All Funds	(56)	-	56	100.00%
3260 Mass Transit Tax				
8000 General Fund	1,229	-	(1,229)	(100.00%)
3400 Other Funds Ltd	464	-	(464)	(100.00%)
All Funds	1,693	-	(1,693)	(100.00%)
3270 Flexible Benefits				
8000 General Fund	(14,778)	-	14,778	100.00%
3400 Other Funds Ltd	(55,590)	-	55,590	100.00%
All Funds	(70,368)	-	70,368	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	(16,655)	-	16,655	100.00%
3400 Other Funds Ltd	(116,969)	-	116,969	100.00%
TOTAL OTHER PAYROLL EXPENSES	(\$133,624)	-	\$133,624	100.00%

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Business 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	(480,187)	-	480,187	100.00%
3465 Reconciliation Adjustment				
8000 General Fund	195,046	-	(195,046)	(100.00%)
3400 Other Funds Ltd	285,598	-	(285,598)	(100.00%)
All Funds	480,644	-	(480,644)	(100.00%)
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(285,141)	-	285,141	100.00%
3400 Other Funds Ltd	285,598	-	(285,598)	(100.00%)
TOTAL P.S. BUDGET ADJUSTMENTS	\$457	-	(\$457)	(100.00%)
PERSONAL SERVICES				
8000 General Fund	(314,553)	-	314,553	100.00%
3400 Other Funds Ltd	(81,927)	-	81,927	100.00%
TOTAL PERSONAL SERVICES	(\$396,480)	-	\$396,480	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(2,233)	-	2,233	100.00%
3400 Other Funds Ltd	7,210	-	(7,210)	(100.00%)
All Funds	4,977	-	(4,977)	(100.00%)
4125 Out of State Travel				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Business 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	(11,077)	-	11,077	100.00%
4150 Employee Training				
8000 General Fund	(3,597)	-	3,597	100.00%
4175 Office Expenses				
8000 General Fund	(6,118)	-	6,118	100.00%
3400 Other Funds Ltd	1,254	-	(1,254)	(100.00%)
All Funds	(4,864)	-	4,864	100.00%
4200 Telecommunications				
8000 General Fund	(9,749)	-	9,749	100.00%
3400 Other Funds Ltd	1,954	-	(1,954)	(100.00%)
All Funds	(7,795)	-	7,795	100.00%
4250 Data Processing				
8000 General Fund	(563)	-	563	100.00%
3400 Other Funds Ltd	626	-	(626)	(100.00%)
All Funds	63	-	(63)	(100.00%)
4275 Publicity and Publications				
8000 General Fund	(1,271)	-	1,271	100.00%
4300 Professional Services				
8000 General Fund	(1,082)	-	1,082	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Business 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		
3400 Other Funds Ltd	41,200	-	(41,200)	(100.00%)
All Funds	40,118	-	(40,118)	(100.00%)
4315 IT Professional Services				
3400 Other Funds Ltd	535,000	-	(535,000)	(100.00%)
4325 Attorney General				
3400 Other Funds Ltd	17,928	-	(17,928)	(100.00%)
4375 Employee Recruitment and Develop				
8000 General Fund	(394)	-	394	100.00%
4400 Dues and Subscriptions				
8000 General Fund	(285)	-	285	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	(277)	-	277	100.00%
4475 Facilities Maintenance				
8000 General Fund	(206)	-	206	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	(18,263)	-	18,263	100.00%
3400 Other Funds Ltd	563	-	(563)	(100.00%)
All Funds	(17,700)	-	17,700	100.00%
4715 IT Expendable Property				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Business 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		
3400 Other Funds Ltd	3,379	-	(3,379)	(100.00%)
SERVICES & SUPPLIES				
8000 General Fund	(55,115)	-	55,115	100.00%
3400 Other Funds Ltd	609,114	-	(609,114)	(100.00%)
TOTAL SERVICES & SUPPLIES	\$553,999	-	(\$553,999)	(100.00%)
EXPENDITURES				
8000 General Fund	(369,668)	-	369,668	100.00%
3400 Other Funds Ltd	527,187	-	(527,187)	(100.00%)
TOTAL EXPENDITURES	\$157,519	-	(\$157,519)	(100.00%)
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	349,174	-	(349,174)	(100.00%)
TOTAL ENDING BALANCE	\$349,174	-	(\$349,174)	(100.00%)
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	4	-	(4)	(100.00%)
8180 Position Reconciliation	(5)	-	5	100.00%
TOTAL AUTHORIZED POSITIONS	(1)	-	1	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(1.09)	-	1.09	100.00%

Package Comparison Report - Detail
2019-21 Biennium
Business Division

Cross Reference Number: 15000-006-00-00-00000
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		
8280 FTE Reconciliation	(0.01)	-	0.01	100.00%
TOTAL AUTHORIZED FTE	(1.10)	-	1.10	100.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 Biennium****Package: Statewide Adjustment DAS Chgs****Business 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(13,551)	-	13,551	100.00%
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	(9,216)	-	9,216	100.00%
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REVENUE CATEGORIES

8000 General Fund	(13,551)	-	13,551	100.00%
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3400 Other Funds Ltd	(9,216)	-	9,216	100.00%
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TOTAL REVENUE CATEGORIES	(\$22,767)	-	\$22,767	100.00%
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AVAILABLE REVENUES

8000 General Fund	(13,551)	-	13,551	100.00%
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3400 Other Funds Ltd	(9,216)	-	9,216	100.00%
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TOTAL AVAILABLE REVENUES	(\$22,767)	-	\$22,767	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4250 Data Processing**

8000 General Fund	(13,551)	-	13,551	100.00%
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Cross Reference Number: 15000-006-00-00-00000

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Package: Statewide Adjustment DAS Chgs

Business 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		
3400 Other Funds Ltd	(9,216)	-	9,216	100.00%
All Funds	(22,767)	-	22,767	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(13,551)	-	13,551	100.00%
3400 Other Funds Ltd	(9,216)	-	9,216	100.00%
TOTAL SERVICES & SUPPLIES	(\$22,767)	-	\$22,767	100.00%
EXPENDITURES				
8000 General Fund	(13,551)	-	13,551	100.00%
3400 Other Funds Ltd	(9,216)	-	9,216	100.00%
TOTAL EXPENDITURES	(\$22,767)	-	\$22,767	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 Biennium****Package: Statewide AG Adjustment****Business Division****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	(95,399)	-	95,399	100.00%
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REVENUE CATEGORIES

8000 General Fund	(95,399)	-	95,399	100.00%
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TOTAL REVENUE CATEGORIES	(\$95,399)	-	\$95,399	100.00%
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AVAILABLE REVENUES

8000 General Fund	(95,399)	-	95,399	100.00%
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TOTAL AVAILABLE REVENUES	(\$95,399)	-	\$95,399	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4325 Attorney General**

8000 General Fund	(95,399)	-	95,399	100.00%
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3400 Other Funds Ltd	(25,815)	-	25,815	100.00%
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All Funds	(121,214)	-	121,214	100.00%
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SERVICES & SUPPLIES

8000 General Fund	(95,399)	-	95,399	100.00%
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3400 Other Funds Ltd	(25,815)	-	25,815	100.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-006-00-00-00000****2019-21 Biennium****Package: Statewide AG Adjustment****Business Division****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	(\$121,214)	-	\$121,214	100.00%
EXPENDITURES				
8000 General Fund	(95,399)	-	95,399	100.00%
3400 Other Funds Ltd	(25,815)	-	25,815	100.00%
TOTAL EXPENDITURES	(\$121,214)	-	\$121,214	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	25,815	-	(25,815)	(100.00%)
TOTAL ENDING BALANCE	\$25,815	-	(\$25,815)	(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	-	309,403	309,403	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	309,403	309,403	100.00%
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TOTAL REVENUE CATEGORIES	-	\$309,403	\$309,403	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	309,403	309,403	100.00%
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TOTAL AVAILABLE REVENUES	-	\$309,403	\$309,403	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	118,800	103,950	(14,850)	(12.50%)
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SALARIES & WAGES

3400 Other Funds Ltd	118,800	103,950	(14,850)	(12.50%)
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TOTAL SALARIES & WAGES	\$118,800	\$103,950	(\$14,850)	(12.50%)
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OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Auditing

Business Division

Pkg Group: POL Pkg Type: POL Pkg Number: 106

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	61	53	(8)	(13.11%)
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	20,160	17,640	(2,520)	(12.50%)
3230 Social Security Taxes				
3400 Other Funds Ltd	9,088	7,952	(1,136)	(12.50%)
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	58	51	(7)	(12.07%)
3260 Mass Transit Tax				
3400 Other Funds Ltd	713	-	(713)	(100.00%)
3270 Flexible Benefits				
3400 Other Funds Ltd	35,184	30,786	(4,398)	(12.50%)
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	65,264	56,482	(8,782)	(13.46%)
TOTAL OTHER PAYROLL EXPENSES	\$65,264	\$56,482	(\$8,782)	(13.46%)
PERSONAL SERVICES				
3400 Other Funds Ltd	184,064	160,432	(23,632)	(12.84%)
TOTAL PERSONAL SERVICES	\$184,064	\$160,432	(\$23,632)	(12.84%)
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Auditing

Business Division

Pkg Group: POL Pkg Type: POL Pkg Number: 106

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4100 Instate Travel				
3400 Other Funds Ltd	4,000	4,000	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	1,600	1,600	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	1,547	1,547	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	2,900	2,900	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	608	608	0	0.00%
4315 IT Professional Services				
3400 Other Funds Ltd	-	112,164	112,164	100.00%
4325 Attorney General				
3400 Other Funds Ltd	14,988	14,988	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	550	550	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	3,300	3,300	0	0.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Auditing

Business Division

Pkg Group: POL Pkg Type: POL Pkg Number: 106

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	29,493	141,657	112,164	380.31%
TOTAL SERVICES & SUPPLIES	\$29,493	\$141,657	\$112,164	380.31%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	7,314	7,314	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	7,314	7,314	0	0.00%
TOTAL CAPITAL OUTLAY	\$7,314	\$7,314	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	220,871	309,403	88,532	40.08%
TOTAL EXPENDITURES	\$220,871	\$309,403	\$88,532	40.08%
ENDING BALANCE				
3400 Other Funds Ltd	(220,871)	-	220,871	100.00%
TOTAL ENDING BALANCE	(\$220,871)	-	\$220,871	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	1	1	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	1.00	0.88	(0.12)	(12.00%)

Description	Governor's 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**

8000 General Fund	-	(124,536)	(124,536)	100.00%
3400 Other Funds Ltd	-	(199,968)	(199,968)	100.00%
All Funds	-	(324,504)	(324,504)	100.00%

SALARIES & WAGES

8000 General Fund	-	(124,536)	(124,536)	100.00%
3400 Other Funds Ltd	-	(199,968)	(199,968)	100.00%

TOTAL SALARIES & WAGES

-	(\$324,504)	(\$324,504)	100.00%
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	-	(61)	(61)	100.00%
3400 Other Funds Ltd	-	(61)	(61)	100.00%
All Funds	-	(122)	(122)	100.00%

3220 Public Employees Retire Cont

8000 General Fund	-	(21,134)	(21,134)	100.00%
3400 Other Funds Ltd	-	(33,935)	(33,935)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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		
All Funds	-	(55,069)	(55,069)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(9,527)	(9,527)	100.00%
3400 Other Funds Ltd	-	(15,298)	(15,298)	100.00%
All Funds	-	(24,825)	(24,825)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(58)	(58)	100.00%
3400 Other Funds Ltd	-	(58)	(58)	100.00%
All Funds	-	(116)	(116)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(35,184)	(35,184)	100.00%
3400 Other Funds Ltd	-	(35,184)	(35,184)	100.00%
All Funds	-	(70,368)	(70,368)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(65,964)	(65,964)	100.00%
3400 Other Funds Ltd	-	(84,536)	(84,536)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$150,500)	(\$150,500)	100.00%

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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		
8000 General Fund	-	190,500	190,500	100.00%
3400 Other Funds Ltd	-	284,504	284,504	100.00%
All Funds	-	475,004	475,004	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	190,500	190,500	100.00%
3400 Other Funds Ltd	-	284,504	284,504	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	\$475,004	\$475,004	100.00%
PERSONAL SERVICES				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL PERSONAL SERVICES	-	-	\$0	0.00%
EXPENDITURES				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL EXPENDITURES	-	-	\$0	0.00%
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

Cross Reference Number: 15000-006-00-00-00000

2019-21 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		
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	(2)	(2)	100.00%
8180 Position Reconciliation	-	2	2	100.00%
TOTAL AUTHORIZED POSITIONS	-	-	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(2.00)	(2.00)	100.00%
8280 FTE Reconciliation	-	2.00	2.00	100.00%
TOTAL AUTHORIZED FTE	-	-	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

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	341,361	341,361	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	341,361	341,361	100.00%
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TOTAL REVENUE CATEGORIES	-	\$341,361	\$341,361	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	341,361	341,361	100.00%
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TOTAL AVAILABLE REVENUES	-	\$341,361	\$341,361	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	146,580	146,580	100.00%
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SALARIES & WAGES

3400 Other Funds Ltd	-	146,580	146,580	100.00%
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TOTAL SALARIES & WAGES	-	\$146,580	\$146,580	100.00%
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OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Heavy Equipment Rental Tax

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 802

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	-	122	122	100.00%
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	-	24,874	24,874	100.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	-	11,213	11,213	100.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	-	117	117	100.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	-	464	464	100.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	-	70,368	70,368	100.00%
3280 Other OPE				
3400 Other Funds Ltd	-	13,509	13,509	100.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	-	120,667	120,667	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$120,667	\$120,667	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	267,247	267,247	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Heavy Equipment Rental Tax

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 802

Description	Governor's 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 PERSONAL SERVICES	-	\$267,247	\$267,247	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	-	7,210	7,210	100.00%
4175 Office Expenses				
3400 Other Funds Ltd	-	1,254	1,254	100.00%
4200 Telecommunications				
3400 Other Funds Ltd	-	1,954	1,954	100.00%
4250 Data Processing				
3400 Other Funds Ltd	-	626	626	100.00%
4300 Professional Services				
3400 Other Funds Ltd	-	41,200	41,200	100.00%
4325 Attorney General				
3400 Other Funds Ltd	-	17,928	17,928	100.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	-	563	563	100.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	-	3,379	3,379	100.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Heavy Equipment Rental Tax

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 802

Description	Governor's 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	-	74,114	74,114	100.00%
TOTAL SERVICES & SUPPLIES	-	\$74,114	\$74,114	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	341,361	341,361	100.00%
TOTAL EXPENDITURES	-	\$341,361	\$341,361	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	3	3	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	1.50	1.50	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	(12,370,768)	(12,370,768)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	11,622,737	11,622,737	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	(748,031)	(748,031)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$748,031)	(\$748,031)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(748,031)	(748,031)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$748,031)	(\$748,031)	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	-	(748,031)	(748,031)	100.00%
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TOTAL ENDING BALANCE	-	(\$748,031)	(\$748,031)	100.00%
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Description	Governor's 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	-	(164,655)	(164,655)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(57,579)	(57,579)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(164,655)	(164,655)	100.00%
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3400 Other Funds Ltd	-	(57,579)	(57,579)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$222,234)	(\$222,234)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(164,655)	(164,655)	100.00%
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3400 Other Funds Ltd	-	(57,579)	(57,579)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$222,234)	(\$222,234)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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		
8000 General Fund	-	(74,084)	(74,084)	100.00%
3400 Other Funds Ltd	-	(35,399)	(35,399)	100.00%
All Funds	-	(109,483)	(109,483)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(74,084)	(74,084)	100.00%
3400 Other Funds Ltd	-	(35,399)	(35,399)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$109,483)	(\$109,483)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(74,084)	(74,084)	100.00%
3400 Other Funds Ltd	-	(35,399)	(35,399)	100.00%
TOTAL PERSONAL SERVICES	-	(\$109,483)	(\$109,483)	100.00%
SERVICES & SUPPLIES				
4250 Data Processing				
3400 Other Funds Ltd	-	(4,652)	(4,652)	100.00%
4300 Professional Services				
8000 General Fund	-	(15,042)	(15,042)	100.00%
4325 Attorney General				
8000 General Fund	-	(64,775)	(64,775)	100.00%
3400 Other Funds Ltd	-	(17,528)	(17,528)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 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		
All Funds	-	(82,303)	(82,303)	100.00%
4375 Employee Recruitment and Develop				
8000 General Fund	-	(10,754)	(10,754)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(90,571)	(90,571)	100.00%
3400 Other Funds Ltd	-	(22,180)	(22,180)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$112,751)	(\$112,751)	100.00%
EXPENDITURES				
8000 General Fund	-	(164,655)	(164,655)	100.00%
3400 Other Funds Ltd	-	(57,579)	(57,579)	100.00%
TOTAL EXPENDITURES	-	(\$222,234)	(\$222,234)	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	-	(179,406)	(179,406)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(362,381)	(362,381)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(179,406)	(179,406)	100.00%
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3400 Other Funds Ltd	-	(362,381)	(362,381)	100.00%
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TOTAL REVENUE CATEGORIES

-	(\$541,787)	(\$541,787)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(179,406)	(179,406)	100.00%
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3400 Other Funds Ltd	-	(362,381)	(362,381)	100.00%
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TOTAL AVAILABLE REVENUES

-	(\$541,787)	(\$541,787)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(96,148)	(96,148)	100.00%
3400 Other Funds Ltd	-	(201,776)	(201,776)	100.00%
All Funds	-	(297,924)	(297,924)	100.00%
SALARIES & WAGES				
8000 General Fund	-	(96,148)	(96,148)	100.00%
3400 Other Funds Ltd	-	(201,776)	(201,776)	100.00%
TOTAL SALARIES & WAGES	-	(\$297,924)	(\$297,924)	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(86)	(86)	100.00%
3400 Other Funds Ltd	-	(158)	(158)	100.00%
All Funds	-	(244)	(244)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(16,315)	(16,315)	100.00%
3400 Other Funds Ltd	-	(34,242)	(34,242)	100.00%
All Funds	-	(50,557)	(50,557)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(7,355)	(7,355)	100.00%
3400 Other Funds Ltd	-	(15,437)	(15,437)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(22,792)	(22,792)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(82)	(82)	100.00%
3400 Other Funds Ltd	-	(150)	(150)	100.00%
All Funds	-	(232)	(232)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(49,962)	(49,962)	100.00%
3400 Other Funds Ltd	-	(90,774)	(90,774)	100.00%
All Funds	-	(140,736)	(140,736)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(73,800)	(73,800)	100.00%
3400 Other Funds Ltd	-	(140,761)	(140,761)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$214,561)	(\$214,561)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(1)	(1)	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
All Funds	-	-	0	0.00%
P.S. BUDGET ADJUSTMENTS				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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)	(1)	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	-	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	-	(169,949)	(169,949)	100.00%
3400 Other Funds Ltd	-	(342,536)	(342,536)	100.00%
TOTAL PERSONAL SERVICES	-	(\$512,485)	(\$512,485)	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	(140)	(140)	100.00%
3400 Other Funds Ltd	-	(284)	(284)	100.00%
All Funds	-	(424)	(424)	100.00%
4150 Employee Training				
8000 General Fund	-	(1,419)	(1,419)	100.00%
3400 Other Funds Ltd	-	(2,979)	(2,979)	100.00%
All Funds	-	(4,398)	(4,398)	100.00%
4175 Office Expenses				
8000 General Fund	-	(1,372)	(1,372)	100.00%
3400 Other Funds Ltd	-	(2,881)	(2,881)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(4,253)	(4,253)	100.00%
4200 Telecommunications				
8000 General Fund	-	(2,572)	(2,572)	100.00%
3400 Other Funds Ltd	-	(5,400)	(5,400)	100.00%
All Funds	-	(7,972)	(7,972)	100.00%
4250 Data Processing				
3400 Other Funds Ltd	-	(1,132)	(1,132)	100.00%
4300 Professional Services				
8000 General Fund	-	(3,954)	(3,954)	100.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	-	(1,024)	(1,024)	100.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	-	(6,145)	(6,145)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(9,457)	(9,457)	100.00%
3400 Other Funds Ltd	-	(19,845)	(19,845)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$29,302)	(\$29,302)	100.00%
EXPENDITURES				
8000 General Fund	-	(179,406)	(179,406)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Business Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(362,381)	(362,381)	100.00%
TOTAL EXPENDITURES	-	(\$541,787)	(\$541,787)	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	-	(4)	(4)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(2.75)	(2.75)	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	-	158,533	158,533	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	158,533	158,533	100.00%
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TOTAL REVENUE CATEGORIES	-	\$158,533	\$158,533	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	158,533	158,533	100.00%
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TOTAL AVAILABLE REVENUES	-	\$158,533	\$158,533	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	70,524	70,524	100.00%
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SALARIES & WAGES

3400 Other Funds Ltd	-	70,524	70,524	100.00%
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TOTAL SALARIES & WAGES	-	\$70,524	\$70,524	100.00%
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OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Policy Bills

Business 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		
3210 Empl. Rel. Bd. Assessments				
3400 Other Funds Ltd	-	46	46	100.00%
3220 Public Employees Retire Cont				
3400 Other Funds Ltd	-	11,968	11,968	100.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	-	5,395	5,395	100.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	-	44	44	100.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	-	423	423	100.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	-	26,388	26,388	100.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	-	44,264	44,264	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	\$44,264	\$44,264	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	114,788	114,788	100.00%
TOTAL PERSONAL SERVICES	-	\$114,788	\$114,788	100.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Policy Bills

Business 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		
4100 Instate Travel				
3400 Other Funds Ltd	-	150	150	100.00%
4150 Employee Training				
3400 Other Funds Ltd	-	1,600	1,600	100.00%
4175 Office Expenses				
3400 Other Funds Ltd	-	1,547	1,547	100.00%
4200 Telecommunications				
3400 Other Funds Ltd	-	2,900	2,900	100.00%
4250 Data Processing				
3400 Other Funds Ltd	-	608	608	100.00%
4315 IT Professional Services				
3400 Other Funds Ltd	-	25,000	25,000	100.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	-	8,640	8,640	100.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	-	3,300	3,300	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	43,745	43,745	100.00%
TOTAL SERVICES & SUPPLIES	-	\$43,745	\$43,745	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-006-00-00-00000

2019-21 Biennium

Package: Policy Bills

Business 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		
EXPENDITURES				
3400 Other Funds Ltd	-	158,533	158,533	100.00%
TOTAL EXPENDITURES	-	\$158,533	\$158,533	100.00%
ENDING BALANCE				
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	-	0.75	0.75	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	190,154	190,154	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	190,154	190,154	0	0.00%
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TOTAL REVENUE CATEGORIES	\$190,154	\$190,154	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	190,154	190,154	0	0.00%
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TOTAL AVAILABLE REVENUES	\$190,154	\$190,154	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	6,659,832	6,659,832	0	0.00%
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	4,331	4,331	0	0.00%
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3220 Public Employees Retire Cont

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Collections 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		
3400 Other Funds Ltd	1,130,175	1,130,175	0	0.00%
3221 Pension Obligation Bond				
3400 Other Funds Ltd	458,509	458,509	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	509,471	509,471	0	0.00%
3240 Unemployment Assessments				
3400 Other Funds Ltd	11,044	11,044	0	0.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	4,118	4,118	0	0.00%
3260 Mass Transit Tax				
8000 General Fund	747	747	0	0.00%
3400 Other Funds Ltd	41,159	41,159	0	0.00%
All Funds	41,906	41,906	0	0.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	2,498,064	2,498,064	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	747	747	0	0.00%
3400 Other Funds Ltd	4,656,871	4,656,871	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$4,657,618	\$4,657,618	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Collections 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		

P.S. BUDGET ADJUSTMENTS**3455 Vacancy Savings**

8000 General Fund	(1,093)	(1,093)	0	0.00%
3400 Other Funds Ltd	(64,740)	(64,740)	0	0.00%
All Funds	(65,833)	(65,833)	0	0.00%

3465 Reconciliation Adjustment

8000 General Fund	190,500	190,500	0	0.00%
3400 Other Funds Ltd	284,504	284,504	0	0.00%
All Funds	475,004	475,004	0	0.00%

P.S. BUDGET ADJUSTMENTS

8000 General Fund	189,407	189,407	0	0.00%
3400 Other Funds Ltd	219,764	219,764	0	0.00%

TOTAL P.S. BUDGET ADJUSTMENTS	\$409,171	\$409,171	\$0	0.00%
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PERSONAL SERVICES

8000 General Fund	190,154	190,154	0	0.00%
3400 Other Funds Ltd	11,536,467	11,536,467	0	0.00%

TOTAL PERSONAL SERVICES	\$11,726,621	\$11,726,621	\$0	0.00%
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SERVICES & SUPPLIES**4100 Instate Travel**

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Collections 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		
3400 Other Funds Ltd	6,929	6,929	0	0.00%
4125 Out of State Travel				
3400 Other Funds Ltd	26,965	26,965	0	0.00%
4150 Employee Training				
3400 Other Funds Ltd	38,540	38,540	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	472,000	472,000	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	196,000	196,000	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	45,009	45,009	0	0.00%
4325 Attorney General				
3400 Other Funds Ltd	65,000	65,000	0	0.00%
4375 Employee Recruitment and Develop				
3400 Other Funds Ltd	1,203	1,203	0	0.00%
4400 Dues and Subscriptions				
3400 Other Funds Ltd	852	852	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	10,000	10,000	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Collections 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		
4450 Fuels and Utilities				
3400 Other Funds Ltd	20,008	20,008	0	0.00%
4475 Facilities Maintenance				
3400 Other Funds Ltd	8,239	8,239	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	728,352	728,352	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	18,418	18,418	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	14,130	14,130	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	1,651,645	1,651,645	0	0.00%
TOTAL SERVICES & SUPPLIES	\$1,651,645	\$1,651,645	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	7,314	7,314	0	0.00%
EXPENDITURES				
8000 General Fund	190,154	190,154	0	0.00%
3400 Other Funds Ltd	13,195,426	13,195,426	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Collections 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		
TOTAL EXPENDITURES	\$13,385,580	\$13,385,580	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(13,195,426)	(13,195,426)	0	0.00%
TOTAL ENDING BALANCE	(\$13,195,426)	(\$13,195,426)	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	71	71	0	0.00%
8180 Position Reconciliation	2	2	0	0.00%
TOTAL AUTHORIZED POSITIONS	73	73	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	71.00	71.00	0.00	0.00%
8280 FTE Reconciliation	2.00	2.00	0.00	0.00%
TOTAL AUTHORIZED FTE	73.00	73.00	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	(190,154)	-	190,154	100.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	190,154	-	(190,154)	(100.00%)
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CHARGES FOR SERVICES

3400 Other Funds Ltd	190,154	-	(190,154)	(100.00%)
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TOTAL CHARGES FOR SERVICES	\$190,154	-	(\$190,154)	(100.00%)
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REVENUE CATEGORIES

8000 General Fund	(190,154)	-	190,154	100.00%
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3400 Other Funds Ltd	190,154	-	(190,154)	(100.00%)
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TOTAL REVENUE CATEGORIES	-	-	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(190,154)	-	190,154	100.00%
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3400 Other Funds Ltd	190,154	-	(190,154)	(100.00%)
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TOTAL AVAILABLE REVENUES	-	-	\$0	0.00%
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EXPENDITURES

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

PERSONAL SERVICES**SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

3400 Other Funds Ltd	405,240	-	(405,240)	(100.00%)
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

3400 Other Funds Ltd	122	-	(122)	(100.00%)
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3220 Public Employees Retire Cont

3400 Other Funds Ltd	68,769	-	(68,769)	(100.00%)
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3230 Social Security Taxes

3400 Other Funds Ltd	30,927	-	(30,927)	(100.00%)
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3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd	116	-	(116)	(100.00%)
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3270 Flexible Benefits

3400 Other Funds Ltd	70,368	-	(70,368)	(100.00%)
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	170,302	-	(170,302)	(100.00%)
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TOTAL OTHER PAYROLL EXPENSES

\$170,302	-	(\$170,302)	(100.00%)
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P.S. BUDGET ADJUSTMENTS

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Collections 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		
3465 Reconciliation Adjustment				
8000 General Fund	(190,154)	-	190,154	100.00%
3400 Other Funds Ltd	(322,869)	-	322,869	100.00%
All Funds	(513,023)	-	513,023	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(190,154)	-	190,154	100.00%
3400 Other Funds Ltd	(322,869)	-	322,869	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$513,023)	-	\$513,023	100.00%
PERSONAL SERVICES				
8000 General Fund	(190,154)	-	190,154	100.00%
3400 Other Funds Ltd	252,673	-	(252,673)	(100.00%)
TOTAL PERSONAL SERVICES	\$62,519	-	(\$62,519)	(100.00%)
EXPENDITURES				
8000 General Fund	(190,154)	-	190,154	100.00%
3400 Other Funds Ltd	252,673	-	(252,673)	(100.00%)
TOTAL EXPENDITURES	\$62,519	-	(\$62,519)	(100.00%)
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(62,519)	-	62,519	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Collections 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 ENDING BALANCE	(\$62,519)	-	\$62,519	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	2	-	(2)	(100.00%)
8180 Position Reconciliation	(2)	-	2	100.00%
TOTAL AUTHORIZED POSITIONS	-	-	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	2.00	-	(2.00)	(100.00%)
8280 FTE Reconciliation	(2.00)	-	2.00	100.00%
TOTAL AUTHORIZED FTE	-	-	0.00	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Statewide Adjustment DAS Chgs

Collections 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		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(17,516)	-	17,516	100.00%
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CHARGES FOR SERVICES

3400 Other Funds Ltd	(17,516)	-	17,516	100.00%
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TOTAL CHARGES FOR SERVICES	(\$17,516)	-	\$17,516	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	(17,516)	-	17,516	100.00%
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TOTAL REVENUE CATEGORIES	(\$17,516)	-	\$17,516	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	(17,516)	-	17,516	100.00%
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TOTAL AVAILABLE REVENUES	(\$17,516)	-	\$17,516	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4700 Expendable Prop 250 - 5000

3400 Other Funds Ltd	(3,386)	-	3,386	100.00%
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4715 IT Expendable Property

3400 Other Funds Ltd	(14,130)	-	14,130	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 Biennium

Package: Statewide Adjustment DAS Chgs

Collections 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		
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(17,516)	-	17,516	100.00%
TOTAL SERVICES & SUPPLIES	(\$17,516)	-	\$17,516	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(17,516)	-	17,516	100.00%
TOTAL EXPENDITURES	(\$17,516)	-	\$17,516	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
EXPENDITURES				
SERVICES & SUPPLIES				
4325 Attorney General				
3400 Other Funds Ltd	(3,868)	-	3,868	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(3,868)	-	3,868	100.00%
TOTAL SERVICES & SUPPLIES	(\$3,868)	-	\$3,868	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(3,868)	-	3,868	100.00%
TOTAL EXPENDITURES	(\$3,868)	-	\$3,868	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	3,868	-	(3,868)	(100.00%)
TOTAL ENDING BALANCE	\$3,868	-	(\$3,868)	(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	-	(190,154)	(190,154)	100.00%
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CHARGES FOR SERVICES

0410 Charges for Services

3400 Other Funds Ltd	-	190,154	190,154	100.00%
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CHARGES FOR SERVICES

3400 Other Funds Ltd	-	190,154	190,154	100.00%
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TOTAL CHARGES FOR SERVICES	-	\$190,154	\$190,154	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(190,154)	(190,154)	100.00%
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3400 Other Funds Ltd	-	190,154	190,154	100.00%
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TOTAL REVENUE CATEGORIES	-	-	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	-	(190,154)	(190,154)	100.00%
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3400 Other Funds Ltd	-	190,154	190,154	100.00%
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TOTAL AVAILABLE REVENUES	-	-	\$0	0.00%
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EXPENDITURES

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 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		

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	324,504	324,504	100.00%
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	-	122	122	100.00%
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3220 Public Employees Retire Cont

3400 Other Funds Ltd	-	55,069	55,069	100.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	-	24,825	24,825	100.00%
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3250 Workers Comp. Assess. (WCD)

3400 Other Funds Ltd	-	116	116	100.00%
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3270 Flexible Benefits

3400 Other Funds Ltd	-	70,368	70,368	100.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	-	150,500	150,500	100.00%
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TOTAL OTHER PAYROLL EXPENSES

-	\$150,500	\$150,500	100.00%
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P.S. BUDGET ADJUSTMENTS

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 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		
3465 Reconciliation Adjustment				
8000 General Fund	-	(190,154)	(190,154)	100.00%
3400 Other Funds Ltd	-	(284,850)	(284,850)	100.00%
All Funds	-	(475,004)	(475,004)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(190,154)	(190,154)	100.00%
3400 Other Funds Ltd	-	(284,850)	(284,850)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$475,004)	(\$475,004)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(190,154)	(190,154)	100.00%
3400 Other Funds Ltd	-	190,154	190,154	100.00%
TOTAL PERSONAL SERVICES	-	-	\$0	0.00%
EXPENDITURES				
8000 General Fund	-	(190,154)	(190,154)	100.00%
3400 Other Funds Ltd	-	190,154	190,154	100.00%
TOTAL EXPENDITURES	-	-	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 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		
TOTAL ENDING BALANCE	-	-	\$0	0.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	2	2	100.00%
8180 Position Reconciliation	-	(2)	(2)	100.00%
TOTAL AUTHORIZED POSITIONS	-	-	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	2.00	2.00	100.00%
8280 FTE Reconciliation	-	(2.00)	(2.00)	100.00%
TOTAL AUTHORIZED FTE	-	-	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

CHARGES FOR SERVICES

0410 Charges for Services

3400 Other Funds Ltd	-	20,180,324	20,180,324	100.00%
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0415 Admin and Service Charges

3400 Other Funds Ltd	-	(12,745,926)	(12,745,926)	100.00%
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CHARGES FOR SERVICES

3400 Other Funds Ltd	-	7,434,398	7,434,398	100.00%
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TOTAL CHARGES FOR SERVICES

-	\$7,434,398	\$7,434,398	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	7,434,398	7,434,398	100.00%
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TOTAL REVENUE CATEGORIES

-	\$7,434,398	\$7,434,398	100.00%
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2000

2010 Transfer Out - Intrafund

3400 Other Funds Ltd	-	(1,589,998)	(1,589,998)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	5,844,400	5,844,400	100.00%
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TOTAL AVAILABLE REVENUES

-	\$5,844,400	\$5,844,400	100.00%
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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		
3400 Other Funds Ltd	-	5,844,400	5,844,400	100.00%
TOTAL ENDING BALANCE	-	\$5,844,400	\$5,844,400	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0410 Charges for Services

3400 Other Funds Ltd	-	(59,101)	(59,101)	100.00%
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CHARGES FOR SERVICES

3400 Other Funds Ltd	-	(59,101)	(59,101)	100.00%
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TOTAL CHARGES FOR SERVICES

-	(\$59,101)	(\$59,101)	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	(59,101)	(59,101)	100.00%
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TOTAL REVENUE CATEGORIES

-	(\$59,101)	(\$59,101)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(59,101)	(59,101)	100.00%
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TOTAL AVAILABLE REVENUES

-	(\$59,101)	(\$59,101)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

3400 Other Funds Ltd	-	(38,627)	(38,627)	100.00%
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P.S. BUDGET ADJUSTMENTS

Package Comparison Report - Detail

Cross Reference Number: 15000-007-00-00-00000

2019-21 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	-	(38,627)	(38,627)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$38,627)	(\$38,627)	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(38,627)	(38,627)	100.00%
TOTAL PERSONAL SERVICES	-	(\$38,627)	(\$38,627)	100.00%
SERVICES & SUPPLIES				
4250 Data Processing				
3400 Other Funds Ltd	-	(17,848)	(17,848)	100.00%
4325 Attorney General				
3400 Other Funds Ltd	-	(2,626)	(2,626)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(20,474)	(20,474)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$20,474)	(\$20,474)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(59,101)	(59,101)	100.00%
TOTAL EXPENDITURES	-	(\$59,101)	(\$59,101)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-008-00-00-00000****2019-21 Biennium****Package: LFO Analyst Adjustments****Corporate 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	-	1	1	100.00%
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TAXES**0195 Other Taxes**

3400 Other Funds Ltd	-	1	1	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	1	1	100.00%
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3400 Other Funds Ltd	-	1	1	100.00%
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TOTAL REVENUE CATEGORIES	-	\$2	\$2	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	1	1	100.00%
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3400 Other Funds Ltd	-	1	1	100.00%
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TOTAL AVAILABLE REVENUES	-	\$2	\$2	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4175 Office Expenses**

8000 General Fund	-	1	1	100.00%
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ANA101A

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Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2019-21 Biennium

Package: LFO Analyst Adjustments

Corporate 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		
3400 Other Funds Ltd	-	1	1	100.00%
All Funds	-	2	2	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	1	1	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
TOTAL SERVICES & SUPPLIES	-	\$2	\$2	100.00%
EXPENDITURES				
8000 General Fund	-	1	1	100.00%
3400 Other Funds Ltd	-	1	1	100.00%
TOTAL EXPENDITURES	-	\$2	\$2	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	-	2,789,361	2,789,361	100.00%
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TAXES

0195 Other Taxes

3400 Other Funds Ltd	-	909,450,922	909,450,922	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	2,789,361	2,789,361	100.00%
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3400 Other Funds Ltd	-	909,450,922	909,450,922	100.00%
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TOTAL REVENUE CATEGORIES	-	\$912,240,283	\$912,240,283	100.00%
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2000

2581 Tsfr To Education, Dept of

3400 Other Funds Ltd	-	(908,986,836)	(908,986,836)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	2,789,361	2,789,361	100.00%
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3400 Other Funds Ltd	-	464,086	464,086	100.00%
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TOTAL AVAILABLE REVENUES	-	\$3,253,447	\$3,253,447	100.00%
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EXPENDITURES

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

PERSONAL SERVICES**SALARIES & WAGES****3110 Class/Unclass Sal. and Per Diem**

8000 General Fund	-	1,067,904	1,067,904	100.00%
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OTHER PAYROLL EXPENSES**3210 Empl. Rel. Bd. Assessments**

8000 General Fund	-	565	565	100.00%
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3220 Public Employees Retire Cont

8000 General Fund	-	181,228	181,228	100.00%
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3230 Social Security Taxes

8000 General Fund	-	81,689	81,689	100.00%
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3250 Workers Comp. Assess. (WCD)

8000 General Fund	-	527	527	100.00%
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3260 Mass Transit Tax

8000 General Fund	-	6,393	6,393	100.00%
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3270 Flexible Benefits

8000 General Fund	-	325,452	325,452	100.00%
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OTHER PAYROLL EXPENSES

8000 General Fund	-	595,854	595,854	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2019-21 Biennium

Package: Policy Bills

Corporate 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	-	\$595,854	\$595,854	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
8000 General Fund	-	(4,656)	(4,656)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	1,659,102	1,659,102	100.00%
TOTAL PERSONAL SERVICES	-	\$1,659,102	\$1,659,102	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	-	3,591	3,591	100.00%
4150 Employee Training				
8000 General Fund	-	16,128	16,128	100.00%
4175 Office Expenses				
8000 General Fund	-	313,340	313,340	100.00%
4200 Telecommunications				
8000 General Fund	-	29,232	29,232	100.00%
4250 Data Processing				
8000 General Fund	-	6,126	6,126	100.00%
4325 Attorney General				

Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2019-21 Biennium

Package: Policy Bills

Corporate 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		
8000 General Fund	-	365,274	365,274	100.00%
4425 Facilities Rental and Taxes				
8000 General Fund	-	150,448	150,448	100.00%
4575 Agency Program Related S and S				
8000 General Fund	-	118,800	118,800	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	5,544	5,544	100.00%
4715 IT Expendable Property				
8000 General Fund	-	33,264	33,264	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	1,041,747	1,041,747	100.00%
TOTAL SERVICES & SUPPLIES	-	\$1,041,747	\$1,041,747	100.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
8000 General Fund	-	88,512	88,512	100.00%
EXPENDITURES				
8000 General Fund	-	2,789,361	2,789,361	100.00%
TOTAL EXPENDITURES	-	\$2,789,361	\$2,789,361	100.00%
ENDING BALANCE				

Package Comparison Report - Detail

Cross Reference Number: 15000-008-00-00-00000

2019-21 Biennium

Package: Policy Bills

Corporate 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		
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	464,086	464,086	100.00%
TOTAL ENDING BALANCE	-	\$464,086	\$464,086	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	-	38	38	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	9.34	9.34	100.00%
8280 FTE Reconciliation	-	(0.05)	(0.05)	100.00%
TOTAL AUTHORIZED FTE	-	9.29	9.29	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	80,825	80,825	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	80,825	80,825	0	0.00%
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TOTAL REVENUE CATEGORIES	\$80,825	\$80,825	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	80,825	80,825	0	0.00%
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TOTAL AVAILABLE REVENUES	\$80,825	\$80,825	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3221 Pension Obligation Bond

8000 General Fund	30,572	30,572	0	0.00%
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3400 Other Funds Ltd	13,090	13,090	0	0.00%
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All Funds	43,662	43,662	0	0.00%
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3260 Mass Transit Tax

8000 General Fund	(11,640)	(11,640)	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Information Technology Services 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	(4,126)	(4,126)	0	0.00%
All Funds	(15,766)	(15,766)	0	0.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	18,932	18,932	0	0.00%
3400 Other Funds Ltd	8,964	8,964	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$27,896	\$27,896	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	61,893	61,893	0	0.00%
3400 Other Funds Ltd	59,630	59,630	0	0.00%
All Funds	121,523	121,523	0	0.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	61,893	61,893	0	0.00%
3400 Other Funds Ltd	59,630	59,630	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$121,523	\$121,523	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	80,825	80,825	0	0.00%
3400 Other Funds Ltd	68,594	68,594	0	0.00%
TOTAL PERSONAL SERVICES	\$149,419	\$149,419	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Information Technology Services 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		
EXPENDITURES				
8000 General Fund	80,825	80,825	0	0.00%
3400 Other Funds Ltd	68,594	68,594	0	0.00%
TOTAL EXPENDITURES	\$149,419	\$149,419	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(68,594)	(68,594)	0	0.00%
TOTAL ENDING BALANCE	(\$68,594)	(\$68,594)	\$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	61,373	61,373	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	61,373	61,373	0	0.00%
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TOTAL REVENUE CATEGORIES	\$61,373	\$61,373	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	61,373	61,373	0	0.00%
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TOTAL AVAILABLE REVENUES	\$61,373	\$61,373	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	864	864	0	0.00%
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3400 Other Funds Ltd	36	36	0	0.00%
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All Funds	900	900	0	0.00%
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4150 Employee Training

8000 General Fund	9,216	9,216	0	0.00%
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3400 Other Funds Ltd	384	384	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Phase - In

Information Technology Services Division

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	9,600	9,600	0	0.00%
4175 Office Expenses				
8000 General Fund	8,911	8,911	0	0.00%
3400 Other Funds Ltd	371	371	0	0.00%
All Funds	9,282	9,282	0	0.00%
4200 Telecommunications				
8000 General Fund	16,704	16,704	0	0.00%
3400 Other Funds Ltd	696	696	0	0.00%
All Funds	17,400	17,400	0	0.00%
4250 Data Processing				
8000 General Fund	3,502	3,502	0	0.00%
3400 Other Funds Ltd	146	146	0	0.00%
All Funds	3,648	3,648	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	3,168	3,168	0	0.00%
3400 Other Funds Ltd	132	132	0	0.00%
All Funds	3,300	3,300	0	0.00%
4715 IT Expendable Property				
8000 General Fund	19,008	19,008	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Phase - In

Information Technology Services Division

Pkg Group: ESS Pkg Type: 020 Pkg Number: 021

Description	Governor's 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	792	792	0	0.00%
All Funds	19,800	19,800	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	61,373	61,373	0	0.00%
3400 Other Funds Ltd	2,557	2,557	0	0.00%
TOTAL SERVICES & SUPPLIES	\$63,930	\$63,930	\$0	0.00%
EXPENDITURES				
8000 General Fund	61,373	61,373	0	0.00%
3400 Other Funds Ltd	2,557	2,557	0	0.00%
TOTAL EXPENDITURES	\$63,930	\$63,930	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(2,557)	(2,557)	0	0.00%
TOTAL ENDING BALANCE	(\$2,557)	(\$2,557)	\$0	0.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-009-00-00-00000****2019-21 Biennium****Package: Phase-out Pgm & One-time Costs****Information Technology Services 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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(3,833,390)	(3,833,390)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(3,833,390)	(3,833,390)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$3,833,390)	(\$3,833,390)	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(3,833,390)	(3,833,390)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$3,833,390)	(\$3,833,390)	\$0	0.00%
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EXPENDITURES**SERVICES & SUPPLIES****4100 Instate Travel**

3400 Other Funds Ltd	(3,660)	(3,660)	0	0.00%
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4150 Employee Training

8000 General Fund	(9,803)	(9,803)	0	0.00%
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3400 Other Funds Ltd	(48,252)	(48,252)	0	0.00%
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All Funds	(58,055)	(58,055)	0	0.00%
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4175 Office Expenses

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ANA101A - Package Comparison Report - Detail

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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Phase-out Pgm & One-time Costs

Information Technology Services 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		
8000 General Fund	(59,981)	(59,981)	0	0.00%
3400 Other Funds Ltd	(40,690)	(40,690)	0	0.00%
All Funds	(100,671)	(100,671)	0	0.00%
4200 Telecommunications				
8000 General Fund	(100,000)	(100,000)	0	0.00%
3400 Other Funds Ltd	(86,540)	(86,540)	0	0.00%
All Funds	(186,540)	(186,540)	0	0.00%
4250 Data Processing				
8000 General Fund	(240,000)	(240,000)	0	0.00%
3400 Other Funds Ltd	(50,000)	(50,000)	0	0.00%
All Funds	(290,000)	(290,000)	0	0.00%
4300 Professional Services				
8000 General Fund	(250,000)	(250,000)	0	0.00%
4315 IT Professional Services				
8000 General Fund	(3,024,000)	(3,024,000)	0	0.00%
3400 Other Funds Ltd	(576,000)	(576,000)	0	0.00%
All Funds	(3,600,000)	(3,600,000)	0	0.00%
4600 Intra-agency Charges				
8000 General Fund	(130,000)	(130,000)	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Phase-out Pgm & One-time Costs

Information Technology Services 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		
3400 Other Funds Ltd	(11,600)	(11,600)	0	0.00%
All Funds	(141,600)	(141,600)	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	(16,410)	(16,410)	0	0.00%
4715 IT Expendable Property				
8000 General Fund	(19,606)	(19,606)	0	0.00%
3400 Other Funds Ltd	(100,128)	(100,128)	0	0.00%
All Funds	(119,734)	(119,734)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(3,833,390)	(3,833,390)	0	0.00%
3400 Other Funds Ltd	(933,280)	(933,280)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$4,766,670)	(\$4,766,670)	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	(22,763)	(22,763)	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	(22,763)	(22,763)	0	0.00%
TOTAL CAPITAL OUTLAY	(\$22,763)	(\$22,763)	\$0	0.00%

EXPENDITURES

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Phase-out Pgm & One-time Costs

Information Technology Services 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		
8000 General Fund	(3,833,390)	(3,833,390)	0	0.00%
3400 Other Funds Ltd	(956,043)	(956,043)	0	0.00%
TOTAL EXPENDITURES	(\$4,789,433)	(\$4,789,433)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	956,043	956,043	0	0.00%
TOTAL ENDING BALANCE	\$956,043	\$956,043	\$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	222,753	222,753	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	222,753	222,753	0	0.00%
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TOTAL REVENUE CATEGORIES	\$222,753	\$222,753	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	222,753	222,753	0	0.00%
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TOTAL AVAILABLE REVENUES	\$222,753	\$222,753	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

8000 General Fund	379	379	0	0.00%
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3400 Other Funds Ltd	174	174	0	0.00%
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All Funds	553	553	0	0.00%
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4125 Out of State Travel

8000 General Fund	878	878	0	0.00%
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3400 Other Funds Ltd	54	54	0	0.00%
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Description	Governor's 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	932	932	0	0.00%
4150 Employee Training				
8000 General Fund	9,578	9,578	0	0.00%
3400 Other Funds Ltd	1,501	1,501	0	0.00%
All Funds	11,079	11,079	0	0.00%
4175 Office Expenses				
8000 General Fund	9,369	9,369	0	0.00%
3400 Other Funds Ltd	2,174	2,174	0	0.00%
All Funds	11,543	11,543	0	0.00%
4200 Telecommunications				
8000 General Fund	10,489	10,489	0	0.00%
3400 Other Funds Ltd	4,693	4,693	0	0.00%
All Funds	15,182	15,182	0	0.00%
4250 Data Processing				
8000 General Fund	82,634	82,634	0	0.00%
3400 Other Funds Ltd	22,900	22,900	0	0.00%
All Funds	105,534	105,534	0	0.00%
4275 Publicity and Publications				
8000 General Fund	383	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		
4300 Professional Services				
8000 General Fund	14,244	14,244	0	0.00%
3400 Other Funds Ltd	4,213	4,213	0	0.00%
All Funds	18,457	18,457	0	0.00%
4315 IT Professional Services				
8000 General Fund	52,848	52,848	0	0.00%
3400 Other Funds Ltd	12,942	12,942	0	0.00%
All Funds	65,790	65,790	0	0.00%
4375 Employee Recruitment and Develop				
8000 General Fund	34	34	0	0.00%
4400 Dues and Subscriptions				
8000 General Fund	297	297	0	0.00%
3400 Other Funds Ltd	16	16	0	0.00%
All Funds	313	313	0	0.00%
4425 Facilities Rental and Taxes				
8000 General Fund	236	236	0	0.00%
3400 Other Funds Ltd	20	20	0	0.00%
All Funds	256	256	0	0.00%
4475 Facilities Maintenance				

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 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	1,091	1,091	0	0.00%
3400 Other Funds Ltd	276	276	0	0.00%
All Funds	1,367	1,367	0	0.00%
4650 Other Services and Supplies				
8000 General Fund	314	314	0	0.00%
3400 Other Funds Ltd	116	116	0	0.00%
All Funds	430	430	0	0.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	1,845	1,845	0	0.00%
3400 Other Funds Ltd	42	42	0	0.00%
All Funds	1,887	1,887	0	0.00%
4715 IT Expendable Property				
8000 General Fund	36,148	36,148	0	0.00%
3400 Other Funds Ltd	2,127	2,127	0	0.00%
All Funds	38,275	38,275	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	220,767	220,767	0	0.00%
3400 Other Funds Ltd	51,248	51,248	0	0.00%
TOTAL SERVICES & SUPPLIES	\$272,015	\$272,015	\$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		

CAPITAL OUTLAY**5100 Office Furniture and Fixtures**

8000 General Fund	1,131	1,131	0	0.00%
3400 Other Funds Ltd	66	66	0	0.00%
All Funds	1,197	1,197	0	0.00%

5550 Data Processing Software

8000 General Fund	315	315	0	0.00%
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5900 Other Capital Outlay

8000 General Fund	540	540	0	0.00%
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CAPITAL OUTLAY

8000 General Fund	1,986	1,986	0	0.00%
3400 Other Funds Ltd	66	66	0	0.00%

TOTAL CAPITAL OUTLAY	\$2,052	\$2,052	\$0	0.00%
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EXPENDITURES

8000 General Fund	222,753	222,753	0	0.00%
3400 Other Funds Ltd	51,314	51,314	0	0.00%

TOTAL EXPENDITURES	\$274,067	\$274,067	\$0	0.00%
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ENDING BALANCE

8000 General Fund	-	-	0	0.00%
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Description	Governor's 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	(51,314)	(51,314)	0	0.00%
TOTAL ENDING BALANCE	(\$51,314)	(\$51,314)	\$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(3,173,970)	(3,173,970)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(3,173,970)	(3,173,970)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$3,173,970)	(\$3,173,970)	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(3,173,970)	(3,173,970)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$3,173,970)	(\$3,173,970)	\$0	0.00%
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EXPENDITURES

PERSONAL SERVICES

OTHER PAYROLL EXPENSES

3240 Unemployment Assessments

8000 General Fund	121,032	121,032	0	0.00%
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3400 Other Funds Ltd	2,066	2,066	0	0.00%
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All Funds	123,098	123,098	0	0.00%
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OTHER PAYROLL EXPENSES

8000 General Fund	121,032	121,032	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 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		
3400 Other Funds Ltd	2,066	2,066	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$123,098	\$123,098	\$0	0.00%
PERSONAL SERVICES				
8000 General Fund	121,032	121,032	0	0.00%
3400 Other Funds Ltd	2,066	2,066	0	0.00%
TOTAL PERSONAL SERVICES	\$123,098	\$123,098	\$0	0.00%
SERVICES & SUPPLIES				
4225 State Gov. Service Charges				
8000 General Fund	(3,796,528)	(3,796,528)	0	0.00%
3400 Other Funds Ltd	(1,189,750)	(1,189,750)	0	0.00%
All Funds	(4,986,278)	(4,986,278)	0	0.00%
4250 Data Processing				
8000 General Fund	501,526	501,526	0	0.00%
3400 Other Funds Ltd	31	31	0	0.00%
All Funds	501,557	501,557	0	0.00%
4300 Professional Services				
3400 Other Funds Ltd	(93)	(93)	0	0.00%
SERVICES & SUPPLIES				
8000 General Fund	(3,295,002)	(3,295,002)	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 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		
3400 Other Funds Ltd	(1,189,812)	(1,189,812)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$4,484,814)	(\$4,484,814)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(3,173,970)	(3,173,970)	0	0.00%
3400 Other Funds Ltd	(1,187,746)	(1,187,746)	0	0.00%
TOTAL EXPENDITURES	(\$4,361,716)	(\$4,361,716)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	1,187,746	1,187,746	0	0.00%
TOTAL ENDING BALANCE	\$1,187,746	\$1,187,746	\$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	(1,297,857)	-	1,297,857	100.00%
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REVENUE CATEGORIES

8000 General Fund	(1,297,857)	-	1,297,857	100.00%
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TOTAL REVENUE CATEGORIES	(\$1,297,857)	-	\$1,297,857	100.00%
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AVAILABLE REVENUES

8000 General Fund	(1,297,857)	-	1,297,857	100.00%
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TOTAL AVAILABLE REVENUES	(\$1,297,857)	-	\$1,297,857	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

8000 General Fund	(503,057)	-	503,057	100.00%
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3400 Other Funds Ltd	(67,768)	-	67,768	100.00%
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All Funds	(570,825)	-	570,825	100.00%
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

Description	Governor's 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	(244)	-	244	100.00%
3400 Other Funds Ltd	(28)	-	28	100.00%
All Funds	(272)	-	272	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	(85,368)	-	85,368	100.00%
3400 Other Funds Ltd	(11,501)	-	11,501	100.00%
All Funds	(96,869)	-	96,869	100.00%
3230 Social Security Taxes				
8000 General Fund	(38,483)	-	38,483	100.00%
3400 Other Funds Ltd	(5,185)	-	5,185	100.00%
All Funds	(43,668)	-	43,668	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	(231)	-	231	100.00%
3400 Other Funds Ltd	(28)	-	28	100.00%
All Funds	(259)	-	259	100.00%
3270 Flexible Benefits				
8000 General Fund	(141,057)	-	141,057	100.00%
3400 Other Funds Ltd	(15,805)	-	15,805	100.00%
All Funds	(156,862)	-	156,862	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		
OTHER PAYROLL EXPENSES				
8000 General Fund	(265,383)	-	265,383	100.00%
3400 Other Funds Ltd	(32,547)	-	32,547	100.00%
TOTAL OTHER PAYROLL EXPENSES	(\$297,930)	-	\$297,930	100.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
8000 General Fund	(623,543)	-	623,543	100.00%
3465 Reconciliation Adjustment				
8000 General Fund	(21,202)	-	21,202	100.00%
3400 Other Funds Ltd	(2,613)	-	2,613	100.00%
All Funds	(23,815)	-	23,815	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	(644,745)	-	644,745	100.00%
3400 Other Funds Ltd	(2,613)	-	2,613	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	(\$647,358)	-	\$647,358	100.00%
PERSONAL SERVICES				
8000 General Fund	(1,413,185)	-	1,413,185	100.00%
3400 Other Funds Ltd	(102,928)	-	102,928	100.00%
TOTAL PERSONAL SERVICES	(\$1,516,113)	-	\$1,516,113	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
SERVICES & SUPPLIES				
4100 Instate Travel				
8000 General Fund	(202)	-	202	100.00%
4125 Out of State Travel				
8000 General Fund	(240)	-	240	100.00%
4150 Employee Training				
8000 General Fund	(4,877)	-	4,877	100.00%
4175 Office Expenses				
8000 General Fund	(117,129)	-	117,129	100.00%
3400 Other Funds Ltd	(15,280)	-	15,280	100.00%
All Funds	(132,409)	-	132,409	100.00%
4200 Telecommunications				
8000 General Fund	(66,513)	-	66,513	100.00%
3400 Other Funds Ltd	(10,720)	-	10,720	100.00%
All Funds	(77,233)	-	77,233	100.00%
4250 Data Processing				
8000 General Fund	(82,273)	-	82,273	100.00%
3400 Other Funds Ltd	(10,000)	-	10,000	100.00%
All Funds	(92,273)	-	92,273	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Information Technology Services 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		
4275 Publicity and Publications				
8000 General Fund	(148)	-	148	100.00%
4300 Professional Services				
8000 General Fund	(130,512)	-	130,512	100.00%
3400 Other Funds Ltd	(45,600)	-	45,600	100.00%
All Funds	(176,112)	-	176,112	100.00%
4315 IT Professional Services				
8000 General Fund	566,936	-	(566,936)	(100.00%)
4375 Employee Recruitment and Develop				
8000 General Fund	(34)	-	34	100.00%
4400 Dues and Subscriptions				
8000 General Fund	(65)	-	65	100.00%
4475 Facilities Maintenance				
8000 General Fund	(874)	-	874	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	(15,468)	-	15,468	100.00%
4715 IT Expendable Property				
8000 General Fund	(33,273)	-	33,273	100.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Information Technology Services 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	115,328	-	(115,328)	(100.00%)
3400 Other Funds Ltd	(81,600)	-	81,600	100.00%
TOTAL SERVICES & SUPPLIES	\$33,728	-	(\$33,728)	(100.00%)
EXPENDITURES				
8000 General Fund	(1,297,857)	-	1,297,857	100.00%
3400 Other Funds Ltd	(184,528)	-	184,528	100.00%
TOTAL EXPENDITURES	(\$1,482,385)	-	\$1,482,385	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	184,528	-	(184,528)	(100.00%)
TOTAL ENDING BALANCE	\$184,528	-	(\$184,528)	(100.00%)
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	(5)	-	5	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	(3.87)	-	3.87	100.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-009-00-00-00000****2019-21 Biennium****Package: Statewide Adjustment DAS Chgs****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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(299,956)	-	299,956	100.00%
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CHARGES FOR SERVICES**0415 Admin and Service Charges**

3400 Other Funds Ltd	(65,802)	-	65,802	100.00%
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REVENUE CATEGORIES

8000 General Fund	(299,956)	-	299,956	100.00%
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3400 Other Funds Ltd	(65,802)	-	65,802	100.00%
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TOTAL REVENUE CATEGORIES	(\$365,758)	-	\$365,758	100.00%
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AVAILABLE REVENUES

8000 General Fund	(299,956)	-	299,956	100.00%
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3400 Other Funds Ltd	(65,802)	-	65,802	100.00%
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TOTAL AVAILABLE REVENUES	(\$365,758)	-	\$365,758	100.00%
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EXPENDITURES**SERVICES & SUPPLIES****4150 Employee Training**

8000 General Fund	(60,000)	-	60,000	100.00%
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ANA101A - Package Comparison Report - Detail

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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Statewide Adjustment DAS Chgs

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		
4200 Telecommunications				
8000 General Fund	(15,000)	-	15,000	100.00%
3400 Other Funds Ltd	(25,000)	-	25,000	100.00%
All Funds	(40,000)	-	40,000	100.00%
4250 Data Processing				
8000 General Fund	(99,956)	-	99,956	100.00%
3400 Other Funds Ltd	(35,802)	-	35,802	100.00%
All Funds	(135,758)	-	135,758	100.00%
4650 Other Services and Supplies				
8000 General Fund	(10,000)	-	10,000	100.00%
4715 IT Expendable Property				
8000 General Fund	(115,000)	-	115,000	100.00%
3400 Other Funds Ltd	(5,000)	-	5,000	100.00%
All Funds	(120,000)	-	120,000	100.00%
SERVICES & SUPPLIES				
8000 General Fund	(299,956)	-	299,956	100.00%
3400 Other Funds Ltd	(65,802)	-	65,802	100.00%
TOTAL SERVICES & SUPPLIES	(\$365,758)	-	\$365,758	100.00%

EXPENDITURES

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8000 General Fund	(299,956)	-	299,956	100.00%
3400 Other Funds Ltd	(65,802)	-	65,802	100.00%
TOTAL EXPENDITURES	(\$365,758)	-	\$365,758	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
 2019-21 Biennium
 Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
 Package: Processing Center Permanent Staffing
 Pkg Group: POL Pkg Type: POL Pkg Number: 110

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	1,500,231	1,500,231	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	1,500,231	1,500,231	100.00%
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TOTAL REVENUE CATEGORIES	-	\$1,500,231	\$1,500,231	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	1,500,231	1,500,231	100.00%
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TOTAL AVAILABLE REVENUES	-	\$1,500,231	\$1,500,231	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	730,224	730,224	0	0.00%
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	671	671	0	0.00%
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3220 Public Employees Retire Cont

Package Comparison Report - Detail
 2019-21 Biennium
 Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
 Package: Processing Center Permanent Staffing
 Pkg Group: POL Pkg Type: POL Pkg Number: 110

Description	Governor's 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	123,915	123,915	0	0.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	55,858	55,858	0	0.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	638	638	0	0.00%
3260 Mass Transit Tax				
3400 Other Funds Ltd	4,245	4,245	0	0.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	387,024	387,024	0	0.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	572,351	572,351	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	\$572,351	\$572,351	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	1,302,575	1,302,575	0	0.00%
TOTAL PERSONAL SERVICES	\$1,302,575	\$1,302,575	\$0	0.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	1,650	1,650	0	0.00%
4150 Employee Training				

Package Comparison Report - Detail
 2019-21 Biennium
 Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
 Package: Processing Center Permanent Staffing
 Pkg Group: POL Pkg Type: POL Pkg Number: 110

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	17,600	17,600	0	0.00%
4175 Office Expenses				
3400 Other Funds Ltd	17,017	17,017	0	0.00%
4200 Telecommunications				
3400 Other Funds Ltd	31,900	31,900	0	0.00%
4250 Data Processing				
3400 Other Funds Ltd	6,685	6,685	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	6,050	6,050	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	36,300	36,300	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	117,202	117,202	0	0.00%
TOTAL SERVICES & SUPPLIES	\$117,202	\$117,202	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	80,454	80,454	0	0.00%
CAPITAL OUTLAY				
3400 Other Funds Ltd	80,454	80,454	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Processing Center Permanent Staffing

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 110

Description	Governor's 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	\$80,454	\$80,454	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,500,231	1,500,231	0	0.00%
TOTAL EXPENDITURES	\$1,500,231	\$1,500,231	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(1,500,231)	-	1,500,231	100.00%
TOTAL ENDING BALANCE	(\$1,500,231)	-	\$1,500,231	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	11	11	0	0.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	11.00	11.00	0.00	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	780,007	780,007	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	67,826	-	(67,826)	(100.00%)
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	67,826	67,826	100.00%
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REVENUE CATEGORIES

8000 General Fund	780,007	780,007	0	0.00%
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3400 Other Funds Ltd	67,826	67,826	0	0.00%
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TOTAL REVENUE CATEGORIES	\$847,833	\$847,833	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	780,007	780,007	0	0.00%
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3400 Other Funds Ltd	67,826	67,826	0	0.00%
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TOTAL AVAILABLE REVENUES	\$847,833	\$847,833	\$0	0.00%
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EXPENDITURES

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: PCM Project

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 111

Description	Governor's 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**4250 Data Processing**

8000 General Fund	276,000	276,000	0	0.00%
3400 Other Funds Ltd	24,000	24,000	0	0.00%
All Funds	300,000	300,000	0	0.00%

4300 Professional Services

8000 General Fund	118,432	118,432	0	0.00%
3400 Other Funds Ltd	10,298	10,298	0	0.00%
All Funds	128,730	128,730	0	0.00%

4315 IT Professional Services

8000 General Fund	314,665	314,665	0	0.00%
3400 Other Funds Ltd	27,362	27,362	0	0.00%
All Funds	342,027	342,027	0	0.00%

4650 Other Services and Supplies

8000 General Fund	70,910	70,910	0	0.00%
3400 Other Funds Ltd	6,166	6,166	0	0.00%
All Funds	77,076	77,076	0	0.00%

SERVICES & SUPPLIES

8000 General Fund	780,007	780,007	0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: PCM Project

Information Technology Services Division

Pkg Group: POL Pkg Type: POL Pkg Number: 111

Description	Governor's 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	67,826	67,826	0	0.00%
TOTAL SERVICES & SUPPLIES	\$847,833	\$847,833	\$0	0.00%
EXPENDITURES				
8000 General Fund	780,007	780,007	0	0.00%
3400 Other Funds Ltd	67,826	67,826	0	0.00%
TOTAL EXPENDITURES	\$847,833	\$847,833	\$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	4,408,510	6,488,923	2,080,413	47.19%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	352,321	-	(352,321)	(100.00%)
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	564,254	564,254	100.00%
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REVENUE CATEGORIES

8000 General Fund	4,408,510	6,488,923	2,080,413	47.19%
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3400 Other Funds Ltd	352,321	564,254	211,933	60.15%
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TOTAL REVENUE CATEGORIES	\$4,760,831	\$7,053,177	\$2,292,346	48.15%
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AVAILABLE REVENUES

8000 General Fund	4,408,510	6,488,923	2,080,413	47.19%
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3400 Other Funds Ltd	352,321	564,254	211,933	60.15%
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TOTAL AVAILABLE REVENUES	\$4,760,831	\$7,053,177	\$2,292,346	48.15%
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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				
4315 IT Professional Services				
8000 General Fund	4,408,510	6,488,923	2,080,413	47.19%
3400 Other Funds Ltd	352,321	564,254	211,933	60.15%
All Funds	4,760,831	7,053,177	2,292,346	48.15%
SERVICES & SUPPLIES				
8000 General Fund	4,408,510	6,488,923	2,080,413	47.19%
3400 Other Funds Ltd	352,321	564,254	211,933	60.15%
TOTAL SERVICES & SUPPLIES	\$4,760,831	\$7,053,177	\$2,292,346	48.15%
EXPENDITURES				
8000 General Fund	4,408,510	6,488,923	2,080,413	47.19%
3400 Other Funds Ltd	352,321	564,254	211,933	60.15%
TOTAL EXPENDITURES	\$4,760,831	\$7,053,177	\$2,292,346	48.15%
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	-	(428,400)	(428,400)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(81,600)	(81,600)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(428,400)	(428,400)	100.00%
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3400 Other Funds Ltd	-	(81,600)	(81,600)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$510,000)	(\$510,000)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(428,400)	(428,400)	100.00%
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3400 Other Funds Ltd	-	(81,600)	(81,600)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$510,000)	(\$510,000)	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

8000 General Fund	-	(228,400)	(228,400)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 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		
3400 Other Funds Ltd	-	(51,600)	(51,600)	100.00%
All Funds	-	(280,000)	(280,000)	100.00%
4315 IT Professional Services				
8000 General Fund	-	(200,000)	(200,000)	100.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	-	(30,000)	(30,000)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(428,400)	(428,400)	100.00%
3400 Other Funds Ltd	-	(81,600)	(81,600)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$510,000)	(\$510,000)	100.00%
EXPENDITURES				
8000 General Fund	-	(428,400)	(428,400)	100.00%
3400 Other Funds Ltd	-	(81,600)	(81,600)	100.00%
TOTAL EXPENDITURES	-	(\$510,000)	(\$510,000)	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

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	-	(6,454,511)	(6,454,511)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	5,138,809	5,138,809	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	(1,315,702)	(1,315,702)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$1,315,702)	(\$1,315,702)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(1,315,702)	(1,315,702)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$1,315,702)	(\$1,315,702)	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	-	(1,315,702)	(1,315,702)	100.00%
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TOTAL ENDING BALANCE	-	(\$1,315,702)	(\$1,315,702)	100.00%
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Description	Governor's 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	-	(87,484)	(87,484)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(9,796)	(9,796)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(87,484)	(87,484)	100.00%
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3400 Other Funds Ltd	-	(9,796)	(9,796)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$97,280)	(\$97,280)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(87,484)	(87,484)	100.00%
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3400 Other Funds Ltd	-	(9,796)	(9,796)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$97,280)	(\$97,280)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 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		
8000 General Fund	-	(106,249)	(106,249)	100.00%
3400 Other Funds Ltd	-	(13,793)	(13,793)	100.00%
All Funds	-	(120,042)	(120,042)	100.00%
P.S. BUDGET ADJUSTMENTS				
8000 General Fund	-	(106,249)	(106,249)	100.00%
3400 Other Funds Ltd	-	(13,793)	(13,793)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$120,042)	(\$120,042)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(106,249)	(106,249)	100.00%
3400 Other Funds Ltd	-	(13,793)	(13,793)	100.00%
TOTAL PERSONAL SERVICES	-	(\$120,042)	(\$120,042)	100.00%
SERVICES & SUPPLIES				
4250 Data Processing				
8000 General Fund	-	18,765	18,765	100.00%
3400 Other Funds Ltd	-	3,997	3,997	100.00%
All Funds	-	22,762	22,762	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	18,765	18,765	100.00%
3400 Other Funds Ltd	-	3,997	3,997	100.00%

Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-009-00-00-00000****2019-21 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		
TOTAL SERVICES & SUPPLIES	-	\$22,762	\$22,762	100.00%
EXPENDITURES				
8000 General Fund	-	(87,484)	(87,484)	100.00%
3400 Other Funds Ltd	-	(9,796)	(9,796)	100.00%
TOTAL EXPENDITURES	-	(\$97,280)	(\$97,280)	100.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	-	(1,279,500)	(1,279,500)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	(142,836)	(142,836)	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	(1,279,500)	(1,279,500)	100.00%
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3400 Other Funds Ltd	-	(142,836)	(142,836)	100.00%
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TOTAL REVENUE CATEGORIES	-	(\$1,422,336)	(\$1,422,336)	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	(1,279,500)	(1,279,500)	100.00%
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3400 Other Funds Ltd	-	(142,836)	(142,836)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$1,422,336)	(\$1,422,336)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Information Technology Services Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(787,112)	(787,112)	100.00%
3400 Other Funds Ltd	-	(90,921)	(90,921)	100.00%
All Funds	-	(878,033)	(878,033)	100.00%
OTHER PAYROLL EXPENSES				
3210 Empl. Rel. Bd. Assessments				
8000 General Fund	-	(403)	(403)	100.00%
3400 Other Funds Ltd	-	(36)	(36)	100.00%
All Funds	-	(439)	(439)	100.00%
3220 Public Employees Retire Cont				
8000 General Fund	-	(133,573)	(133,573)	100.00%
3400 Other Funds Ltd	-	(15,431)	(15,431)	100.00%
All Funds	-	(149,004)	(149,004)	100.00%
3230 Social Security Taxes				
8000 General Fund	-	(60,216)	(60,216)	100.00%
3400 Other Funds Ltd	-	(6,951)	(6,951)	100.00%
All Funds	-	(67,167)	(67,167)	100.00%
3250 Workers Comp. Assess. (WCD)				
8000 General Fund	-	(381)	(381)	100.00%
3400 Other Funds Ltd	-	(36)	(36)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Information Technology Services Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(417)	(417)	100.00%
3270 Flexible Benefits				
8000 General Fund	-	(229,515)	(229,515)	100.00%
3400 Other Funds Ltd	-	(22,637)	(22,637)	100.00%
All Funds	-	(252,152)	(252,152)	100.00%
OTHER PAYROLL EXPENSES				
8000 General Fund	-	(424,088)	(424,088)	100.00%
3400 Other Funds Ltd	-	(45,091)	(45,091)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$469,179)	(\$469,179)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	(5)	(5)	100.00%
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	-	(5)	(5)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$5)	(\$5)	100.00%
PERSONAL SERVICES				
8000 General Fund	-	(1,211,200)	(1,211,200)	100.00%
3400 Other Funds Ltd	-	(136,017)	(136,017)	100.00%
TOTAL PERSONAL SERVICES	-	(\$1,347,217)	(\$1,347,217)	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

SERVICES & SUPPLIES**4100 Instate Travel**

8000 General Fund	-	(835)	(835)	100.00%
3400 Other Funds Ltd	-	(74)	(74)	100.00%
All Funds	-	(909)	(909)	100.00%

4150 Employee Training

8000 General Fund	-	(14,058)	(14,058)	100.00%
3400 Other Funds Ltd	-	(1,221)	(1,221)	100.00%
All Funds	-	(15,279)	(15,279)	100.00%

4175 Office Expenses

8000 General Fund	-	(10,032)	(10,032)	100.00%
3400 Other Funds Ltd	-	(874)	(874)	100.00%
All Funds	-	(10,906)	(10,906)	100.00%

4200 Telecommunications

8000 General Fund	-	(21,273)	(21,273)	100.00%
3400 Other Funds Ltd	-	(2,480)	(2,480)	100.00%
All Funds	-	(23,753)	(23,753)	100.00%

4250 Data Processing

8000 General Fund	-	(10,820)	(10,820)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-009-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Information Technology Services Division

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(198)	(198)	100.00%
All Funds	-	(11,018)	(11,018)	100.00%
4700 Expendable Prop 250 - 5000				
8000 General Fund	-	(2,174)	(2,174)	100.00%
3400 Other Funds Ltd	-	(167)	(167)	100.00%
All Funds	-	(2,341)	(2,341)	100.00%
4715 IT Expendable Property				
8000 General Fund	-	(9,108)	(9,108)	100.00%
3400 Other Funds Ltd	-	(1,805)	(1,805)	100.00%
All Funds	-	(10,913)	(10,913)	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	(68,300)	(68,300)	100.00%
3400 Other Funds Ltd	-	(6,819)	(6,819)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$75,119)	(\$75,119)	100.00%
EXPENDITURES				
8000 General Fund	-	(1,279,500)	(1,279,500)	100.00%
3400 Other Funds Ltd	-	(142,836)	(142,836)	100.00%
TOTAL EXPENDITURES	-	(\$1,422,336)	(\$1,422,336)	100.00%
ENDING BALANCE				

Package Comparison Report - Detail
2019-21 Biennium
Information Technology Services Division

Cross Reference Number: 15000-009-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(14)	(14)	100.00%
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	-	(7.05)	(7.05)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Marijuana Program

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

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd	1,206	1,206	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	1,206	1,206	0	0.00%
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TOTAL SALARIES & WAGES	\$1,206	\$1,206	\$0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	205	205	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	9,594	9,594	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	92	92	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	7,433	7,433	0	0.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	17,324	17,324	0	0.00%
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Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Marijuana Program

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		
TOTAL OTHER PAYROLL EXPENSES	\$17,324	\$17,324	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	18,530	18,530	0	0.00%
TOTAL PERSONAL SERVICES	\$18,530	\$18,530	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	18,530	18,530	0	0.00%
TOTAL EXPENDITURES	\$18,530	\$18,530	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(18,530)	(18,530)	0	0.00%
TOTAL ENDING BALANCE	(\$18,530)	(\$18,530)	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Phase-out Pgm & One-time Costs

Marijuana Program

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		

EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

3400 Other Funds Ltd	(200,000)	(200,000)	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	(200,000)	(200,000)	0	0.00%
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TOTAL SERVICES & SUPPLIES

(\$200,000)	(\$200,000)	\$0	0.00%
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CAPITAL OUTLAY

5900 Other Capital Outlay

3400 Other Funds Ltd	(880,000)	(880,000)	0	0.00%
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CAPITAL OUTLAY

3400 Other Funds Ltd	(880,000)	(880,000)	0	0.00%
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TOTAL CAPITAL OUTLAY

(\$880,000)	(\$880,000)	\$0	0.00%
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EXPENDITURES

3400 Other Funds Ltd	(1,080,000)	(1,080,000)	0	0.00%
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TOTAL EXPENDITURES

(\$1,080,000)	(\$1,080,000)	\$0	0.00%
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ENDING BALANCE

3400 Other Funds Ltd	1,080,000	1,080,000	0	0.00%
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TOTAL ENDING BALANCE

\$1,080,000	\$1,080,000	\$0	0.00%
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Description	Governor's 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	115	115	0	0.00%
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4125 Out of State Travel

3400 Other Funds Ltd	125	125	0	0.00%
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4150 Employee Training

3400 Other Funds Ltd	1,131	1,131	0	0.00%
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4175 Office Expenses

3400 Other Funds Ltd	1,224	1,224	0	0.00%
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4200 Telecommunications

3400 Other Funds Ltd	1,525	1,525	0	0.00%
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4250 Data Processing

3400 Other Funds Ltd	412	412	0	0.00%
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4275 Publicity and Publications

3400 Other Funds Ltd	24	24	0	0.00%
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4300 Professional Services

3400 Other Funds Ltd	12,636	12,636	0	0.00%
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4425 Facilities Rental and Taxes

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Standard Inflation

Marijuana Program

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	4,254	4,254	0	0.00%
4575 Agency Program Related S and S				
3400 Other Funds Ltd	5,036	5,036	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	3,706	3,706	0	0.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	371	371	0	0.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	2,245	2,245	0	0.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	32,804	32,804	0	0.00%
TOTAL SERVICES & SUPPLIES	\$32,804	\$32,804	\$0	0.00%
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	6,292	6,292	0	0.00%
5150 Telecommunications Equipment				
3400 Other Funds Ltd	798	798	0	0.00%
5900 Other Capital Outlay				
3400 Other Funds Ltd	13,648	13,648	0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Standard Inflation

Marijuana Program

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				
3400 Other Funds Ltd	20,738	20,738	0	0.00%
TOTAL CAPITAL OUTLAY	\$20,738	\$20,738	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	53,542	53,542	0	0.00%
TOTAL EXPENDITURES	\$53,542	\$53,542	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(53,542)	(53,542)	0	0.00%
TOTAL ENDING BALANCE	(\$53,542)	(\$53,542)	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Technical Adjustments

Marijuana Program

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		

EXPENDITURES

SERVICES & SUPPLIES

4325 Attorney General

3400 Other Funds Ltd	85,000	85,000	0	0.00%
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4650 Other Services and Supplies

3400 Other Funds Ltd	91,044	91,044	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	176,044	176,044	0	0.00%
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TOTAL SERVICES & SUPPLIES

\$176,044	\$176,044	\$0	0.00%
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EXPENDITURES

3400 Other Funds Ltd	176,044	176,044	0	0.00%
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TOTAL EXPENDITURES

\$176,044	\$176,044	\$0	0.00%
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ENDING BALANCE

3400 Other Funds Ltd	(176,044)	(176,044)	0	0.00%
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TOTAL ENDING BALANCE

(\$176,044)	(\$176,044)	\$0	0.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-014-00-00-00000****2019-21 Biennium****Package: Statewide Adjustment DAS Chgs****Marijuana Program****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		

EXPENDITURES**SERVICES & SUPPLIES****4715 IT Expendable Property**

3400 Other Funds Ltd	(16,944)	-	16,944	100.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	(16,944)	-	16,944	100.00%
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TOTAL SERVICES & SUPPLIES	(\$16,944)	-	\$16,944	100.00%
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EXPENDITURES

3400 Other Funds Ltd	(16,944)	-	16,944	100.00%
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TOTAL EXPENDITURES	(\$16,944)	-	\$16,944	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	16,944	-	(16,944)	(100.00%)
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TOTAL ENDING BALANCE	\$16,944	-	(\$16,944)	(100.00%)
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Description	Governor's 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	(5,058)	-	5,058	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	(5,058)	-	5,058	100.00%
TOTAL SERVICES & SUPPLIES	(\$5,058)	-	\$5,058	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(5,058)	-	5,058	100.00%
TOTAL EXPENDITURES	(\$5,058)	-	\$5,058	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	5,058	-	(5,058)	(100.00%)
TOTAL ENDING BALANCE	\$5,058	-	(\$5,058)	(100.00%)

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Marijuana Program / Income Tax Audits

Marijuana Program

Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	-	416,608	416,608	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	416,608	416,608	100.00%
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TOTAL AVAILABLE REVENUES	-	\$416,608	\$416,608	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	475,200	207,900	(267,300)	(56.25%)
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SALARIES & WAGES

3400 Other Funds Ltd	475,200	207,900	(267,300)	(56.25%)
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TOTAL SALARIES & WAGES	\$475,200	\$207,900	(\$267,300)	(56.25%)
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	244	106	(138)	(56.56%)
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3220 Public Employees Retire Cont

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Marijuana Program / Income Tax Audits

Marijuana Program

Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's 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	80,640	35,280	(45,360)	(56.25%)
3230 Social Security Taxes				
3400 Other Funds Ltd	36,352	15,904	(20,448)	(56.25%)
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	232	102	(130)	(56.03%)
3260 Mass Transit Tax				
3400 Other Funds Ltd	2,852	-	(2,852)	(100.00%)
3270 Flexible Benefits				
3400 Other Funds Ltd	140,736	61,572	(79,164)	(56.25%)
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	261,056	112,964	(148,092)	(56.73%)
TOTAL OTHER PAYROLL EXPENSES	\$261,056	\$112,964	(\$148,092)	(56.73%)
PERSONAL SERVICES				
3400 Other Funds Ltd	736,256	320,864	(415,392)	(56.42%)
TOTAL PERSONAL SERVICES	\$736,256	\$320,864	(\$415,392)	(56.42%)
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	600	262	(338)	(56.33%)
4125 Out of State Travel				

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Marijuana Program / Income Tax Audits

Marijuana Program

Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's 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	80,638	35,279	(45,359)	(56.25%)
4150 Employee Training				
3400 Other Funds Ltd	6,400	2,800	(3,600)	(56.25%)
4175 Office Expenses				
3400 Other Funds Ltd	6,188	2,707	(3,481)	(56.25%)
4200 Telecommunications				
3400 Other Funds Ltd	11,600	5,075	(6,525)	(56.25%)
4250 Data Processing				
3400 Other Funds Ltd	2,432	1,064	(1,368)	(56.25%)
4325 Attorney General				
3400 Other Funds Ltd	59,952	26,229	(33,723)	(56.25%)
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	2,200	1,100	(1,100)	(50.00%)
4715 IT Expendable Property				
3400 Other Funds Ltd	13,200	6,600	(6,600)	(50.00%)
SERVICES & SUPPLIES				
3400 Other Funds Ltd	183,210	81,116	(102,094)	(55.73%)
TOTAL SERVICES & SUPPLIES	\$183,210	\$81,116	(\$102,094)	(55.73%)
CAPITAL OUTLAY				

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Marijuana Program / Income Tax Audits

Marijuana Program

Pkg Group: POL Pkg Type: POL Pkg Number: 105

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	29,256	14,628	(14,628)	(50.00%)
CAPITAL OUTLAY				
3400 Other Funds Ltd	29,256	14,628	(14,628)	(50.00%)
TOTAL CAPITAL OUTLAY	\$29,256	\$14,628	(\$14,628)	(50.00%)
EXPENDITURES				
3400 Other Funds Ltd	948,722	416,608	(532,114)	(56.09%)
TOTAL EXPENDITURES	\$948,722	\$416,608	(\$532,114)	(56.09%)
ENDING BALANCE				
3400 Other Funds Ltd	(948,722)	-	948,722	100.00%
TOTAL ENDING BALANCE	(\$948,722)	-	\$948,722	100.00%
AUTHORIZED POSITIONS				
8150 Class/Unclass Positions	4	2	(2)	(50.00%)
AUTHORIZED FTE				
8250 Class/Unclass FTE Positions	4.00	1.76	(2.24)	(56.00%)

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Revenue Reconciliation

Marijuana Program

Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	-	1,663,243	1,663,243	100.00%
REVENUE CATEGORIES				
TAXES				
0142 Marijuana Taxes				
3400 Other Funds Ltd	-	1,135,727	1,135,727	100.00%
2000				
2107 Tsfr To Administrative Svcs				
3400 Other Funds Ltd	-	(392,350)	(392,350)	100.00%
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	-	(606,434)	(606,434)	100.00%
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	-	(1,010,489)	(1,010,489)	100.00%
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	-	(1,616,723)	(1,616,723)	100.00%
2000				
3400 Other Funds Ltd	-	(3,625,996)	(3,625,996)	100.00%
TOTAL 2000	-	(\$3,625,996)	(\$3,625,996)	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		
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	(827,026)	(827,026)	100.00%
TOTAL AVAILABLE REVENUES	-	(\$827,026)	(\$827,026)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	(827,026)	(827,026)	100.00%
TOTAL ENDING BALANCE	-	(\$827,026)	(\$827,026)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Statewide Adjustments

Marijuana Program

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		

REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	-	(11,134)	(11,134)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(11,134)	(11,134)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$11,134)	(\$11,134)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

3400 Other Funds Ltd	-	(8,830)	(8,830)	100.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	-	(8,830)	(8,830)	100.00%
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TOTAL PERSONAL SERVICES	-	(\$8,830)	(\$8,830)	100.00%
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SERVICES & SUPPLIES

4575 Agency Program Related S and S

3400 Other Funds Ltd	-	(2,304)	(2,304)	100.00%
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SERVICES & SUPPLIES

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Statewide Adjustments

Marijuana Program

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	-	(2,304)	(2,304)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$2,304)	(\$2,304)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(11,134)	(11,134)	100.00%
TOTAL EXPENDITURES	-	(\$11,134)	(\$11,134)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Marijuana Program

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TAXES

0142 Marijuana Taxes

3400 Other Funds Ltd	-	(43,472)	(43,472)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(43,472)	(43,472)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$43,472)	(\$43,472)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	(32,652)	(32,652)	100.00%
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SALARIES & WAGES

3400 Other Funds Ltd	-	(32,652)	(32,652)	100.00%
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TOTAL SALARIES & WAGES	-	(\$32,652)	(\$32,652)	100.00%
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	-	(61)	(61)	100.00%
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3220 Public Employees Retire Cont

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Marijuana Program

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3400 Other Funds Ltd	-	(5,541)	(5,541)	100.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	-	(2,498)	(2,498)	100.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	-	(58)	(58)	100.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	-	(8,158)	(8,158)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$8,158)	(\$8,158)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	2	2	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(40,808)	(40,808)	100.00%
TOTAL PERSONAL SERVICES	-	(\$40,808)	(\$40,808)	100.00%
SERVICES & SUPPLIES				
4100 Instate Travel				
3400 Other Funds Ltd	-	(38)	(38)	100.00%
4150 Employee Training				
3400 Other Funds Ltd	-	(400)	(400)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-014-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Marijuana Program

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
4175 Office Expenses				
3400 Other Funds Ltd	-	(387)	(387)	100.00%
4200 Telecommunications				
3400 Other Funds Ltd	-	(725)	(725)	100.00%
4250 Data Processing				
3400 Other Funds Ltd	-	(152)	(152)	100.00%
4700 Expendable Prop 250 - 5000				
3400 Other Funds Ltd	-	(138)	(138)	100.00%
4715 IT Expendable Property				
3400 Other Funds Ltd	-	(824)	(824)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(2,664)	(2,664)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$2,664)	(\$2,664)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(43,472)	(43,472)	100.00%
TOTAL EXPENDITURES	-	(\$43,472)	(\$43,472)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail
2019-21 Biennium
Marijuana Program

Cross Reference Number: 15000-014-00-00-00000
Package: Vacant Position Elimination
Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

AUTHORIZED POSITIONS

8150 Class/Unclass Positions	-	(1)	(1)	100.00%
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AUTHORIZED FTE

8250 Class/Unclass FTE Positions	-	(0.25)	(0.25)	100.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-019-00-00-00000****2019-21 Biennium****Package: Standard Inflation****Non-Profit Housing for Elderly Persons****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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	122,602	122,602	0	0.00%
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AVAILABLE REVENUES

8000 General Fund	122,602	122,602	0	0.00%
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TOTAL AVAILABLE REVENUES	\$122,602	\$122,602	\$0	0.00%
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EXPENDITURES**SPECIAL PAYMENTS****6020 Dist to Counties**

8000 General Fund	122,602	122,602	0	0.00%
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ENDING BALANCE

8000 General Fund	-	-	0	0.00%
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TOTAL ENDING BALANCE	-	-	\$0	0.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-019-00-00-00000****2019-21 Biennium****Package: Analyst Adjustments****Non-Profit Housing for Elderly Persons****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		

REVENUE CATEGORIES**GENERAL FUND APPROPRIATION****0050 General Fund Appropriation**

8000 General Fund	(3,348,966)	-	3,348,966	100.00%
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AVAILABLE REVENUES

8000 General Fund	(3,348,966)	-	3,348,966	100.00%
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TOTAL AVAILABLE REVENUES	(\$3,348,966)	-	\$3,348,966	100.00%
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EXPENDITURES**SPECIAL PAYMENTS****6020 Dist to Counties**

8000 General Fund	(3,348,966)	-	3,348,966	100.00%
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ENDING BALANCE

8000 General Fund	-	-	0	0.00%
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TOTAL ENDING BALANCE	-	-	\$0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3180 Shift Differential

3400 Other Funds Ltd	642	642	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	642	642	0	0.00%
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TOTAL SALARIES & WAGES	\$642	\$642	\$0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	109	109	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	6,634	6,634	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	49	49	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	(851)	(851)	0	0.00%
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OTHER PAYROLL EXPENSES

3400 Other Funds Ltd	5,941	5,941	0	0.00%
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Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

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		
TOTAL OTHER PAYROLL EXPENSES	\$5,941	\$5,941	\$0	0.00%
P.S. BUDGET ADJUSTMENTS				
3455 Vacancy Savings				
3400 Other Funds Ltd	36,807	36,807	0	0.00%
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	36,807	36,807	0	0.00%
TOTAL P.S. BUDGET ADJUSTMENTS	\$36,807	\$36,807	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	43,390	43,390	0	0.00%
TOTAL PERSONAL SERVICES	\$43,390	\$43,390	\$0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	43,390	43,390	0	0.00%
TOTAL EXPENDITURES	\$43,390	\$43,390	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(43,390)	(43,390)	0	0.00%
TOTAL ENDING BALANCE	(\$43,390)	(\$43,390)	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 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		

EXPENDITURES

SERVICES & SUPPLIES

4100 Instate Travel

3400 Other Funds Ltd	30	30	0	0.00%
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4150 Employee Training

3400 Other Funds Ltd	48	48	0	0.00%
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4175 Office Expenses

3400 Other Funds Ltd	133	133	0	0.00%
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4200 Telecommunications

3400 Other Funds Ltd	258	258	0	0.00%
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4275 Publicity and Publications

3400 Other Funds Ltd	2,305	2,305	0	0.00%
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4700 Expendable Prop 250 - 5000

3400 Other Funds Ltd	53	53	0	0.00%
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4715 IT Expendable Property

3400 Other Funds Ltd	105	105	0	0.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	2,932	2,932	0	0.00%
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TOTAL SERVICES & SUPPLIES

\$2,932	\$2,932	\$0	0.00%
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Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
CAPITAL OUTLAY				
5100 Office Furniture and Fixtures				
3400 Other Funds Ltd	264	264	0	0.00%
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	1,182,180	1,182,180	0	0.00%
EXPENDITURES				
3400 Other Funds Ltd	1,185,376	1,185,376	0	0.00%
TOTAL EXPENDITURES	\$1,185,376	\$1,185,376	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	(1,185,376)	(1,185,376)	0	0.00%
TOTAL ENDING BALANCE	(\$1,185,376)	(\$1,185,376)	\$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****4275 Publicity and Publications**

3400 Other Funds Ltd	(66)	-	66	100.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	(66)	-	66	100.00%
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TOTAL SERVICES & SUPPLIES	(\$66)	-	\$66	100.00%
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EXPENDITURES

3400 Other Funds Ltd	(66)	-	66	100.00%
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TOTAL EXPENDITURES	(\$66)	-	\$66	100.00%
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ENDING BALANCE

3400 Other Funds Ltd	66	-	(66)	(100.00%)
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TOTAL ENDING BALANCE	\$66	-	(\$66)	(100.00%)
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-025-00-00-00000****2019-21 Biennium****Package: Revenue Shift****Sr Citizens Prop Tax Deferral****Pkg Group: POL Pkg Type: POL Pkg Number: 114**

Description	Governor's 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				
2080 Transfer to Counties				
3400 Other Funds Ltd	(38,081,124)	-	38,081,124	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	(38,081,124)	-	38,081,124	100.00%
TOTAL AVAILABLE REVENUES	(\$38,081,124)	-	\$38,081,124	100.00%
EXPENDITURES				
SPECIAL PAYMENTS				
6020 Dist to Counties				
3400 Other Funds Ltd	(32,292,180)	-	32,292,180	100.00%
EXPENDITURES				
3400 Other Funds Ltd	(32,292,180)	-	32,292,180	100.00%
TOTAL EXPENDITURES	(\$32,292,180)	-	\$32,292,180	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	(5,788,944)	-	5,788,944	100.00%
TOTAL ENDING BALANCE	(\$5,788,944)	-	\$5,788,944	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Revenue Reconciliation

Sr Citizens Prop Tax Deferral

Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
BEGINNING BALANCE				
0030 Beginning Balance Adjustment				
3400 Other Funds Ltd	-	6,761,678	6,761,678	100.00%
REVENUE CATEGORIES				
LOAN REPAYMENT				
0950 Sr Citizen Prop Tax Repayments				
3400 Other Funds Ltd	-	8,872,556	8,872,556	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	15,634,234	15,634,234	100.00%
TOTAL AVAILABLE REVENUES	-	\$15,634,234	\$15,634,234	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	15,634,234	15,634,234	100.00%
TOTAL ENDING BALANCE	-	\$15,634,234	\$15,634,234	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Statewide Adjustments

Sr Citizens Prop Tax Deferral

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		

REVENUE CATEGORIES

LOAN REPAYMENT

0950 Sr Citizen Prop Tax Repayments

3400 Other Funds Ltd	-	(8,930)	(8,930)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(8,930)	(8,930)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$8,930)	(\$8,930)	100.00%
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EXPENDITURES

PERSONAL SERVICES

P.S. BUDGET ADJUSTMENTS

3465 Reconciliation Adjustment

3400 Other Funds Ltd	-	(5,470)	(5,470)	100.00%
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P.S. BUDGET ADJUSTMENTS

3400 Other Funds Ltd	-	(5,470)	(5,470)	100.00%
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TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$5,470)	(\$5,470)	100.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	-	(5,470)	(5,470)	100.00%
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TOTAL PERSONAL SERVICES	-	(\$5,470)	(\$5,470)	100.00%
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SERVICES & SUPPLIES

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Statewide Adjustments

Sr Citizens Prop Tax Deferral

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		
4175 Office Expenses				
3400 Other Funds Ltd	-	(26)	(26)	100.00%
4275 Publicity and Publications				
3400 Other Funds Ltd	-	(3,434)	(3,434)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(3,460)	(3,460)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$3,460)	(\$3,460)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(8,930)	(8,930)	100.00%
TOTAL EXPENDITURES	-	(\$8,930)	(\$8,930)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Sr Citizens Prop Tax Deferral

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(140,504)	(140,504)	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	(140,504)	(140,504)	100.00%
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TOTAL AVAILABLE REVENUES	-	(\$140,504)	(\$140,504)	100.00%
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EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3110 Class/Unclass Sal. and Per Diem

3400 Other Funds Ltd	-	(85,086)	(85,086)	100.00%
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SALARIES & WAGES

3400 Other Funds Ltd	-	(85,086)	(85,086)	100.00%
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TOTAL SALARIES & WAGES	-	(\$85,086)	(\$85,086)	100.00%
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OTHER PAYROLL EXPENSES

3210 Empl. Rel. Bd. Assessments

3400 Other Funds Ltd	-	(46)	(46)	100.00%
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3220 Public Employees Retire Cont

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Sr Citizens Prop Tax Deferral

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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	-	(14,439)	(14,439)	100.00%
3230 Social Security Taxes				
3400 Other Funds Ltd	-	(6,509)	(6,509)	100.00%
3250 Workers Comp. Assess. (WCD)				
3400 Other Funds Ltd	-	(44)	(44)	100.00%
3270 Flexible Benefits				
3400 Other Funds Ltd	-	(26,388)	(26,388)	100.00%
OTHER PAYROLL EXPENSES				
3400 Other Funds Ltd	-	(47,426)	(47,426)	100.00%
TOTAL OTHER PAYROLL EXPENSES	-	(\$47,426)	(\$47,426)	100.00%
P.S. BUDGET ADJUSTMENTS				
3465 Reconciliation Adjustment				
3400 Other Funds Ltd	-	(1)	(1)	100.00%
P.S. BUDGET ADJUSTMENTS				
3400 Other Funds Ltd	-	(1)	(1)	100.00%
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$1)	(\$1)	100.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	-	(132,513)	(132,513)	100.00%
TOTAL PERSONAL SERVICES	-	(\$132,513)	(\$132,513)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-025-00-00-00000

2019-21 Biennium

Package: Vacant Position Elimination

Sr Citizens Prop Tax Deferral

Pkg Group: POL Pkg Type: LFO Pkg Number: 812

Description	Governor's 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				
4275 Publicity and Publications				
3400 Other Funds Ltd	-	(7,991)	(7,991)	100.00%
SERVICES & SUPPLIES				
3400 Other Funds Ltd	-	(7,991)	(7,991)	100.00%
TOTAL SERVICES & SUPPLIES	-	(\$7,991)	(\$7,991)	100.00%
EXPENDITURES				
3400 Other Funds Ltd	-	(140,504)	(140,504)	100.00%
TOTAL EXPENDITURES	-	(\$140,504)	(\$140,504)	100.00%
ENDING BALANCE				
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	-	(0.75)	(0.75)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Package: Non-PICS Psnl Svc / Vacancy Factor

Core System Replacement

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

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd	188,807	188,807	0	0.00%
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PERSONAL SERVICES

3400 Other Funds Ltd	188,807	188,807	0	0.00%
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TOTAL PERSONAL SERVICES	\$188,807	\$188,807	\$0	0.00%
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EXPENDITURES

3400 Other Funds Ltd	188,807	188,807	0	0.00%
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TOTAL EXPENDITURES	\$188,807	\$188,807	\$0	0.00%
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ENDING BALANCE

3400 Other Funds Ltd	(188,807)	(188,807)	0	0.00%
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TOTAL ENDING BALANCE	(\$188,807)	(\$188,807)	\$0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	(1,060,000)	(1,060,000)	0	0.00%
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CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(5,850,000)	(5,850,000)	0	0.00%
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BOND SALES

0555 General Fund Obligation Bonds

3400 Other Funds Ltd	(5,383,110)	(5,383,110)	0	0.00%
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REVENUE CATEGORIES

8000 General Fund	(1,060,000)	(1,060,000)	0	0.00%
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3400 Other Funds Ltd	(11,233,110)	(11,233,110)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$12,293,110)	(\$12,293,110)	\$0	0.00%
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AVAILABLE REVENUES

8000 General Fund	(1,060,000)	(1,060,000)	0	0.00%
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3400 Other Funds Ltd	(11,233,110)	(11,233,110)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$12,293,110)	(\$12,293,110)	\$0	0.00%
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EXPENDITURES

Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 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		

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd	(166,629)	(166,629)	0	0.00%
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3180 Shift Differential

3400 Other Funds Ltd	(6,000)	(6,000)	0	0.00%
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SALARIES & WAGES

3400 Other Funds Ltd	(172,629)	(172,629)	0	0.00%
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TOTAL SALARIES & WAGES

(\$172,629)	(\$172,629)	\$0	0.00%
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OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd	(29,295)	(29,295)	0	0.00%
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3221 Pension Obligation Bond

3400 Other Funds Ltd	(282,497)	(282,497)	0	0.00%
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3230 Social Security Taxes

3400 Other Funds Ltd	(13,206)	(13,206)	0	0.00%
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3260 Mass Transit Tax

3400 Other Funds Ltd	(7,470)	(7,470)	0	0.00%
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OTHER PAYROLL EXPENSES

Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 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	(332,468)	(332,468)	0	0.00%
TOTAL OTHER PAYROLL EXPENSES	(\$332,468)	(\$332,468)	\$0	0.00%
PERSONAL SERVICES				
3400 Other Funds Ltd	(505,097)	(505,097)	0	0.00%
TOTAL PERSONAL SERVICES	(\$505,097)	(\$505,097)	\$0	0.00%
SERVICES & SUPPLIES				
4175 Office Expenses				
8000 General Fund	(60,000)	(60,000)	0	0.00%
4300 Professional Services				
3400 Other Funds Ltd	(8,426,430)	(8,426,430)	0	0.00%
4315 IT Professional Services				
8000 General Fund	(1,000,000)	(1,000,000)	0	0.00%
3400 Other Funds Ltd	(600,000)	(600,000)	0	0.00%
All Funds	(1,600,000)	(1,600,000)	0	0.00%
4425 Facilities Rental and Taxes				
3400 Other Funds Ltd	(142,212)	(142,212)	0	0.00%
4650 Other Services and Supplies				
3400 Other Funds Ltd	(30,000)	(30,000)	0	0.00%
SERVICES & SUPPLIES				

Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 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		
8000 General Fund	(1,060,000)	(1,060,000)	0	0.00%
3400 Other Funds Ltd	(9,198,642)	(9,198,642)	0	0.00%
TOTAL SERVICES & SUPPLIES	(\$10,258,642)	(\$10,258,642)	\$0	0.00%
EXPENDITURES				
8000 General Fund	(1,060,000)	(1,060,000)	0	0.00%
3400 Other Funds Ltd	(9,703,739)	(9,703,739)	0	0.00%
TOTAL EXPENDITURES	(\$10,763,739)	(\$10,763,739)	\$0	0.00%
ENDING BALANCE				
8000 General Fund	-	-	0	0.00%
3400 Other Funds Ltd	(1,529,371)	(1,529,371)	0	0.00%
TOTAL ENDING BALANCE	(\$1,529,371)	(\$1,529,371)	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Package: Heavy Equipment Rental Tax

Core System Replacement

Pkg Group: POL Pkg Type: LFO Pkg Number: 802

Description	Governor's 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	-	535,000	535,000	100.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	-	535,000	535,000	100.00%
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TOTAL REVENUE CATEGORIES	-	\$535,000	\$535,000	100.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	-	535,000	535,000	100.00%
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TOTAL AVAILABLE REVENUES	-	\$535,000	\$535,000	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4315 IT Professional Services

3400 Other Funds Ltd	-	535,000	535,000	100.00%
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SERVICES & SUPPLIES

3400 Other Funds Ltd	-	535,000	535,000	100.00%
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TOTAL SERVICES & SUPPLIES	-	\$535,000	\$535,000	100.00%
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EXPENDITURES

3400 Other Funds Ltd	-	535,000	535,000	100.00%
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Package Comparison Report - Detail
2019-21 Biennium
Core System Replacement

Cross Reference Number: 15000-030-00-00-00000
Package: Heavy Equipment Rental Tax
Pkg Group: POL Pkg Type: LFO Pkg Number: 802

Description	Governor's 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	-	\$535,000	\$535,000	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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8000 General Fund	-	1,165,000	1,165,000	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3400 Other Funds Ltd	-	416,000	416,000	100.00%
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REVENUE CATEGORIES

8000 General Fund	-	1,165,000	1,165,000	100.00%
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3400 Other Funds Ltd	-	416,000	416,000	100.00%
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TOTAL REVENUE CATEGORIES	-	\$1,581,000	\$1,581,000	100.00%
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AVAILABLE REVENUES

8000 General Fund	-	1,165,000	1,165,000	100.00%
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3400 Other Funds Ltd	-	416,000	416,000	100.00%
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TOTAL AVAILABLE REVENUES	-	\$1,581,000	\$1,581,000	100.00%
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EXPENDITURES

SERVICES & SUPPLIES

4300 Professional Services

8000 General Fund	-	165,000	165,000	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-030-00-00-00000

2019-21 Biennium

Package: Policy Bills

Core System Replacement

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		
4315 IT Professional Services				
8000 General Fund	-	1,000,000	1,000,000	100.00%
3400 Other Funds Ltd	-	416,000	416,000	100.00%
All Funds	-	1,416,000	1,416,000	100.00%
SERVICES & SUPPLIES				
8000 General Fund	-	1,165,000	1,165,000	100.00%
3400 Other Funds Ltd	-	416,000	416,000	100.00%
TOTAL SERVICES & SUPPLIES	-	\$1,581,000	\$1,581,000	100.00%
EXPENDITURES				
8000 General Fund	-	1,165,000	1,165,000	100.00%
3400 Other Funds Ltd	-	416,000	416,000	100.00%
TOTAL EXPENDITURES	-	\$1,581,000	\$1,581,000	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

TAXES

0105 Personal Income Taxes

8800 General Fund Revenue	49,500,000	-	(49,500,000)	(100.00%)
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0135 Cigarette Taxes

3400 Other Funds Ltd	105,300,000	-	(105,300,000)	(100.00%)
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0140 Other Tobacco Products Taxes

3400 Other Funds Ltd	3,300,000	-	(3,300,000)	(100.00%)
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0195 Other Taxes

3400 Other Funds Ltd	119,500,000	-	(119,500,000)	(100.00%)
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TAXES

3400 Other Funds Ltd	228,100,000	-	(228,100,000)	(100.00%)
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8800 General Fund Revenue	49,500,000	-	(49,500,000)	(100.00%)
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TOTAL TAXES	\$277,600,000	-	(\$277,600,000)	(100.00%)
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REVENUE CATEGORIES

3400 Other Funds Ltd	228,100,000	-	(228,100,000)	(100.00%)
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8800 General Fund Revenue	49,500,000	-	(49,500,000)	(100.00%)
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TOTAL REVENUE CATEGORIES	\$277,600,000	-	(\$277,600,000)	(100.00%)
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2000

Revenue, Dept of

Agency Number: 15000

Package Comparison Report - Detail

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Package: Analyst Adjustments

Revenue Clearinghouse

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		
2060 Transfer to General Fund				
8800 General Fund Revenue	(49,500,000)	-	49,500,000	100.00%
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	(228,100,000)	-	228,100,000	100.00%
2000				
3400 Other Funds Ltd	(228,100,000)	-	228,100,000	100.00%
8800 General Fund Revenue	(49,500,000)	-	49,500,000	100.00%
TOTAL 2000	(\$277,600,000)	-	\$277,600,000	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	-	0	0.00%
8800 General Fund Revenue	-	-	0	0.00%
TOTAL AVAILABLE REVENUES	-	-	\$0	0.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	-	0	0.00%
8800 General Fund Revenue	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Package: Revenue Shift

Revenue Clearinghouse

Pkg Group: POL Pkg Type: POL Pkg Number: 114

Description	Governor's 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				
2080 Transfer to Counties				
3400 Other Funds Ltd	(37,432,535)	-	37,432,535	100.00%
2000				
3400 Other Funds Ltd	(37,432,535)	-	37,432,535	100.00%
TOTAL 2000	(\$37,432,535)	-	\$37,432,535	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	(37,432,535)	-	37,432,535	100.00%
TOTAL AVAILABLE REVENUES	(\$37,432,535)	-	\$37,432,535	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	(37,432,535)	-	37,432,535	100.00%
TOTAL ENDING BALANCE	(\$37,432,535)	-	\$37,432,535	100.00%

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

TAXES

0105 Personal Income Taxes

8800 General Fund Revenue	-	(319,709,000)	(319,709,000)	100.00%
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0110 Corp Excise and Income Taxes

8800 General Fund Revenue	-	261,712,673	261,712,673	100.00%
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0130 Other Employer -Employee Taxes

3400 Other Funds Ltd	-	4,272,170	4,272,170	100.00%
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3430 Other Funds Debt Svc Ltd	-	1,327,830	1,327,830	100.00%
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All Funds	-	5,600,000	5,600,000	100.00%
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0135 Cigarette Taxes

3400 Other Funds Ltd	-	(800,131)	(800,131)	100.00%
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8800 General Fund Revenue	-	(711,000)	(711,000)	100.00%
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All Funds	-	(1,511,131)	(1,511,131)	100.00%
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0140 Other Tobacco Products Taxes

3400 Other Funds Ltd	-	(432,000)	(432,000)	100.00%
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8800 General Fund Revenue	-	(1,670,000)	(1,670,000)	100.00%
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All Funds	-	(2,102,000)	(2,102,000)	100.00%
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0155 Inheritance Taxes

Package Comparison Report - Detail

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Package: Revenue Reconciliation

Revenue Clearinghouse

Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8800 General Fund Revenue	-	19,205,000	19,205,000	100.00%
0160 Eastern Oregon Severance Taxes				
3400 Other Funds Ltd	-	10,000	10,000	100.00%
0162 Western Oregon Severance Taxes				
3400 Other Funds Ltd	-	190,000	190,000	100.00%
0185 Privilege Taxes				
3400 Other Funds Ltd	-	(29,200,000)	(29,200,000)	100.00%
0195 Other Taxes				
3400 Other Funds Ltd	-	8,087,872	8,087,872	100.00%
TAXES				
3400 Other Funds Ltd	-	(17,872,089)	(17,872,089)	100.00%
3430 Other Funds Debt Svc Ltd	-	1,327,830	1,327,830	100.00%
8800 General Fund Revenue	-	(41,172,327)	(41,172,327)	100.00%
TOTAL TAXES	-	(\$57,716,586)	(\$57,716,586)	100.00%
OTHER				
0975 Other Revenues				
3400 Other Funds Ltd	-	346,567	346,567	100.00%
TRANSFERS IN				
1198 Tsfr From Judicial Dept				

Package Comparison Report - Detail

Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Package: Revenue Reconciliation

Revenue Clearinghouse

Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
8800 General Fund Revenue	-	2,078,874	2,078,874	100.00%
REVENUE CATEGORIES				
3400 Other Funds Ltd	-	(17,525,522)	(17,525,522)	100.00%
3430 Other Funds Debt Svc Ltd	-	1,327,830	1,327,830	100.00%
8800 General Fund Revenue	-	(39,093,453)	(39,093,453)	100.00%
TOTAL REVENUE CATEGORIES	-	(\$55,291,145)	(\$55,291,145)	100.00%

2000

2010 Transfer Out - Intrafund

3400 Other Funds Ltd	-	(71,624,363)	(71,624,363)	100.00%
3430 Other Funds Debt Svc Ltd	-	(1,327,830)	(1,327,830)	100.00%
All Funds	-	(72,952,193)	(72,952,193)	100.00%

2050 Transfer to Other

3400 Other Funds Ltd	-	32,640,608	32,640,608	100.00%
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2060 Transfer to General Fund

8800 General Fund Revenue	-	39,093,453	39,093,453	100.00%
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2080 Transfer to Counties

3400 Other Funds Ltd	-	(70,000)	(70,000)	100.00%
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2107 Tsfr To Administrative Svcs

3400 Other Funds Ltd	-	147,333	147,333	100.00%
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Revenue, Dept of**Agency Number: 15000****Package Comparison Report - Detail****Cross Reference Number: 15000-070-00-00-00000****2019-21 Biennium****Package: Revenue Reconciliation****Revenue Clearinghouse****Pkg Group: POL Pkg Type: LFO Pkg Number: 803**

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
2137 Tsfr To Justice, Dept of				
3400 Other Funds Ltd	-	2,007,597	2,007,597	100.00%
2198 Tsfr To Judicial Dept				
3400 Other Funds Ltd	-	3,021,126	3,021,126	100.00%
2257 Tsfr To Police, Dept of State				
3400 Other Funds Ltd	-	(839,800)	(839,800)	100.00%
2291 Tsfr To Corrections, Dept of				
3400 Other Funds Ltd	-	(166,239)	(166,239)	100.00%
2443 Tsfr To Oregon Health Authority				
3400 Other Funds Ltd	-	4,797,000	4,797,000	100.00%
2581 Tsfr To Education, Dept of				
3400 Other Funds Ltd	-	(121,000)	(121,000)	100.00%
2000				
3400 Other Funds Ltd	-	(30,207,738)	(30,207,738)	100.00%
3430 Other Funds Debt Svc Ltd	-	(1,327,830)	(1,327,830)	100.00%
8800 General Fund Revenue	-	39,093,453	39,093,453	100.00%
TOTAL 2000	-	\$7,557,885	\$7,557,885	100.00%
AVAILABLE REVENUES				
3400 Other Funds Ltd	-	(47,733,260)	(47,733,260)	100.00%

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11:19 AM

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Cross Reference Number: 15000-070-00-00-00000

2019-21 Biennium

Package: Revenue Reconciliation

Revenue Clearinghouse

Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		
3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
8800 General Fund Revenue	-	-	0	0.00%
TOTAL AVAILABLE REVENUES	-	(\$47,733,260)	(\$47,733,260)	100.00%
ENDING BALANCE				
3400 Other Funds Ltd	-	(47,733,260)	(47,733,260)	100.00%
3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
8800 General Fund Revenue	-	-	0	0.00%
TOTAL ENDING BALANCE	-	(\$47,733,260)	(\$47,733,260)	100.00%

Package Comparison Report - Detail

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Package: Phase-out Pgm & One-time Costs

Capital Debt Service and Related 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		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3400 Other Funds Ltd	(73,056)	(73,056)	0	0.00%
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REVENUE CATEGORIES

3400 Other Funds Ltd	(73,056)	(73,056)	0	0.00%
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TOTAL REVENUE CATEGORIES	(\$73,056)	(\$73,056)	\$0	0.00%
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AVAILABLE REVENUES

3400 Other Funds Ltd	(73,056)	(73,056)	0	0.00%
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TOTAL AVAILABLE REVENUES	(\$73,056)	(\$73,056)	\$0	0.00%
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EXPENDITURES

SERVICES & SUPPLIES

4650 Other Services and Supplies

3400 Other Funds Ltd	(73,056)	(73,056)	0	0.00%
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EXPENDITURES

3400 Other Funds Ltd	(73,056)	(73,056)	0	0.00%
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TOTAL EXPENDITURES	(\$73,056)	(\$73,056)	\$0	0.00%
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ENDING BALANCE

3400 Other Funds Ltd	-	-	0	0.00%
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Description	Governor's 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%

Package Comparison Report - Detail

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Package: Revenue Reconciliation

Capital Debt Service and Related Costs

Pkg Group: POL Pkg Type: LFO Pkg Number: 803

Description	Governor's Budget (Y-01)	Leg. Adopted Budget (Z-01)	Column 2 Minus Column 1	% Change from Column 1 to Column 2
	Column 1	Column 2		

REVENUE CATEGORIES

CHARGES FOR SERVICES

0415 Admin and Service Charges

3430 Other Funds Debt Svc Ltd	-	(1,237,830)	(1,237,830)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3430 Other Funds Debt Svc Ltd	-	1,237,830	1,237,830	100.00%
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REVENUE CATEGORIES

3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
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TOTAL REVENUE CATEGORIES

-	-	\$0	0.00%
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AVAILABLE REVENUES

3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
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TOTAL AVAILABLE REVENUES

-	-	\$0	0.00%
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ENDING BALANCE

3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
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TOTAL ENDING BALANCE

-	-	\$0	0.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Package: Statewide Adjustments

Capital Debt Service and Related Costs

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		

REVENUE CATEGORIES

GENERAL FUND APPROPRIATION

0050 General Fund Appropriation

8030 General Fund Debt Svc	-	(86,500)	(86,500)	100.00%
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TRANSFERS IN

1010 Transfer In - Intrafund

3430 Other Funds Debt Svc Ltd	-	90,000	90,000	100.00%
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REVENUE CATEGORIES

8030 General Fund Debt Svc	-	(86,500)	(86,500)	100.00%
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3430 Other Funds Debt Svc Ltd	-	90,000	90,000	100.00%
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TOTAL REVENUE CATEGORIES

-	\$3,500	\$3,500	100.00%
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AVAILABLE REVENUES

8030 General Fund Debt Svc	-	(86,500)	(86,500)	100.00%
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3430 Other Funds Debt Svc Ltd	-	90,000	90,000	100.00%
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TOTAL AVAILABLE REVENUES

-	\$3,500	\$3,500	100.00%
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EXPENDITURES

DEBT SERVICE

7100 Principal - Bonds

8030 General Fund Debt Svc	-	(71,704)	(71,704)	100.00%
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Package Comparison Report - Detail

Cross Reference Number: 15000-087-00-00-00000

2019-21 Biennium

Package: Statewide Adjustments

Capital Debt Service and Related Costs

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		
3430 Other Funds Debt Svc Ltd	-	81,000	81,000	100.00%
All Funds	-	9,296	9,296	100.00%
7150 Interest - Bonds				
8030 General Fund Debt Svc	-	(14,796)	(14,796)	100.00%
3430 Other Funds Debt Svc Ltd	-	9,000	9,000	100.00%
All Funds	-	(5,796)	(5,796)	100.00%
DEBT SERVICE				
8030 General Fund Debt Svc	-	(86,500)	(86,500)	100.00%
3430 Other Funds Debt Svc Ltd	-	90,000	90,000	100.00%
TOTAL DEBT SERVICE	-	\$3,500	\$3,500	100.00%
EXPENDITURES				
8030 General Fund Debt Svc	-	(86,500)	(86,500)	100.00%
3430 Other Funds Debt Svc Ltd	-	90,000	90,000	100.00%
TOTAL EXPENDITURES	-	\$3,500	\$3,500	100.00%
ENDING BALANCE				
8030 General Fund Debt Svc	-	-	0	0.00%
3430 Other Funds Debt Svc Ltd	-	-	0	0.00%
TOTAL ENDING BALANCE	-	-	\$0	0.00%



PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MEAHZ7016	HP	PRINCIPAL EXECUTIVE/MANAGER I	1	1.00	24.00	15,147.00	333,610	29,918			363,528
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,846.00	83,074	9,230			92,304
000	MESNZ0119	AP	EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	4,666.00	100,786	11,198			111,984
000	MESNZ7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	9,177.00	180,603	39,645			220,248
000	MESNZ7010	AP	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	10,121.00	223,472	19,432			242,904
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	8,332.00	179,971	19,997			199,968
000	MESNZ7014	AP	PRINCIPAL EXECUTIVE/MANAGER H	1	1.00	24.00	12,895.00	278,532	30,948			309,480
000	MMN X0107	AP	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	4,219.00	93,156	8,100			101,256
000	MMN X0855	AP	PROJECT MANAGER 2	2	2.00	48.00	7,384.50	326,100	28,356			354,456
000	MMN X0865	AP	PUBLIC AFFAIRS SPECIALIST 2	2	2.00	48.00	6,256.00	258,248	42,040			300,288
000	MMN X0871	AP	OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	6,233.00	137,625	11,967			149,592
000	MMN X0872	AP	OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,942.00	171,547	19,061			190,608
000	MMN X0873	AP	OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	8,740.00	188,784	20,976			209,760
000	MMN X1164	AP	ECONOMIST 4	4	4.00	96.00	7,910.25	709,795	49,589			759,384
000	MMN X1319	AP	HUMAN RESOURCE ASSISTANT	1	1.00	24.00	4,026.00	88,894	7,730			96,624
000	MMN X1320	AP	HUMAN RESOURCE ANALYST 1	1	1.00	24.00	5,650.00	124,752	10,848			135,600
000	MMN X1321	AP	HUMAN RESOURCE ANALYST 2	2	2.00	48.00	5,962.00	263,282	22,894			286,176
000	MMN X1322	AP	HUMAN RESOURCE ANALYST 3	2	2.00	48.00	7,561.00	330,265	32,663			362,928
000	MMN X5248	AP	COMPLIANCE SPECIALIST 3	2	2.00	48.00	7,384.50	314,703	39,753			354,456
000	MMN X5618	AP	INTERNAL AUDITOR 3	2	2.00	48.00	8,332.00	343,945	55,991			399,936
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	7,533.66	442,040	100,384			542,424
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	7,942.00	175,359	15,249			190,608
000	MMS X7010	AP	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	10,121.00	218,614	24,290			242,904
000	OAS C0104	AP	OFFICE SPECIALIST 2	4	4.00	96.00	3,260.50	284,386	28,622			313,008
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	3	3.00	72.00	3,740.00	244,063	25,217			269,280

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	3	3.00	72.00	3,222.33	213,448	18,560			232,008
000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	2	2.00	48.00	3,889.00	171,738	14,934			186,672
000	OAS	C0436	AP PROCUREMENT & CONTRACT SPEC 1	1	1.00	24.00	3,918.00	86,509	7,523			94,032
000	OAS	C0437	AP PROCUREMENT & CONTRACT SPEC 2	1	1.00	24.00	5,711.00	126,099	10,965			137,064
000	OAS	C0438	AP PROCUREMENT & CONTRACT SPEC 3	1	1.00	24.00	5,993.00	132,325	11,507			143,832
000	OAS	C0758	AP SUPPLY SPECIALIST 1	3	3.00	72.00	3,298.66	218,503	19,001			237,504
000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	3	3.00	72.00	5,969.00	388,641	41,127			429,768
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,600.00	178,752	3,648			182,400
000	OAS	C1118	AP RESEARCH ANALYST 4	2	2.00	48.00	7,423.00	338,064	18,240			356,304
000	OAS	C1163	AP ECONOMIST 3	2	2.00	48.00	6,940.00	299,808	33,312			333,120
000	OAS	C1216	AP ACCOUNTANT 2	2	2.00	48.00	4,195.50	185,274	16,110			201,384
000	OAS	C1217	AP ACCOUNTANT 3	1	1.00	24.00	6,590.00	145,507	12,653			158,160
000	OAS	C1218	AP ACCOUNTANT 4	2	2.00	48.00	6,521.00	287,967	25,041			313,008
000	OAS	C1244	AP FISCAL ANALYST 2	2	2.00	48.00	6,016.00	265,666	23,102			288,768
000	OAS	C1245	AP FISCAL ANALYST 3	2	2.00	48.00	6,521.00	287,967	25,041			313,008
000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	1.00	24.00	6,456.00	142,548	12,396			154,944
000	OAS	C2511	AP ELECTRONIC PUB DESIGN SPEC 2	2	2.00	48.00	4,523.00	186,709	30,395			217,104
000				72	72.00	1728.00	6,237.72	9,751,131	1,027,653			10,778,784

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
102	MMN	X0873	AP OPERATIONS & POLICY ANALYST 4		.00	.00	8,740.00					
102	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	6,862.00					
102					.00	.00	7,801.00					

PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
108	MMN	X5248	AP COMPLIANCE SPECIALIST 3		.00	.00	5,650.00					
108					.00	.00	5,650.00					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
113	MMN	X1321	AP HUMAN RESOURCE ANALYST 2		.00	.00	4,885.00					
113					.00	.00	4,885.00					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
812	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	6,456.00	142,548-	12,396-			154,944-
812				1-	1.00-	24.00-	6,456.00	142,548-	12,396-			154,944-
				71	71.00	1704.00	6,255.96	9,608,583	1,015,257			10,623,840

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,486.00	61,577	22,087			83,664
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	11,696.00	206,598	74,106			280,704
000	MMN X0873	AP	OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	8,740.00	154,383	55,377			209,760
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	6	5.50	132.00	8,087.00	773,679	308,505			1,082,184
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	2	2.00	48.00	9,177.00	357,463	83,033			440,496
000	OAS C0104	AP	OFFICE SPECIALIST 2	1	1.00	24.00	3,565.00		85,560			85,560
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	3,651.00	89,688	85,560			175,248
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	4,727.00	113,448				113,448
000	OAS C0726	AP	APPRAISER ANALYST 2	2	1.83	43.81	4,620.50	125,832	76,146			201,978
000	OAS C0727	AP	APPRAISER ANALYST 3	35	33.08	792.00	5,905.57	3,328,793	1,356,496			4,685,289
000	OAS C0728	AP	APPRAISER ANALYST 4	14	13.52	324.00	7,547.21	1,778,382	661,758			2,440,140
000	OAS C0860	AP	PROGRAM ANALYST 1	1	1.00	24.00	4,727.00	113,448				113,448
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2		.25	6.00	4,727.00		28,362			28,362
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	6	5.75	138.00	6,537.16	713,352	182,400			895,752
000	OAS C1339	AP	TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	6,590.00	158,160				158,160
000	OAS C1483	IP	INFO SYSTEMS SPECIALIST 3	1	1.00	24.00	5,695.00	109,344	27,336			136,680
000	OAS C1484	IP	INFO SYSTEMS SPECIALIST 4	4	4.00	96.00	6,182.00	474,776	118,696			593,472
000	OAS C1485	IP	INFO SYSTEMS SPECIALIST 5	1	1.00	24.00	6,902.00	132,518	33,130			165,648
000	OAS C1486	IP	INFO SYSTEMS SPECIALIST 6	1	1.00	24.00	7,390.00	141,888	35,472			177,360
000				81	77.93	1867.81	6,438.67	8,833,329	3,234,024			12,067,353

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	OAS	C0104	AP OFFICE SPECIALIST 2		.00	.00	2,766.00					
090	OAS	C0727	AP APPRAISER ANALYST 3		.00	.00	5,442.00					
090	OAS	C0728	AP APPRAISER ANALYST 4		.00	.00	6,280.00					
090	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	5,442.00					
090					.00	.00	5,342.00					

PROD FILE

PICS SYSTEM: BUDGET PREPARATION

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
804	OAS	C1488	IP INFO SYSTEMS SPECIALIST	8	1	.88	21.00	6,456.00	135,576			135,576
804					1	.88	21.00	6,456.00	135,576			135,576

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
805	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1		.00	.00	3,486.00	13,721	13,721-			
805	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G		.00	.00	11,696.00	46,036	46,036-			
805	MMN X0873	AP	OPERATIONS & POLICY ANALYST 4		.00	.00	8,740.00	34,401	34,401-			
805	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	8,087.00	61,899	61,899-			
805	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E		.00	.00	9,177.00	8,370-	8,370			
805	OAS C0104	AP	OFFICE SPECIALIST 2		.00	.00	3,565.00	83,849	83,849-			
805	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1		.00	.00	3,651.00	82,055	82,055-			
805	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2		.00	.00	4,727.00	2,269-	2,269			
805	OAS C0726	AP	APPRAISER ANALYST 2		.17	4.19	4,620.50	8,347	11,459			19,806
805	OAS C0727	AP	APPRAISER ANALYST 3		1.92	48.00	5,905.57	205,801	69,590			275,391
805	OAS C0728	AP	APPRAISER ANALYST 4		.48	12.00	7,547.21	12,622	83,102			95,724
805	OAS C0860	AP	PROGRAM ANALYST 1		.00	.00	4,727.00	2,269-	2,269			
805	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3		.00	.00	6,537.16	164,486	164,486-			
805	OAS C1339	AP	TRAINING & DEVELOPMENT SPEC 2		.00	.00	6,590.00	3,163-	3,163			
805	OAS C1484	IP	INFO SYSTEMS SPECIALIST 4		.00	.00	6,182.00	106,828	106,828-			
805	OAS C1485	IP	INFO SYSTEMS SPECIALIST 5		.00	.00	6,902.00	29,817	29,817-			
805	OAS C1486	IP	INFO SYSTEMS SPECIALIST 6		.00	.00	7,390.00	31,925	31,925-			
805					2.57	64.19	6,469.36	865,716	474,795-			390,921

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
812	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2		.25-	6.00-	4,727.00		28,362-			28,362-
812	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	5,695.00	109,344-	27,336-			136,680-
812				1-	1.25-	30.00-	5,211.00	109,344-	55,698-			165,042-
				81	80.13	1923.00	6,405.36	9,725,277	2,703,531			12,428,808

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	4,219.00	99,231	2,025			101,256
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	11,696.00	275,090	5,614			280,704
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	10	10.00	240.00	5,169.10	1,218,355	22,229			1,240,584
000	MMS X7002	AP	PRINCIPAL EXECUTIVE/MANAGER B	4	4.00	96.00	6,542.00	615,472	12,560			628,032
000	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	11	11.00	264.00	7,055.45	1,825,386	37,254			1,862,640
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	8,075.00	573,772	7,628			581,400
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	3	3.00	72.00	8,885.66	614,387	25,381			639,768
000	OAS C0100	AP	STUDENT OFFICE WORKER	1	.17	4.14	2,680.00	10,873	222			11,095
000	OAS C0103	AP	OFFICE SPECIALIST 1	6	6.00	144.00	2,862.50	405,339	6,861			412,200
000	OAS C0104	AP	OFFICE SPECIALIST 2	6	6.00	144.00	3,441.66	483,270	12,330			495,600
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	41	41.00	984.00	3,866.39	3,720,832	83,696			3,804,528
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	20	20.00	480.00	4,491.35	2,104,844	51,004			2,155,848
000	OAS C0323	AP	PUBLIC SERVICE REP 3	30	30.00	720.00	3,207.80	2,266,718	42,898			2,309,616
000	OAS C0324	AP	PUBLIC SERVICE REP 4	5	5.00	120.00	3,858.60	453,770	9,262			463,032
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	7	7.00	168.00	5,666.00	932,851	19,037			951,888
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	7	7.00	168.00	7,399.57	1,221,914	21,214			1,243,128
000	OAS C5110	AP	REVENUE AGENT 1	87	87.00	2088.00	3,656.48	7,499,574	135,162			7,634,736
000	OAS C5111	AP	REVENUE AGENT 2	9	9.00	216.00	4,016.77	852,063	15,561			867,624
000	OAS C5112	AP	REVENUE AGENT 3	28	28.00	672.00	4,731.57	3,120,774	58,842			3,179,616
000	OAS C5246	AP	COMPLIANCE SPECIALIST 1	6	6.00	144.00	4,434.50	625,797	12,771			638,568
000	OAS C5631	AP	TAX AUDITOR 1	71	71.00	1704.00	5,060.29	8,473,227	149,517			8,622,744
000	OAS C5632	AP	TAX AUDITOR 2	36	36.00	864.00	6,390.86	5,417,660	104,044			5,521,704
000				393	392.17	9412.14	4,633.11	42,811,199	835,112			43,646,311

REPORT: SUMMARY LIST BY PKG BY SUMMARY XREF

2019-21

PROD FILE

AGENCY:15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF:005-00-00 103 Personal Tax and Com

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
103	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	5,937.00					
103	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2		.00	.00	3,409.00					
103	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	5,442.00					
103					.00	.00	4,549.25					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
104	MMN	X0873	AP OPERATIONS & POLICY ANALYST 4		.00	.00	6,542.00					
104					.00	.00	6,542.00					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
105	OAS	C5632	AP TAX AUDITOR 2	2	1.76	42.00	4,950.00	203,742	4,158			207,900
105				2	1.76	42.00	4,950.00	203,742	4,158			207,900

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
812	OAS	C0100	AP STUDENT OFFICE WORKER	1-	.17-	4.14-	2,680.00	10,873-	222-			11,095-
812	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	2,994.00	70,419-	1,437-			71,856-
812	OAS	C5112	AP REVENUE AGENT 3	2-	2.00-	48.00-	4,039.50	190,018-	3,878-			193,896-
812				4-	3.17-	76.14-	3,438.25	271,310-	5,537-			276,847-
				391	390.76	9378.00	4,626.74	42,743,631	833,733			43,577,364

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	4,219.00	91,130	10,126			101,256
000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	2	2.00	48.00	10,014.00	252,634	228,038			480,672
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	7	7.00	168.00	5,214.71	224,930	651,142			876,072
000	MMS X7002	AP	PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	6,542.00	124,523	32,485			157,008
000	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	3	3.00	72.00	6,870.66	295,781	198,907			494,688
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	5	5.00	120.00	8,332.00	769,878	229,962			999,840
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	3	3.00	72.00	8,895.33	359,132	281,332			640,464
000	OAS C0103	AP	OFFICE SPECIALIST 1	10	10.00	240.00	2,993.80	212,659	505,853			718,512
000	OAS C0104	AP	OFFICE SPECIALIST 2	12	12.00	288.00	3,260.00	431,700	507,180			938,880
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	10	10.00	240.00	3,822.50	751,716	165,684			917,400
000	OAS C0108	AP	ADMINISTRATIVE SPECIALIST 2	3	3.00	72.00	3,900.33	111,179	169,645			280,824
000	OAS C0212	AP	ACCOUNTING TECHNICIAN 3	2	2.00	48.00	4,514.00		216,672			216,672
000	OAS C0324	AP	PUBLIC SERVICE REP 4	23	21.75	522.00	3,852.21	761,364	1,229,640			1,991,004
000	OAS C0860	AP	PROGRAM ANALYST 1	3	3.00	72.00	4,695.66		338,088			338,088
000	OAS C0861	AP	PROGRAM ANALYST 2	1	1.00	24.00	6,590.00		158,160			158,160
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	1	1.00	24.00	4,514.00	102,919	5,417			108,336
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	6	6.00	144.00	5,278.50	240,768	519,336			760,104
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	8	8.00	192.00	7,165.25	984,595	391,133			1,375,728
000	OAS C5110	AP	REVENUE AGENT 1	69	69.00	1656.00	3,651.78	839,598	5,207,754			6,047,352
000	OAS C5111	AP	REVENUE AGENT 2	8	8.00	192.00	4,024.75	506,872	265,880			772,752
000	OAS C5246	AP	COMPLIANCE SPECIALIST 1	4	4.00	96.00	4,603.75		441,960			441,960
000	OAS C5247	AP	COMPLIANCE SPECIALIST 2	8	8.00	192.00	5,711.87	700,792	395,888			1,096,680
000	OAS C5248	AP	COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,763.00	266,191	58,433			324,624
000	OAS C5631	AP	TAX AUDITOR 1	4	4.00	96.00	4,969.00	361,187	115,837			477,024
000	OAS C5632	AP	TAX AUDITOR 2	31	31.00	744.00	6,387.90	4,313,954	438,646			4,752,600

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000				227	225.75	5418.00	4,699.36	12,703,502	12,763,198			25,466,700

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
060	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	4-	4.00-	96.00-	5,305.00		509,280-			509,280-
060	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	6,542.00		157,008-			157,008-
060	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	9,177.00		220,248-			220,248-
060	OAS	C0103	AP OFFICE SPECIALIST 1	5-	5.00-	120.00-	3,007.40		360,888-			360,888-
060	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	2-	2.00-	48.00-	2,994.00		143,712-			143,712-
060	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	2-	2.00-	48.00-	4,514.00		216,672-			216,672-
060	OAS	C0861	AP PROGRAM ANALYST 2	1-	1.00-	24.00-	6,590.00		158,160-			158,160-
060	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	4,727.00		113,448-			113,448-
060	OAS	C5110	AP REVENUE AGENT 1	50-	50.00-	1200.00-	3,695.92		4,435,104-			4,435,104-
060	OAS	C5111	AP REVENUE AGENT 2	3-	3.00-	72.00-	3,607.66		259,752-			259,752-
060	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1-	1.00-	24.00-	3,565.00		85,560-			85,560-
060				71-	71.00-	1704.00-	3,908.35		6,659,832-			6,659,832-

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
090	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A		.00	.00	4,219.00					
090	OAS	C0324	AP PUBLIC SERVICE REP 4		.00	.00	3,264.00					
090	OAS	C0861	AP PROGRAM ANALYST 2		.00	.00	4,727.00					
090	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2		.00	.00	4,727.00					
090	OAS	C5110	AP REVENUE AGENT 1		.00	.00	2,994.00					
090	OAS	C5247	AP COMPLIANCE SPECIALIST 2		.00	.00	4,295.00					
090					.00	.00	4,037.66					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
106	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	4,950.00		103,950			103,950
106				1	.88	21.00	4,950.00		103,950			103,950

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
801	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	8,332.00		199,968-			199,968-
801	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	5,189.00	124,536-				124,536-
801				2-	2.00-	48.00-	6,760.50	124,536-	199,968-			324,504-

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
802	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.50	12.00	3,409.00		40,908			40,908
802	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.25	6.00	4,727.00		28,362			28,362
802	OAS	C5631	AP TAX AUDITOR 1	1	.75	18.00	4,295.00		77,310			77,310
802				3	1.50	36.00	4,143.66		146,580			146,580

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
813	OAS	C0860	AP PROGRAM ANALYST 1	1	.75	18.00	3,918.00		70,524			70,524
813				1	.75	18.00	3,918.00		70,524			70,524
				155	153.13	3675.00	4,512.22	12,482,818	6,022,676			18,505,494

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
060	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	4	4.00	96.00	5,305.00		509,280			509,280
060	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	6,542.00		157,008			157,008
060	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	9,177.00		220,248			220,248
060	OAS	C0103	AP OFFICE SPECIALIST 1	5	5.00	120.00	3,007.40		360,888			360,888
060	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	2	2.00	48.00	2,994.00		143,712			143,712
060	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	2	2.00	48.00	4,514.00		216,672			216,672
060	OAS	C0861	AP PROGRAM ANALYST 2	1	1.00	24.00	6,590.00		158,160			158,160
060	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	4,727.00		113,448			113,448
060	OAS	C5110	AP REVENUE AGENT 1	50	50.00	1200.00	3,695.92		4,435,104			4,435,104
060	OAS	C5111	AP REVENUE AGENT 2	3	3.00	72.00	3,607.66		259,752			259,752
060	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1	1.00	24.00	3,565.00		85,560			85,560
060				71	71.00	1704.00	3,908.35		6,659,832			6,659,832

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
801	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	8,332.00		199,968			199,968
801	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	5,189.00		124,536			124,536
801				2	2.00	48.00	6,760.50		324,504			324,504
				73	73.00	1752.00	3,986.49		6,984,336			6,984,336

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
813	MMN	X0865	AP PUBLIC AFFAIRS SPECIALIST 2	1	.42	10.00	5,650.00	56,500				56,500
813	MMN	X1321	AP HUMAN RESOURCE ANALYST 2	1	.42	10.00	4,885.00	48,850				48,850
813	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	.42	10.00	5,937.00	59,370				59,370
813	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	10	1.30	30.00	3,409.00	102,270				102,270
813	OAS	C0323	AP PUBLIC SERVICE REP 3	5	.65	15.00	2,766.00	41,490				41,490
813	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	5	1.60	38.00	4,727.00	179,626				179,626
813	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	9	3.04	73.00	5,442.00	397,266				397,266
813	OAS	C1217	AP ACCOUNTANT 3	1	.04	1.00	4,727.00	4,727				4,727
813	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	2	.66	16.00	3,918.00	62,688				62,688
813	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.13	3.00	5,351.00	16,053				16,053
813	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	.33	8.00	5,927.00	47,416				47,416
813	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.33	8.00	6,456.00	51,648				51,648
813				38	9.34	222.00	4,402.68	1,067,904				1,067,904
				38	9.34	222.00	4,402.68	1,067,904				1,067,904

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	4,026.00	85,029	11,595			96,624
000	MESNZ7012	IP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	13,532.00	298,787	25,981			324,768
000	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	4	4.00	96.00	5,297.00	484,411	24,101			508,512
000	MMS X7006	AP	PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	7,942.00	175,359	15,249			190,608
000	MMS X7006	IP	PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	9,642.00	638,685	55,539			694,224
000	MMS X7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	8,740.00	192,979	16,781			209,760
000	MMS X7008	IP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	10,615.00	234,379	20,381			254,760
000	OAS C0101	AP	OFFICE ASSISTANT 1	13	7.03	168.65	2,680.00	442,939	9,042			451,981
000	OAS C0102	AP	OFFICE ASSISTANT 2	9	5.95	142.74	2,883.00	378,622	32,897			411,519
000	OAS C0103	AP	OFFICE SPECIALIST 1	13	9.46	227.00	3,072.46	614,282	103,240			717,522
000	OAS C0104	AP	OFFICE SPECIALIST 2	59	41.63	999.00	3,160.42	2,898,968	404,321			3,303,289
000	OAS C0107	AP	ADMINISTRATIVE SPECIALIST 1	3	3.00	72.00	4,096.00	258,540	36,372			294,912
000	OAS C0501	AP	DATA ENTRY OPERATOR	46	27.55	660.82	2,897.78	1,850,319	101,261			1,951,580
000	OAS C0870	AP	OPERATIONS & POLICY ANALYST 1	1	1.00	24.00	4,514.00	101,240	7,096			108,336
000	OAS C0871	AP	OPERATIONS & POLICY ANALYST 2	6	6.00	144.00	6,170.16	773,697	114,807			888,504
000	OAS C0872	AP	OPERATIONS & POLICY ANALYST 3	6	6.00	144.00	5,825.50	806,422	32,450			838,872
000	OAS C1475	IP	DATA ENTRY CONTROL TECHNICIAN	1	1.00	24.00	3,273.00	72,268	6,284			78,552
000	OAS C1481	IP	INFO SYSTEMS SPECIALIST 1	1	1.00	24.00	4,247.00	93,774	8,154			101,928
000	OAS C1483	IP	INFO SYSTEMS SPECIALIST 3	1	1.00	24.00	5,695.00	125,746	10,934			136,680
000	OAS C1484	IP	INFO SYSTEMS SPECIALIST 4	12	12.00	288.00	5,709.33	1,462,677	181,611			1,644,288
000	OAS C1485	IP	INFO SYSTEMS SPECIALIST 5	2	2.00	48.00	6,902.00	257,582	73,714			331,296
000	OAS C1486	IP	INFO SYSTEMS SPECIALIST 6	21	21.00	504.00	6,359.90	2,629,831	575,561			3,205,392
000	OAS C1487	IP	INFO SYSTEMS SPECIALIST 7	15	15.00	360.00	7,840.00	2,427,854	394,546			2,822,400
000	OAS C1488	IP	INFO SYSTEMS SPECIALIST 8	5	5.00	120.00	8,916.00	958,647	111,273			1,069,920
000				226	177.62	4262.21	4,404.89	18,263,037	2,373,190			20,636,227

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
108	MMS	X7006	IP PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	6,862.00					
108	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	5,442.00					
108	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6		.00	.00	5,351.00					
108	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7		.00	.00	5,927.00					
108					.00	.00	5,895.50					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
109	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2		.00	.00	4,727.00					
109	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	5,442.00					
109					.00	.00	5,084.50					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
110	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	2,766.00		66,384			66,384
110	OAS	C0501	AP DATA ENTRY OPERATOR	10	10.00	240.00	2,766.00		663,840			663,840
110				11	11.00	264.00	2,766.00		730,224			730,224

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
112	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E		.00	.00	8,740.00					
112	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	5,442.00					
112	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1		.00	.00	3,918.00					
112					.00	.00	5,492.00					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
812	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.37-	8.99-	2,680.00	23,611-	482-			24,093-
812	OAS	C0104	AP OFFICE SPECIALIST 2	8-	2.32-	56.00-	2,766.00	142,504-	12,392-			154,896-
812	OAS	C0501	AP DATA ENTRY OPERATOR	1-	.36-	8.58-	2,766.00	23,257-	475-			23,732-
812	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	5,695.00	125,746-	10,934-			136,680-
812	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	5,351.00	118,150-	10,274-			128,424-
812	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	8,176.00	156,979-	39,245-			196,224-
812	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1-	1.00-	24.00-	8,916.00	196,865-	17,119-			213,984-
812				14-	7.05-	169.57-	3,979.42	787,112-	90,921-			878,033-
				223	181.57	4356.64	4,362.04	17,475,925	3,012,493			20,488,418

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MMS	X7002	AP PRINCIPAL EXECUTIVE/MANAGER B	1	1.00	24.00	6,542.00		157,008			157,008
000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	3,737.00		89,688			89,688
000	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	8	8.00	192.00	3,342.87		641,832			641,832
000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	5,993.00		143,832			143,832
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,246.00		173,904			173,904
000	OAS	C1163	AP ECONOMIST 3	1	.25	6.00	5,442.00		32,652			32,652
000	OAS	C1217	AP ACCOUNTANT 3	1	1.00	24.00	4,727.00		113,448			113,448
000	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	5,711.00		137,064			137,064
000				15	14.25	342.00	4,409.40		1,489,428			1,489,428

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
105	OAS	C5632	AP TAX AUDITOR 2	2	1.76	42.00	4,950.00		207,900			207,900
105				2	1.76	42.00	4,950.00		207,900			207,900

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
812	OAS	C1163	AP ECONOMIST 3	1-	.25-	6.00-	5,442.00		32,652-			32,652-
812				1-	.25-	6.00-	5,442.00		32,652-			32,652-
				16	15.76	378.00	4,526.83		1,664,676			1,664,676

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.50	12.00	6,862.00		82,344			82,344
000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	5	4.00	96.00	3,655.20		366,768			366,768
000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	2	2.00	48.00	4,727.00		226,896			226,896
000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	2	1.75	42.00	4,838.50		203,886			203,886
000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.25	6.00	7,600.00		45,600			45,600
000				9	8.50	204.00	4,715.36		925,494			925,494

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
805	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.00	.00	6,862.00					
805	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.00	.00	7,600.00					
805					.00	.00	7,231.00					

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
812	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	.75-	18.00-	4,727.00		85,086-			85,086-
812				1-	.75-	18.00-	4,727.00		85,086-			85,086-
				8	7.75	186.00	5,345.00		840,408			840,408
				1056	982.44	23574.64	4,920.30	93,104,138	23,077,110			116,181,248

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL	
000	MEAHZ7016	HP	PRINCIPAL EXECUTIVE/MANAGER I	1	1.00	24.00	15,147.00	333,610	29,918			363,528	
000	MENNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	4	4.00	96.00	4,077.50	358,464	32,976			391,440	
805	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	3,486.00	75,298	8,366			83,664	
000	MESNZ0119	AP	EXECUTIVE SUPPORT SPECIALIST 2	1	1.00	24.00	4,666.00	100,786	11,198			111,984	
000	MESNZ7008	AP	PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	9,177.00	180,603	39,645			220,248	
000	MESNZ7010	AP	PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	10,121.00	223,472	19,432			242,904	
801	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	5	5.00	120.00	10,200.88	960,329	281,719			1,242,048	
000	MESNZ7012	IP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	13,532.00	298,787	25,981			324,768	
000	MESNZ7014	AP	PRINCIPAL EXECUTIVE/MANAGER H	1	1.00	24.00	12,895.00	278,532	30,948			309,480	
000	MMN X0107	AP	ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	4,219.00	93,156	8,100			101,256	
000	MMN X0855	AP	PROJECT MANAGER 2	2	2.00	48.00	7,384.50	326,100	28,356			354,456	
813	MMN X0865	AP	PUBLIC AFFAIRS SPECIALIST 2	3	2.42	58.00	6,054.00	314,748	42,040			356,788	
000	MMN X0871	AP	OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	6,233.00	137,625	11,967			149,592	
000	MMN X0872	AP	OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	7,942.00	171,547	19,061			190,608	
104	MMN X0873	AP	OPERATIONS & POLICY ANALYST 4	2	2.00	48.00	8,373.66	377,568	41,952			419,520	
000	MMN X1164	AP	ECONOMIST 4	4	4.00	96.00	7,910.25	709,795	49,589			759,384	
000	MMN X1319	AP	HUMAN RESOURCE ASSISTANT	1	1.00	24.00	4,026.00	88,894	7,730			96,624	
000	MMN X1320	AP	HUMAN RESOURCE ANALYST 1	1	1.00	24.00	5,650.00	124,752	10,848			135,600	
813	MMN X1321	AP	HUMAN RESOURCE ANALYST 2	3	2.42	58.00	5,423.50	312,132	22,894			335,026	
000	MMN X1322	AP	HUMAN RESOURCE ANALYST 3	2	2.00	48.00	7,561.00	330,265	32,663			362,928	
108	MMN X5248	AP	COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,806.33	314,703	39,753			354,456	
000	MMN X5618	AP	INTERNAL AUDITOR 3	2	2.00	48.00	8,332.00	343,945	55,991			399,936	
090	MMS X7000	AP	PRINCIPAL EXECUTIVE/MANAGER A	21	21.00	504.00	5,201.36	1,927,696	697,472			2,625,168	
000	MMS X7002	AP	PRINCIPAL EXECUTIVE/MANAGER B	6	6.00	144.00	6,542.00	739,995	202,053			942,048	
000	MMS X7004	AP	PRINCIPAL EXECUTIVE/MANAGER C	14	14.00	336.00	6,956.62	2,121,167	236,161			2,357,328	

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL	
813	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	19	18.42	442.00	7,814.33	2,855,997	682,173			3,538,170	
108	MMS	X7006	IP PRINCIPAL EXECUTIVE/MANAGER D	3	3.00	72.00	8,947.00	638,685	55,539			694,224	
112	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	10	10.00	240.00	8,951.82	1,690,950	430,146			2,121,096	
000	MMS	X7008	IP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	10,615.00	234,379	20,381			254,760	
000	MMS	X7010	AP PRINCIPAL EXECUTIVE/MANAGER F	1	1.00	24.00	10,121.00	218,614	24,290			242,904	
812	OAS	C0100	AP STUDENT OFFICE WORKER		.00	.00	2,680.00						
000	OAS	C0101	AP OFFICE ASSISTANT 1	12	6.66	159.66	2,680.00	419,328	8,560			427,888	
000	OAS	C0102	AP OFFICE ASSISTANT 2	9	5.95	142.74	2,883.00	378,622	32,897			411,519	
110	OAS	C0103	AP OFFICE SPECIALIST 1	30	26.46	635.00	2,997.37	1,232,280	682,338			1,914,618	
090	OAS	C0104	AP OFFICE SPECIALIST 2	74	62.31	1495.00	3,170.60	4,039,669	941,772			4,981,441	
060	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	63	62.00	1488.00	3,772.69	5,076,475	679,805			5,756,280	
813	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	38	28.80	690.00	4,124.21	2,429,472	580,410			3,009,882	
000	OAS	C0211	AP ACCOUNTING TECHNICIAN 2	11	11.00	264.00	3,310.00	213,448	660,392			873,840	
000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	4	4.00	96.00	4,357.75	171,738	231,606			403,344	
813	OAS	C0323	AP PUBLIC SERVICE REP 3	35	30.65	735.00	3,144.68	2,308,208	42,898			2,351,106	
090	OAS	C0324	AP PUBLIC SERVICE REP 4	24	24.00	576.00	3,915.57	1,118,986	1,037,126			2,156,112	
000	OAS	C0436	AP PROCUREMENT & CONTRACT SPEC 1	1	1.00	24.00	3,918.00	86,509	7,523			94,032	
000	OAS	C0437	AP PROCUREMENT & CONTRACT SPEC 2	1	1.00	24.00	5,711.00	126,099	10,965			137,064	
000	OAS	C0438	AP PROCUREMENT & CONTRACT SPEC 3	1	1.00	24.00	5,993.00	132,325	11,507			143,832	
110	OAS	C0501	AP DATA ENTRY OPERATOR	55	37.19	892.24	2,872.35	1,827,062	764,626			2,591,688	
805	OAS	C0726	AP APPRAISER ANALYST 2	2	2.00	48.00	4,620.50	134,179	87,605			221,784	
090	OAS	C0727	AP APPRAISER ANALYST 3	35	35.00	840.00	5,880.51	3,534,594	1,426,086			4,960,680	
090	OAS	C0728	AP APPRAISER ANALYST 4	14	14.00	336.00	7,489.61	1,791,004	744,860			2,535,864	
000	OAS	C0758	AP SUPPLY SPECIALIST 1	3	3.00	72.00	3,298.66	218,503	19,001			237,504	
813	OAS	C0860	AP PROGRAM ANALYST 1	5	4.75	114.00	4,558.00	111,179	410,881			522,060	

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PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL		
090	OAS	C0861	AP PROGRAM ANALYST 2	1	1.00	24.00	6,124.25		158,160			158,160		
000	OAS	C0870	AP OPERATIONS & POLICY ANALYST 1	2	2.00	48.00	4,514.00	204,159	12,513			216,672		
813	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	30	25.85	620.00	5,344.00	2,391,047	1,109,837			3,500,884		
813	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	38	32.04	769.00	6,457.91	4,466,787	685,863			5,152,650		
000	OAS	C1118	AP RESEARCH ANALYST 4	2	2.00	48.00	7,423.00	338,064	18,240			356,304		
812	OAS	C1163	AP ECONOMIST 3	2	2.00	48.00	6,191.00	299,808	33,312			333,120		
000	OAS	C1216	AP ACCOUNTANT 2	2	2.00	48.00	4,195.50	185,274	16,110			201,384		
813	OAS	C1217	AP ACCOUNTANT 3	3	2.04	49.00	5,348.00	150,234	126,101			276,335		
000	OAS	C1218	AP ACCOUNTANT 4	2	2.00	48.00	6,521.00	287,967	25,041			313,008		
000	OAS	C1244	AP FISCAL ANALYST 2	2	2.00	48.00	6,016.00	265,666	23,102			288,768		
000	OAS	C1245	AP FISCAL ANALYST 3	2	2.00	48.00	6,521.00	287,967	25,041			313,008		
813	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	2	.66	16.00	3,918.00	62,688				62,688		
805	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	6,590.00	154,997	3,163			158,160		
000	OAS	C1346	AP SAFETY SPECIALIST 2	1	1.00	24.00	5,711.00		137,064			137,064		
000	OAS	C1475	IP DATA ENTRY CONTROL TECHNICIAN	1	1.00	24.00	3,273.00	72,268	6,284			78,552		
000	OAS	C1481	IP INFO SYSTEMS SPECIALIST 1	1	1.00	24.00	4,247.00	93,774	8,154			101,928		
812	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3		.00	.00	5,695.00							
000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	16	16.00	384.00	5,945.66	2,044,281	193,479			2,237,760		
805	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	3	3.00	72.00	6,902.00	419,917	77,027			496,944		
813	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	22	21.13	507.00	6,362.25	2,701,547	568,834			3,270,381		
813	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	15	14.33	344.00	7,646.11	2,318,291	355,301			2,673,592		
804	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	6	5.21	125.00	7,932.00	949,006	94,154			1,043,160		
000	OAS	C2511	AP ELECTRONIC PUB DESIGN SPEC 2	2	2.00	48.00	4,523.00	186,709	30,395			217,104		
090	OAS	C5110	AP REVENUE AGENT 1	156	156.00	3744.00	3,667.98	8,339,172	5,342,916			13,682,088		
060	OAS	C5111	AP REVENUE AGENT 2	17	17.00	408.00	4,912.82	1,358,935	281,441			1,640,376		

PKG	CLASS	COMP	DESCRIPTION	POS CNT	FTE	MOS	AVERAGE RATE	GF SAL	OF SAL	FF SAL	LF SAL	AF SAL
000	OAS	C5112	AP REVENUE AGENT 3	26	26.00	624.00	4,685.43	2,930,756	54,964			2,985,720
060	OAS	C5246	AP COMPLIANCE SPECIALIST 1	10	10.00	240.00	4,346.00	625,797	454,731			1,080,528
090	OAS	C5247	AP COMPLIANCE SPECIALIST 2	8	8.00	192.00	5,554.44	700,792	395,888			1,096,680
000	OAS	C5248	AP COMPLIANCE SPECIALIST 3	2	2.00	48.00	6,763.00	266,191	58,433			324,624
802	OAS	C5631	AP TAX AUDITOR 1	76	75.75	1818.00	5,045.42	8,834,414	342,664			9,177,078
105	OAS	C5632	AP TAX AUDITOR 2	72	71.40	1713.00	6,289.52	9,935,356	858,698			10,794,054
				1056	982.44	23574.64	4,920.30	93,104,138	23,077,110			116,181,248

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PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 003-00-00 102 Administration

POSITION	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG	P	POS	FTE	BUDGET	MOS	GF	OF	FF	LF	T
NUMBER			PKG Y TYP					CNT		RATE		SAL	SAL	SAL	SAL	R
1138000	001335310	003-01-00-00000	102 0 PF	MMN X0873	AP	32	08		.00	8,740.00	.00					
EST DATE: 2019/07/01			EXP DATE: 9999/01/01													
1139000	001335320	003-07-00-00000	102 0 PF	MMS X7006	AP	31X	05		.00	6,862.00	.00					
EST DATE: 2019/07/01			EXP DATE: 9999/01/01													
			102						.00		.00					

PROD FILE

PICS SYSTEM: BUDGET PREPARATION

108	.00	.00
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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4350000	001364490	004-05-00-00000	090 0 PF	OAS C0727 AP	28 04		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4351000	001364500	004-05-00-00000	090 0 PF	OAS C0727 AP	28 04		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4352000	001364510	004-05-00-00000	090 0 PF	OAS C0727 AP	28 04		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4354000	001364520	004-05-00-00000	090 0 PF	OAS C0727 AP	28 04		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4355000	001364530	004-06-00-00000	090 0 PF	OAS C0727 AP	28 04		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4356000	001364540	004-06-00-00000	090 0 PF	OAS C0727 AP	28 04		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4357000	001364550	004-05-00-00000	090 0 PF	OAS C0728 AP	31 04		.00	6,280.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4358000	001364560	004-06-00-00000	090 0 PF	OAS C0728 AP	31 04		.00	6,280.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4359000	001364570	004-05-00-00000	090 0 PF	OAS C0872 AP	30 02		.00	5,442.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
4360000	001364580	004-06-00-00000	090 0 PF	OAS C0104 AP	15 02		.00	2,766.00	.00					
EST DATE: 2020/07/01 EXP DATE: 9999/01/01														
090							.00		.00					

PROD FILE

PICS SYSTEM: BUDGET PREPARATION

804	1	.88	21.00	135,576
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POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4029000	000027830	004-07-00-00000	805 0 PF	OAS C0108 AP	20 09	1-	1.00-	4,727.00	24.00-	113,448-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4029000	000027830	004-07-00-00000	805 0 PF	OAS C0108 AP	20 09	1	1.00	4,727.00	24.00	111,179	2,269			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4032000	000027840	004-06-00-00000	805 0 PF	OAS C0860 AP	23 06	1-	1.00-	4,727.00	24.00-	113,448-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4032000	000027840	004-06-00-00000	805 0 PF	OAS C0860 AP	23 06	1	1.00	4,727.00	24.00	111,179	2,269			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4049000	000027900	004-06-00-00000	805 0 PF	OAS C1339 AP	27 09	1-	1.00-	6,590.00	24.00-	158,160-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4049000	000027900	004-06-00-00000	805 0 PF	OAS C1339 AP	27 09	1	1.00	6,590.00	24.00	154,997	3,163			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4051000	000027910	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4051000	000027910	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4073000	000028040	004-05-00-00000	805 0 PF	OAS C0727 AP	28 07	1-	1.00-	6,280.00	24.00-	93,899-	56,821-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4073000	000028040	004-05-00-00000	805 0 PF	OAS C0727 AP	28 07	1	1.00	6,280.00	24.00	91,186	59,534			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4075000	000028050	004-06-00-00000	805 0 PF	OAS C0728 AP	31 08	1-	1.00-	7,600.00	24.00-	182,400-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4075000	000028050	004-06-00-00000	805 0 PF	OAS C0728 AP	31 08	1	1.00	7,600.00	24.00	178,752	3,648			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4079000	000028090	004-07-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	165,720-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4079000	000028090	004-07-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	162,406	3,314			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4080000	000028100	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4080000	000028100	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4082000	000028120	004-07-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	165,720-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4082000	000028120	004-07-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	162,406	3,314			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4085000	000028140	004-06-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	165,720-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4085000	000028140	004-06-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	162,406	3,314			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4086000	000028150	004-06-00-00000	805 0 PF	OAS C0727 AP	28 02	1-	1.00-	4,950.00	24.00-	118,800-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4086000	000028150	004-06-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	116,424	2,376			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4103000	000028310	004-05-00-00000	805 0 PF	MMS X7006 AP	31X 09	1-	1.00-	8,332.00	24.00-	124,580-	75,388-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4103000	000028310	004-05-00-00000	805 0 PF	MMS X7006 AP	31X 09	1	1.00	8,332.00	24.00	120,981	78,987			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4110000	000028350	004-06-00-00000	805 0 PF	OAS C0727 AP	28 07	1-	1.00-	6,280.00	24.00-	150,720-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4110000	000028350	004-06-00-00000	805 0 PF	OAS C0727 AP	28 07	1	1.00	6,280.00	24.00	147,706	3,014			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4115000	000028400	004-07-00-00000	805 0 PF	MMS X7006 AP	31X 05	1-	.50-	6,862.00	12.00-	69,992-	12,352-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4115000	000028400	004-07-00-00000	805 0 PF	MMS X7006 AP	31X 05	1	.50	6,862.00	12.00	80,697	1,647			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4121000	000028460	004-06-00-00000	805 0 PF	MMS X7008 AP	33X 09	1-	1.00-	9,177.00	24.00-	220,248-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4121000	000028460	004-06-00-00000	805 0 PF	MMS X7008 AP	33X 09	1	1.00	9,177.00	24.00	215,843	4,405			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4127000	000028510	004-06-00-00000	805 0 PF	MMS X7006 AP	31X 09	1-	1.00-	8,332.00	24.00-	169,973-	29,995-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4127000	000028510	004-06-00-00000	805 0 PF	MMS X7006 AP	31X 09	1	1.00	8,332.00	24.00	195,969	3,999			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4128000	000028520	004-05-00-00000	805 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4128000	000028520	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4129000	000028530	004-05-00-00000	805 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4129000	000028530	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4130000	000028540	004-05-00-00000	805 0 PP	OAS C0727 AP	28 04	1-	.88-	5,442.00	21.00-	71,198-	43,084-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4130000	000028540	004-05-00-00000	805 0 PF	OAS C0727 AP	28 04	1	1.00	5,442.00	24.00	79,018	51,590			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4131000	000028550	004-06-00-00000	805 0 PF	OAS C0727 AP	28 02	1-	1.00-	4,950.00	24.00-	118,800-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4131000	000028550	004-06-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	116,424	2,376			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4133000	000028570	004-06-00-00000	805 0 PF	OAS C0727 AP	28 04	1-	1.00-	5,442.00	24.00-	130,608-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4133000	000028570	004-06-00-00000	805 0 PF	OAS C0727 AP	28 04	1	1.00	5,442.00	24.00	127,996	2,612			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4135000	000028590	004-05-00-00000	805 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4135000	000028590	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4136000	000028600	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,750-	39,200-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4136000	000028600	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	73,656	45,144			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4137000	000028610	004-05-00-00000	805 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,324-	54,681-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4137000	000028610	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4138000	000028620	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1-	1.00-	7,977.00	24.00-	119,272-	72,176-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4138000	000028620	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4139000	000028630	004-06-00-00000	805 0 PF	OAS C0728 AP	31 09	1-	1.00-	7,977.00	24.00-	191,448-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4139000	000028630	004-06-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	187,619	3,829			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4145000	000028660	004-07-00-00000	805 0 PF	OAS C0107 AP	17 07	1-	1.00-	3,737.00	24.00-	89,688-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4145000	000028660	004-07-00-00000	805 0 PF	OAS C0107 AP	17 07	1	1.00	3,737.00	24.00	87,894	1,794			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4147000	000028670	004-07-00-00000	805 0 PF	OAS C0107 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4147000	000028670	004-07-00-00000	805 0 PF	OAS C0107 AP	17 06	1	1.00	3,565.00	24.00	83,849	1,711			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4159000	000028760	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1-	1.00-	6,182.00	24.00-	118,694-	29,674-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4159000	000028760	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1	1.00	6,182.00	24.00	145,401	2,967			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4161000	000028780	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1-	1.00-	6,182.00	24.00-	118,694-	29,674-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4161000	000028780	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1	1.00	6,182.00	24.00	145,401	2,967			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4164000	000028800	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1-	1.00-	6,182.00	24.00-	118,694-	29,674-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4164000	000028800	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1	1.00	6,182.00	24.00	145,401	2,967			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4165000	000028810	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1-	1.00-	6,182.00	24.00-	118,694-	29,674-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4165000	000028810	004-03-00-00000	805 0 PF	OAS C1484 IP	25 09	1	1.00	6,182.00	24.00	145,401	2,967			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4189000	000028950	004-06-00-00000	805 0 PF	OAS C0872 AP	30 03	1-	1.00-	5,711.00	24.00-	137,064-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4189000	000028950	004-06-00-00000	805 0 PF	OAS C0872 AP	30 03	1	1.00	5,711.00	24.00	134,323	2,741			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4196000	000029020	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	103,244-	62,476-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4196000	000029020	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4197000	000029030	004-05-00-00000	805 0 PF	OAS C0728 AP	31 02	1-	1.00-	5,711.00	24.00-	85,391-	51,673-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4197000	000029030	004-05-00-00000	805 0 PF	OAS C0728 AP	31 02	1	1.00	5,711.00	24.00	82,924	54,140			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4198000	000029040	004-05-00-00000	805 0 PP	OAS C0727 AP	28 07	1-	.88-	6,280.00	21.00-	82,148-	49,732-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4198000	000029040	004-05-00-00000	805 0 PF	OAS C0727 AP	28 07	1	1.00	6,280.00	24.00	91,186	59,534			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4199000	000029050	004-05-00-00000	805 0 PP	OAS C0727 AP	28 05	1-	.88-	5,711.00	21.00-	74,717-	45,214-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4199000	000029050	004-05-00-00000	805 0 PF	OAS C0727 AP	28 05	1	1.00	5,711.00	24.00	82,924	54,140			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4200000	000029060	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1-	1.00-	7,977.00	24.00-	119,272-	72,176-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4200000	000029060	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4201000	000029070	004-05-00-00000	805 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4201000	000029070	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4202000	000029080	004-05-00-00000	805 0 PF	MMS X7006 AP	31X 09	1-	1.00-	8,332.00	24.00-	124,580-	75,388-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4202000	000029080	004-05-00-00000	805 0 PF	MMS X7006 AP	31X 09	1	1.00	8,332.00	24.00	120,981	78,987			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4204000	000029100	004-05-00-00000	805 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4204000	000029100	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4205000	000029110	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4205000	000029110	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4206000	000029120	004-05-00-00000	805 0 PP	OAS C0727 AP	28 03	1-	.88-	5,189.00	21.00-	67,888-	41,081-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4206000	000029120	004-05-00-00000	805 0 PF	OAS C0727 AP	28 03	1	1.00	5,189.00	24.00	75,344	49,192			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4207000	000029130	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4207000	000029130	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4210000	000029160	004-07-00-00000	805 0 PF	OAS C0872 AP	30 09	1-	.75-	7,600.00	18.00-	136,800-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4210000	000029160	004-07-00-00000	805 0 PF	OAS C0872 AP	30 09	1	.75	7,600.00	18.00	134,064	2,736			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4211000	000029170	004-05-00-00000	805 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4211000	000029170	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4212000	000029180	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	103,244-	62,476-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4212000	000029180	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4214000	000029200	004-05-00-00000	805 0 PF	OAS C0726 AP	25 03	1-	1.00-	4,514.00	24.00-	67,493-	40,843-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4214000	000029200	004-05-00-00000	805 0 PF	OAS C0726 AP	25 03	1	1.00	4,514.00	24.00	65,543	42,793			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4218000	000029240	004-05-00-00000	805 0 PP	OAS C0728 AP	31 09	1-	.88-	7,977.00	21.00-	104,363-	63,154-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4218000	000029240	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4223000	000029290	004-05-00-00000	805 0 PP	OAS C0726 AP	25 04	1-	.83-	4,727.00	19.81-	58,339-	35,303-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4223000	000029290	004-05-00-00000	805 0 PF	OAS C0726 AP	25 04	1	1.00	4,727.00	24.00	68,636	44,812			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4235000	000029410	004-06-00-00000	805 0 PF	OAS C0872 AP	30 06	1-	1.00-	6,590.00	24.00-	158,160-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4235000	000029410	004-06-00-00000	805 0 PF	OAS C0872 AP	30 06	1	1.00	6,590.00	24.00	154,997	3,163			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4237000	000029430	004-01-00-00000	805 0 PF	MESNZ0118 AP	17 04	1-	1.00-	3,486.00	24.00-	61,577-	22,087-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4237000	000029430	004-01-00-00000	805 0 PF	MESNZ0118 AP	17 04	1	1.00	3,486.00	24.00	75,298	8,366			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4239000	000029440	004-03-00-00000	805 0 PF	OAS C1486 IP	29 09	1-	1.00-	7,390.00	24.00-	141,888-	35,472-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4239000	000029440	004-03-00-00000	805 0 PF	OAS C1486 IP	29 09	1	1.00	7,390.00	24.00	173,813	3,547			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4240000	000029450	004-06-00-00000	805 0 PF	OAS C0728 AP	31 02	1-	1.00-	5,711.00	24.00-	137,064-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4240000	000029450	004-06-00-00000	805 0 PF	OAS C0728 AP	31 02	1	1.00	5,711.00	24.00	134,323	2,741			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4241000	000520750	004-07-00-00000	805 0 PF	OAS C0728 AP	31 07	1-	1.00-	7,246.00	24.00-	173,904-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4241000	000520750	004-07-00-00000	805 0 PF	OAS C0728 AP	31 07	1	1.00	7,246.00	24.00	170,426	3,478			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4242000	000520760	004-06-00-00000	805 0 PF	OAS C0727 AP	28 02	1-	1.00-	4,950.00	24.00-	118,800-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4242000	000520760	004-06-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	116,424	2,376			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4243000	000520770	004-05-00-00000	805 0 PF	OAS C0728 AP	31 08	1-	1.00-	7,600.00	24.00-	113,635-	68,765-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4243000	000520770	004-05-00-00000	805 0 PF	OAS C0728 AP	31 08	1	1.00	7,600.00	24.00	110,352	72,048			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4244000	000520780	004-07-00-00000	805 0 PF	OAS C0727 AP	28 08	1-	1.00-	6,590.00	24.00-	158,160-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4244000	000520780	004-07-00-00000	805 0 PF	OAS C0727 AP	28 08	1	1.00	6,590.00	24.00	154,997	3,163			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4245000	000520790	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1-	1.00-	4,950.00	24.00-	74,012-	44,788-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4245000	000520790	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4246000	000520800	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	103,244-	62,476-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4246000	000520800	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4252000	000520860	004-06-00-00000	805 0 PF	OAS C0872 AP	30 02	1-	1.00-	5,442.00	24.00-	130,608-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4252000	000520860	004-06-00-00000	805 0 PF	OAS C0872 AP	30 02	1	1.00	5,442.00	24.00	127,996	2,612			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4261000	000533780	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1-	1.00-	6,905.00	24.00-	103,244-	62,476-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4261000	000533780	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4262000	000533790	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1-	1.00-	7,977.00	24.00-	119,272-	72,176-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4262000	000533790	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4267000	000548950	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4267000	000548950	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4268000	000548960	004-05-00-00000	805 0 PF	OAS C0727 AP	28 08	1-	1.00-	6,590.00	24.00-	98,534-	59,626-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4268000	000548960	004-05-00-00000	805 0 PF	OAS C0727 AP	28 08	1	1.00	6,590.00	24.00	95,687	62,473			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4270000	000548980	004-06-00-00000	805 0 PF	OAS C0727 AP	28 03	1-	1.00-	5,189.00	24.00-		124,536-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4270000	000548980	004-06-00-00000	805 0 PF	OAS C0727 AP	28 03	1	1.00	5,189.00	24.00	122,045	2,491			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4281000	000576160	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1-	1.00-	7,977.00	24.00-	119,272-	72,176-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4281000	000576160	004-05-00-00000	805 0 PF	OAS C0728 AP	31 09	1	1.00	7,977.00	24.00	115,826	75,622			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4325000	000695030	004-06-00-00000	805 0 PF	OAS C0872 AP	30 05	1-	1.00-	6,280.00	24.00-	150,720-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4325000	000695030	004-06-00-00000	805 0 PF	OAS C0872 AP	30 05	1	1.00	6,280.00	24.00	147,706	3,014			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4328000	000722830	004-03-00-00000	805 0 PF	OAS C1485 IP	28 09	1-	1.00-	6,902.00	24.00-	132,518-	33,130-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4328000	000722830	004-03-00-00000	805 0 PF	OAS C1485 IP	28 09	1	1.00	6,902.00	24.00	162,335	3,313			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4329000	000781150	004-05-00-00000	805 0 PF	MMS X7006 AP	31X 09	1-	1.00-	8,332.00	24.00-	124,580-	75,388-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4329000	000781150	004-05-00-00000	805 0 PF	MMS X7006 AP	31X 09	1	1.00	8,332.00	24.00	120,981	78,987			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4332000	000813560	004-01-00-00000	805 0 PF	MMN X0873 AP	32 08	1-	1.00-	8,740.00	24.00-	154,383-	55,377-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4332000	000813560	004-01-00-00000	805 0 PF	MMN X0873 AP	32 08	1	1.00	8,740.00	24.00	188,784	20,976			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4334000	000841600	004-05-00-00000	805 0 PF	OAS C0727 AP	28 04	1-	1.00-	5,442.00	24.00-	81,369-	49,239-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4334000	000841600	004-05-00-00000	805 0 PF	OAS C0727 AP	28 04	1	1.00	5,442.00	24.00	79,018	51,590			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4337000	000841580	004-05-00-00000	805 0 PP	OAS C0727 AP	28 02	1-	.88-	4,950.00	21.00-	64,761-	39,189-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4337000	000841580	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4338000	000841590	004-05-00-00000	805 0 PP	OAS C0727 AP	28 09	1-	.88-	6,905.00	21.00-	90,338-	54,667-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4338000	000841590	004-05-00-00000	805 0 PF	OAS C0727 AP	28 09	1	1.00	6,905.00	24.00	100,261	65,459			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4340000	000870100	004-03-00-00000	805 0 PF	MMS X7006 AP	31X 09	1-	1.00-	8,332.00	24.00-	159,974-	39,994-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4340000	000870100	004-03-00-00000	805 0 PF	MMS X7006 AP	31X 09	1	1.00	8,332.00	24.00	195,969	3,999			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4341000	000913910	004-07-00-00000	805 0 PF	OAS C0872 AP	30 09	1-	1.00-	7,600.00	24.00-		182,400-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4341000	000913910	004-07-00-00000	805 0 PF	OAS C0872 AP	30 09	1	1.00	7,600.00	24.00	178,752	3,648			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4342000	001010110	004-07-00-00000	805 0 PF	OAS C0104 AP	15 08	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4342000	001010110	004-07-00-00000	805 0 PF	OAS C0104 AP	15 08	1	1.00	3,565.00	24.00	83,849	1,711			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5147000	000030510	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1-	1.00-	4,950.00	24.00-	74,012-	44,788-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5147000	000030510	004-05-00-00000	805 0 PF	OAS C0727 AP	28 02	1	1.00	4,950.00	24.00	71,874	46,926			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5194000	000030920	004-05-00-00000	805 0 PF	MMS X7008 AP	33X 09	1-	1.00-	9,177.00	24.00-	137,215-	83,033-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5194000	000030920	004-05-00-00000	805 0 PF	MMS X7008 AP	33X 09	1	1.00	9,177.00	24.00	133,250	86,998			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6403000	000722870	004-01-00-00000	805 0 PF	MESNZ7012 AP	38X 09	1-	1.00-	11,696.00	24.00-	206,598-	74,106-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6403000	000722870	004-01-00-00000	805 0 PF	MESNZ7012 AP	38X 09	1	1.00	11,696.00	24.00	252,634	28,070			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 004-00-00 812 Property Tax Divisio

[illegible]

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5686000	001335330	005-08-00-00000	103 0 PF	MMS X7006 AP	31X 02		.00	5,937.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5687000	001335350	005-08-00-00000	103 0 PF	OAS C0872 AP	30 02		.00	5,442.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5688000	001335370	005-08-00-00000	103 0 PF	OAS C0108 AP	20 02		.00	3,409.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
5689000	001335380	005-08-00-00000	103 0 PF	OAS C0108 AP	20 02		.00	3,409.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
103							.00		.00					

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
5693000	001335450	005-05-00-00000	105 0 PF	OAS C5632 AP	28 02	1	.88	4,950.00	21.00	101,871	2,079			
EST DATE: 2019/10/01 EXP DATE: 9999/01/01														
5694000	001335530	005-05-00-00000	105 0 PF	OAS C5632 AP	28 02	1	.88	4,950.00	21.00	101,871	2,079			
EST DATE: 2019/10/01 EXP DATE: 9999/01/01														
105						2	1.76		42.00	203,742	4,158			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
0006233	000023700	005-08-00-00000	812 0 SP	OAS C0100 AP	07 09	1-	.17-	2,680.00	4.14-	10,873-	222-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6035000	000031910	005-07-00-00000	812 0 PF	OAS C0107 AP	17 02	1-	1.00-	2,994.00	24.00-	70,419-	1,437-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6071000	000032200	005-07-00-00000	812 0 PF	OAS C5112 AP	21 07	1-	1.00-	4,514.00	24.00-	106,169-	2,167-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6276000	000033260	005-07-00-00000	812 0 PF	OAS C5112 AP	21 02	1-	1.00-	3,565.00	24.00-	83,849-	1,711-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
812						4-	3.17-		76.14-	271,310-	5,537-			
						2-	1.41-		34.14-	67,568-	1,379-			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
2413000	001031230	006-06-00-00000	060 0 PF	OAS C0212 AP	19 09	1-	1.00-	4,514.00	24.00-		108,336-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6022000	000031780	006-06-00-00000	060 0 PF	OAS C5111 AP	19 08	1-	1.00-	4,295.00	24.00-		103,080-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6031000	000031870	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6114000	000032540	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6161000	000032740	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6228000	000032810	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6237000	000032860	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6238000	000032870	006-06-00-00000	060 0 PF	OAS C0103 AP	12 06	1-	1.00-	2,883.00	24.00-		69,192-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6239000	000032880	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6240000	000032890	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6285000	000033350	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6286000	000033360	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6287000	000033370	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6354000	000576140	006-06-00-00000	060 0 PF	OAS C0103 AP	12 07	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6356000	000584750	006-06-00-00000	060 0 PF	OAS C0103 AP	12 09	1-	1.00-	3,264.00	24.00-		78,336-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6383000	000631010	006-06-00-00000	060 0 PF	OAS C0103 AP	12 08	1-	1.00-	3,130.00	24.00-		75,120-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6385000	000630880	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6386000	000630890	006-06-00-00000	060 0 PF	OAS C5110 AP	17 08	1-	1.00-	3,918.00	24.00-		94,032-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6387000	000630900	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6389000	000630920	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6391000	000630940	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6392000	000630950	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6393000	000630960	006-06-00-00000	060 0 PF	OAS C5110 AP	17 07	1-	1.00-	3,737.00	24.00-		89,688-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6396000	000630990	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6402000	000722850	006-06-00-00000	060 0 PF	OAS C0861 AP	27 09	1-	1.00-	6,590.00	24.00-		158,160-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6481000	000940140	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6482000	000940150	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6483000	000940170	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6484000	000940180	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6485000	000940190	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6486000	000940200	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6487000	000940210	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6488000	000940220	006-06-00-00000	060 0 PF	OAS C5110 AP	17 07	1-	1.00-	3,737.00	24.00-		89,688-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6489000	000940230	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6490000	000940240	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6491000	000940340	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 09	1-	1.00-	5,937.00	24.00-		142,488-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6494000	000940250	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6495000	000940260	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6496000	000940270	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6497000	000940280	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6498000	000940290	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6499000	000940300	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6500000	000940310	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6502000	000940320	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6503000	000940330	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6504000	000941040	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6529000	001031240	006-06-00-00000	060 0 PF	OAS C0212 AP	19 09	1-	1.00-	4,514.00	24.00-		108,336-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6530000	001031210	006-06-00-00000	060 0 PF	MMS X7004 AP	28X 07	1-	1.00-	6,542.00	24.00-		157,008-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6531000	001031220	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 09	1-	1.00-	5,937.00	24.00-		142,488-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6551000	001050370	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6552000	001050410	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6553000	001050430	006-06-00-00000	060 0 PF	OAS C5110 AP	17 08	1-	1.00-	3,918.00	24.00-		94,032-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6554000	001050440	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6555000	001050450	006-06-00-00000	060 0 PF	OAS C5110 AP	17 06	1-	1.00-	3,565.00	24.00-		85,560-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6556000	001050460	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6557000	001050470	006-06-00-00000	060 0 PF	OAS C5110 AP	17 09	1-	1.00-	4,096.00	24.00-		98,304-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6558000	001050480	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6559000	001050490	006-06-00-00000	060 0 PF	OAS C5110 AP	17 08	1-	1.00-	3,918.00	24.00-		94,032-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6560000	001050500	006-06-00-00000	060 0 PF	OAS C5110 AP	17 05	1-	1.00-	3,409.00	24.00-		81,816-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6562000	001050520	006-06-00-00000	060 0 PF	MMS X7000 AP	24X 06	1-	1.00-	5,127.00	24.00-		123,048-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6572000	001113370	006-06-00-00000	060 0 PF	MMS X7008 AP	33X 09	1-	1.00-	9,177.00	24.00-		220,248-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6633000	001311720	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6634000	001311730	006-06-00-00000	060 0 PF	OAS C5110 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6635000	001311740	006-06-00-00000	060 0 PF	OAS C0107 AP	17 02	1-	1.00-	2,994.00	24.00-		71,856-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION								S									T
NUMBER	AUTH NO	ORG STRUC	PKG Y TYP	CLASS	COMP	RNG	P	POS	FTE	BUDGET	MOS	GF	OF	FF	LF		R
								CNT		RATE		SAL	SAL	SAL	SAL		K
6636000	001311750	006-06-00-00000	060 0 PF	OAS	C0107	AP	17	02	1-	1.00-	2,994.00	24.00-			71,856-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
6637000	001311760	006-06-00-00000	060 0 PF	OAS	C0103	AP	12	05	1-	1.00-	2,766.00	24.00-			66,384-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
6638000	001311770	006-06-00-00000	060 0 PF	OAS	C5111	AP	19	02	1-	1.00-	3,264.00	24.00-			78,336-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
6639000	001311780	006-06-00-00000	060 0 PF	OAS	C5111	AP	19	02	1-	1.00-	3,264.00	24.00-			78,336-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
6640000	001311790	006-06-00-00000	060 0 PF	OAS	C5246	AP	21	02	1-	1.00-	3,565.00	24.00-			85,560-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
6641000	001311800	006-06-00-00000	060 0 PF	OAS	C0871	AP	27	02	1-	1.00-	4,727.00	24.00-			113,448-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
6642000	001311810	006-06-00-00000	060 0 PF	MMS	X7000	AP	24X	02	1-	1.00-	4,219.00	24.00-			101,256-		
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																	
								060									
									71-	71.00-		1704.00-			6,659,832-		

POSITION								S									T
NUMBER	AUTH NO	ORG STRUC	PKG Y TYP	CLASS	COMP	RNG	P	POS	FTE	BUDGET	MOS	GF	OF	FF	LF		R
								CNT		RATE		SAL	SAL	SAL	SAL		K
6646000	001364920	006-02-00-00000	090 0 PF	OAS C5110	AP	17	02		.00	2,994.00	.00						
EST DATE: 2021/03/01 EXP DATE: 9999/01/01																	
6647000	001364950	006-02-00-00000	090 0 PF	OAS C0324	AP	19	02		.00	3,264.00	.00						
EST DATE: 2020/09/01 EXP DATE: 9999/01/01																	
6648000	001364970	006-02-00-00000	090 0 PF	OAS C0871	AP	27	02		.00	4,727.00	.00						
EST DATE: 2020/09/01 EXP DATE: 9999/01/01																	
6649000	001364980	006-02-00-00000	090 0 PF	OAS C5247	AP	25	02		.00	4,295.00	.00						
EST DATE: 2021/01/01 EXP DATE: 9999/01/01																	
6650000	001364990	006-02-00-00000	090 0 PF	MMS X7000	AP	24X	02		.00	4,219.00	.00						
EST DATE: 2020/07/01 EXP DATE: 9999/01/01																	
6651000	001365000	006-02-00-00000	090 0 LF	OAS C0861	AP	27	02		.00	4,727.00	.00						
EST DATE: 2020/07/01 EXP DATE: 2020/12/31																	
090									.00		.00						

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 006-00-00 106 Business Division

POSITION	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG	P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6644000	001335170	006-06-00-000000	106 0 PF	OAS C5632	AP	28	02	1	.88	4,950.00	21.00		103,950			
EST DATE: 2019/10/01 EXP DATE: 9999/01/01																
			106					1	.88		21.00		103,950			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6307000	000533810	006-06-00-00000	801 0 PF	OAS C0871 AP	27 04	1-	1.00-	5,189.00	24.00-	124,536-				
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6643000	001311660	006-01-00-00000	801 0 PF	MESNZ7012 AP	38X 02	1-	1.00-	8,332.00	24.00-		199,968-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
			801			2-	2.00-		48.00-	124,536-	199,968-			

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 006-00-00 802 Business Division

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	RNG P	S T	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6652000	001364890	006-06-00-000000	802 0 LF	OAS C0871 AP	27	02	1	.25	4,727.00	6.00		28,362			
EST DATE: 2019/07/01 EXP DATE: 2019/12/31															
6653000	001364900	006-06-00-000000	802 0 PP	OAS C0108 AP	20	02	1	.50	3,409.00	12.00		40,908			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01															
6654000	001364910	006-06-00-000000	802 0 PF	OAS C5631 AP	25	02	1	.75	4,295.00	18.00		77,310			
EST DATE: 2020/01/01 EXP DATE: 9999/01/01															
			802				3	1.50		36.00		146,580			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6313000	000532900	006-06-00-00000	812 0 PP	OAS C0324 AP	19 09	1-	.50-	4,514.00	12.00-	38,459-	15,709-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6425000	000854110	006-06-00-00000	812 0 PP	OAS C0324 AP	19 09	1-	.75-	4,514.00	18.00-	57,689-	23,563-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6492000	000939580	006-06-00-00000	812 0 PF	OAS C0324 AP	19 09	1-	1.00-	4,514.00	24.00-		108,336-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6590000	001209300	006-06-00-00000	812 0 PP	OAS C0324 AP	19 09	1-	.50-	4,514.00	12.00-		54,168-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
812						4-	2.75-		66.00-	96,148-	201,776-			

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 006-00-00 813 Business Division

[illegible]

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
2413000	001031230	007-01-00-00000	060 0 PF	OAS C0212 AP	19 09	1	1.00	4,514.00	24.00		108,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6022000	000031780	007-01-00-00000	060 0 PF	OAS C5111 AP	19 08	1	1.00	4,295.00	24.00		103,080			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6031000	000031870	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6114000	000032540	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6161000	000032740	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6228000	000032810	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6237000	000032860	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6238000	000032870	007-01-00-00000	060 0 PF	OAS C0103 AP	12 06	1	1.00	2,883.00	24.00		69,192			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6239000	000032880	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6240000	000032890	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6285000	000033350	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6286000	000033360	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6287000	000033370	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6354000	000576140	007-01-00-00000	060 0 PF	OAS C0103 AP	12 07	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6356000	000584750	007-01-00-00000	060 0 PF	OAS C0103 AP	12 09	1	1.00	3,264.00	24.00		78,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6383000	000631010	007-01-00-00000	060 0 PF	OAS C0103 AP	12 08	1	1.00	3,130.00	24.00		75,120			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6385000	000630880	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6386000	000630890	007-01-00-00000	060 0 PF	OAS C5110 AP	17 08	1	1.00	3,918.00	24.00		94,032			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6387000	000630900	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6389000	000630920	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6391000	000630940	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6392000	000630950	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6393000	000630960	007-01-00-00000	060 0 PF	OAS C5110 AP	17 07	1	1.00	3,737.00	24.00		89,688			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6396000	000630990	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6402000	000722850	007-01-00-00000	060 0 PF	OAS C0861 AP	27 09	1	1.00	6,590.00	24.00		158,160			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6481000	000940140	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6482000	000940150	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6483000	000940170	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6484000	000940180	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6485000	000940190	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6486000	000940200	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6487000	000940210	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6488000	000940220	007-01-00-00000	060 0 PF	OAS C5110 AP	17 07	1	1.00	3,737.00	24.00		89,688			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6489000	000940230	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6490000	000940240	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6491000	000940340	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 09	1	1.00	5,937.00	24.00		142,488			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6494000	000940250	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6495000	000940260	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6496000	000940270	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6497000	000940280	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6498000	000940290	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6499000	000940300	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6500000	000940310	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6502000	000940320	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6503000	000940330	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6504000	000941040	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6529000	001031240	007-01-00-00000	060 0 PF	OAS C0212 AP	19 09	1	1.00	4,514.00	24.00		108,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6530000	001031210	007-01-00-00000	060 0 PF	MMS X7004 AP	28X 07	1	1.00	6,542.00	24.00		157,008			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6531000	001031220	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 09	1	1.00	5,937.00	24.00		142,488			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6551000	001050370	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6552000	001050410	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6553000	001050430	007-01-00-00000	060 0 PF	OAS C5110 AP	17 08	1	1.00	3,918.00	24.00		94,032			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6554000	001050440	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6555000	001050450	007-01-00-00000	060 0 PF	OAS C5110 AP	17 06	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6556000	001050460	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6557000	001050470	007-01-00-00000	060 0 PF	OAS C5110 AP	17 09	1	1.00	4,096.00	24.00		98,304			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6558000	001050480	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6559000	001050490	007-01-00-00000	060 0 PF	OAS C5110 AP	17 08	1	1.00	3,918.00	24.00		94,032			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6560000	001050500	007-01-00-00000	060 0 PF	OAS C5110 AP	17 05	1	1.00	3,409.00	24.00		81,816			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6562000	001050520	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 06	1	1.00	5,127.00	24.00		123,048			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6572000	001113370	007-01-00-00000	060 0 PF	MMS X7008 AP	33X 09	1	1.00	9,177.00	24.00		220,248			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6633000	001311720	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6634000	001311730	007-01-00-00000	060 0 PF	OAS C5110 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6635000	001311740	007-01-00-00000	060 0 PF	OAS C0107 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6636000	001311750	007-01-00-00000	060 0 PF	OAS C0107 AP	17 02	1	1.00	2,994.00	24.00		71,856			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6637000	001311760	007-01-00-00000	060 0 PF	OAS C0103 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6638000	001311770	007-01-00-00000	060 0 PF	OAS C5111 AP	19 02	1	1.00	3,264.00	24.00		78,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6639000	001311780	007-01-00-00000	060 0 PF	OAS C5111 AP	19 02	1	1.00	3,264.00	24.00		78,336			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6640000	001311790	007-01-00-00000	060 0 PF	OAS C5246 AP	21 02	1	1.00	3,565.00	24.00		85,560			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6641000	001311800	007-01-00-00000	060 0 PF	OAS C0871 AP	27 02	1	1.00	4,727.00	24.00		113,448			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
6642000	001311810	007-01-00-00000	060 0 PF	MMS X7000 AP	24X 02	1	1.00	4,219.00	24.00		101,256			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
060					71		71.00		1704.00		6,659,832			

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 007-00-00 801 Collections Division

POSITION	AUTH NO	ORG STRUC	F POS	CLASS	COMP	RNG	P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
6307000	000533810	007-01-00-00000	801 0 PF	OAS C0871	AP	27	04	1	1.00	5,189.00	24.00		124,536			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
6643000	001311660	007-01-00-00000	801 0 PF	MESNZ7012	AP	38X	02	1	1.00	8,332.00	24.00		199,968			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01																
			801					2	2.00		48.00		324,504			
									73	73.00	1752.00		6,984,336			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
1141000	001373420	008-01-00-00000	813 0 PF	MMN X1321 AP	26 02	1	.42	4,885.00	10.00	48,850				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8046000	001373320	008-01-00-00000	813 0 PF	OAS C0872 AP	30 02	1	.42	5,442.00	10.00	54,420				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8047000	001373330	008-01-00-00000	813 0 PF	OAS C0872 AP	30 02	1	.42	5,442.00	10.00	54,420				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8048000	001373340	008-01-00-00000	813 0 PF	OAS C0872 AP	30 02	1	.42	5,442.00	10.00	54,420				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8049000	001373350	008-01-00-00000	813 0 PF	OAS C0871 AP	27 02	1	.42	4,727.00	10.00	47,270				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8050000	001373360	008-01-00-00000	813 0 LF	OAS C0871 AP	27 02	1	.42	4,727.00	10.00	47,270				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8051000	001373370	008-01-00-00000	813 0 PF	OAS C0871 AP	27 02	1	.42	4,727.00	10.00	47,270				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8052000	001373380	008-01-00-00000	813 0 PF	MMS X7006 AP	31X 02	1	.42	5,937.00	10.00	59,370				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8053000	001373390	008-01-00-00000	813 0 LF	OAS C0872 AP	30 02	1	.13	5,442.00	3.00	16,326				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8054000	001373400	008-01-00-00000	813 0 PF	OAS C0871 AP	27 02	1	.13	4,727.00	3.00	14,181				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8055000	001373410	008-01-00-00000	813 0 PF	MMN X0865 AP	29 02	1	.42	5,650.00	10.00	56,500				
EST DATE: 2019/07/01 EXP DATE: 2020/04/30														
8056000	001373430	008-01-00-00000	813 0 PF	OAS C1488 IP	33 02	1	.33	6,456.00	8.00	51,648				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8057000	001373440	008-01-00-00000	813 0 PF	OAS C1487 IP	31 02	1	.33	5,927.00	8.00	47,416				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8058000	001373450	008-01-00-00000	813 0 LF	OAS C0872 AP	30 02	1	.33	5,442.00	8.00	43,536				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8059000	001373460	008-01-00-00000	813 0 LF	OAS C0872 AP	30 02	1	.33	5,442.00	8.00	43,536				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8060000	001373470	008-01-00-00000	813 0 LF	OAS C0872 AP	30 02	1	.33	5,442.00	8.00	43,536				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
8061000	001373480	008-01-00-00000	813 0 LF	OAS C1338 AP	23 02	1	.33	3,918.00	8.00	31,344				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8062000	001373490	008-01-00-00000	813 0 LF	OAS C1338 AP	23 02	1	.33	3,918.00	8.00	31,344				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8063000	001373500	008-01-00-00000	813 0 LF	OAS C0872 AP	30 02	1	.33	5,442.00	8.00	43,536				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8064000	001373510	008-01-00-00000	813 0 LF	OAS C0872 AP	30 02	1	.33	5,442.00	8.00	43,536				
EST DATE: 2019/09/01 EXP DATE: 2020/04/30														
8065000	001373520	008-01-00-00000	813 0 PF	OAS C1486 IP	29 02	1	.13	5,351.00	3.00	16,053				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8066000	001373530	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8067000	001373540	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8068000	001373550	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8069000	001373560	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8070000	001373570	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8071000	001373580	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8072000	001373590	008-01-00-00000	813 0 PF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8073000	001373600	008-01-00-00000	813 0 LF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8074000	001373610	008-01-00-00000	813 0 LF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8075000	001373620	008-01-00-00000	813 0 LF	OAS C0108 AP	20 02	1	.13	3,409.00	3.00	10,227				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8076000	001373630	008-01-00-00000	813 0 PF	OAS C0323 AP	15 02	1	.13	2,766.00	3.00	8,298				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
8077000	001373640	008-01-00-00000	813 0 PF	OAS C0323 AP	15 02	1	.13	2,766.00	3.00	8,298				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8078000	001373650	008-01-00-00000	813 0 LF	OAS C0323 AP	15 02	1	.13	2,766.00	3.00	8,298				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8079000	001373660	008-01-00-00000	813 0 LF	OAS C0323 AP	15 02	1	.13	2,766.00	3.00	8,298				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8080000	001373670	008-01-00-00000	813 0 LF	OAS C0323 AP	15 02	1	.13	2,766.00	3.00	8,298				
EST DATE: 2020/02/01 EXP DATE: 2020/04/30														
8081000	001373680	008-01-00-00000	813 0 PF	OAS C1217 AP	27 02	1	.04	4,727.00	1.00	4,727				
EST DATE: 2020/04/01 EXP DATE: 2020/04/30														
8082000	001373690	008-01-00-00000	813 0 LF	OAS C0871 AP	27 02	1	.21	4,727.00	5.00	23,635				
EST DATE: 2019/12/01 EXP DATE: 2020/04/30														
813						38	9.34		222.00	1,067,904				
						38	9.34		222.00	1,067,904				

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3713000	001335340	009-06-00-00000	108 0 PF	MMS X7006 IP	31X 02		.00	6,862.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3714000	001335400	009-06-00-00000	108 0 PF	OAS C1487 IP	31 02		.00	5,927.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3715000	001335420	009-06-00-00000	108 0 PF	OAS C1486 IP	29 02		.00	5,351.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3716000	001335430	009-06-00-00000	108 0 PF	OAS C0872 AP	30 02		.00	5,442.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
108							.00		.00					

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 009-00-00 109 Information Technolo

POSITION								S										T	
NUMBER	AUTH NO	ORG STRUC	PKG Y TYP	CLASS	COMP	RNG	P	POS	FTE	BUDGET	MOS	GF	OF	FF	LF			R	
								CNT		RATE		SAL	SAL	SAL	SAL			K	
3718000	001335470	009-04-00-000000	109 0 LF	0AS C0872	AP	30	02		.00	5,442.00	.00								
EST DATE: 2019/07/01			EXP DATE: 2021/06/30																
3719000	001335480	009-04-00-000000	109 0 LF	0AS C0871	AP	27	02		.00	4,727.00	.00								
EST DATE: 2019/07/01			EXP DATE: 2021/06/30																
			109						.00		.00								

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3702000	001335510	009-04-00-00000	110 0 LF	OAS C0103 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3703000	001335540	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3704000	001335550	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3705000	001335570	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3706000	001335580	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3707000	001335590	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3708000	001335600	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3709000	001335610	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3710000	001335630	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3711000	001335640	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
3712000	001335650	009-04-00-00000	110 0 LF	OAS C0501 AP	12 05	1	1.00	2,766.00	24.00		66,384			
EST DATE: 2019/07/01 EXP DATE: 2021/06/30														
						110								
							11	11.00	264.00		730,224			

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
3720000	001335660	009-06-00-00000	112 0 PF	OAS C0872 AP	30 02		.00	5,442.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3721000	001335670	009-06-00-00000	112 0 PF	OAS C0872 AP	30 02		.00	5,442.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3722000	001335680	009-06-00-00000	112 0 PF	OAS C1338 AP	23 02		.00	3,918.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3723000	001335700	009-06-00-00000	112 0 PF	OAS C1338 AP	23 02		.00	3,918.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3724000	001335710	009-06-00-00000	112 0 PF	MMS X7008 AP	33X 08		.00	8,740.00	.00					
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
112							.00		.00					

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
0003254	000022500	009-04-00-00000	812 0 SP	OAS C0101 AP	07 09	1-	.37-	2,680.00	8.99-	23,611-	482-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003365	000023490	009-04-00-00000	812 0 SP	OAS C0501 AP	12 05	1-	.36-	2,766.00	8.58-	23,257-	475-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003688	001311510	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003689	001311520	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003690	001311530	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003691	001311540	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003692	001311550	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003693	001311560	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003694	001311570	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
0003695	001311580	009-04-00-00000	812 0 SF	OAS C0104 AP	15 02	1-	.29-	2,766.00	7.00-	17,813-	1,549-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3044000	000025400	009-05-00-00000	812 0 PF	OAS C1483 IP	24 09	1-	1.00-	5,695.00	24.00-	125,746-	10,934-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3108000	000026040	009-03-00-00000	812 0 PF	OAS C1486 IP	29 02	1-	1.00-	5,351.00	24.00-	118,150-	10,274-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3501000	000721340	009-02-00-00000	812 0 PF	OAS C1487 IP	31 09	1-	1.00-	8,176.00	24.00-	156,979-	39,245-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
3541000	000803540	009-03-00-00000	812 0 PF	OAS C1488 IP	33 09	1-	1.00-	8,916.00	24.00-	196,865-	17,119-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
812						14-	7.05-		169.57-	787,112-	90,921-			
						3-	3.99	1635	94.43	787,112-	639,303			

POSITION		F POS		S		T		POS		BUDGET	MOS	GF	OF	FF	LF	T
NUMBER	AUTH NO	ORG STRUC	PKG Y TYP	CLASS	COMP	RNG	P	CNT	FTE							
5691000	001335410	014-01-00-000000	105 0 PF	OAS	C5632 AP	28	02	1	.88	4,950.00	21.00		103,950			
EST DATE: 2019/10/01 EXP DATE: 9999/01/01																
5692000	001335440	014-01-00-000000	105 0 PF	OAS	C5632 AP	28	02	1	.88	4,950.00	21.00		103,950			
EST DATE: 2019/10/01 EXP DATE: 9999/01/01																
105								2	1.76		42.00		207,900			

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 014-00-00 812 Marijuana Program

[illegible]

POSITION NUMBER	AUTH NO	ORG STRUC	F POS PKG Y TYP	CLASS COMP	S T RNG P	POS CNT	FTE	BUDGET RATE	MOS	GF SAL	OF SAL	FF SAL	LF SAL	T R K
4115000	000028400	025-02-00-00000	805 0 PF	MMS X7006 AP	31X 05		.50-	6,862.00	12.00-		82,344-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4115000	000028400	025-02-00-00000	805 0 PF	MMS X7006 AP	31X 05		.50	6,862.00	12.00		82,344			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4210000	000029160	025-02-00-00000	805 0 PF	OAS C0872 AP	30 09		.25-	7,600.00	6.00-		45,600-			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
4210000	000029160	025-02-00-00000	805 0 PF	OAS C0872 AP	30 09		.25	7,600.00	6.00		45,600			
EST DATE: 2019/07/01 EXP DATE: 9999/01/01														
805							.00		.00					

REPORT: DETAIL LISTING BY SUMMARY XREF AGENCY

2019-21

PROD FILE

AGENCY: 15000 DEPT OF REVENUE

PICS SYSTEM: BUDGET PREPARATION

SUMMARY XREF: 025-00-00 812 Sr Citizens Prop Tax

[illegible]

POSITION				POS				GF	OF	FF	LF	AF
NUMBER	CLASS COMP	CLASS NAME		CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
3604000	OAS C1488 IP INFO SYSTEMS SPECIALIST	8		1-	1.00-	24.00-	02	6,456.00	142,548- 67,573-	12,396- 5,877-		154,944- 73,450-
TOTAL PICS SALARY									142,548-	12,396-		154,944-
TOTAL PICS OPE									67,573-	5,877-		73,450-
				---	-----	-----			-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1-	1.00-	24.00-			210,121-	18,273-		228,394-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4361000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.88	21.00	02	6,456.00	135,576 64,268				135,576 64,268
TOTAL PICS SALARY									135,576				135,576
TOTAL PICS OPE									64,268				64,268
				---	-----	-----			-----	-----	-----	-----	-----
TOTAL PICS PERSONAL SERVICES =				1	.88	21.00			199,844				199,844

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4029000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1-	1.00-	24.00-	09	4,727.00	113,448- 63,234-				113,448- 63,234-
4029000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	1.00	24.00	09	4,727.00	111,179 61,969	2,269 1,265			113,448 63,234
4032000	OAS	C0860	AP PROGRAM ANALYST 1	1-	1.00-	24.00-	06	4,727.00	113,448- 63,234-				113,448- 63,234-
4032000	OAS	C0860	AP PROGRAM ANALYST 1	1	1.00	24.00	06	4,727.00	111,179 61,969	2,269 1,265			113,448 63,234
4049000	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1-	1.00-	24.00-	09	6,590.00	158,160- 74,242-				158,160- 74,242-
4049000	OAS	C1339	AP TRAINING & DEVELOPMENT SPEC 2	1	1.00	24.00	09	6,590.00	154,997 72,757	3,163 1,485			158,160 74,242
4051000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4051000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4073000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	07	6,280.00	93,899- 45,111-	56,821- 27,299-			150,720- 72,410-
4073000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	91,186 43,808	59,534 28,602			150,720 72,410
4075000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	08	7,600.00	182,400- 80,210-				182,400- 80,210-
4075000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	08	7,600.00	178,752 78,606	3,648 1,604			182,400 80,210
4079000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	165,720- 76,104-				165,720- 76,104-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4079000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	162,406 74,582	3,314 1,522			165,720 76,104
4080000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4080000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4082000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	165,720- 76,104-				165,720- 76,104-
4082000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	162,406 74,582	3,314 1,522			165,720 76,104
4085000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	165,720- 76,104-				165,720- 76,104-
4085000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	162,406 74,582	3,314 1,522			165,720 76,104
4086000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	118,800- 64,551-				118,800- 64,551-
4086000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	116,424 63,260	2,376 1,291			118,800 64,551
4103000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	124,580- 52,667-	75,388- 31,869-			199,968- 84,536-
4103000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	120,981 51,144	78,987 33,392			199,968 84,536
4110000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	07	6,280.00	150,720- 72,410-				150,720- 72,410-
4110000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	147,706 70,961	3,014 1,449			150,720 72,410

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	.50-	12.00-	05	6,862.00	69,992- 32,235-	12,352- 5,689-			82,344- 37,924-
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	.50	12.00	05	6,862.00	80,697 37,165	1,647 759			82,344 37,924
4121000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00	220,248- 89,528-				220,248- 89,528-
4121000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00	215,843 87,737	4,405 1,791			220,248 89,528
4127000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	169,973- 71,855-	29,995- 12,681-			199,968- 84,536-
4127000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	195,969 82,845	3,999 1,691			199,968 84,536
4128000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4128000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4129000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4129000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4130000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	04	5,442.00	71,198- 39,522-	43,084- 23,917-			114,282- 63,439-
4130000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	79,018 40,812	51,590 26,646			130,608 67,458
4131000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	118,800- 64,551-				118,800- 64,551-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4131000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	116,424 63,260	2,376 1,291			118,800 64,551
4133000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	04	5,442.00	130,608- 67,458-				130,608- 67,458-
4133000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	127,996 66,109	2,612 1,349			130,608 67,458
4135000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4135000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4136000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,750- 37,931-	39,200- 22,964-			103,950- 60,895-
4136000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	73,656 40,022	45,144 24,529			118,800 64,551
4137000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,324- 44,228-	54,681- 26,775-			145,005- 71,003-
4137000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4138000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4138000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4139000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	191,448- 82,438-				191,448- 82,438-
4139000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	187,619 80,789	3,829 1,649			191,448 82,438

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4145000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	07	3,737.00	89,688- 57,384-				89,688- 57,384-
4145000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	07	3,737.00	87,894 56,237	1,794 1,147			89,688 57,384
4147000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
4147000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	06	3,565.00	83,849 55,241	1,711 1,127			85,560 56,368
4159000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4159000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4161000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4161000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4164000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4164000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4165000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1-	1.00-	24.00-	09	6,182.00	118,694- 57,464-	29,674- 14,367-			148,368- 71,831-
4165000	OAS	C1484	IP INFO SYSTEMS SPECIALIST 4	1	1.00	24.00	09	6,182.00	145,401 70,394	2,967 1,437			148,368 71,831
4189000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	03	5,711.00	137,064- 69,048-				137,064- 69,048-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4189000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	03	5,711.00	134,323 67,667	2,741 1,381			137,064 69,048
4196000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4196000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4197000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	02	5,711.00	85,391- 43,017-	51,673- 26,031-			137,064- 69,048-
4197000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	02	5,711.00	82,924 41,773	54,140 27,275			137,064 69,048
4198000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	07	6,280.00	82,148- 42,215-	49,732- 25,557-			131,880- 67,772-
4198000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	07	6,280.00	91,186 43,808	59,534 28,602			150,720 72,410
4199000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	05	5,711.00	74,717- 40,389-	45,214- 24,441-			119,931- 64,830-
4199000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	05	5,711.00	82,924 41,773	54,140 27,275			137,064 69,048
4200000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4200000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4201000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4201000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4202000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	124,580- 52,667-	75,388- 31,869-			199,968- 84,536-
4202000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	120,981 51,144	78,987 33,392			199,968 84,536
4204000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4204000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4205000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4205000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4206000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	03	5,189.00	67,888- 38,708-	41,081- 23,423-			108,969- 62,131-
4206000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	03	5,189.00	75,344 39,908	49,192 26,056			124,536 65,964
4207000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4207000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	.75-	18.00-	09	7,600.00	136,800- 60,158-				136,800- 60,158-
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.75	18.00	09	7,600.00	134,064 58,955	2,736 1,203			136,800 60,158
4211000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4211000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4212000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4212000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4214000	OAS	C0726	AP APPRAISER ANALYST 2	1-	1.00-	24.00-	03	4,514.00	67,493- 38,611-	40,843- 23,365-			108,336- 61,976-
4214000	OAS	C0726	AP APPRAISER ANALYST 2	1	1.00	24.00	03	4,514.00	65,543 37,495	42,793 24,481			108,336 61,976
4218000	OAS	C0728	AP APPRAISER ANALYST 4	1-	.88-	21.00-	09	7,977.00	104,363- 47,689-	63,154- 28,857-			167,517- 76,546-
4218000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4223000	OAS	C0726	AP APPRAISER ANALYST 2	1-	.83-	19.81-	04	4,727.00	58,339- 36,357-	35,303- 22,001-			93,642- 58,358-
4223000	OAS	C0726	AP APPRAISER ANALYST 2	1	1.00	24.00	04	4,727.00	68,636 38,256	44,812 24,978			113,448 63,234
4235000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	06	6,590.00	158,160- 74,242-				158,160- 74,242-
4235000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	06	6,590.00	154,997 72,757	3,163 1,485			158,160 74,242
4237000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1-	1.00-	24.00-	04	3,486.00	61,577- 41,143-	22,087- 14,758-			83,664- 55,901-
4237000	MESNZ0118	AP	EXECUTIVE SUPPORT SPECIALIST 1	1	1.00	24.00	04	3,486.00	75,298 50,311	8,366 5,590			83,664 55,901

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4239000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	09	7,390.00	141,888- 63,174-	35,472- 15,795-			177,360- 78,969-
4239000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	1.00	24.00	09	7,390.00	173,813 77,390	3,547 1,579			177,360 78,969
4240000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	02	5,711.00	137,064- 69,048-				137,064- 69,048-
4240000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	02	5,711.00	134,323 67,667	2,741 1,381			137,064 69,048
4241000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	07	7,246.00	173,904- 78,119-				173,904- 78,119-
4241000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	07	7,246.00	170,426 76,557	3,478 1,562			173,904 78,119
4242000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	118,800- 64,551-				118,800- 64,551-
4242000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	116,424 63,260	2,376 1,291			118,800 64,551
4243000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	08	7,600.00	113,635- 49,971-	68,765- 30,239-			182,400- 80,210-
4243000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	08	7,600.00	110,352 48,527	72,048 31,683			182,400 80,210
4244000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	08	6,590.00	158,160- 74,242-				158,160- 74,242-
4244000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	08	6,590.00	154,997 72,757	3,163 1,485			158,160 74,242
4245000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	74,012- 40,216-	44,788- 24,335-			118,800- 64,551-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4245000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4246000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4246000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4252000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	02	5,442.00	130,608- 67,458-				130,608- 67,458-
4252000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	02	5,442.00	127,996 66,109	2,612 1,349			130,608 67,458
4261000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	09	6,905.00	103,244- 47,413-	62,476- 28,691-			165,720- 76,104-
4261000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4262000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4262000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4267000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4267000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4268000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	08	6,590.00	98,534- 46,253-	59,626- 27,989-			158,160- 74,242-
4268000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	08	6,590.00	95,687 44,916	62,473 29,326			158,160 74,242

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4270000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	03	5,189.00		124,536- 65,964-			124,536- 65,964-
4270000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	03	5,189.00	122,045 64,644	2,491 1,320			124,536 65,964
4281000	OAS	C0728	AP APPRAISER ANALYST 4	1-	1.00-	24.00-	09	7,977.00	119,272- 51,359-	72,176- 31,079-			191,448- 82,438-
4281000	OAS	C0728	AP APPRAISER ANALYST 4	1	1.00	24.00	09	7,977.00	115,826 49,875	75,622 32,563			191,448 82,438
4325000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	05	6,280.00	150,720- 72,410-				150,720- 72,410-
4325000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	05	6,280.00	147,706 70,961	3,014 1,449			150,720 72,410
4328000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1-	1.00-	24.00-	09	6,902.00	132,518- 60,868-	33,130- 15,217-			165,648- 76,085-
4328000	OAS	C1485	IP INFO SYSTEMS SPECIALIST 5	1	1.00	24.00	09	6,902.00	162,335 74,564	3,313 1,521			165,648 76,085
4329000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	124,580- 52,667-	75,388- 31,869-			199,968- 84,536-
4329000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	120,981 51,144	78,987 33,392			199,968 84,536
4332000	MMN	X0873	AP OPERATIONS & POLICY ANALYST 4	1-	1.00-	24.00-	08	8,740.00	154,383- 63,993-	55,377- 22,953-			209,760- 86,946-
4332000	MMN	X0873	AP OPERATIONS & POLICY ANALYST 4	1	1.00	24.00	08	8,740.00	188,784 78,251	20,976 8,695			209,760 86,946
4334000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	04	5,442.00	81,369- 42,026-	49,239- 25,432-			130,608- 67,458-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4334000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	04	5,442.00	79,018 40,812	51,590 26,646			130,608 67,458
4337000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	02	4,950.00	64,761- 37,938-	39,189- 22,957-			103,950- 60,895-
4337000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551
4338000	OAS	C0727	AP APPRAISER ANALYST 3	1-	.88-	21.00-	09	6,905.00	90,338- 44,235-	54,667- 26,768-			145,005- 71,003-
4338000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	09	6,905.00	100,261 46,042	65,459 30,062			165,720 76,104
4340000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1-	1.00-	24.00-	09	8,332.00	159,974- 67,628-	39,994- 16,908-			199,968- 84,536-
4340000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	1.00	24.00	09	8,332.00	195,969 82,845	3,999 1,691			199,968 84,536
4341000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1-	1.00-	24.00-	09	7,600.00		182,400- 80,210-			182,400- 80,210-
4341000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	1.00	24.00	09	7,600.00	178,752 78,606	3,648 1,604			182,400 80,210
4342000	OAS	C0104	AP OFFICE SPECIALIST 2	1-	1.00-	24.00-	08	3,565.00		85,560- 56,368-			85,560- 56,368-
4342000	OAS	C0104	AP OFFICE SPECIALIST 2	1	1.00	24.00	08	3,565.00	83,849 55,241	1,711 1,127			85,560 56,368
5147000	OAS	C0727	AP APPRAISER ANALYST 3	1-	1.00-	24.00-	02	4,950.00	74,012- 40,216-	44,788- 24,335-			118,800- 64,551-
5147000	OAS	C0727	AP APPRAISER ANALYST 3	1	1.00	24.00	02	4,950.00	71,874 39,053	46,926 25,498			118,800 64,551

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
5194000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00	137,215- 55,776-	83,033- 33,752-			220,248- 89,528-
5194000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00	133,250 54,164	86,998 35,364			220,248 89,528
6403000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	09	11,696.00	206,598- 76,792-	74,106- 27,546-			280,704- 104,338-
6403000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	09	11,696.00	252,634 93,904	28,070 10,434			280,704 104,338
TOTAL PICS SALARY									865,716	474,795-			390,921
TOTAL PICS OPE									378,649	282,400-			96,249
TOTAL PICS PERSONAL SERVICES =					2.57	64.19			1,244,365	757,195-			487,170

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4155000	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	09	5,695.00	109,344- 55,163-	27,336- 13,791-			136,680- 68,954-
4286000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2		.25-	6.00-	02	4,727.00		28,362- 15,809-			28,362- 15,809-
TOTAL PICS SALARY									109,344-	55,698-			165,042-
TOTAL PICS OPE									55,163-	29,600-			84,763-
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TOTAL PICS PERSONAL SERVICES =				1-	1.25-	30.00-			164,507-	85,298-			249,805-

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
5693000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00	101,871 55,352	2,079 1,130			103,950 56,482
5694000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00	101,871 55,352	2,079 1,130			103,950 56,482
TOTAL PICS SALARY									203,742	4,158			207,900
TOTAL PICS OPE									110,704	2,260			112,964
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TOTAL PICS PERSONAL SERVICES =				2	1.76	42.00			314,446	6,418			320,864

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0006233	OAS	C0100	AP STUDENT OFFICE WORKER	1-	.17-	4.14-	09	2,680.00	10,873- 9,885-	222- 202-			11,095- 10,087-
6035000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00	70,419- 51,934-	1,437- 1,060-			71,856- 52,994-
6071000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	07	4,514.00	106,169- 60,736-	2,167- 1,240-			108,336- 61,976-
6276000	OAS	C5112	AP REVENUE AGENT 3	1-	1.00-	24.00-	02	3,565.00	83,849- 55,241-	1,711- 1,127-			85,560- 56,368-
TOTAL PICS SALARY									271,310-	5,537-			276,847-
TOTAL PICS OPE									177,796-	3,629-			181,425-
TOTAL PICS PERSONAL SERVICES =				4-	3.17-	76.14-			449,106-	9,166-			458,272-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
2413000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6022000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	08	4,295.00		103,080- 60,682-			103,080- 60,682-
6031000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6114000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6161000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6228000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6237000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6238000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	06	2,883.00		69,192- 52,338-			69,192- 52,338-
6239000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6240000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6285000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6286000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6287000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6354000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	07	2,994.00		71,856- 52,994-			71,856- 52,994-
6356000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	09	3,264.00		78,336- 54,590-			78,336- 54,590-
6383000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	08	3,130.00		75,120- 53,798-			75,120- 53,798-
6385000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6386000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032- 58,454-			94,032- 58,454-
6387000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6389000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6391000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6392000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6393000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	07	3,737.00		89,688- 57,384-			89,688- 57,384-
6396000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6402000	OAS	C0861	AP PROGRAM ANALYST 2	1-	1.00-	24.00-	09	6,590.00		158,160- 74,242-			158,160- 74,242-
6481000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6482000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6483000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6484000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6485000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6486000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6487000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6488000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	07	3,737.00		89,688- 57,384-			89,688- 57,384-
6489000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6490000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6491000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	09	5,937.00		142,488- 70,383-			142,488- 70,383-
6494000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6495000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6496000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-

POSITION		POS		GF		OF		FF		LF		AF	
NUMBER	CLASS COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
6497000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6498000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816-55,446-			81,816-55,446-	
6499000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6500000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6502000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816-55,446-			81,816-55,446-	
6503000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304-59,505-			98,304-59,505-	
6504000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816-55,446-			81,816-55,446-	
6529000	OAS C0212 AP	ACCOUNTING TECHNICIAN 3	1-	1.00-	24.00-	09	4,514.00		108,336-61,976-			108,336-61,976-	
6530000	MMS X7004 AP	PRINCIPAL EXECUTIVE/MANAGER C	1-	1.00-	24.00-	07	6,542.00		157,008-73,958-			157,008-73,958-	
6531000	MMS X7000 AP	PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	09	5,937.00		142,488-70,383-			142,488-70,383-	
6551000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6552000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560-56,368-			85,560-56,368-	
6553000	OAS C5110 AP	REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032-58,454-			94,032-58,454-	

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6554000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6555000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	06	3,565.00		85,560- 56,368-			85,560- 56,368-
6556000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6557000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	09	4,096.00		98,304- 59,505-			98,304- 59,505-
6558000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6559000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	08	3,918.00		94,032- 58,454-			94,032- 58,454-
6560000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	05	3,409.00		81,816- 55,446-			81,816- 55,446-
6562000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	06	5,127.00		123,048- 65,597-			123,048- 65,597-
6572000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1-	1.00-	24.00-	09	9,177.00		220,248- 89,528-			220,248- 89,528-
6633000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6634000	OAS	C5110	AP REVENUE AGENT 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6635000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-
6636000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1-	1.00-	24.00-	02	2,994.00		71,856- 52,994-			71,856- 52,994-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6637000	OAS	C0103	AP OFFICE SPECIALIST 1	1-	1.00-	24.00-	05	2,766.00		66,384- 51,646-			66,384- 51,646-
6638000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	02	3,264.00		78,336- 54,590-			78,336- 54,590-
6639000	OAS	C5111	AP REVENUE AGENT 2	1-	1.00-	24.00-	02	3,264.00		78,336- 54,590-			78,336- 54,590-
6640000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1-	1.00-	24.00-	02	3,565.00		85,560- 56,368-			85,560- 56,368-
6641000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	02	4,727.00		113,448- 63,234-			113,448- 63,234-
6642000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1-	1.00-	24.00-	02	4,219.00		101,256- 60,232-			101,256- 60,232-
TOTAL PICS SALARY										6,659,832-			6,659,832-
TOTAL PICS OPE										4,146,159-			4,146,159-
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TOTAL PICS PERSONAL SERVICES =				71-	71.00-	1704.00-				10,805,991-			10,805,991-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6644000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00		103,950 56,482			103,950 56,482
TOTAL PICS SALARY										103,950			103,950
TOTAL PICS OPE										56,482			56,482
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TOTAL PICS PERSONAL SERVICES =				1	.88	21.00				160,432			160,432

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6307000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1-	1.00-	24.00-	04	5,189.00	124,536- 65,964-				124,536- 65,964-
6643000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1-	1.00-	24.00-	02	8,332.00		199,968- 84,536-			199,968- 84,536-
TOTAL PICS SALARY									124,536-	199,968-			324,504-
TOTAL PICS OPE									65,964-	84,536-			150,500-
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TOTAL PICS PERSONAL SERVICES =				2-	2.00-	48.00-			190,500-	284,504-			475,004-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6652000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.25	6.00	02	4,727.00		28,362 15,809			28,362 15,809
6653000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.50	12.00	02	3,409.00		40,908 45,374			40,908 45,374
6654000	OAS	C5631	AP TAX AUDITOR 1	1	.75	18.00	02	4,295.00		77,310 45,511			77,310 45,511
TOTAL PICS SALARY										146,580			146,580
TOTAL PICS OPE										106,694			106,694
TOTAL PICS PERSONAL SERVICES =				3	1.50	36.00				253,274			253,274

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6313000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.50-	12.00-	09	4,514.00	38,459- 34,533-	15,709- 14,106-			54,168- 48,639-
6425000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.75-	18.00-	09	4,514.00	57,689- 39,267-	23,563- 16,040-			81,252- 55,307-
6492000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	1.00-	24.00-	09	4,514.00		108,336- 61,976-			108,336- 61,976-
6590000	OAS	C0324	AP PUBLIC SERVICE REP 4	1-	.50-	12.00-	09	4,514.00		54,168- 48,639-			54,168- 48,639-
TOTAL PICS SALARY									96,148-	201,776-			297,924-
TOTAL PICS OPE									73,800-	140,761-			214,561-
TOTAL PICS PERSONAL SERVICES =				4-	2.75-	66.00-			169,948-	342,537-			512,485-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6656000	OAS	C0860	AP PROGRAM ANALYST 1	1	.75	18.00	02	3,918.00		70,524 43,841			70,524 43,841
TOTAL PICS SALARY										70,524			70,524
TOTAL PICS OPE										43,841			43,841
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TOTAL PICS PERSONAL SERVICES =				1	.75	18.00				114,365			114,365

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
2413000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1	1.00	24.00	09	4,514.00		108,336 61,976			108,336 61,976
6022000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	08	4,295.00		103,080 60,682			103,080 60,682
6031000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6114000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6161000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6228000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6237000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6238000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	06	2,883.00		69,192 52,338			69,192 52,338
6239000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6240000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6285000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6286000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6287000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6354000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	07	2,994.00		71,856 52,994			71,856 52,994
6356000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	09	3,264.00		78,336 54,590			78,336 54,590
6383000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	08	3,130.00		75,120 53,798			75,120 53,798
6385000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6386000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454
6387000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6389000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6391000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6392000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6393000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	07	3,737.00		89,688 57,384			89,688 57,384
6396000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6402000	OAS	C0861	AP PROGRAM ANALYST 2	1	1.00	24.00	09	6,590.00		158,160 74,242			158,160 74,242
6481000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6482000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6483000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6484000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6485000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6486000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6487000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6488000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	07	3,737.00		89,688 57,384			89,688 57,384
6489000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6490000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6491000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	09	5,937.00		142,488 70,383			142,488 70,383
6494000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6495000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6496000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6497000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6498000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6499000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6500000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6502000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6503000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6504000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6529000	OAS	C0212	AP ACCOUNTING TECHNICIAN 3	1	1.00	24.00	09	4,514.00		108,336 61,976			108,336 61,976
6530000	MMS	X7004	AP PRINCIPAL EXECUTIVE/MANAGER C	1	1.00	24.00	07	6,542.00		157,008 73,958			157,008 73,958
6531000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	09	5,937.00		142,488 70,383			142,488 70,383
6551000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6552000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6553000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6554000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6555000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	06	3,565.00		85,560 56,368			85,560 56,368
6556000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6557000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	09	4,096.00		98,304 59,505			98,304 59,505
6558000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6559000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	08	3,918.00		94,032 58,454			94,032 58,454
6560000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	05	3,409.00		81,816 55,446			81,816 55,446
6562000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	06	5,127.00		123,048 65,597			123,048 65,597
6572000	MMS	X7008	AP PRINCIPAL EXECUTIVE/MANAGER E	1	1.00	24.00	09	9,177.00		220,248 89,528			220,248 89,528
6633000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6634000	OAS	C5110	AP REVENUE AGENT 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6635000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994
6636000	OAS	C0107	AP ADMINISTRATIVE SPECIALIST 1	1	1.00	24.00	02	2,994.00		71,856 52,994			71,856 52,994

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6637000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
6638000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	02	3,264.00		78,336 54,590			78,336 54,590
6639000	OAS	C5111	AP REVENUE AGENT 2	1	1.00	24.00	02	3,264.00		78,336 54,590			78,336 54,590
6640000	OAS	C5246	AP COMPLIANCE SPECIALIST 1	1	1.00	24.00	02	3,565.00		85,560 56,368			85,560 56,368
6641000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	02	4,727.00		113,448 63,234			113,448 63,234
6642000	MMS	X7000	AP PRINCIPAL EXECUTIVE/MANAGER A	1	1.00	24.00	02	4,219.00		101,256 60,232			101,256 60,232
TOTAL PICS SALARY										6,659,832			6,659,832
TOTAL PICS OPE										4,146,159			4,146,159
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TOTAL PICS PERSONAL SERVICES =				71	71.00	1704.00				10,805,991			10,805,991

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
6307000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	1.00	24.00	04	5,189.00		124,536 65,964			124,536 65,964
6643000	MESNZ7012	AP	PRINCIPAL EXECUTIVE/MANAGER G	1	1.00	24.00	02	8,332.00		199,968 84,536			199,968 84,536
TOTAL PICS SALARY										324,504			324,504
TOTAL PICS OPE										150,500			150,500
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TOTAL PICS PERSONAL SERVICES =				2	2.00	48.00				475,004			475,004

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
1141000	MMN	X1321	AP HUMAN RESOURCE ANALYST 2	1	.42	10.00	02	4,885.00	48,850 26,736				48,850 26,736
8046000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.42	10.00	02	5,442.00	54,420 28,107				54,420 28,107
8047000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.42	10.00	02	5,442.00	54,420 28,107				54,420 28,107
8048000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.42	10.00	02	5,442.00	54,420 28,107				54,420 28,107
8049000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
8050000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
8051000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.42	10.00	02	4,727.00	47,270 26,347				47,270 26,347
8052000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D	1	.42	10.00	02	5,937.00	59,370 29,326				59,370 29,326
8053000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.13	3.00	02	5,442.00	16,326 8,433				16,326 8,433
8054000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.13	3.00	02	4,727.00	14,181 7,905				14,181 7,905
8055000	MMN	X0865	AP PUBLIC AFFAIRS SPECIALIST 2	1	.42	10.00	02	5,650.00	56,500 28,619				56,500 28,619
8056000	OAS	C1488	IP INFO SYSTEMS SPECIALIST 8	1	.33	8.00	02	6,456.00	51,648 24,483				51,648 24,483
8057000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1	.33	8.00	02	5,927.00	47,416 23,440				47,416 23,440

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
8058000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8059000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8060000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8061000	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	1	.33	8.00	02	3,918.00	31,344 19,484				31,344 19,484
8062000	OAS	C1338	AP TRAINING & DEVELOPMENT SPEC 1	1	.33	8.00	02	3,918.00	31,344 19,484				31,344 19,484
8063000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8064000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3	1	.33	8.00	02	5,442.00	43,536 22,485				43,536 22,485
8065000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1	.13	3.00	02	5,351.00	16,053 8,365				16,053 8,365
8066000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8067000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8068000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8069000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8070000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
8071000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8072000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8073000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8074000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8075000	OAS	C0108	AP ADMINISTRATIVE SPECIALIST 2	1	.13	3.00	02	3,409.00	10,227 6,931				10,227 6,931
8076000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8077000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8078000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8079000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8080000	OAS	C0323	AP PUBLIC SERVICE REP 3	1	.13	3.00	02	2,766.00	8,298 6,456				8,298 6,456
8081000	OAS	C1217	AP ACCOUNTANT 3	1	.04	1.00	02	4,727.00	4,727 2,635				4,727 2,635
8082000	OAS	C0871	AP OPERATIONS & POLICY ANALYST 2	1	.21	5.00	02	4,727.00	23,635 13,174				23,635 13,174
TOTAL PICS SALARY									1,067,904				1,067,904
TOTAL PICS OPE									589,461				589,461
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TOTAL PICS PERSONAL SERVICES =				38	9.34	222.00							
									1,657,365				1,657,365

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3702000	OAS	C0103	AP OFFICE SPECIALIST 1	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3703000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3704000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3705000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3706000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3707000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3708000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3709000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3710000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3711000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
3712000	OAS	C0501	AP DATA ENTRY OPERATOR	1	1.00	24.00	05	2,766.00		66,384 51,646			66,384 51,646
TOTAL PICS SALARY										730,224			730,224
TOTAL PICS OPE										568,106			568,106
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TOTAL PICS PERSONAL SERVICES =				11	11.00	264.00				1,298,330			1,298,330

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
0003254	OAS	C0101	AP OFFICE ASSISTANT 1	1-	.37-	8.99-	09	2,680.00	23,611- 21,669-	482- 444-			24,093- 22,113-
0003365	OAS	C0501	AP DATA ENTRY OPERATOR	1-	.36-	8.58-	05	2,766.00	23,257- 18,700-	475- 381-			23,732- 19,081-
0003688	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003689	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003690	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003691	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003692	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003693	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003694	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
0003695	OAS	C0104	AP OFFICE SPECIALIST 2	1-	.29-	7.00-	02	2,766.00	17,813- 13,860-	1,549- 1,204-			19,362- 15,064-
3044000	OAS	C1483	IP INFO SYSTEMS SPECIALIST 3	1-	1.00-	24.00-	09	5,695.00	125,746- 63,437-	10,934- 5,517-			136,680- 68,954-
3108000	OAS	C1486	IP INFO SYSTEMS SPECIALIST 6	1-	1.00-	24.00-	02	5,351.00	118,150- 61,566-	10,274- 5,354-			128,424- 66,920-
3501000	OAS	C1487	IP INFO SYSTEMS SPECIALIST 7	1-	1.00-	24.00-	09	8,176.00	156,979- 66,890-	39,245- 16,723-			196,224- 83,613-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3541000	OAS	C1488	IP INFO SYSTEMS SPECIALIST	8	1-	1.00-	24.00-	09 8,916.00	196,865- 80,946-	17,119- 7,040-			213,984- 87,986-
TOTAL PICS SALARY									787,112-	90,921-			878,033-
TOTAL PICS OPE									424,088-	45,091-			469,179-
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TOTAL PICS PERSONAL SERVICES =				14-	7.05-	169.57-			1,211,200-	136,012-			1,347,212-

POSITION				POS					GF	OF	FF	LF	AF
NUMBER	CLASS	COMP	CLASS NAME	CNT	FTE	MOS	STEP	RATE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE	SAL/OPE
5691000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00		103,950 56,482			103,950 56,482
5692000	OAS	C5632	AP TAX AUDITOR 2	1	.88	21.00	02	4,950.00		103,950 56,482			103,950 56,482
TOTAL PICS SALARY										207,900			207,900
TOTAL PICS OPE										112,964			112,964
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TOTAL PICS PERSONAL SERVICES =				2	1.76	42.00				320,864			320,864

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
3620000	OAS	C1163	AP ECONOMIST 3	1-	.25-	6.00-	02	5,442.00		32,652- 8,158-			32,652- 8,158-
TOTAL PICS SALARY										32,652-			32,652-
TOTAL PICS OPE										8,158-			8,158-
TOTAL PICS PERSONAL SERVICES =				---	-----	-----			-----	-----	-----	-----	-----
				1-	.25-	6.00-				40,810-			40,810-

POSITION NUMBER	CLASS	COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.50-	12.00-	05	6,862.00		82,344- 37,924-			82,344- 37,924-
4115000	MMS	X7006	AP PRINCIPAL EXECUTIVE/MANAGER D		.50	12.00	05	6,862.00		82,344 37,924			82,344 37,924
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.25-	6.00-	09	7,600.00		45,600- 20,052-			45,600- 20,052-
4210000	OAS	C0872	AP OPERATIONS & POLICY ANALYST 3		.25	6.00	09	7,600.00		45,600 20,052			45,600 20,052

TOTAL PICS SALARY
TOTAL PICS OPE

TOTAL PICS PERSONAL SERVICES = .00 .00

POSITION NUMBER	CLASS COMP	CLASS NAME	POS CNT	FTE	MOS	STEP	RATE	GF SAL/OPE	OF SAL/OPE	FF SAL/OPE	LF SAL/OPE	AF SAL/OPE
4286000	OAS C0871 AP	OPERATIONS & POLICY ANALYST 2	1-	.75-	18.00-	02	4,727.00		85,086- 47,426-			85,086- 47,426-
TOTAL PICS SALARY									85,086-			85,086-
TOTAL PICS OPE									47,426-			47,426-
TOTAL PICS PERSONAL SERVICES =			1-	.75-	18.00-				132,512-			132,512-